

# THE EFFECT OF BUDGET PARTICIPATION ON THE MANAGERIAL PERFORMANCE OF LOCAL GOVERNMENTS WITH “NOSARARA NOSABATUTU” CULTURE AND JOB RELEVANT INFORMATION AS MODERATING VARIABLE

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## ABSTRACT

*This study aimed to investigate: (1) the influence of the participation of the preparation of the budget on the performance of managerial government area; (2) the effect of participation preparation of budgets for the performance of managerial government to culture of Nosarara Nosabatutu as a moderating variable; (3) the effect of participation Preparation of budgets for the performance of managerial government with job relevant information as a moderating variable. This research was conducted using a survey method with a questionnaire as a tool to obtain data. Samples were taken by purposive sampling method, namely the OPD head and financial administration officials at each OPD in Palu City. The analytical tool used in data processing is PLS with the help of the WarpPLS software. The results show that budgetary participation has an effect on the performance of government officials. The Nosarara Nosabatutu culture cannot moderate or strengthen the relationship between budgetary participation and the performance of government officials. Meanwhile, job relevant information can moderate or strengthen the relationship between budgetary participation and the performance of government officials.*

**Keywords:** Participation in Budgeting, Managerial Performance, Nosarara Nosabatutu, Job Relevant Information.

## INTRODUCTION

Local government organizations are organizations that work in the field of public services. Therefore, the trust given by the community to government officials must be balanced with good performance, so that services can be improved effectively. Performance is the level of success obtained in terms of quality and quantity in the implementation of the obligations entrusted to individuals and groups. The performance of organizational members for government organizations is one of the methods used in achieving good governance (Halacmi, 2005). Good governance should show good performance. However, in reality, many people view the performance of the government as still low. Setiawan et al. (2015) stated that many circles are aware that there is something missing from the performance of the government in Indonesia.

The low managerial performance of the government is also a problem in Palu City. Based on the report on the results of the examination by the State Audit Agency in 2018, it was stated that the BPK found that the Central Sulawesi Provincial Government's expenditure budget was deemed not orderly (Marpaung, 2019b), the management of supplies was not yet orderly, the proceeds from disaster assistance had not been assessed and reports on the use of regional budgets for guarantee spending. The lives of victims of disaster at the Palu City Social Service are not supported by complete and valid documents (Marpaung, 2019a), referring to these findings, the Palu City Government has not shown any good performance indicators. Government managerial performance can be seen based on its participation in budgeting (Leach-Lopez et al., 2007).

Participation in budgeting as one of the factors that influence government managerial performance (Agusti, 2012). In this case, participation in budgeting takes part in improving regional financial management, which involves several individuals who have thoughts or ideas aimed at improving performance. Several studies on the relationship between budgetary participation and managerial performance show inconsistent results. Budgeting participation has a positive and significant effect on managerial performance (Azhar et al., 2009; Agusti, 2012; Siallagan, 2018). Budgeting participation does not have a positive effect on managerial performance (Nazaruddin & Setyawan, 2012; Yanida et al., 2013; Aulad et al., 2018). Bryan and Locke (1967) specified that budgeting participation has a negative effect on managerial performance. The inconsistency of the results of the study raises gaps so that there is an opportunity for researchers to further investigate the role of nosarara nosbatutu culture and job relevant information as moderator in order to support the success factors of an organization and to achieve the vision and mission of Palu City.

## LITERATURE REVIEW

### Goal Setting Theory

The theory of goal setting or goal setting theory was originally proposed by Locke (1968). Which shows a link between one's goals and performance against the task? This theory states that there must be goals that are determined so that individuals are able to improve their performance in accordance with the vision and mission of the organization itself. Goal setting theory is a theory that focuses on identifying the most effective types of goals to increase motivation and performance to a high level (Hasniasari & Sholihin, 2014). One of the concrete forms of implementing this goal-setting is the budget. A budget not only contains the plans and amounts needed to carry out activities, but also contains specific goals that the organization wants to achieve. Based on the target to be achieved, it can be determined the choice of action to be taken and the amount of effort that will be made to achieve it. The higher a person's desire to achieve his goals, the greater the effort that will be made. Therefore, one's goals will influence the actions to be taken (Siallagan, 2018). In the context of budget participation, when a goal is designed the people involved in setting the goal will internalize the goals set and will have a sense of responsibility to achieve them. In other words, an individual will have a performance that is high if involved in selecting targets Henda k achieved by the organization. Individual involvement in decision-making can also obtain relevant information to support decision-making. Thus, involving subordinates in budgeting can have a positive impact on performance.

## Contingency Approach

According to Outley (1980) in Suartana (2010) that the contingency theory approach is an approach to designing an accounting system which states that a general strategy can be used for all organizations does not exist. Currently, contingency formulation has considered the effects of technology, organizational structure and theory, and the environment in an attempt to explain how accounting systems differ in various situations.

Based on the above statement that a strategy can not be used in all organizations/companies because of the different situation in each organization. In accounting, contingency theory is written as a requirement for understanding the findings of observational studies. The researcher used contingency theory when analyzing the relationship between the factors of organizational and management control system. The management control system can be carried out through the participation of budgeting which is a managerial approach which is generally considered to be able to increase organizational effectiveness by improving the performance of each member of the organization. The contingency approach has purpose on identifying the various variables contingency that affect the design that acts as a moderating or intervening variable.

## Participation in Budgeting

Participation in budgeting is a managerial approach which is generally considered to have a positive influence on managerial behavior and performance. According to Robbins (2003) participation is a concept in which subordinates are involved in decision making to some degree with their superiors. So that it is possible that participation in budgeting will affect government managerial performance because with the participation of budgeting, government officials who feel involved will be responsible for budget execution. Budget participation is a process in which budget makers are involved and have influence in determining the size of the budget. To measure this variable, research uses an instrument according to Milani (1975). Budget participation uses 6 indicators, namely:

1. Involvement in budget preparation.
2. The superior's reasons for revising the prepared or proposed budget.
3. Frequency to provide opinions proposed to superiors.
4. The influence of employees in determining the final budget amount for which they are responsible.
5. The importance of the contribution made.
6. The frequency with which superiors ask for opinions or suggestions while the budget is being drafted.

## Managerial Performance

Performance is a description of the achievement of the implementation of an activity or policy program in realizing the goals, objectives, mission and vision of the organization. In general, performance is an achievement achieved by the organization in a certain period. Managerial performance is the level of achievement of the implementation of an organizational activity, performance is the result achieved which can be seen from the quality and quantity obtained in the implementation of the obligations given (Bastian, 2006) Performance measurement in public sector organizations (government) is very necessary so that society or leaders can know the development and success of the organization (Sutopo, 2018).

Mahoney et al. (1965) stated that performance is based on management functions in classical management theory, namely the extent to which managers are able to carry out management functions which include planning, investigation, coordination, evaluation,

supervision, staff selection, negotiation and representation. Mahoney et al. (1965) further stated that to measure the performance of managers is done by using indicators; Planning, Investigation, Coordination, Evaluation, Supervision, Staff Selection, Negotiation, Representation, Performance.

### **Nosarara Nosabatutu Culture**

Nosarara Nosabatutu, who uses the Kaili language, is the motto of the people of Palu City, the value of Nosarara Nosabatutu is a picture in the social life of the Kaili community to jointly build fraternal relationships in achieving the goals of success (Darwis et al., 2018). The culture of Nosara Nosabatutu is the watchword of a series of concepts of unity of life that must be applied to the life of the kaili today, this motto can be an effort to improve the performance of an organization because it can be more effective and efficient when together and united to achieve goals so as to improve performance. As time goes by, culture or good habits in the organization can provide benefits and contribute to organizational effectiveness (Apriansyah et al., 2014). According to the theory developed by Ratu et al. (2019) Nosarara Nosabatutu culture is measured using the following indicators:

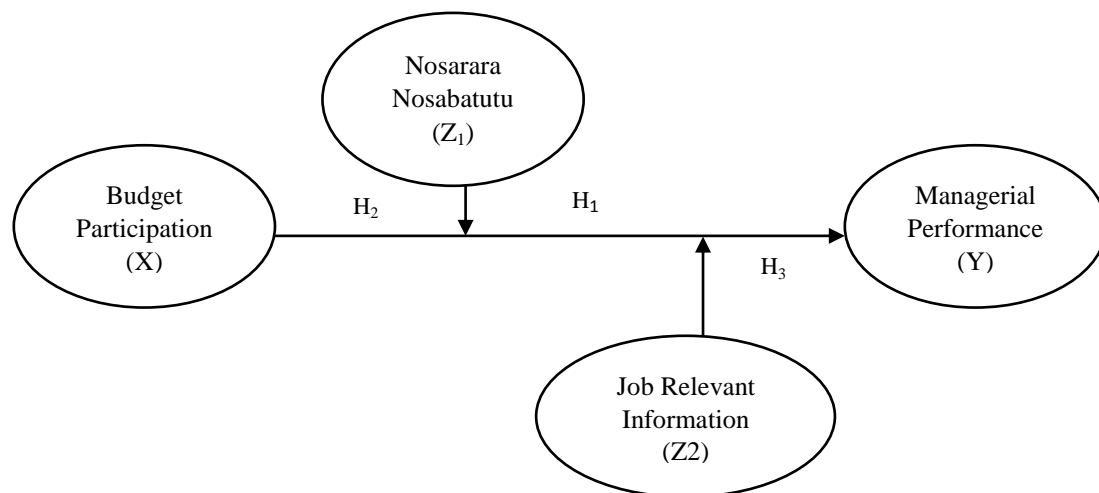
1. The value of mutual assistance (nosialampale)
2. The value of brotherhood (nosampesuvu)
3. The value of unity (nompakasangu mosintuvu)
4. The value of peace (modamai)

### **Job Relevant Information**

Job relevant information is defined as information that will all help decision-making relevant to the action or task, job relevant information provides better knowledge for managers about the alternatives of decisions and actions needed to achieve the goal of job relevant information assist subordinates or budget executors in improving performance through good information. This condition provides government officials with a better understanding of alternative decisions and actions that need to be taken to achieve goals (Octavia & Rizma, 2014). Budiman et al. (2014) job relevant information improves performance by providing a more accurate estimate of the environment so that the best effective course of action can be selected. According to the theory developed by Budiman et al. (2014), Job relevant information is measured using the following indicators:

1. Get clear information
2. Have adequate information
3. Obtain appropriate and strategic information

## HYPOTHESES



**Figure 1**  
**RESEARCH MODEL**

### The effect of budgetary participation on managerial performance of local government in Palu

The budget has an important role in managerial as a planning and control tool. In its function as a control tool, the budget is used as a system to measure the performance of an organization. Good performance can produce output that matches the input. So that the budget as a control tool controls the use of available resources to achieve optimal results. Participation in budgeting is a budgeting activity that involves every level of manager and is considered a managerial approach that can improve organizational performance (Ferdiani & Rohman, 2012). Participation in Budgeting and performance measurement is not limited to the use of the budget, but performance measurement includes various aspects that can provide effective and efficient information in achieving the desired results. Aspects that can provide effective and efficient information such as input, quality, output and results. Local government performance can be measured through evaluation of budget execution. The budget preparation plan is expected that each regional government apparatus will be able to improve its performance according to the targets previously set (Agusti, 2012). Research by Suhardini et al. (2014) and Yusfaningrum (2005) state that there is a positive influence between budgeting participation on managerial performance so that the higher the participation in budgeting, the managerial performance of the local government will also increase. Based on the explanation above, the first hypothesis in this study is as follows: following:

*H<sub>1</sub>: The Impact of budgetary participation on managerial performance of the local government.*

### The Effect of Budgetary Participation on Managerial Performance of local Government in Palu with Nosarara Nosabatutu as Moderating

The daily life of the people is inseparable from cultural ties. Cultural ties are formed by the community concerned, whether in the family, organization, business or nation. Culture or customs constitute identity for the community and will become an asset if it is used optimally, as well as the cultures in Kaili land when implemented in governmental administration will certainly bring prosperity to the community (Indriasari et al.,

2091). Application of Kaili Culture Nosarara Nosabatutu in local government organization of Palu was instrumental in supporting the success factors of an organization in achieving its vision and mission.

The application of cultural values Nosarara Nosabatutu is very important to invest in the organization for the establishment of a sense of unity and trust that no longer appears suspicion and avoid conflict. An environment that builds creativity and mutual trust, so as to be able to accommodate changes in the organization in a positive direction and be able to produce effective and efficient performance. Research on kaili culture is supported by previous research which has proven that local wisdom of kaili culture can improve performance, as in the research of Indriasari et al. (2019) stated that the village fund planning process illustrates that the values of "*mosangu sintuvu maliantinuvu*" are able to bring the community, especially village officials, to managing village funds properly and correctly. Based on the explanation above, the second hypothesis in this study is as follows:

*H<sub>2</sub>: Nosarara Nosabatutu Culture Moderates the Influence of Participation in Budget Formulation on Managerial Performance of Local Government.*

### **The Effect of Budgetary Participation on managerial performance and Moderated by Job Relevant Information**

Job relevant information is information that facilitates the making decisions relating to the task, available information relating to the tasks will increase the choice of the actions planned to achieve the goal. Job relevant information shows the role of information in facilitating decision making related to a position. Job relevant information in the concept of budget participation where the involvement of subordinates in budgeting will provide known information. The below will reveal some of his personal information that can be included in budgeting. Increasing participation budget combined with information associated with work will be able to improve the performance of the manager as can be used to predict the environment and a more selective action. The more information that is received, the effectiveness in decision making, the better so that it can improve organizational performance because job relevant information can provide more precise and accurate estimates of information about the environment so that the best form of action that is more effective can be chosen (Budiman et al., 2014). With information relevant to the task, it is hoped that the goal can be achieved. Based on the explanation above, the third hypothesis in this study is as follows:

*H<sub>3</sub>: Job Relevant Information Moderates the Effect of Participation in Budget Formulation on Managerial Performance of Local Government.*

## **RESEARCH METHOD**

The object of this research, namely budget participation (X), local government managerial performance (Y), Nosarara Nosabatutu Culture (Z<sub>1</sub>), and Job Relevant information (Z<sub>2</sub>), were investigated in the Regional Government Organization of Palu City. This research was conducted with a survey method to obtain data from certain natural (not artificial) places, but researchers conducted treatment in data collection, for example by distributing questionnaires, library research and so on (Sugiyono, 2014).

The population in this study were the Head of OPD, Secretary, Head of Sub Division of Finance and/or Assets, Head of Sub Division of Planning/Program, Head of Sub Division of General Affairs and/or Civil Service. Sampling of the respondents was carried out by purposive sampling with the selected sample being the head of the OPD and the Financial

Administration Officials of the OPD in Palu City (Otley, 1980). The data in this study were processed using quantitative methods with the approach or with the help of PLS (Partial Least Square). PLS was chosen because in the theoretical framework model and the research model built, it describes the mediating/intervening variables (Ghozali, 2011). Ghozali (2008) states several stages of data analysis with PLS Develop a specification model, namely a path analysis model for all latent variables consisting of three sets of relationships, among others (1) inner model which specifies the relationship between latent variables (structural model); (2) outer model specifying the relationship between latent variables and manifest variables (measurement model); (3) weight estimation where the case value of the latent variable can be estimated. The next step is to evaluate measurement models and structural models. The limits for rejecting and accepting the significance of the estimated parameters were above 1.685 for  $p < 0.05$  and 2.360 for  $p < 0.01$ .

## RESULTS

### Test Results Outer Model Test of Reliability

Based on the results of the tests that have been carried out, the values of composite reliability and Cronbach's alpha are presented in the following table:

Latent Variable	Composite Reliability	Cronbach's Alpha
Participation Budgeting (PP)	0.870	0.820
Managerial Performance (KM)	0.923	0.905
Nosarara Nosabatutu Culture (BNN)	0.966	0.961
Job Relevant Information (JRI)	0.912	0.884

Source: processed data, 2021

Based on the results presented in the Table 1 above, it provides information that the composite reliability value for each variable has a value of  $> 0.70$ . Thus, it can be said that all the variables in this study meet the criteria for composite reliability. A construct is declared reliable if it shows a composite reliability value  $> 0.70$ . A construct is said to be reliable (reliable) if the reliability value is high which is assessed by the reliability coefficient between 0-1. Reliability test with composite reliability can be strengthened by using the Cronbach alpha value. The Cronbach's alpha value generated in the table above is greater than ( $\geq$ ) 0.70 for all constructs. Thus, the internal consistency reliability requirements of each research instrument based on the Cronbach's alpha parameter have been fulfilled. These results indicate that the instrument used to measure the variables has good reliability.

### Validity Testing

Latent Variable	AVE
Participation Budgeting (PP)	0.528
Managerial Performance (KM)	0.571
Nosarara Nosabatutu Culture (BNN)	0.703
Job Relevant Information (JRI)	0.633

Source: processed data, 2021

The Table 2 above presents the average variance extracted (AVE) value used as a parameter in evaluating convergent validity for all variables in this study having an AVE value greater than 0.50 ( $> 0.50$ ). These results indicate that the research instruments have fulfilled good convergent validity. The loading value (Factor Value) which is used as a parameter to evaluate other convergent validity is presented in the following Table 3:

<b>Table 3</b>	
<b>LOADING VALUE (LOADING FACTOR)</b>	
<b>Latent Variable</b>	<b>Loading</b>
<b>Participation Budgeting (PP)</b>	
X1	(0.727)
X2	(0.757)
X3	(0.627)
X4	(0.752)
X5	(0.734)
X6	(0.756)
<b>Managerial Performance (KM)</b>	
Y1	(0.753)
Y2	(0.748)
Y3	(0.822)
Y4	(0.782)
Y5	(0.827)
Y6	(0.729)
Y7	(0.706)
Y8	(0.67)
Y9	(0.741)
<b>Nosarara Nosabatutu Culture (BNN)</b>	
Z1.1	(0.767)
Z1.2	(0.848)
Z1.3	(0.911)
Z1.4	(0.819)
Z1.5	(0.885)
Z1.6	(0.836)
Z1.7	(0.757)
Z1.8	(0.842)
Z1.9	(0.814)
Z1.10	(0.826)
Z1.11	(0.882)
Z1.12	(0.863)
<b>Job Relevant Information (JRI)</b>	
Z2.1	(0.746)
Z2.2	(0.794)
Z2.3	(0.837)
Z2.4	(0.790)
Z2.5	(0.824)
Z2.6	(0.780)

Source: processed data, 2020

The table 3 above presents the average variance extracted (AVE) value which is used as a parameter in evaluating the convergent validity of all variables in this study with a value greater than 0.50 ( $>0.50$ ) which means that it has met the convergent validity criteria. An indicator is declared to meet the convergent validity in the good category if the loading factor value is  $>0.50$  and is considered significant if the p-value is  $<0.05$  (Zahra et al., 2021). Furthermore, the P-value also meets the requirements, namely having a value of  $<0.001$  ( $<0.05$ ) for all variables used in this study. The value of discriminant validity (discriminant validity) is presented in the following Table 4:



**Table 4**  
**DISCRIMINANT VALIDITY VALUE**

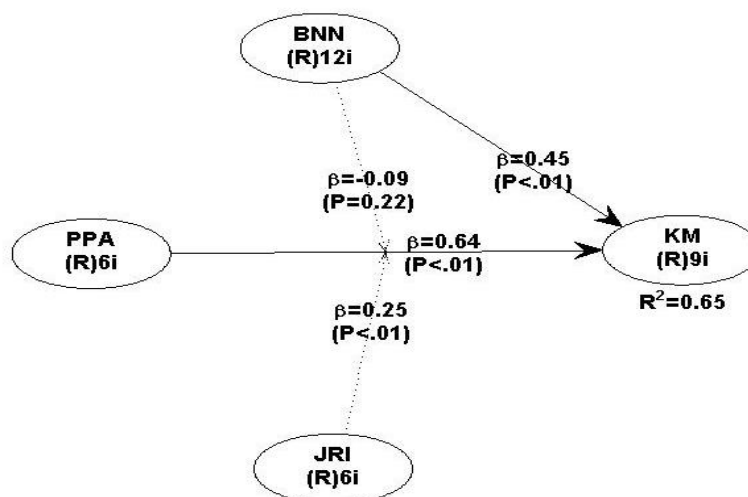
Latent Variable	PP	KM	BNN	JRI	BNN * PP	JRI * PP
Participation Budgeting (PP)	(0.727)	0.694	0.663	0.542	-0.561	-0.411
Managerial Performance (KM)	0.694	(0.755)	0.620	0.713	-0.447	-0.376
Nosarara Nosabatutu Culture (BNN)	0.663	0.620	(0.839)	0.627	-0.708	-0.624
Job Relevant Information (JRI)	0.542	0.713	0.627	(0.796)	-0.520	-0.553
BNN * PP	-0.561	-0.447	-0.708	-0.520	(0.811)	0880
JRI * PP	-0.411	-0.376	-0.624	-0.553	0880	(0.701)

Source: processed data, 2020

Based on the table 4 above, the square root of average variance extracted (AVE) value is presented on the diagonal line. The square root of average variance extracted (AVE) value obtained has a greater value than the correlation value between constructs and other constructs. The greater value of cross loading and square root of average variance extracted (AVE) indicates that the discriminant validity of the instrument in this study is fulfilled. Based on this, it can be concluded that the discriminant validity has been fulfilled.

**Inner Model (structural model)**

The measurement results full structural equation model based on the processing of data by using software WarpPLS presented in Figure 2 following:



**Figure 2**  
**FULL STRUCTURAL EQUATION MODEL**

The figure 2 above indicates that by using a significance level of 0.05, it can be said that the empirical research model is significant where the resulting p-value <0, 0 5. In the following table 5, the resulting coefficient and p-value values are summarized. from data processing that has been done (Halachmi, 2005).

**Table 5**  
**VALUE OF COEFFICIENT AND P-VALUE**

Dependent Variable	PP	BNN	BNN * PP	JRI * PP
Managerial Performance (KM)	0. 636 (<0.001)	0.446 (<0.001)	-0.08 7 (0.22 0)	0.252 (0.010)

Source: Data processed, 2020

The test results have been carried out to test several other fit model indicators such as: Average path coefficient (APC), Average R-squared (ARS), Average adjusted R-squared (AARS), Average block VIF (AVIF) and Average full VIF (AFVIF) is presented in the following Table 6.

Parameter	Score	Limitation	Conclusion
Average path coefficient (APC)	0.355, P <0.001	p <0.05	Fit model
Average R-squared (ARS)	0.648, P <0.001	p <0.05	Fit model
Average adjusted R-squared (AARS)	0.628, P <0.001	p <0.05	Fit model
Average block VIF (AVIF)	4.004	acceptable if $\leq 5$ , ideally $\leq 3.3$	Fit model
Average full collinearity VIF (AFVIF)	3.752	acceptable if $\leq 5$ , ideally $\leq 3.3$	Fit model
Tenenhaus GoF (GoF)	0.622	small $> = 0.1$ , medium $> = 0.25$ , large $> = 0.36$	Fit model

Source: processed data, 2020

Based on the table 6 above, the APC, ARS and AARS used to measure the average path coefficient value, R-square and adjusted R-square produce the APC value = 0.355; ARS = 0.648; and Aars = 0.628 and all values are significant at the level of <0.001 P value recommended for APC, ARS and Aars as model fit was 0.05 ( $> 0.05$ ) (Kock, 2015; Latan and Ghazali, 2016) thus criteria the goodness of fit of this research model has been fulfilled. These results are also supported by AVIF and AFVIF which are used as indicators to see whether or not multicollinearity occurs. The resulting value for each AVIF and AFVIF is 4.004 and 3.752. This value is below 5 ( $< 5$ ). GoF value of 0.622 indicates that the power prediction models included in the major categories ( $0.622 > 0.36$ ). Thus, it can be concluded that this research model has met the criteria and there is no multicollinearity problem between indicators and between exogenous variables.

## HYPOTHESES TESTING

The first hypothesis states that budgetary participation has a positive effect on managerial performance. The results budget participatory test with government managerial performance as shown in the output of the structural equation model show a positive influence between the two variables. The resulting coefficient value in the effect of budget participation on the performance of government officials is 0.64 and the resulting p value is <0.001 which is significant at the level of  $\alpha = 5\%$  or <0.05. Based on these results, the first hypothesis states that budgetary participation has a positive effect on managerial performance is accepted and supported by empirical evidence. The acceptance or proof of this first hypothesis also answers the first research question, which asks whether budget participation can affect managerial performance.

The second hypothesis states that Nosarara Nosabatutu culture moderates the influence of budgetary participation on managerial performance with the test results on the parameters between budget participation and managerial performance with the Kaili Nosara Nosabatutu culture not as moderating as shown in the output of the structural equality model showing no positive cultural influence. Kaili Nosara Nosabatutu on the relationship between budgetary participation and managerial performance. Kaili culture of moderation coefficient value of Nosara Nosabatutu generated in the relationship between budgetary participation and managerial performance at -0087 and the resulting p value of

0.22 is not significant at the level of  $\alpha < 5\%$  or  $> 0.05$ . Based on the test results, it shows that the hypothesis which states that the Kaili Nosara Nosabatutu culture moderates the effect of budget participation on the performance of government officials is not accepted and is not supported by empirical evidence. However, the test results found that the Kaili Nosarara Nosabatutu culture had an effect on managerial performance by 0.45 with the resulting p value of  $< 0.001$  which was significant at the  $\alpha < 5\%$  or  $< 0.05$  level. The results of this study indicate that the culture of Kaili Nosabatutu has an effect on managerial performance, so it can be concluded that the culture of Nosarara Nosabatutu is an independent variable and not a moderating variable.

The third hypothesis states that job relevant information moderates the effect of budgetary participation on managerial performance. The test results on the parameters between budget participation and managerial performance with job relevant information as moderating as shown in the structural equation model output in Figure 2 shows that job relevant has a positive effect. Information on the relationship between budgetary participation and managerial performance. The coefficient value of job relevant information generated in the relationship between budgetary participation and managerial performance is 0.252 and the resulting p value is 0.01 which is significant at the level of  $\alpha < 5\%$  or  $< 0.05$ . Based on the test results, it shows that the hypothesis that job relevant information modifies the effect of budgetary participation on managerial performance is accepted and supported by empirical evidence. The acceptance or proof of this third hypothesis also answers the third research question, which asks whether budgetary participation has an effect on managerial performance with job relevant information as a moderating variable (Leach López, 2009).

## DISCUSSION

Based on the results of calculations and testing of the full model (inner model and outer model), it shows that  $H_1$  is accepted, budgetary participation has a positive and significant effect on government managerial performance. The significant influence shows that budgetary participation has an important role in improving government managerial performance. Participation in budgeting is the involvement of managerial in achieving the targets set in the budget. Based on the results of the research that has been obtained, it can be concluded that this research is also in line and supports the research results of Yusfaningrum (2005) and Amir et al., (2020) which states that the higher the participation in budgeting, the managerial performance of the regional government will also increase. The results of this study are supported by the explanation of Ferdiani & Rohman (2012) which states that budgeting participation is an activity of preparing a budget that involves every level of manager and is considered a managerial approach that can improve organizational performance. In this case, budget participation indirectly gives responsibility for achieving predetermined goals or targets.

The second hypothesis is rejected, where the Nosarara Nosabatutu Culture cannot moderate the relationship between budgeting participation and the performance of the government in Palu City. The results of this study indicate that the combination of the suitability of budgeting participation towards Managerial performance with the Nosarara Nosabatutu Culture is not the best suitability, especially when applied to government organizations. In the test results of the nosarara nosabatutu cultural variable that the respondent's response to the majority of the statement points is good, managerial in this case is able to have their nosarara nosabatutu cultural value but in statement number 7 the respondent's response has the lowest mean, namely "*I can unite my mind with the team without attaching importance to egoism*". This response illustrates that unifying thoughts in

budgeting has not fully occurred because it is possible that their opinions or proposals will be ignored when superiors feel that their opinions cannot make a positive contribution to their institution or that the proposals given are not in accordance with the agency's objectives or the needs of the community. So it depends on superiors or leaders even though subordinates participate in budgeting, but if the suggestions submitted by subordinates are not considered in making decisions, the budgeting will not affect performance. The results of this study are consistent with the research of Arifin & Rohman (2012) which states that organizational culture cannot moderate the relationship between budgetary participation and managerial performance. However, from the test results the nosarara nosabatutu culture has an effect on managerial performance so that it can be concluded that the nosarara nosabatutu culture acts as an independent variable and not as a moderating variable. In the variable distribution frequency of the respondents are classified as having the value of the Nosarara Nosabatutu Culture, with the value of the Nosarara Nosabatutu Culture which is quite high, it is possible that managerial will improve its performance with creative strategies. So, in this case budget participation will be very functional if an organization has the values of the Nosarara Nosabatutu Culture in making a more efficient strategy. This finding is supported by the research of Indriasari et al. (2019) stated that the village fund planning process illustrates that the cultural values of kaili "*mosangu sintuvu maliantinuvu*" are able to bring the community, especially village officials, in managing village funds properly and correctly.

The third hypothesis was accepted, where Job Relevant Information can moderate the relationship between budgeting participation and government managerial performance in Palu City. The results of this study indicate that the combination of the suitability of budgeting participation towards Managerial performance with Job Relevant Information is the best suitability, especially when applied to government organizations. This result is reinforced by the respondent's answer who has a mean value of 6.33, namely "*always looking for the right information to support the decisions I will make*". Sawitri (2015) states that managers further enhance cooperation between superiors and subordinates so that the information obtained does not deviate for decision making that will be carried out later. Managers involved in budgeting will make every effort to find information related to their duties. The more information obtained, the better the managerial decisions that will be taken, so that it will increase managerial performance (Nengsy et al., 2013)

The findings regarding the Job Relevant Information variable that moderate budgetary participation in influencing the managerial performance of local governments are in line with Kren's (1992) research which provides evidence that task-related information has a positive influence on managerial performance. Manica and Hanny (2016) state that job relevant information has an effect on the relationship between budget participation and managerial performance.

## CONCLUSION

Participation in budgeting partially has a positive and significant effect on the performance of government officials at Local Government Organizations in Palu City. This illustrates that budget participation can improve the managerial performance of local governments. The Nosarara Nosabatutul culture cannot moderate the influence of budgetary participation on the performance of local government officials in Regional Government Organizations in Palu City. This shows that the variable Nosarara Nosabatutu Culture is not the best combination of suitability in improving the managerial performance of local governments. Job Relevant Information can moderate the effect of budgetary participation on the managerial performance of local governments in Local Government Organizations in Palu City. This shows that Job Relevant Information is not the right combination in

strengthening the relationship between budgetary participation and managerial performance of local governments.

For the Palu City Regional Government Organization to maintain the level of participation in budgeting, so that superiors and subordinates can establish good communication in achieving goals and further improve services to the public effectively and efficiently. For the Regional Government Organization of Palu City to simplify the student research process, so that the research results can be used as updates or input to further improve competitiveness. For further researchers, apart from using a questionnaire, it can be added by using an in-depth interview or interview. Researchers or prospective researchers who will examine this title improve the editorial of the statements on the questionnaire that have the lowest mean value, thus avoiding readers' misunderstanding and mismatching conditions in the field.

Researchers or prospective researchers who are interested in researching the same title are expected to be able to add research variables that have updates on state problems so that other variables that can affect the performance of government officials can be identified or can moderate the relationship between budgetary participation and the performance of government officials. This research was only conducted at Palu City government, with the number of respondents only as many as 82 respondents, so that the processed data was not very varied or large. This study focuses only on data collection in the form of a questionnaire that describes the respondent's assessment of the variables studied, so that the researcher cannot control the respondents' answers that do not show the real situation. In filling out the questionnaire, there were several respondents who were only represented by their subordinates. At the time of distributing the questionnaires, there were several agencies whose process was very slow. So that the returned questionnaire does not match the number of distributed questionnaires.

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