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Factors Affecting Government Agency Performance Moderated by Organizational Commitment

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Abstract

This study aims to determine the factors that affect the performance of government agencies, such as good governance, organizational culture, and leadership style moderated by organizational commitment. This study consisted of 43 populations, the entire of OPD in Riau Province, and used the purposive sampling technique to determine the sample size to obtain 30 research sample. Data collection in this study used a questionnaire given to 90 respondents, including the head of the finance subdivision, the head of the planning and program subdivision, and the head of the general and staffing subdivision. Then, the analysis is carried out using Warp PS 7.0. The results of this study concluded that good governance, organizational culture, and leadership style affect the performance of government agencies, and organizational commitment is able to moderate the effect of good governance and leadership style on the performance of government agencies. However, organizational commitment is not able to moderate the effect of organizational culture on the performance of government agencies, meaning that good or bad organizational commitment is not a determinant in increasing or decreasing the effect of organizational culture on the performance of government agencies.

Introduction

In the development of public sector organizations that are increasing rapidly in this era of globalization, government agencies are required to perform well when carrying out their duties and responsibilities. This performance is carried out by government agencies to achieve quality regional performance goals, both from an internal and external perspective. Government performance is defined as the results of government activities and programs that are to be or have been achieved in connection with using the budget in measurable quantity and quality (PP Number 8 of 2006). This performance is carried out by government agencies to achieve quality regional performance goals, both internally and externally. Local governments are required to carry out government functions with effective and efficient performance. Regional Apparatus Organizations (OPD) are required to have performance that is oriented towards the interests of the community and aims for the welfare of the community. In the performance of government agencies, there are several indicators, namely: inputs, processes, outputs, outcome, and benefits (Hidayat *et al*., 2020).

Based on the APBN in State Expenditure in a number of OPD, it is still relatively low against the budget realization that has been budgeted by the Riau Province government, namely in the first quarter of social assistance expenditure, which is far from the target, which is 6.37%

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of the 25% target. In the second quarter, there were two types of expenditure that were low, namely goods expenditure of 38.10% of the 50% target and capital expenditure of 26.19% of the 40% target. Meanwhile, social assistance expenditure of 44.73% still did not reach the maximum target of 50%. In the third quarter, goods expenditure only reached 58.69%, capital expenditure 58.78%, social assistance expenditure 51.26%, and capital expenditure 26.19% of the 40% target. Meanwhile, social assistance expenditure of 44.73% still did not reach 58.69%, capital expenditure of 58.78%, and social assistance expenditure of 51.26%, which are still far from their respective proportional budget absorption targets. Meanwhile, there were 14 OPDs that were found to have made many budget management errors, including the PPUPR Office, Education Office, Health Office, Bapenda, Regional Secretariat, ESDM Office, Bappedalitbang, Marine and Fisheries Office, Food Crops, and Horticulture Office. In addition, there are also the Secretariat of the Riau DPRD, the Population and Civil Registry Office, the Livestock and Animal Health Service, the Regional General Hospital, and the Tampan Mental Hospital (https://djpk.kemenkeu.go.id/).

Problems related to input indicators are the lack of coordination in the preparation of plans in the implementation of activities and finances, which in the realization of the regional budget, namely in the revenue from the management of separated regional assets realized at IDR 101,607,146,246 or 19.56% of the target of IDR 519,395. This achievement in 2022 has decreased by IDR 15,810,283,823, or 13.47% compared to the 2021 budget year, in capital expenditure for roads, irrigation, and networks amounting to IDR 807,750,958,592, or 78.98% of IDR 1,022,690,144,407, and in unexpected expenditure of IDR 9,830,848,980, or 49.84% of the 19,726,571,303 budget set. Overall, the achievement of Riau Provincial Government transfer revenue in fiscal year 2022 has decreased (BPK Audit Report of Riau Province Representative 2023).

Problems related to process indicators, that is, those that measure the amount of the budget where volume shortages, specification discrepancies, inaccurate unit price adjustments, and lack of delay penalties on capital expenditures resulted in overpayments of 8,070 M, potential overpayments of 5,528 M, under-reception of fines of 12,425 M, under-reception of disbursement of advance guarantees and implementation guarantees of 10,319 M (BPK Audit Report of Riau Province Representative 2023), and there were 14 OPDs that were found to have a lot of budget management errors and based on the realization of the APBN in the first quarter, social assistance expenditure was far from the target, which was 6.37% of the target of 25%. In the second quarter, there were two types of expenditure that were low, namely goods expenditure (38.10% of the 50% target) and capital expenditure (26.19% of the 40% target). Meanwhile, social assistance expenditure of 44.73% still did not reach the maximum target of 50%. In the third quarter, goods expenditure only reached 58.69%, capital expenditure 58.78%, and social assistance expenditure 51.26%, capital expenditure 26.19% of the 40% target, which are still far from their respective proportional budget absorption targets (https://djpk.kemenkeu.go.id/).

Problems related to output indicators, namely the implementation of the Regional Revenue and Expenditure Budget (APBD), have been delayed due to the budget implementation process, which has not been able to fully follow the ideal time schedule, the suboptimal implementation of local government information systems, which has an impact on time inefficiencies, especially in the process of administration and accountability for the implementation of the APBD, as well as the limited human resources of the apparatus associated with the existing workload, so that some programs and activities are not handled optimally (BPK Audit Report of Riau Province Representative 2023).

This study aims to determine the factors that affect the performance of government agencies, namely good governance, organizational culture, and leadership style moderated by organizational commitment. In this research, it uses the theory of agency, namely the relationship between two or more parties, in which one party is often called the agency. Agelnt (government) is a person who is given freedom by the principal (community). While the principal (society) is the party that grants authority to the agent (Jensen & Melckling, 1976).

Based on the probems regarding the performance of government agencies above, researchers wi examine the factors that affect the performance of government agencies. Good governance is defined as the mechanisms, practices, and procedures by which governments and citizens manage resources and sove pubic probems (Sumarto, 2009). According to Sedarmayanti (2009), good governance is a series of socio-political interaction processes between the government and the community in various fieds reated to pubic performance. government and society in various fieds reated to public interests and government intervention in these interests. Hidayat et al., (2020) stated that with the impementation of good governance, of course, the performance of the government that is deivered to the pubic is not good. The government performance provided to the community wi aso be good in accordance with the goas and ideas to be achieved in improving government performance. Thus, the government, as the main actor in the impementation of good governance, is required to provide accountabiity that is more transparent. Accountabiity that is more transparent and more accurate.

Robbins & Judgel (2015) define organizational culture as the values, principles, traditions, and attitudes that influence the behavior of organizational members. The operational definition of organizational culture is a guiding system of organizational values developed by developing and uniting the scope of organizational members. A growing and strong culture is able to encourage the organization in a better development direction. Kurniawan (2020) states that an organizational culture that is able to innovate in taking risks, paying attention to details, and being results-oriented, as well as the stability applied in carrying out its duties, will achieve maximum effective and efficient performance. Then, Maros & Juniar (2016) said that the values shared in the organization make employees feel comfortable working, have commitment and loyalty, increase professionalism, and maintain a competitive advantage.

Wirawan (2013) defines leadership style as a way or pattern of action or behavior that is applied by the leader in carrying out his leadership. Putri (2021) states that the leader's leadership in making decisions, motivating, and controlling subordinates, as well as the ability to communicate, is one of the factors in improving performance because, basically, it is the backbone of organizational development in encouraging and influencing good work enthusiasm in subordinates. Aryani et al., (2021) found that leadership style affects organizational performance in the Bima City Government because a good leadership style towards the government will be able to create maximum performance in government agency employees to achieve goals.

Robbins (2005 in Abdullah, 2019) defines organizational commitment as an individual's allegiance to an organization that supports all the goals of the organization while intending to maintain his membership in the organization. Utomo & Efendi (2019) state that the success and performance of a person in a field of work are largely determined by their effective commitment to the field they are engaged in. Effective commitment itself must be supported by sustainable commitment, normative commitment, and independence to achieve the highest level. Ramadhini et al., (2019) said that the existence of this organizational commitment can support carrying out and carrying out work performance in accordance with the applicable regulations. The higher the organizational commitment of each individual, the higher the level of speed and accuracy of his work.

Literature Review

Performance of Government Agencies

Performance is the level of achievement or work performance stated in an organization to realize goals, vision and mission in the implementation of high quality activities and policies in the performance of the organization, with performance indicators being quantitative and qualitative measures that describe the level of achievement of a target or objective. which has been determined with 6 performance indicators, namely: input indicators, process indicators, output indicators, outcome indicators, benefit indicators (Indra, 2017). The use of performance indicators is very important to find out whether an activity or program has been carried out efficiently and effectively. Can It is said that performance in government agencies is an achievement produced in a public organization, especially in government agencies, which can include effectiveness and efficiency in achieving the quality of activities and policies of a program that is evaluated by the government.

Good Governance

Good governance is the implementation of good governance in a process/structure of government obligations by applying the principles of transparency and accountability and providing relevant information in accordance with legal regulations and applying the values of fairness and equality related to the performance of government agencies, (Effendi A, 2016). By having several principles of transparency, accountability, responsibility, independence and equality that must be met and fulfilled in implementing the performance of government agencies.

Organizational Culture

Organizational culture is the values, principles, traditions and attitudes that influence the way organizational members act (Robbins & Judge, 2015). Organizational values and beliefs are the basis of organizational culture, both of which play an important role in influencing the ethical behavior of people within it which indirectly helps shape a person's work culture. The indicators used in organizational culture are innovation and risk taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. The process of developing an organizational culture begins with a long journey that takes a long time. The longer the culture is processed, the better quality the organization's culture will be.

Leadership Style

Leadership style is the process of a leader creating a vision and interacting mutually influencing his followers to realize the vision. Leadership style influences increased performance where the leader influences other people or subordinates in such a way that the person is willing to carry out the leader's wishes to achieve organizational goals (Wirawan, 2013). The indicators used in this leadership style are the ability to make decisions, the ability to motivate, the ability to communicate, the ability to control subordinates, and the ability to control emotions.

Organizational Commitment

Organizational commitment is a condition where an employee has confidence in the goals of the organization, a feeling of belonging to the organization, maintaining organizational membership, loyalty within the organization, and a willingness to direct efforts on behalf of the organization (Mada *et al*, 2017). The indicators used in organizational commitment are effective commitment, sustainable commitment, and normative commitment. Commitment to the organization does not only involve employee loyalty to the organization which has a positive nature but also involves an active relationship with the organization.

Research Method

The data used in this research is quantitative data, which is in the form of values or scores on the answers given by respondents to the questions in the questionnaire. While the data source used in this research is primary data, according to Sugiyono (2018), primary data is a data source that directly provides data to data collectors. The population used in this research is the entire Regional Apparatus Organization (OPD) in the Riau Provincial Government of 43 OPDs. In this study, the researchers specialized in sampling only the Department, Agency, Inspectorate, and DPRD Secretariat. This was done to narrow the scope of the research object due to the limitations of time, energy, funds, distance, and the fact that these agencies are local government organizations that have an important role in implementing and are directly involved in the management of government agency performance activity programs, and using purposive sampling techniques, namely OPDs within the Riau Province government in the form of departments, agencies, inspectorates, DPRD secretariats, and government officials who hold echelon IV positions.

Table 1. Operational Definition and Measurement of Variable

No.	Variable	Definition	Indicator
1.	Performance of Government Agencies (Y)	Performance is a description of the achievement of the implementation of an activity or policy in realizing the goals, objectives, mission, and vision of the organization (Indra, B., 2017).	1. Inputs 2. Process 3. Outputs 4. Outcome 5. Benefit Hidayat *et al.*, (2020)
2.	Good Governance(X_1)	Good governance is the implementation of good governance in the process or structure of government obligation activities by applying the principles of transparency and accountability, providing relevant information in accordance with the rule of law, and applying the values of fairness and equality related to the performance of government agencies (Effendi A., 2016).	1. Transparency 2. Accountability 3. Responsiveness 4. Independence 5. Equality Alfitriady *et al.*, (2020)
3.	Organizational Culture(X_2)	Organizational culture is the set of values, principles, traditions, and attitudes that influence the way members of the organization act (Robbins & Judgel, 2015).	1. Innovation and risk-taking 2. Attention to detail 3. Result orientation 4. Individual orientation 5. Team orientation 6. Aggressiveness 7. Stability Putri (2021)

4.	Leadership Style (X_3)	Leadership style is a way or pattern of action or behavior applied by the leader in carrying out his leadership (Wirawan, 2013).	1. Decision-making ability 2. Ability to motivate 3. Communication skills 4. Ability to control subordinates 5. Ability to control emotional Sulistyaningsih & Yuliantoro (2018)
5.	Organizational Commitment (Z)	Organizational commitment is a condition in which an employee has a belief in organizational goals, a feeling of belonging to the organization, maintaining organizational membership, loyalty to the organization, and a willingness to direct efforts on behalf of the organization (Mada, 2017).	1) Effective Commitment 2) Sustained Commitment 3) Normative Commitment Sulistyaningsih & Yuliantoro (2018)

Source: Data Output (2023)

Data analysis in this study was carried out with the help of a computer program, namely (PLS) Partial Least Squares, namely Warp PLS version 7.0, using descriptive analysis to determine the characteristics of the sample used. And using two model measurements, namely discriminant validity and composite reliability,

Hypothesis testing in this research is carried out based on the results of testing the structure model (Innear Model), which includes the r-square output, parameter coefficients, and t-statistics. Evaluation of the structural model in this study by looking at the general SEM analysis result, where the general SEM analysis result is a test conducted for the innear model using three main categories that must be considered in examining the general SEM analysis result, namely ARS, AARS, AVIF, and APC, with the following research model:

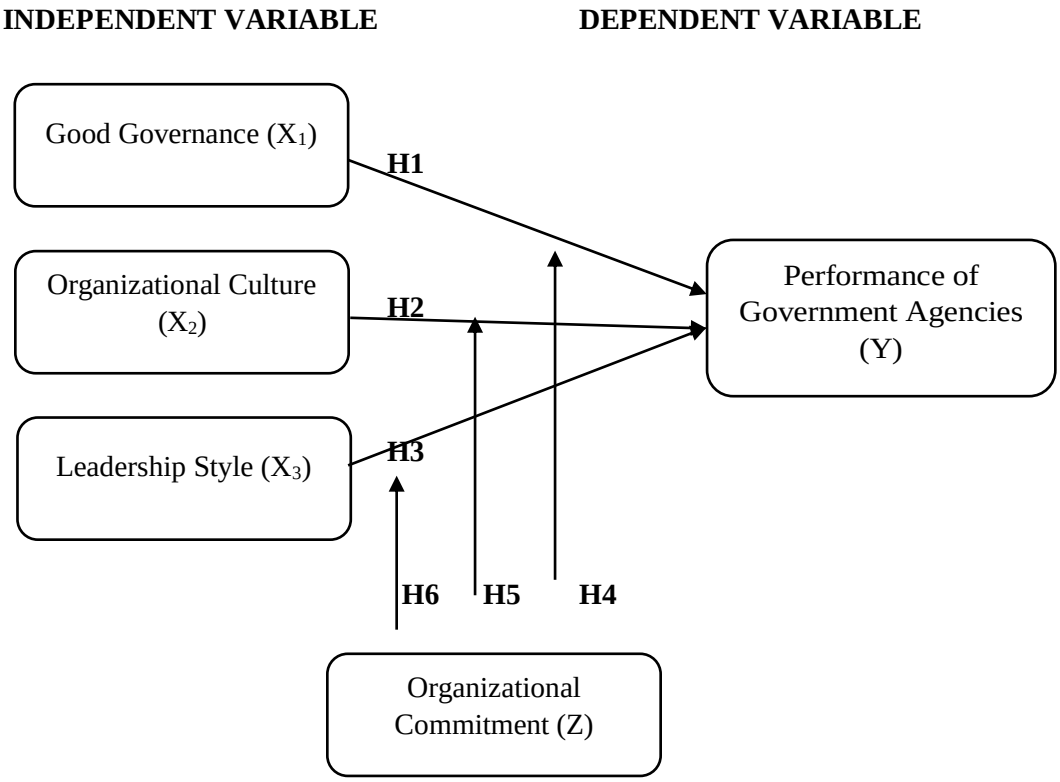

Figure 1. Research Model

Source: Data Output (2023)

Results and Discussion

Descriptive Statistics Results

Based on the data processing stages that have been carried out, the descriptive statistical summary of the variables studied is as follows:

Table 2. Descriptive Statistical Results

	Y	**X_1**	**X_2**	**X_3**	**Z**
Mean	4.448	4.356	4.380	4.401	4.241
Median	4.200	4.000	4.083	4.000	4.000
Min	3.900	3.200	2.750	4.000	2.833
Max	5.000	5.000	5.000	5.000	5.000
Standard Deviation	0.497	0.514	0.576	0.489	0.511

Source: Data Output (2023)

The results of descriptive statistics show that the good governance variable (X1) ranges from 3,200 to 5,000, and the average is 4,356 with a standard deviation of 0.514. The number of organizational culture variables (X2) ranges from 2,750 to 5,000 and averages 4,380, with a standard deviation of 0.576. Leadership style (X3) has a value of 4,000 to 5,000 and an average of 4,401, with a standard deviation of 0.489. While organizational commitment (Z) ranges from 2,833 to 5,000 and averages 4,241 with a standard deviation of 0.511, which is measured using a

questionnaire with a Likert scale, From the existing statement items, it indicates that the average respondent fills in the agreed choice on the research questionnaire and shows that the data distribution is quite good because the standard deviation of each variable is smaller than the average value.

Measurement Model Evaluation Results (Outer Model)

Discriminant validity measurement is carried out by looking at the value contained in the cross-loading in construct measurement. In this study, all constructs have an AVE value greater than 0.50. The government agency performance variable (Y) has the lowest value of (0.708), and the organizational commitment variable (Z) has the highest value of (0.799). In accordance with the minimum AVE value limit set at 0.50, this value meets the requirements for use in research. Meanwhile, composite reliability measurement measures the outer model by looking at a construct or latent variable that is measured using the composite reliability value, which is said to be reliable if the composite reliability value is> 0.7. In this study, the performance of government agencies has a value of 0.960, good governance is 0.964, organizational culture is 0.970, leadership style is 0.970, and organizational commitment is 0.960. It can be concluded that each variable in the composite reliability has a value > 0.7, so it is declared reliable.

Structural Model Testing Results (Innear Model)

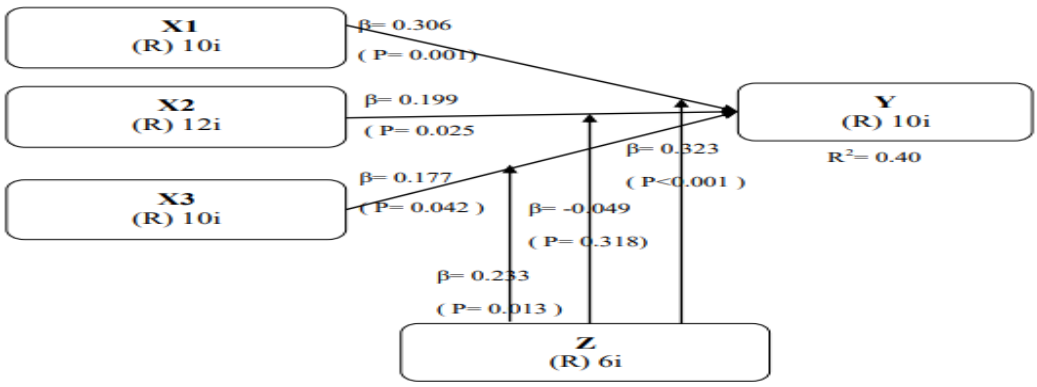

Figure 2. Warp PLS Structural Model

Source: Data Output (2023)

Based on Figure 2, it shows that the p-value of good governance is 0.001, the p-value of organizational culture is 0.025, and the p-value of leadership style is 0.042, which affects the performance of government agencies because the p-value <0.05, and organizational commitment also moderates and strengthens the influence of good governance and leadership style because the p-value <0.05 and the path coefficient is positive. but this organizational commitment does not moderate the effect of organizational culture on the performance of government agencies because it can be seen that the p-value> 0.05.

Table 3. Model Fit Test Results and Quality Indices

	Index	P-Value	Criteria	Information
APC	0.214	<0.008	P<0.05	Accepted
ARS	0.40	<0.001	P<0.05	Accepted
AARS	0.355	<0.001	P<0.05	Accepted
AVIF	4.034		AVIF<5	Accepted

Source: Data Output (2023)

Based on these results, APC, ARS, and AARS have met the specified requirements because the p-value is <0.05. Then it can be seen that the AVIF value is 4.034, which means that AVIF < 5, so the conclusion is that the structural model is accepted.

Table 4. Results of R Square Coefficients

Variable	*RSquaredCoefficients*
Y	0.40
X_1	
X_2	
X_3	
Z	

Source: Data Output (2023)

Table 4 shows that the R-square value of government agency performance (Y) is 0.40. These results can be concluded or show that 40% of the government agency performance variable is influenced by the good governance variable (X_1), organizational culture (X_2), leadership style (X_3), and organizational commitment (Z). While the remaining 60% or others are likely to be influenced by other variables.

Discussions

In Figure 2, good governance has a coefficient value of 0.306 and a p-value of 0.001. It can be seen that the p-value is smaller than 0.05. The results of this study successfully accepted the first hypothesis (H1), which states that good governance can have an influence on the performance of government agencies. So that if good governance is applied in carrying out performance, it will improve the performance of government agencies to the contrary. If it is associated with agency theory, basically the government, as an agent, performs governance or good governance in the form of quality and good service in performance to be accountable to the public, who acts as the principal. This is in line with research conducted by Hidayat et al., (2020), Rahelni & Asri (2019), Yudhaselna & Putri (2019), Makatita & Sundari (2022), Supriaddin *et al.*, (2022), Destriyani & Taufik (2017), and Taufik & Dian (2016), which show that good governance affects the performance of government agencies.

In Figure 2, organizational culture has a coefficient value of 0.199 and a p-value of 0.025. It can be seen that the p-value is smaller than 0.05. The results of this study successfully accepted the second hypothesis (H2), which states that organizational culture can have an influence on the performance of government agencies. So that the better the quality of organizational culture in carrying out performance will improve the performance of government agencies, If it is associated with agency theory, namely that the government, which becomes an agent, carries out performance by applying organizational cultural values in carrying out its performance to be accountable to the public, which acts as a principal, This is in line with

research conducted by Setyani *et al*., (2022), Purnama, (2013), Farida *et al*. (2021), Kurniawan (2020), Yudhaselna & Putri (2019), Sulistyaningsih & Yuliantoro (2018), Yusnita & Muryati, (2018), Ramadhini *et al*., (2019), and Wahyuni et al., (2017), which also state that organizational culture affects the performance of government agencies.

Leadership style has a coefficient value of 0.177 and a p-value of 0.042. It can be seen that the p-value is smaller than 0.05. Thus, the results of this study succeeded in accepting the third hypothesis (H3), which states that leadership style can have an influence on the performance of government agencies. if it is related to agency theory, namely, where a leader does not focus on individual interests but focuses on their main outcome goals for the benefit of the organization, which means that a leader carries out his leadership well in order to achieve the goals, vision, and mission of the government agency. This is in line with research conducted by Hidayat *et al*. (2020), Aryani et al., (2021), Dinarwati (2021), Alfitriady et al., (2020), and Kurniawan (2020), which state that leadership style affects the performance of government agencies.

In Figure 2, organizational commitment has a coefficient value of 0.323 and a p-value of <0.001. It can be seen that the p-value is smaller than 0.05 and the path coefficient is positive. So that the results of testing the fourth hypothesis (H4) show that organizational commitment moderates and strengthens the effect of good governance on government agency performance, This means that this organizational commitment can support implementing and carrying out performance in accordance with applicable regulations, so as to increase the influence of good governance on the performance of these government agencies. If it is associated with agency theory, namely where the government provides responsibility for what the government has done for the community, then, with a commitment, the government will be able to provide responsibility to the community. This is in line with research conducted by Utomo & Efendi (2019), which states that organizational commitment can moderate the effect of good governance on the performance of government agencies.

Organizational commitment has a coefficient value of -0.049 and a p-value of 0.318. It can be seen that the p-value is greater than 0.05. So the results of testing the fifth hypothesis (H5) show that organizational commitment does not moderate the effect of organizational culture on government agency performance. It is concluded that organizational commitment is not a determinant in having an impact on the effect of organizational culture on the performance of government agencies. This means that good or bad organizational commitment is not a determinant in increasing or decreasing the influence of organizational culture on the performance of government agencies. The results of this study are in line with research conducted by Kharisma & Prasilowati et al., (2019), Sunaryo & Arief et al., (2023), and Yani & G.K. (2016), which states that organizational commitment does not moderate the effect of organizational culture on performance.

In Figure 2, organizational commitment has a coefficient value of 0.223 and a p-value of 0.013. It can be seen that the p-value is smaller than 0.05 and the path coefficient is positive. So the results of testing the sixth hypothesis (H6) show that organizational commitment moderates and strengthens the effect of leadership style on government agency performance. This means that good or bad organizational commitment will be a determinant in increasing or decreasing the influence of leadership style on the performance of government agencies. If it is associated with agency theory, namely a leader (agent) who has a high commitment to his organization to fulfill his obligations in providing services to the community (principal), The results of this study are in line with research conducted by Sulistyaningsih & Yuliantoro (2018) and Ramadhini et al., (2019), which state that organizational commitment is able to moderate the effect of leadership style on the performance of government agencies.

Conclusions

Based on the results of this study, it can be concluded that good governance, organizational culture, and leadership style affect the performance of government agencies. And organizational commitment is able to moderate the influence of good governance and leadership style on the performance of government agencies. Meanwhile, organizational commitment does not moderate the effect of organizational culture on the performance of government agencies; therefore, organizational commitment is not a determinant in having an impact on the effect of organizational culture on the performance of government agencies. This means that good or bad organizational commitment is not a determinant in increasing or decreasing the influence of organizational culture on the performance of government agencies. The results of this study can be used as evaluation material for the government to be able to pay more attention to the factors that influence the performance of government agencies so that the government can improve its performance.

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Laporan Hasil Pemeriksaan BPK Perwakilan Provinsi Riau 2023

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