

## The Influence Of Policy Implementation And Organizational Culture On Work Effectiveness In Using The Secondary Education Implementation Budget At The Branch Office Of The Banten Province Education And Culture Service

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### Abstract

*This research aims to analyze the influence of policy implementation and organizational culture on the effectiveness of budget use for secondary education in Banten Province. This research is a correlational descriptive research conducted with quantitative approach with the analysis technique used is the Structural Equation Modeling (SEM) technique with the help of the Lisrel program application. Meanwhile, the population is policy implementers and secondary education budget users in Banten Province. The research results show that partially the policy implementation variable (X1) has a positive and significant effect of 0.33 on the effectiveness of policy work (Y). Furthermore, the organizational culture variable (X2) partially has a positive and significant effect of 0.56 on the effectiveness of policy work (Y). Meanwhile, the simultaneous implementation of policy and organizational culture is able to explain the effectiveness of the policy on using the secondary education budget in Banten Province at 53%, with an epsilon of 47%.*

**Keywords:** Policy Implementation, Organizational Culture, Work Effectiveness

### Introduction

Based on the principle of decentralization, government authority carried out by regions, including provincial, district and city areas, is expected to be better implemented by the

regional apparatus concerned (Azizah, 2022). The laws that have been formulated will have a significant impact on achieving the goals, if implemented well by government officials (Elizar & Tanjung, 2018). One of the Regional Government affairs which has also undergone changes in its management is regarding the education sector, this change is in line with the enactment of Law No. 23 of 2014 concerning Regional Government. This law mandates that the authority to manage SMA (Senior High Schools) and SMK (Vocational High Schools) which were previously managed by districts/cities was handed over to the provincial government (Rizki, 2017).

The policy of transferring the authority of SMA/SMK to the province has been in effect and has been implemented starting January 2017 and usually in a new policy, the transfer of authority for administering secondary education from the district/city regional government to the provincial government of course involves several adjustments which cause problems (Satya, 2019). The transfer of authority to manage SMA and SMK from district-city to province includes the budget. One of the hopes for implementing secondary education management in the Province is related to the budget. As an autonomous region, the province is required to allocate a minimum of 20% of the budget for education (Iskandar, 2018)

Problems that arise as a result of adjustments to the transition of authority for the administration of education have been widely researched, and problems found include the readiness of the education budget in the Province, many funding items that have not been budgeted for in the Province, but are no longer budgeted for by the city/district regions. (Islame i, 2000). The wide scope of supervision between the central government in the Province and school units in the regions is also prone to causing obstacles, especially for regions with large areas. One of the immediate implications of this delegation is the increase in the financial burden on the provincial government with the delegation of SMA/SMK authority (Mulyaningsih, 2017). The general problem experienced by each province regarding the transfer of SMA/SMK authority is the administration of assets, both human resources and physical assets such as land and buildings. And of course problems occurred in the management of the budget for the provision of secondary education after the transition policy (Habibi, 2017).

Funding authority is a problem in itself for the implementation of secondary education in particular. Readiness from the Provincial Government is required to smooth and optimize the process of transferring authority (Herawati, 2017). One component that can help accelerate the transfer of authority in an organization is Organizational Culture. Several experts confirm this. Robins (2002), states that organizational culture is a system of shared meaning held by members of an organization that differentiates the organization from other organizations.

Organizational culture is a system of values acquired and developed by an organization and the patterns of habits and basic philosophy of its founder, which are formed into rules that are used as guidelines for thinking and acting in achieving organizational goals (Sutrisno, 2019). A culture that grows strong is able to spur an organization towards better development. A strong organizational culture can be a strong capital and tool to help an organization carry out its activities, especially those related to change, one of which is the transfer of authority which is felt to be a quite difficult and complicated process (Muis et al., 2018).

The Banten Provincial Government, especially the Department of Education and Culture, has formulated various policies to be able to implement secondary education implementation policies well, especially related to budget use in accordance with the mandate of Law Number 23 of 2014 (Rosyadi et al, 2013). These policies include the tuition-free school program which was formulated through Banten Governor Regulation Number 31 of 2018 concerning Free Education at State High Schools, State Vocational High Schools and State Special Schools. This Governor's Regulation is the basis for implementing the implementation of Secondary Education in Banten Province. Regulations on the use of the budget for providing secondary education are also contained in the PERGUB, planning, management and accountability for the budget for providing free education are explained in detail in the articles therein (Basuki, 2021).

With a solid legal foundation, the implementation of secondary education in Banten Province should run smoothly. However, in reality, there are still a number of problems related to budget use. Initial observations showed several problems: first, transparency and accountability in budget management at the Banten Province Education and Culture Office Branch Office were less than optimal. Second, the lack of effectiveness in budget planning, management and supervision is caused by the limited ability to implement policies in various high schools and vocational schools under the coordination of this office. Third, assessments from external parties regarding policy implementation are considered inadequate in carrying out tasks in all high schools and vocational schools under the coordination of the office.

The identified problems cause budget distribution to be off target, resulting in many secondary education facilities and infrastructure being damaged or inadequate. This phenomenon sparked the author's interest in conducting more in-depth research regarding how policy implementation and organizational culture influence the effectiveness of budget use in the implementation of secondary education in Banten Province.

## **Literature Review**

## **Policy Implementation**

Mazmanian and Sabatier in Wahab (2012) stated that implementation can be interpreted as something to understand what actually happens after a program is declared effective or formulated. He further emphasized that implementation is the implementation of basic policy decisions, usually in the form of laws, but can also take the form of important executive orders or decisions or decisions of judicial bodies. Then Mazmanian and Sabatier (1980) defined Policy Implementation as: "The implementation of basic policy decisions, usually in the form of laws, but can also take the form of orders or important executive decisions or decisions of judicial bodies. Meanwhile, Van Meter and Van Horn (1975) define policy implementation as "actions carried out either by individuals or officials or government or private groups which are directed at achieving the goals outlined in policy decisions." .

## **Organizational culture**

The meaning of organizational culture has been widely expressed by scientists who are experts in organizational culture science, but Brahmasari, (2004) revealed that there is still little agreement about the meaning of the concept of organizational culture or how organizational culture should be observed and measured, suggesting that this is due to a lack of understanding regarding theoretical formulation. about organizational culture, its description, and its possible relationship to performance impacts. Ndraha (2003) in Brahmasari (2004:12) states that corporate culture is the application of organizational culture to business entities or companies. These two terms are often used to mean the same thing interchangeably. Marcoulides and Heck (1993) suggest that organizational culture as a concept can be a means of measuring the suitability of organizational goals, strategy and organizational tasks, as well as the resulting impact.

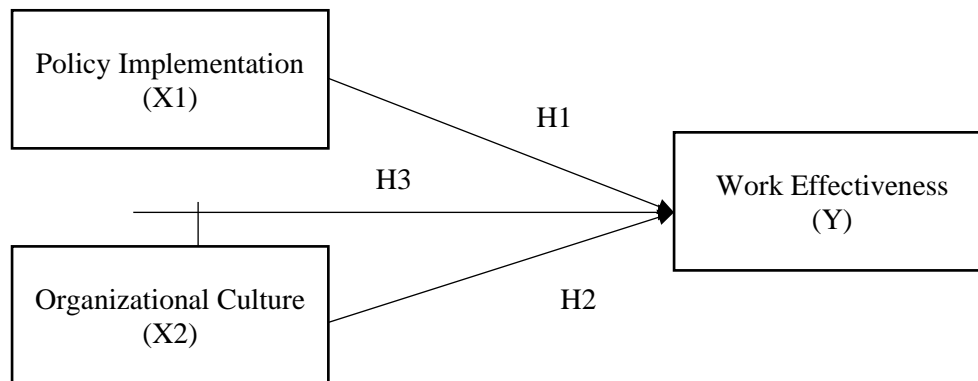
## **Work Effectiveness**

Work effectiveness is the level to which a person or group carries out its main tasks to achieve the desired targets. Work effectiveness is defined as the ability to choose the right targets in accordance with the goals that have been set from the start (Erawati et al, 2017). Meanwhile, Siagian (2002) provides the understanding that work effectiveness means completing work on time. This can be interpreted that work effectiveness is a strategy for using the right time in completing work. From the opinions above, it can be concluded that work effectiveness is a measure of completing work achievements that have been determined in

accordance with company or organization procedures and objectives, as well as the ability to carry out activities that have been determined by an institution to achieve goals and achieve maximum success. Measuring effectiveness can be done by looking at the work results achieved by an organization. Effectiveness can be measured through the success or failure of an organization in achieving its goals. (Yudhaningsih, 2011).

### Framework of thinking

The framework that will be described in this section is focused on analyzing objectives and selecting references that are relevant to the research problem. In this case, the researcher developed concepts from existing theories as a rationale for explaining the factors involved in the policy implementation construct, organizational culture and work effectiveness in using the budget for the provision of secondary education in Banten Province.



**Figure 1:** Framework of Thinking

### Hypothesis

Based on the description above, the following research proposition can be developed:

1. Policy implementation variables determined by communication, resources, disposition and bureaucratic structure factors have a significant effect on the effectiveness of budget use in the Implementation of Secondary Education in Banten Province
2. Organizational culture variables determined by the dimensions of innovation, focus on small things, people orientation, team orientation and consistency in the effectiveness of budget use have a significant influence on the implementation of secondary education in Banten Province
3. Simultaneously, the variables of policy implementation and organizational culture have a significant effect on the effectiveness of budget use in the implementation of secondary education in Banten Province.

## **Research Method**

This research is research with a quantitative approach which aims to test hypotheses. Based on its form, this research is causal or causal in nature, because the research is aimed at investigating the causal relationship between policy implementation, organizational culture and the effectiveness of budget use. Substantively, the focus of this research involves three variables, namely policy implementation, organizational culture and effectiveness of the use of education budgets. The population in this research are all employees of the Branch Offices of the Education and Culture Service throughout Banten Province, elements of the leadership of the Banten Province Education and Culture Service and Principals of State Middle Schools in Banten Province. The population in this study was 276 people. In this research, the technique for determining respondents used nonprobability sampling methods. So the sample in this study was 73 respondents. Data collection was carried out through literature study and distribution of questionnaires to respondents. The questionnaire was distributed to obtain valid and reliable primary data. Answers to questions are given a score on a Likert scale of 1 to 5. The collected data is then analyzed using univariate data analysis methods for descriptive analysis, bivariate data analysis to test validity, reliability and other data normality tests and multivariate data analysis using SEM (Structural Equation Modeling). ).

## **Results**

### **Measurement Model Analysis**

The measurement model models the relationship between latent variables and observed variables (observed/measured variables). In SEM, each latent variable usually has several measures or observed variables (indicators). Confirmatory Factor Analysis (CFA) is a measurement model analysis. CFA according to Joreskog and Sorborn (1993) is used to test unidimensional, validity and reliability measurement models of constructs that cannot be measured directly which shows the operationalization of research variables or constructs into measurable indicators which are formulated in the form of certain equations and/or path diagrams. The purpose of confirmatory factor analysis (CFA) is to confirm or test a measurement model, namely a measurement model whose formulation comes from theory. The next step after the model fits and the data as a whole shows good results, is evaluation or analysis of the measurement model. This evaluation is carried out on each measurement model or construct separately through evaluating the validity of the measurement model and

evaluating the reliability of the measurement model. These two evaluations are measured through the following values:

1. Evaluation of the validity of the measurement model is by looking at the t value of the factor loading ( *factor loading* ) which is greater than the critical value ( $\geq 1.96$  or if rounded  $\geq 2$ ) and the standard factor loading value (standardized factor loading)  $\geq 0.30$ .
2. Evaluation of the reliability of the measurement model is by using CR ( *composite reliability measure* ) and VR ( *variance extracted measure* ) with the requirements: CR  $\geq 0.70$  and VE  $\geq 0.50$ .

The t-value of factor loadings and standard factor loadings of observed variables on latent variables in this study can be seen in the following table:

**Table 1:** T Values, Standardized Factor Loadings, And Model Validity

Var. Observed	Var. Latent	Policy Implementation (X1)		Organizational Culture (X2)		Work Effectiveness Using Budget (Y)		Validity Conclusion
		SLF*	t-value**	SLF*	t-value**	SLF*	t-value**	
X1a		0.66	5.99					Good
X1b		0.67	6.19					Good
X1c		0.82	8.15					Good
X1d		0.93	9.85					Good
X2a				0.79	7.47			Good
X2b				0.64	5.97			Good
X2c				0.72	6.60			Good
X2d				0.84	8.35			Good
X2e				0.79	7.94			Good
Y1						0.91	-	Good
Y2						0.87	10.07	Good
Y3						0.74	7.54	Good

\*SLF= Standardized Loading Factors , Target SLF  $\geq 0.30$

\*\*t-value – Target t-value  $\geq 2$

**Source:** Prepared by the author, (2023)

From the table above it is found that the value The t value of the factor loading is greater than the critical value ( $\geq 1.96$ ) and the standard factor loading value is  $\geq 0.30$ . So that all the indicators for the three variables above are valid and can be used in research.

After testing the validity of the model, the next step is testing the reliability of the model in SEM which can be seen based on the results of the CR and VE calculations. The final calculation results of CR and VE can be seen in the following table:

**Table 2:** CR, VE and Model Reliability

Variable	CR	VE	Reliability Conclusion
Policy Implementation	0.857	0.605	Good
Organizational culture	0.871	0.576	Good
Work Effectiveness of Using Budgets	0.880	0.711	Good

**Source:** Prepared by the author, (2023)

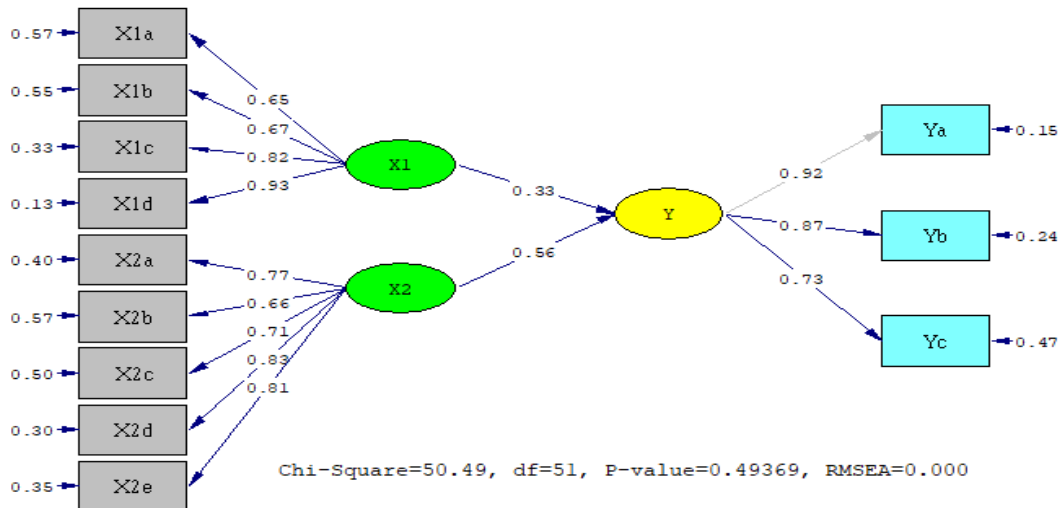
From the results of the table above, it can be seen that the CR value is  $\geq 0.70$  and VE  $\geq 0.50$  Shows that the CFAs of the three variables are reliable so they can be used in research.

### Structural Model Analysis

Evaluation or analysis of the structural model includes checking the significance of the estimated coefficients. The SEM and LISREL methods produce estimated coefficient values and also a t-value for each coefficient.

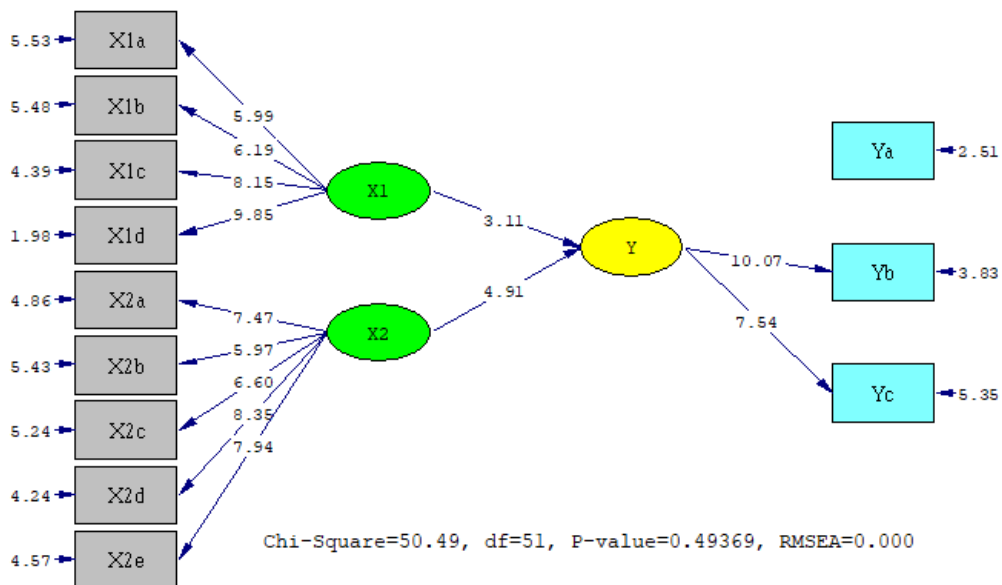
The main structure tested is how the Policy Implementation and Organizational Culture variables influence the work effectiveness variable. The analytical method used in structural model analysis is the Structure Equation Model (SEM). The results of the Structure Equation Model (SEM) in the influence structure tested based on the Standardized Solution values can be seen in the following picture:





**Figure 2:** Main Model Structure of Standardized Solution

Meanwhile, the results of the *Structure Equation Model* ( SEM) in the influence structure tested based on the *t values* can be seen in the following picture:



**Figure 3:** Main T-Value Model Structure

Based on the structure of the main standardized solution model above, it can be concluded that the standard factor loading value for the Policy Implementation variable is 0.33, this shows that the Policy Implementation variable has a positive influence on the Work Effectiveness Use of Budget variable. The standard loading value of the Organizational Culture

variable factor is 0.56, this shows that Organizational Culture has a positive effect on Work Effectiveness in Using Budgets.

### Hypothesis Test Results

- **Hypothesis Testing 1**

From the calculation results, the path coefficient value = 0.33 with the calculated t value = 3.11. The path coefficient value above shows a unidirectional relationship between X1 and Y, because it is positive ( $0.33 > 0$ ). This means that if X1 increases then Y will increase, and vice versa. The t table value with a significance level of 0.05 is  $\pm 1.96$  so the calculated t (3.11) > t table (1.96). Thus the coefficient is significant, H010 is rejected and H110 is accepted, meaning that there is an influence of Policy Implementation (X1) on Work Effectiveness (Y). Conclusion Hypothesis 1 Policy Implementation has an influence on Work Effectiveness in Using Budgets (positive) is proven.

- **Hypothesis Testing 2**

From the calculation results, the path coefficient value = 0.56 with the calculated t value = 4.91. The path coefficient value above shows a unidirectional relationship between X2 and Y, because it is positive ( $0.56 > 0$ ). This means that if X2 increases then Y will increase, and vice versa. The t table value with a significance level of 0.05 is  $\pm 1.96$  so that t count (4.91) > t table (1.96). Thus the coefficient is significant, H011 is rejected and H111 is accepted, meaning that there is an influence of Organizational Culture (X2) on Work Effectiveness (Y). Conclusion Hypothesis 2 Organizational Culture has a positive effect on Work Effectiveness in Using Budgets.

- **Hypothesis Testing 3**

The calculated F value obtained is 4.11. The F table value with a significance level of 0.05 is 3.128 so that F tcount (4.11) > F table (3.128). Thus the coefficient is significant, H03 is rejected and H13 is accepted, meaning that there is an influence of Policy Implementation (X1) and Organizational Culture (X2) together on the Work Effectiveness of Budget Use (Y). The following are the calculation results obtained:

**Table 3:** Test of Influence on Y

Connection	R square	df1	df2	F table	F count	Conclusion
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X1 and X2 against Y	0.53	2	70	3,128	34,468	H <sub>0</sub> is rejected H <sub>3</sub> Accepted
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**Source:** Data processing results (2021)

The table above shows the influence of Policy Implementation (X1) and Organizational Culture (X2) together on Work Effectiveness in Using Budgets (Y) with a calculated F-value Of  $39.468 > F_{table} = 3.128$ ; This means that the influence of Policy Implementation (X1) and Organizational Culture (X2) together on Work Effectiveness in Budget Use (Y) is significant with a coefficient of determination of 53%. Thus H<sub>112</sub> is accepted or proven. This means that X1 and proven.

## Discussion

### The Influence of Policy Implementation on Work Effectiveness

Based on the research results, it is known that the loading factor value for the influence of variable X1 on Y is 0.33, meaning that variable The results of this research support and confirm previous research conducted by Reni Hendrawati (2012) which stated that policy implementation contributes to increasing organizational effectiveness. Based on the results of observations made by researchers, the implementation of budget usage policies influences how resources are allocated, including budget, personnel and infrastructure. Appropriate resource allocation can support the effectiveness of educational provision by providing adequate facilities, qualified teaching staff and the necessary teaching materials. In addition, policy implementation can lead to changes in the secondary education curriculum. The choice of teaching materials, teaching methods and assessments can be influenced by the policies implemented, with the aim of increasing the relevance and quality of education. So that the policy for implementing secondary education in Banten Province can be said to be effective in achieving the educational development goals set by the central government.

As a result of an interview with the Secretary of the Banten Province Education and Culture Service, it was stated that the allocation of resources, both financial resources and human resources in the implementation of secondary education in Banten Province has met the provisions set by the central government, even more so. As data obtained from interviews with the Department of Education and Culture shows that the budget allocation for secondary education in Banten Province is 26.77% of the total APBD, so that in terms of fulfilling budget resources, the implementation of secondary education has met needs, even though in reality on

the ground it is still There are needs that still need more attention from the government, but the strength of the bureaucratic structure that is quite well established can support the effective performance of budget use by the employees concerned. The results of these interviews and observations strengthen the data analysis regarding policy implementation which has a positive and significant influence on the effectiveness of the use of the secondary education budget at the Branch Office of the Banten Province Education and Culture Service.

### **The Influence of Organizational Culture on Work Effectiveness**

Based on the research results, it is known that the loading factor value for the influence of variable X2 on Y is 0.56, meaning that variable X2 has a positive influence on variable Y. This means that Organizational Culture (X2) has a significant influence on Work Effectiveness (Y) in a positive direction. Based on the results of observations, it is known that elements in organizational culture encourage priorities for education that reflect values and commitment to the provision of secondary education. This can be reflected in significant budget allocations for education programs, curriculum development and teacher training. Organizational culture also emphasizes transparency and accountability which can influence the way budgets are prepared and implemented. Organizations that prioritize accountability will likely allocate budgets carefully and closely monitor their use. In observations made by researchers, it is known that accountability and transparency play an important role in budget use. Many problems and obstacles are created due to a lack of accountability and budget transparency from policy implementers. So that this element of accountability and transparency becomes a necessity that cannot be overlooked in the implementation of budget use. This is in line with Leebov and Scott's (1994) statement that organizational culture in public services cannot be separated from the accountability aspect.

The results of interviews with parties related to implementing secondary education budget management revealed that the cultural values existing in institutions have quite a significant influence on the success of secondary education budget management policy work. Institutional cultural values that maximize teamwork compared to individuals form significant cultural values, as stated by the Secretary of the Banten Province Education and Culture Service in an in-depth interview with researchers, stating that teamwork is a concept and work culture in managing secondary education budget policies. held by each Service Branch Office throughout Banten Province, this value determines how KCD personnel maintain performance in managing the secondary education budget. However, there are still weaknesses in innovation carried out by educational budget management institutions. Based on the results of

observations, it was found that the management of the education budget by the KCD in the Banten Province region still relies on rigid and less innovative methods or performance tools, it is suspected that this dimension is the reason why weaknesses are still found in the management of the secondary education budget by the KCD of the Banten Province.

### **The influence of policy implementation and organizational culture on work effectiveness**

The results of testing hypothesis H3 show that policy implementation and organizational culture jointly influence work effectiveness with a coefficient of determination of 53%. Partially, the two variables of policy implementation and Organizational Culture also have a significant influence on work effectiveness. The most dominant influence in building organizational effectiveness is the organizational culture variable, while the weaker influence on effectiveness is policy implementation. Based on the results of the research above, the magnitude of the influence of policy implementation and organizational culture together has an influence on work effectiveness in the use of the secondary education implementation budget in Banten Province. These two independent variables are variables that are able to solve the problem of work effectiveness in a policy.

The results of this research confirm the opinion expressed by Nuryeti (2018) and Mulyaningsih (2017) that the effectiveness of policy work is influenced by policy implementation variables and organizational culture. The opinions and results of previous research have been proven and confirmed in this research, namely that organizational structuring and organizational culture variables have a positive and significant effect on the effectiveness of the policy on using the secondary education budget in Banten Province.

The large influence of policy implementation and organizational culture on the effectiveness of the policy work for using the secondary education budget in Banten Province as well as the theoretical support capacity as stated above, have shown that in the future there will be many challenges in the use of the secondary education implementation budget in Banten Province. , taking into account the strength of this policy, with the strong foundation and objectives of implementing the policy for using the budget for the implementation of Secondary Education in Banten Province, namely improving the quality of education and the big goal, namely improving the quality of Human Resources in Banten Province in particular, and Indonesia in general.

### **Research Findings**

The results of the research have shown significant and positive value as a form of confirmation or proof of theory testing carried out on the two independent variables, however researchers should have taken a stance in criticizing the theory being analyzed, where in each of these variables imperfections or deficiencies were found when applied to the focus. and the selected unit of analysis, it is necessary to add new dimensions or factors so that the research results become stronger and can be developed in further research. The partial research results found important categories for strengthening the effectiveness of policy work from policy implementation variables, namely collaboration and coordination factors as well as accountability dimensions in organizational culture variables, which determine whether or not the policy for using the secondary education implementation budget in Banten Province is effective or not.

The coordination and collaboration factor is related to the active involvement of all stakeholders related to the policy of using the secondary education budget in Banten Province. Collaboration and coordination are key factors in implementing policies on the use of secondary education budgets. With good collaboration and coordination, the various parties involved can work together to achieve the policy goals. Collaboration involves cooperation between various parties who have interests related to the provision of secondary education. This includes central and local governments, schools, teachers, parents, students and local communities. The involvement of all these stakeholders in the policy process and its implementation can increase the effectiveness of educational programs. Collaboration also helps in creating a common understanding regarding the objectives of budget use policies. Involving all parties involved in the planning and implementation process can ensure that the objectives are well translated and accepted by all parties.

Coordination enables joint monitoring and evaluation of policy implementation. With good cooperation, various parties can jointly monitor developments, evaluate impacts, and make adjustments if necessary. Apart from that, it also allows optimizing the utilization of available resources. By sharing information and working in a coordinated manner, educational organizations and institutions can avoid overlapping or wasting resources. Collaboration can also create flexibility in policy implementation. Through continuous dialogue and coordination, various parties can respond to changes in the environment or conditions that require adjustments in policy implementation. The roles and responsibilities of all stakeholders can also be shared well through collaboration and coordination. Each stakeholder can know their role in achieving policy goals, thereby minimizing confusion or conflict.

Collaboration and coordination are key to ensuring that all parties are actively involved in supporting the success of educational programs. By paying attention to these factors, implementation of policies on the use of budgets for the provision of secondary education can be more effective and sustainable.

Meanwhile, the dimension found in the organizational culture variable is accountability. This accountability is aimed at the behavior of employees who are policy implementers. Employees as members of the organization absolutely must have responsible behavior towards every task they are given, so that all programs and strategies for using the secondary education budget in Banten Province can be implemented optimally and provide real benefits for the community. Several aspects that can show the realization of accountability in organizational culture include transparency and openness, ethical standards and guidelines, accurate and comprehensive reporting and internal control. Accountability in organizational culture helps create an environment where every member of the organization feels responsible for budget use. This creates a strong foundation for the achievement of educational goals and human resource development in an effective and efficient manner. Accountability in organizational culture regarding the use of the budget for the provision of secondary education is very important to ensure that the allocated funds are used efficiently, effectively and transparently.

Accountability in organizational culture includes ongoing monitoring and evaluation of budget use. This involves a regular monitoring process to ensure that funds are used according to plan and produce the expected results. An organizational culture that prioritizes accountability will produce accurate and comprehensive reporting. Financial and performance information must be prepared carefully and regularly submitted to interested parties. Organizations need to have a strong internal control system to ensure that every step in budget use is properly monitored. This involves role assignment, internal checks, and other control mechanisms.

## **Conclusion**

Based on the results of analysis and hypothesis testing in this research, it can be described as follows: Testing the first hypothesis shows that partial policy implementation has a positive and significant influence on work effectiveness. This means that the policy on using the budget for providing secondary education in Banten Province is not yet effective due to the implementation of the policy not being optimal. Testing the second hypothesis shows that partially organizational culture has a positive and significant influence on work effectiveness.

This means that the policy for using the secondary education budget in Banten Province is not yet effective because the organizational culture is not optimal. The results of testing the third hypothesis show that the implementation of policies and organizational culture together on work effectiveness has a positive and significant effect. The most dominant variable influencing organizational effectiveness is the organizational culture variable, while the influence of policy implementation is still weak. With these results, apart from the implementation of policies and organizational culture, there are still other variables that might be found as factors that shape work effectiveness in the use of the budget for the provision of secondary education in Banten Province. The key issue in this research is the importance of collaboration and coordination between various stakeholders in budget use policies for secondary education in Banten Province. Such collaboration allows stakeholders to work together towards common goals, while coordination facilitates effective monitoring and evaluation and optimal use of resources. On the other hand, in organizational culture, emphasis on accountability is an important aspect. This includes transparency, ethical standards, accurate reporting and internal control systems, all of which are important to ensure efficient and effective use of the budget and maintain integrity in budget management.

### **Conflict Of Interest**

The author declares that there is no conflict of interest.

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