

# “Does the concept of value for money increase budget performance?”

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# DOES THE CONCEPT OF VALUE FOR MONEY INCREASE BUDGET PERFORMANCE?

## Abstract

The aim of this study is to assess the factors affecting budget performance through the concept of value for money. This quantitative study uses a rating scale and a survey. The samples included 426 government officials from 43 regional organizations in Makassar City, South Sulawesi Province, Indonesia. The final sample size was 153 respondents. According to the results, participatory budgeting ( $\beta = 0.190$ ;  $p$ -value =  $0.017 < 0.05$ ), budget goal clarity ( $\beta = 0.428$ ;  $p$ -value =  $0.000 < 0.05$ ), and commitment ( $\beta = 0.339$ ;  $p$ -value =  $0.000 < 0.05$ ) have a direct impact on budget performance. As a moderating variable, organizational culture affected participatory budgeting ( $\beta = 0.047$ ;  $p$ -value =  $0.004 < 0.05$ ), budget goal clarity ( $\beta = 0.091$ ;  $p$ -value =  $0.000 < 0.05$ ), and commitment ( $\beta = 0.066$ ;  $p$ -value =  $0.000 < 0.05$ ). Moreover, motivation, as a moderating variable, affected participatory budgeting ( $\beta = 0.041$ ;  $p$ -value =  $0.019 < 0.05$ ), budget goal clarity ( $\beta = 0.078$ ;  $p$ -value =  $0.000 < 0.05$ ), and commitment ( $\beta = 0.070$ ;  $p$ -value =  $0.000 < 0.05$ ). This study offers significant implications for local government officials in selecting the most effective variables to improve budget performance. For policymakers, the findings suggest supporting skill optimization to carry out government tasks. Finally, it is necessary to reconsider the approach to training the local government staff.

## Keywords

participatory budgeting, goal clarity, commitment, motivation, organizational culture, performance

## JEL Classification

M41, M48, H61

## INTRODUCTION

In regional government, the budget is crucial for the success of carrying out its duties toward the community. Budgets are not simply annual plans for public sector organizations such as governments; budget planning also acts as a form of accountability for the management of public funds. They are needed to manage resources effectively in order to achieve optimal performance (Bastian, 2010). The Supreme Audit Agency continues to determine economic problems and inefficiencies in implementing central and regional government activities (Abebe, 2012). Participatory budgeting is indicated by a person's involvement in the actions, responsibilities, and activities carried out by government officials during the budgeting process. Someone has the opportunity to self-actualization and test their abilities to set goals reflected in the budget by participating directly in the process of budgeting. This cycle increases responsibility and further develops the implementation of the collection of spending plan targets (Arifuddin et al., 2017).

Budget implementation challenges can be classified into several groups of aspects based on their causes, such as budget planning, preparation of implementation steps, procurement of goods and services, and payment mechanisms. Regarding financial and activity plans, budget allocations for ministries and institutions are not appropriate, efficient,

unrelated to planned outputs and results, and do not contribute to the smooth implementation of activities. In terms of implementation, there are delays in implementation according to the schedule, planned activities, or ideal needs, and the actual use of the budget is not in accordance with the plan for withdrawing funds. The level of budget utilization is low, and the ideal pattern or trend is far from expected. Achieving performance below targets is still a common problem in work units.

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## 1. LITERATURE REVIEW AND HYPOTHESES

The ability of a local government to achieve operational results that are closely related to the organization's main objectives and strategic plans to balance the budget (input) and output to be implemented is called budget performance. According to Melo and Mota (2020), budget performance is a process that assesses the effectiveness and efficiency of budget management with a focus on the results achieved.

The correlation between participatory budgeting and performance has been a controversial and diverse research subject. Beuren et al. (2021) have shown that being involved in the budget process has a beneficial effect on budget efficiency. This finding is in line with Khoo et al. (2024), who also concluded that participatory budgeting has a significant impact on budget performance. However, Frederica and Augustine (2020) indicate that participatory budgeting does not have a substantial effect on performance. Alhasnawi et al. (2024), Kim (2023), and Park and Choi (2020) discovered that clarity of goals affects performance. Responsibility for the success or failure of the organization in achieving its goals will be easier to bear if there are clear budget guidelines. Meanwhile, Frederica and Augustine (2020) showed different outcomes. Although clarity of budget goals is often associated with better performance, the analysis showed no significant direct relationship between the two.

Organizational commitment and performance are also the subject of research with conflicting results. According to Lin et al. (2023), there is a positive correlation between organizational commitment and performance because individuals are committed to achieving their goals. These actions and performance outcomes are influenced by commitment. This is in line with Wang (2022) and Park et al. (2022). However, according to Dudija et al. (2024), organizational commitment does not have

a substantial effect on performance. The system of attributions, values, and beliefs held and utilized in an organization is referred to as organizational culture, creating an environment that encourages growth and efficiency (Aboramadan et al., 2020). According to Bandhu et al. (2024), motivation is important because it creates, directs, and drives human behavior, allowing people to work hard and achieve their goals.

Attribution theory argues that a person's way of life is determined by internal (dispositional attributions) and external causes (situational attributions). Deep causes (dispositional attributions) generally refer to parts of how a person behaves, especially the sentiments people have about their appearance and the ability to influence behavior, e.g., personal characteristics, self-awareness, abilities, skills, or efforts. External causes (situational attributions) mean that a person's behavior is caused by external factors or circumstances that force a person to behave in a certain way or by certain situations based on the environment, such as social conditions and social values (Weiner, 2020). In this study, participatory budgeting is caused by external factors.

Value for money is significant when looking at public sector finances. Value for money is a concept in performance measurement that provides information on whether the budget (funds) spent produces a specific value for the community. This concept measures public sector performance with economic, efficient, and effective indicators. Value for money is a pillar of modern budget management that can help management make better decisions (Auzan et al., 2023). Such assessments can be conducted using quantitative, qualitative, or a combination of both methods. Value for money can provide information that can encourage managers to be responsible for carrying out accountability. It can also help control and provide information to measure the level of public accountability. Public sector performance measurement can

improve decision-making. The government can define the agency's mission and target results and identify methods to measure the results that have been achieved.

The significance of the relationship between budget goal clarity and performance can be explained through the implications of this study for goal-setting theory. The central idea is that a person can understand the general goals of an organization, and this understanding has an impact on individual work behavior. A person's desire to achieve goals or performance levels is referred to as "achieving set goals." In general, goals toward proposed goals are the main force for achieving implementation (Schunk, 2021). According to Su and Baird (2023), Gkizani and Galanakis (2022), and Park and Choi (2020), a person's performance is influenced by goal clarity. This is because it is easy to assess whether the organization's tasks have succeeded in achieving the previously set vision and mission.

The relationship between goals set and desired performance is emphasized in goal-setting theory. The key idea is that an individual can understand the general goals of an organization, and this understanding influences the individual's work behavior. Goal-setting theory is a framework in which individuals set and choose goals and are then motivated to achieve them. According to this theory, one of the characteristics of goal-directed behavior is that the behavior will continue until completion. For example, someone starts a task with the intention of completing it and continues to try until the goal is achieved. Lyons and Bandura (2023) and Nazir and Islam (2017) found a good correlation between commitment and performance. This finding is in line with Liu and Wang (2022), who showed that people's level of dedication influences individual results and achievements.

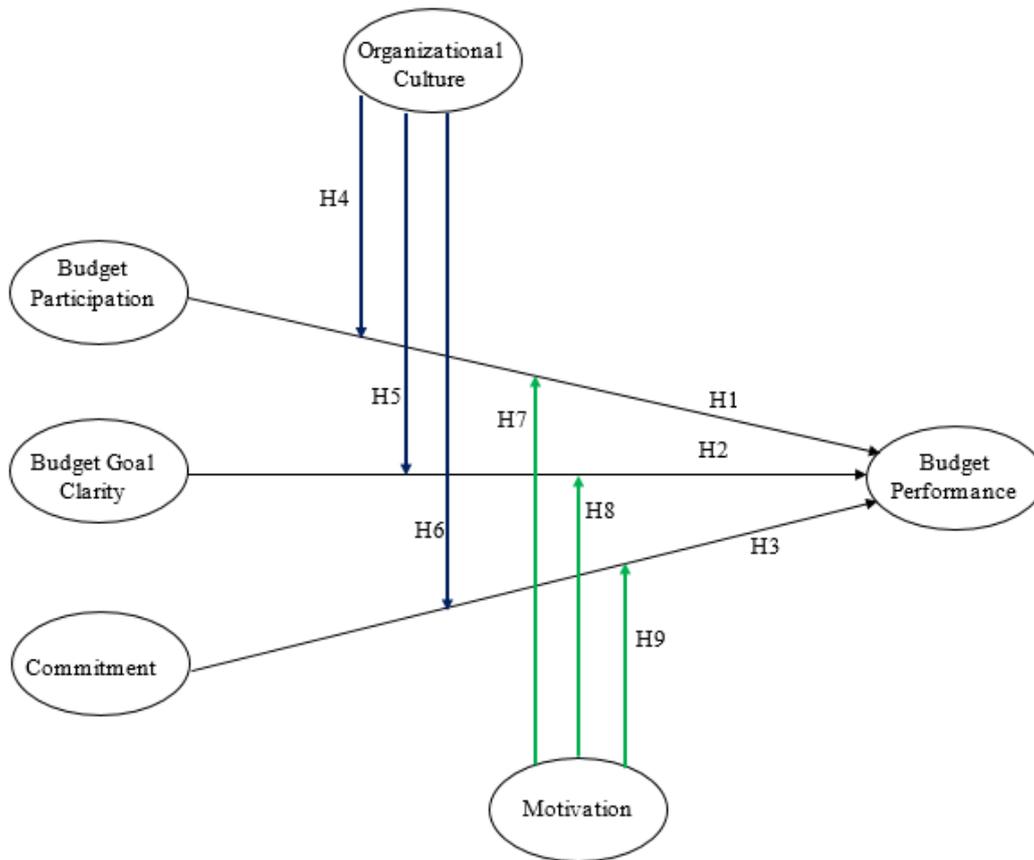
According to Kirkpatrick and Locke (1991), organizational culture is the values held by a person in a work team, which are reflected in a person's behavioral norms. People's behavior, how they describe their work, and how they interact with other employees can all be influenced by organizational culture. Ultimately, organizational culture can encourage a person to participate in a preparedness of spending plans.

According to Whittington et al. (2017), an employee's sense of responsibility in achieving targets in the respective fields of work will increase if subordinates feel involved in budget preparation. Organizational culture includes values and beliefs that are reflected in the norms applied in the place where employees work. Organizational culture has the ability to influence how members of the organization behave, how they interpret their work and their interactions with fellow members. A strong and positive organizational culture can influence the behavior of members of the organization and encourage them to set more specific goals. A culture that supports engagement and collaboration facilitates the achievement of better performance (Cameron & Quinn, 2011).

Budget motivation in this study refers to the intrinsic motivation received by department heads from budgeting activities (Locke & Latham, 2020). Intrinsic motivation is an internal drive that comes from within an individual and stimulates personal growth, development and the ability to do something useful and meaningful. Motivation is an individual's effort to achieve goals in his life. In an organizational context, motivation refers to a person's serious actions to achieve organizational goals due to certain factors. Specifically, intrinsic motivation drives a person to be involved in the budgeting process. This is based on the belief that the more often subordinates are involved in the budgeting process, the more likely the employee will feel involved and more responsible for achieving goals in his work area (Ryan & Deci, 2000).

By using organizational culture and motivation as moderating variables, this study seeks to test the impact of participatory budgeting, clarity of budget objectives, and organizational commitment on budget performance. Based on the literature review, the hypotheses are as follows:

- H1: Participatory budgeting has a significant and positive effect on budget performance.*
- H2: Budget goal clarity has a significant and positive impact on budget performance.*
- H3: Commitment has a significant and positive impact on budget performance.*



**Figure 1.** Theoretical framework

- H4: *Organizational culture moderates the relationship between participatory budgeting and budget performance.*
- H5: *Organizational culture moderates the relationship between budget goal clarity and budget performance.*
- H6: *Organizational culture moderates the relationship between organizational commitment and budget performance.*
- H7: *Motivation moderates the relationship between participatory budgeting and budget performance.*
- H8: *Motivation moderates the relationship between budget goal clarity and budget performance.*
- H9: *Motivation moderates the relationship between organizational commitment and budget performance.*

## 2. METHODOLOGY

This quantitative study uses a rating scale and information collection strategy in the form of survey techniques. The population studied was the Makassar Regional Government, especially all regional apparatus organizations. The samples included 426 government officials from 26 regional organizations. The census method is used, where all members of the relevant population are taken as samples. The survey was conducted on heads of departments who act as budget users in all SKPD's in Makassar City, including heads of regional government, budget user authorities, heads of divisions, heads of sub-divisions, secretaries, and technical implementation officials represented by heads of sections. The final sample size collected was 153 respondents.

The study evaluated respondents' responses by providing scores based on a five-point Likert scale using a questionnaire adapted from previous research. Participatory budgeting is measured us-

ing two indicators: participation in the budget preparation process and the effects caused when preparing the budget. The research instrument was adapted from Milani (1975). Budget goal clarity is measured using three indicators: a clear and precise understanding of budget objectives, a clear understanding of budget priorities, and an estimate of budget ambiguity in its field. The research instrument was adapted from Kenis (1979). Commitment is measured using three indicators: acceptance of organizational goals, motivation to work hard, and the desire to remain part of the organization. The research instrument was adapted from Mowday et al. (1982). Organizational culture is measured using six indicators. Each indicator has two questions, namely two questions for the professionalism indicator, two questions for the distance from management indicator, two questions for the trust in colleagues indicator, two questions for the orderliness indicator, two questions for the hostility indicator, and two questions for the integration indicator. The research instrument was adapted from Hofstede et al. (1990). Budget motivation is measured using five indicators, namely success, recognition/reward, work itself, responsibility, and development. The research instrument was adapted from Herzberg et al. (1959). Budget performance is measured using three indicators, namely economical, effective, and efficient usage. The instrument was adapted from Willoughby and Melkers (2001).

### 3. RESULTS

The respondents are budget users, namely heads of departments and official representatives of budget users, namely financial managers and

technical managers for implementing activities of Makassar City regional work units. The number of subjects was 153 people. The variables include five elements: participatory budgeting (X1), clarity of budget objectives (X2), organizational commitment (X3), budget performance (Y), as well as organizational culture (Z1) and motivation (Z2). Detailed measurements of the factors used in this study can be seen in Table 1. Table 1 provides data on the minimum, maximum, average, and standard deviation values of the responses given by respondents to each questionnaire item.

The initial interaction coefficient test in Table 2 shows that the multiple correlation coefficient ( $R$ ) between participatory budgeting, clarity of budget targets, organizational commitment, organizational culture, and budget performance is 0.821. The value of the coefficient of determination ( $R^2$ ) is 0.673. These findings indicate that 67.3% of the differences in the dependent variables, such as participatory budgeting, clarity of budget targets, organizational commitment, and organizational culture, can be accounted for by budget performance. The remaining 32.7% can be attributed to other factors not included in this study.

The coefficient test after interaction with the organizational culture variable is seen in Table 3. Budget commitment x organizational culture, clarity of budget objectives x organizational culture, organizational commitment x organizational culture, and organizational culture x budget performance show  $R$  of 0.821 or 82.1%. The closer the number to 1, the stronger the relationship. The remaining 17.9% can be caused by various factors outside those used in this analysis.

**Table 1.** Descriptive statistics

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Participatory Budgeting	153	18	25	22.06	1.92
Budget Goal Clarity	153	25	35	30.34	2.56
Commitment	153	26	35	31.46	2.51
Organizational Culture	153	28	40	34.80	2.99
Motivation	153	36	50	44.15	3.12
Budget Performance	153	29	40	34.00	3.27

**Table 2.** Determinant coefficient before interaction

Model	R	R-Square	Adjusted R-Square	Standard Error of the Estimate
1	0.821	0.673	0.664	0.21260

**Table 3.** Determinant coefficient after interaction with organizational culture

Model	R	R-Square	Adjusted R-Square	Standard Error of the Estimate
2	0.821	0.674	0.665	0.21230

**Table 4.** Determinant coefficient after interaction with motivation

Model	R	R-Square	Adjusted R-Square	Standard Error of the Estimate
3	0.821	0.675	0.666	0.21200

Next, as seen in Table 4, the results of the coefficient test after interaction with the motivation variable show the multiple correlation coefficient ( $R$ ) between participatory budgeting x motivation, clarity of budget targets x motivation, organizational commitment x motivation, motivation x budget performance respectively, respectively, 0.821 or 82.1%. The closer the value to 1, the stronger the relationship. The remainder, amounting to 17.9%, could be caused by other factors not included in this analysis.

The effect of the independent variable on the dependent variable is assessed through the use of the  $F$  value, as shown in Table 5. The testing was conducted at a confidence level of 95% and a significance level ( $\alpha$ ) of 5%. The degrees of freedom ( $df$ ) for the first variable was 5, calculated as the number of variables minus one ( $6 - 1 = 5$ ). The degrees of freedom for the second variable was 147, calculated as the number of cases minus the number of variables ( $153 - 6 = 147$ ).

Based on Table 5, the calculated  $F$  value is 63.572 with a significance value of 0.00, while the  $F$ -table value for a significance level of 5% is 2.28, with a degree of freedom of 5%. Thus, the  $F$ -count is greater than the  $F$ -table, which indicates that there is a significant influence of participatory budgeting, clarity of budget objectives, organizational commitment, organizational culture, and motiva-

tion on budget performance. The influence of each independent variable on the dependent variable is depicted in Table 6.

Based on the analysis results in Table 6, participatory budgeting has a positive and significant effect on budget performance ( $0.05 < 0.017$ ), budget goal clarity has a positive and significant effect on budget performance ( $0.05 < 0.000$ ), and commitment has a positive and significant effect on budget performance ( $0.05 < 0.000$ ).

After that, all independent variables were subjected to a regression test by interacting with the moderating variables: organizational culture and motivation. Table 7 presents the outcomes of the regression test conducted with organizational culture ( $Z1$ ). The statistical analysis reveals that participatory budgeting has a significance value of 0.004 when combined with organizational culture. Similarly, the clarity of budget targets has a significance value of 0.000 when combined with organizational culture, as does commitment. Therefore, the determinant of organizational culture plays a moderating role in the link between participatory budgeting, clarity of budget aims, commitment, and budget performance.

Next, a regression test was carried out on all independent variables by interacting with the motivation variable ( $Z2$ ). The significant values for

**Table 5.**  $F$  test results (ANOVA)

Model	Sum of Squares	Df	Mean Square	F	p-value
Regression	13.985	5	2.797	63.572	0.000
Residual	6.467	147	0.044	–	–
Total	20.452	152	–	–	–

**Table 6.** Multiple regression results before interacting with moderating variables

Variable	Coefficients	Standard Error	t-statistics	p-value
Participatory Budgeting	–	0.079	2.421	0.017
Budget Goal Clarity	0.428	0.101	4.242	0.000
Commitment	0.339	0.061	5.581	0.000

**Table 7.** Multiple regression results after interacting with the moderating variables (organizational culture and motivation)

Variable	Coefficients	Standard Error	t-statistics	p-value
Participatory Budgeting* Organizational Culture	0.047	0.016	2.964	0.004
Budget Goal Clarity* Organizational Culture	0.091	0.013	6.828	0.000
Commitment* Organizational Culture	0.066	0.014	4.857	0.000
Participatory Budgeting* Motivation	0.041	0.017	2.379	0.019
Budget Goal Clarity* Motivation	0.078	0.021	3.788	0.000
Commitment* Motivation	0.070	0.014	5.175	0.000

the variables are as follows: combined participatory budgeting and motivation (0.019), combined clarity of budget aims and motivation (0.000), and combined commitment and motivation (0.000). Therefore, the motivation variable influences the link between participatory budgeting, clarity of budget aims, commitment, and budget performance.

The results of data analysis showed that organizational culture moderates the effect of participatory budgeting on budget performance ( $0.05 < 0.004$ ); organizational culture moderates the effect of budget goal clarity on budget performance ( $0.05 < 0.000$ ); organizational culture moderates the effect of commitment on budget performance ( $0.05 < 0.000$ ). Motivation moderates the effect of participatory budgeting on budget performance ( $0.05 < 0.019$ ); motivation moderates the effect of budget goal clarity on budget performance ( $0.05 < 0.000$ ); and motivation moderates the effect of commitment on budget performance ( $0.05 < 0.000$ ).

Overall, the results of data analysis show that participatory budgeting has a significant effect on budget performance (*H1* is accepted), budget goal clarity has a significant effect on budget performance (*H2* is accepted), and commitment has a significant effect on budget performance (*H3* is accepted). Furthermore, the results showed that organizational culture moderates the effect of participatory budgeting on budget performance (*H4* is accepted), organizational culture moderates the effect of budget goal clarity on budget performance (*H5* is accepted), organizational culture moderates the effect of commitment on budget performance (*H6* is accepted). Motivation moderates the effect of participatory budgeting on budget performance (*H7* is accepted), motivation moder-

ates the effect of budget goal clarity on budget performance (*H8* is accepted), and motivation moderates the effect of commitment on budget performance (*H9* is accepted).

## 4. DISCUSSION

The findings indicate that budget involvement has an impact on budget performance. The study provides evidence for attribution theory, which posits that an individual's behavior is impacted by both internal and external factors. In this context, participatory budgeting is considered to be influenced by external factors. Participatory budgeting focuses on the involvement felt by a person in the budget planning process. This concept is based on the belief that employee participation in the budgeting process can give rise to their sense of responsibility for achieving goals in their field of work, as mentioned by Milani (1975). The average value of participatory budgeting is 22.05, indicating that, in general, this indicator significantly influences the budgeting process. The results align with the findings of Kamau et al. (2017), which assert a favorable correlation between participatory budgeting and budget performance. These results align with Lu (2011), who verifies that participatory budgeting substantially influences budget performance.

This paper found that clarity of budget objectives influences budget performance. This relationship between set goals and performance achievement can be explained with the support of goal-setting theory. This theory is based on the idea that a person's work behavior is influenced by their understanding of the goals to be achieved, that is, what is expected of them by the organization. By having clear budget goals, individuals will be more likely to feel responsibility for the success or failure in achieving organizational goals and remain fo-

cused on the achievements that have been set. The mean for the clarity of budget objectives variable is 30.33, meaning that the budget objectives are known clearly and precisely, and budget priorities are clearly understood. Budget uncertainty in this area can be expected. These results are in line with Li et al. (2010), Van der Hoek et al. (2018), and Park and Choi (2020), who found that goal clarity influences performance.

The study shows that commitment influences budget performance. These findings provide evidence for the goal-setting theory and emphasize the significance of the correlation between established goals and performance. This theory is founded upon the concept that someone can influence their work behavior by understanding the expected organizational goals. Goal-setting theory describes a model in which individuals have goals, choose those goals, and are motivated to achieve them with great determination. This theory focuses on how commitment to goals influences a person's behavior and performance outcomes. The average value of the budget goal clarity variable is 31.45, indicating that commitment indicators include acceptance of organizational goals, motivation to work hard, and the desire to continue contributing to the organization. This outcome aligns with Nouri and Parker (1998), Randall (1990), and Meyer et al. (1989).

The study suggests that organizational culture has an impact on the extent to which participatory budgeting, clarity of budget targets, and commitment to budget success are either diminished or enhanced. This is demonstrated by the rise in the  $R^2$  coefficient from 0.673 prior to the interaction to 0.674 following the interaction. These findings support attribution theory, which explains that individual behavior is influenced by internal and external factors. Internal causation (dispositional attribution) generally refers to the part of an individual's way of behaving, specifically the sentiments a person holds regarding his or her capacity to actually influence his or her performance and behavior. Meanwhile, external causes (situational attribution) are feelings possessed by an individual whose way of behaving is influenced by external elements or circumstances or certain environmental factors that encourage a person to take specific actions (Luthans, 2005).

Organizational culture is attributed as an external factor. Organizational culture can motivate someone to participate in the budget preparation process. This is based on the belief that the more often subordinates participate in budget preparation, the more responsible they are for achieving targets in their work area because they feel involved in the process (Milani, 1975). Organizational culture can also encourage individuals to set concrete budget goals and increase productivity. A concrete budget will encourage employees to achieve their best performance (Locke, 1968). Organizational culture can encourage someone to be committed to his or her organization. A person's commitment to an organization can be strengthened by its organizational culture. A professional work environment will be influenced by the development of high commitment so that people will stay with the company and contribute to its efforts to achieve its goals, values, and mission (Dunham et al., 1994).

The findings of this study indicate that motivation acts as a moderator, enhancing the connection between participatory budgeting, clarity of budget aims, and commitment to budget performance. The  $R^2$  value increased from 0.673 before interaction to 0.675 after interaction. These findings corroborate attribution theory, which posits that individual behavior is shaped by both internal and external factors. Dispositional attributions refer to personal aspects of individuals, such as their characteristics, self-awareness, abilities, skills, and efforts. Meanwhile, situational attribution refers to external factors or conditions that influence a person's behavior, such as the social situation and the values held (Luthans & Youssef, 2007).

Motivation is related to internal factors, referring to the intrinsic motivation experienced by department managers through budgeting activities (Brownell & McInnes, 1986). Intrinsic motivation is the drive that arises from within a person to develop, be able to carry out useful tasks, and provide meaning in their work (Luthans & Youssef, 2007). In other words, budget-related motivation encourages individuals to commit to their organization. This creates high levels of engagement that have a positive impact on the professional work environment, allowing individuals to remain involved in the organization and contribute to achieving the company's mission, values, and

goals (Dunham et al., 1994). This motivation also moderates the relationship between clarity of budget objectives, participatory budgeting, and organizational commitment to budget performance. High levels of intrinsic motivation encourage active participation in the budgeting process. With the increasing involvement of subordinates in this process, employees feel more respon-

sible for achieving goals in their respective work areas because they feel involved in preparing the budget. This idea is based on the assumption that motivation drives individuals to set specific and productive budget goals, which in turn creates a professional work environment and supports active participation so that organizational goals can be achieved (Dunham et al., 1994).

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## CONCLUSION

The study investigates the influence of participatory budgeting, budget goal clarity, and commitment on budget performance and the moderating influence of organizational culture and motivation on the influence of participatory budgeting, budget goal clarity, and commitment on budget performance. These findings support attribution theory, asserting that a person's actions are influenced by external (situational attribution) and internal (dispositional attribution) factors. The clarity of budget objectives has a direct impact on budget performance. The findings corroborate the goal-setting theory, which elucidates the connection between well-defined objectives and the attainment of desired outcomes. Commitment has an impact on budget performance. These findings provide evidence for the goal-setting hypothesis, highlighting the connection between established goals and achieved performance.

Organizational culture influences the relationship between organizational commitment to participatory budgeting, budget performance, and clarity of budget objectives. This paper supports attribution theory which identifies the causes of human behavior from both internal (dispositional attribution) and external (situational attribution) factors. Motivation influences the connection between the clarity of budget targets, participatory budgeting, and organizational commitment to budget performance. Intrinsic motivation encourages participation in budgeting because the more frequently individuals are involved in the budgeting process, the more responsible individuals are for achieving their work goals. Budget motivation also has an impact on commitment to the organization by creating a professional work environment and supporting efforts to achieve the company's mission and goal.

This study offers significant implications for local government officials in selecting the most effective tools to improve budget performance. For policymakers, the findings support optimizing skills in carrying out government tasks. It is necessary to reconsider the approach to training local government staff. The novelty is by adding organizational culture and motivation as moderating variables. Organizational culture can influence the way members interact with their work environment. Meanwhile, individuals with intrinsic motivation are actively involved in completing tasks according to their permission and responsibility.

## AUTHOR CONTRIBUTIONS

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