

Participation in Budgeting, Public Accountability, and Performance: Does Internal Oversight Matter?

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Abstract

This research seeks to examine the effect of participation in budgeting, public accountability on the managerial performance by taking into consideration the moderating effect of internal oversight. We employed 84 respondents of governmental officer in Majene of West Sulawesi. Research variables composed of participation in budgeting, public accountability, and managerial performance. The hypothesis testing used moderated regression analysis with internal supervision serving as a moderating variable. The results of this research found that participation in budgeting and public accountability are positively associated with managerial performance. These indicate that the level of increase of managerial performance in local government has been determined by participation in budgeting and public accountability. Meanwhile, internal oversight has been found to moderate the effect of participation in budgeting and accountability on managerial performance. It reveals that internal oversight in governmental sector can strengthen the participation budgeting and public accountability in leading into the increase of managerial performance.

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1. Introduction

Since the decentralization era starting the end of 90's, performance becomes an important issue for local governments in Indonesia as they have more authorities in managing social order. Widely accepted, performance is the achievement of government agency in providing services to the public (Pariakan, 2016; La-puente & Van de Walle, 2020; Handayani et al., 2023). Local governments are basically dedicated to achieve society welfare by providing services to public as a part of performance. Furthermore, a key element in performing regional government is practicing good governance and measuring the managerial performance of local government units. An essential aspect of local governance involves implementing good gover-

nance practices and evaluating the managerial performance of local government units (Melia & Sari, 2019; Pomeranz & Stedman, 2020; Beshi & Kaur, 2020; and Cvetković et al., 2021). A higher performance of local government is related to budgeting process and budget allocation. (Syafriyanti et al., 2019) argue that budgeting process is essential for local government which needs an appropriate approach. Moreover, participative budgeting is considered to be an effective technique by involving various levels of officers within each local government agency in the budget preparation. It could be argued that those officers have better understanding in respective areas, therefore, involving them in designing programs and activities is crucial. Participatory budgeting is a process in which managers of both the upper and lower levels are

involved in preparing their budgets, and then managers are evaluated and rewarded based on their budget achievements (Zonatto et al., 2020; Falanga et al., 2021; Bartocci et al., 2022; and Touchton et al., 2024).

The other element to enhance local government performance is related to the accountability and transparency in the use of allocated budget (Kanji, 2018; Anggraini et al., 2021; Bangsawan & Abbas, 2022). Accountability is a principle of responsibility (Rayyani & Abbas, 2020), which means that financial and non-financial reports should be provided to the local parliament and to the public. Public accountability could improve managerial performance because the higher the level of responsibility, the better the performance in achieving the goals of the organization (Darmawan, 2016). By implementing public accountability, the public could evaluate, not only the budget but also the budget implementation.

While a number of studies have indicated that internal control has a major role in improving corporate performance and the accuracy of financial reporting (Arifiyanto et al., 2021; Tetteh et al., 2022; and Boulhaga et al., 2023). In relation to the public institution, the association between internal supervision and performance has been examined and shows positive effect (Rivito, 2019; Eton et al., 2022; Rexhepi et al., 2023). However, this research utilizes the role of internal supervision on the effect of budgeting participation and public accountability on the managerial performance. The problem is that budgeting and accountability cannot run well without the support of internal supervision. Some previous studies also find inconsistent results (Boulhaga et al., 2023; Johan & Rahmawati, 2023; Ritong et al., 2023), internal supervision is designed as a way to strengthen the nexus between participation and accountability, and performance. Under internal control systems, supervisions are essential for maintaining good governance and improving the effectiveness of government operations by encouraging accountability, openness, efficiency, and adherence to legal and regulatory requirements. They serve as the cornerstone for the efficient use of public funds and the accomplishment of governmental goals. The role of internal control in ensuring that government agencies are managed effectively, efficiently and accountably.

Furthermore, the issue of public accountability has been considered to enhance local government performance. Therefore, strong in-

ternal oversight process is needed to ensure the accountability and transparency in budget processing, budget allocation and budget implementation. If the internal monitoring does not work properly, it could lead to a weak budgeting process and budget accountability. It may lead to poor performance (Stanimirović, 2022; Kraai et al., 2023). The main focus of internal monitoring is the anticipation, monitoring, and prevention of errors in the budget implementation. Moreover, it is needed to ensure that the activities are consistent with what has been planned (Novitasari et al., 2020). present paper attempts to examine the effect of budget participation and public accountability on managerial performance of local governments. Moreover, we argue that internal monitoring could play a significant role as a contingency factor in strengthening the effect of budget participation and accountability on performance. This paper study a local government in Indonesia which is the District of Majene in South Sulawesi province. This district has been known to have a poor performance over the last few years. In 2018 and 2019, its performance accountability system is under perform in which the rating is only B with a score of 60.5 and 62.23 in 2018 and 2019, respectively. In addition, this district experiences budget deficit in 2022. It is expected that internal oversight of local government can drive performance in terms of the accountability of government agencies involved in achieving organizational goals. This research, therefore, aims to examine factors affecting managerial performance by taking into account participation in budgeting and public accountability, and employing internal oversight as the moderating variable.

2. Hypotheses Development

The model of the relationship between budget, accountability and performance in governmental institution can be elaborated on goal setting theory. Robbins & Judge (2015) implied that goal-setting theory elucidates how established objectives are connected to performance. The target for setting goals is the level of performance to be achieved. As stated by Firana & Abbas (2020), the goal is performance made by organization where decent employee performance in organizing public services is identified as the goal. In this regard, managerial performance in public service organization is a target for setting goal which can be affected by participation in budgeting, accountability and a

moderating internal supervision. The participatory budgeting process has a significant effect on the performance of government officials (Latasad & Ansar, 2024) and has proven the effect in improving the efficiency, effectiveness, and financial aspects of good governance within the local government (Usman et al., 2024). Puji and Brilliant (2020) mention that budget participation encompasses the management of the entire spectrum, ranging from accountability based on rules to the budgeting process, from budget preparation to budget utilization, with the objective of evaluating the organization's financial resources to ensure data accuracy. Budget participation involves a process where managers at various levels are engaged in budgeting, and they are subsequently evaluated and rewarded based on the achievement of the budget goals (Rikawati et al., 2024). This process, known as budgeting participation, entails the involvement of managers from both higher and lower levels who collaborate in formulating the budget, followed by an assessment to provide feedback on their accomplishments. Additionally, Budgeting participation refers to the involvement of multiple individuals in carrying out managerial tasks related to planning, coordination, and supervision, which influence future decisionmaking. Therefore, budget participation may facilitate the timely identification of problems or challenges to attaining performance targets and may lead to better decision-making and resource allocation.

H₁: Participation in budgeting has a positive impact on managerial performance.

Accountability of the local government is an important part of the management and responsibility for the wealth of the region (Kanji, 2018). Public accountability also encompasses the form of responsibility for the activities carried out in the community whose resources come from the public (Erkkilä, 2020), so independent parties can evaluate the local government performance. One of the efforts of good governance accountability is openness to the public; it shows that local governments are responsible for making decisions that contribute to public interests as well as for providing public services.

Transparency on budget as the element of accountability affects the budget balance (Bronić et al., 2022). Budget balance refers to managerial performance which should be achieved. This performance denotes the result or accomplishment of programs and exercises that

have been budgeted by managers and organizations in a certain period. With public accountability, all programs can be monitored, so governments will, of course, always be careful in taking actions and decisions and tend to avoid mistakes. The same point was that the evaluation of the performance of a non-profit organization can be influenced by the effectiveness of the accountability system built by the organization (Costa et al., 2011).

H₂: Accountability has a positive impact on managerial performance.

Internal control enhances performance in public institutions (Rexhepi et al., 2023). In a public sector organization, ensuring an effective internal control system goes beyond mere monitoring; it necessitates mandatory enforcement procedures that include consequences and corrective actions for non-compliance with rules, negligence, lack of awareness, and any attempts to manipulate the process.

The performance of local government agency is crucial to his success in carrying out his duties in the government environment (Puji & Safitri, 2019). In addition, managerial performance is defined as proof of achievement of activities or programs that meet the goals of the organization covered in the vision and mission of the organization (Cantika et al., 2021). Managerial performance is a tool used to measure the extent to which a manager's success in decision-making is based not only on input but also on output and outcome, so management needs strategy (Buschor, 2013).

The tenet of goal-setting theory elaborates on the performance that can be a target to be monitored. the supervision of each stage of regional financial management is expected to improve the management performance of local government units, especially at the stage of budgeting up to the responsibility of budget use (Pasape & Godson, 2022). Since internal monitor affects the performance (Bartocci et al., 2022; Pangaribuan et al., 2022; Hamed, 2023), this research takes into account it as the moderating variable which can track the execution of the budget and outline the problems faced and causes for these dilemmas. It helps the managers to change and improve their performance and reduce the probability of deviations from the budget. It can generally ensure that budgeting participation contributes powerfully to management performance by ensuring fairness, inclusiveness, and transparency, as well as hol-

ding managers accountable for their performance.

H₃: Internal Oversight Moderates the Effect of Budgeting Participation on Management Performance.

Furthermore, as a form of accountability for budget utilization, government institutions are required to ensure public accountability not only vertically but also horizontally. Public accountability allows stakeholders to assess the performance of the institution, thereby encouraging government agencies to consistently carry out activities optimally. The quality of information presented in public accountability serves as one of the performance determinants (Nani & Ali, 2020; Sofyani et al., 2020; Tavares & da Cruz, 2020). To ensure that public accountability provides accurate information about the undertaken activities, supervision measures are necessary. This aligns with the research conducted by Febria et al. (2021), which found that public accountability has an influence on managerial performance, with internal supervision as a moderating variable.

H₄: Internal Oversight Moderates the Impact of Public Accountability on Management Performance.

3. Data and Methods

This research utilizes quantitative methods. The subject of this study is the government of the District of Majene. Technical data is collected through the distribution of questionnaires. The total population of Eselon III and IV officers in all local governmental units in Majene is 524 respondents. The Slovin formula is employed as a method for determining the sample size, resulting in a total of 84 respondents.

This research employed independent variables consisting of variables of participation budgeting and public accountability, and dependent variable including managerial performance, meanwhile internal oversight served as a moderating variable. All variables were measured using the Likert Scale of 1-5.

The model used for hypothesis testing in this study is moderated regression analysis (MRA). This test aims to examine the influence of independent variables on dependent variables and their effects after the introduction of a moderation variable (Hair et al., 2014; and Ghozali, 2016). The initial stage involves con-

ducting a regression analysis without the inclusion of a moderation variable.

4. Result

The result of statistics descriptive regarding managerial performance shows the value of 4.15. This value discloses that the average managerial performance in the local government of Majene is high. Based on the respondents assessment of the exogenous variable, the average participation in budgeting and public accountability generate 4.06, and 3.11 respectively. It indicates that the participation in budgeting is found high in local government of Majene, while public accountability is considered adequate.

In terms of the moderating variable, internal oversight shows the mean of 4.14. The ability of the high control has been undertaken by the local government.

Table 1. Statistics Descriptive

Variable	Mean	Min	Max
Managerial Performance	4.15	2.00	5.00
Participation in Budgeting	4.06	1.00	5.00
Public Accountability	3.11	1.00	5.00
Internal Oversight	4.14	3.00	5.00

Table 2. Results of Significance Testing

Model	Coef.	t	Sig.
Constant	2.137	10.077	0.000
Participation in Budgeting (X ₁)	0.262	3.811	0.000
Public Accountability (X ₂)	0.256	4.078	0.000
Participation in Budgeting (X ₁)* Internal Oversight (Z)	0.937	2.410	0.018
Public Accountability (X ₂)* Internal Oversight (Z)	0.390	2.120	0.015
R Square = 0.453			

The results of the analysis (table 2) show that the budget participation variable has a t-count value of 3.811 and a significance level of 0.000. Since the t-count is larger than the table (3.811>1.988) and the significance rate is smaller than 0.05 (0.00<0.05), partially the independent variable participation in budgeting (X₁) has a significant influence on the dependent variable of managerial performance (Y). Furthermore, a positive coefficient value of 0.262 indicates that high budgeting participation affects high management performance. The result of this regression analysis can be concluded that hypothesis 1 (H₁), that is, the participation of suspension

(X_1), has a significant influence on the efficiency of managerial performance (Y) received.

In Table 2, the public accountability variable (X_2) demonstrates a t-value of 4.078 with a significance level of 0.000. As the calculated t-value exceeds the critical t-value ($4.078 > 1.988$) and the significance level is less than 0.05 ($0.000 < 0.05$), it can be concluded that the public accountability variable (X_2) has a statistically significant partial impact on managerial performance (Y). The coefficient value of 0.256 indicates a positive correlation between public accountability and managerial performance. Based on the results of the regression analysis, it can be inferred that hypothesis 2 (H_2), which states that public accountability (X_2) has a significant impact on managerial performance (Y), is supported.

Moderated regression analysis is employed to ascertain whether the impact of an independent variable on a dependent variable is amplified when a moderation variable is introduced. The positive coefficient signifies a positive relationship between management performance and the interaction between participation in budgeting and internal supervision. This implies that a higher level of participation in budgeting, guided by internal oversight, is associated with better management outcomes. Consequently, the level of participation in budgeting, moderated by internal supervision, is positively correlated with management performance. The results of the moderation regression analysis support hypothesis 3 (H_3), which states that internal supervision moderates the influence of participation in budgeting on management performance.

The coefficient value of 0.390 for the interaction between the public accountability variable (X_2) and the internal oversight variable (Z) is positive. The positive coefficient suggests a positive effect of public accountability on managerial performance moderated by internal supervision. Therefore, when public accountability is facilitated by internal oversight, it further enhances the level of managerial performance in local government.

The results of testing the moderation effect of the internal oversight variable on the relationship between public accountability and management performance demonstrate that management performance is significantly influenced by public accountability moderated by internal supervision. This implies that management performance is positively correlated with the level of public accountability facilitated by

internal supervision. Based on the results of the moderation regression analysis, hypothesis 4 (H_4) is supported, suggesting that internal supervision moderates the influence of public accountability on managerial performance.

5. Discussion

Effect of Participation in budget preparation on managerial performance

The results showed that participation in budget preparation has a positive impact on performance. This shows the importance of participation in budgeting in an organisation. The more people involved in the budgeting process, the more diverse the input and perceptions of the programs that will be implemented by the organisation. The participatory budget model treats employees as subjects. So as to provide an opportunity for an employee to optimise his ability. Participatory budgeting encourages subordinates to take responsibility for achieving organisational goals. This is because employees are involved in the preparation of the budget, so that it will encourage a sense of responsibility of an employee. So that participatory budgeting will have an impact on the achievement of managerial performance. In the context of this research, it is expected that the Majene Regency government unit will improve its management performance, which in turn will have an impact on the services provided to the community, especially the citizens of Majene Regency. This research is in line with the results of Usman & Paranoan (2013); Hartono Kusuma (2016); Ferin et al. (2020); and Tahar & Sofyani (2020) which shows that participation in budgeting has a significant impact on managerial performance. However, the results of this study are not in line with the findings of Jatmiko et al. (2020) research, where participatory budgeting has no effect on managerial performance.

Effect of accountability act on managerial performance

Accountability in budget management in the context of local government organisations, will be related to the planning, preparation, implementation of budgets that can be accounted for, both to the public and DPRD. Local governments will provide information on their activities and performance to relevant and interested parties. Accountability of local government organisations is a form of obligation and responsibility to explain what is planned, what

is being done, and how it is achieved. The public will judge whether the plans, activities and achievements are in accordance with the plan. This will encourage local government organisations to achieve optimal performance. So that accountability will be better, it will encourage improved managerial performance. Establishing good accountability for all activities undertaken by the government is an added value and a goal, enabling the effective evaluation of its performance. Local government organisations feel supervised by the public. The results of this study are in line with the findings of Melia & Sari (2019); Muktiadji et al., 2020; Macinati et al. (2022) where accountability has a positive effect on managerial performance.

Internal oversight moderates the effect of budgeting participation and Public Accountability on management performance

In the relation of moderating effects, the result show moderating effects that demonstrate the significance of internal supervision in enhancing managerial performance. When combined with participation in budgeting, staff involved in the budgeting process will be more effectively incorporated into the work program budget, especially when there is an internal supervisory body overseeing every activity. This will undoubtedly have a positive impact on the management performance of the organization, specifically the Regional Organization of the Government of the District of Majene. Previous studies conducted by Febria, Taufik, and Safitri (2021) have revealed that management performance is influenced by involvement in budgeting, which is moderated by internal supervision. The presence of internal controls ensures that the staff and officials are more actively engaged in the budgeting process due to the budget's supervision, ultimately leading to improved managerial performance (Imam et al., 2022).

Griffith (2005) emphasized the significance of transparency and accountability in supervision, where internal supervisors play a vital role in ensuring that governments are accountable for their actions and decisions. Conversely, when the government functions effectively, the public perceives that it can be held accountable for its work outcomes (Dubnick, 2005). This undoubtedly has a positive impact on the management performance of the organization. Previous studies conducted by Febria, Taufik, and Safitri (2021) have shown that management performance is influenced by public

accountability moderated by internal supervision.

6. Conclusion and Suggestion

Conclusion

Participation in Budgeting and Public Accountability are found to have positive effects on managerial performance. These highlight that the active involvement in budgeting within an organization and public accountability are key factors that greatly impacts the quality of performance in a public organization. Individual participations in budgeting and the paramount importance of accountability to the public, particularly in relation to performance, within a public organization in the Regional Government of Majene District lead the increase of the performance. In the relation to Internal oversight, it plays a moderating role in the relationship between participation in budgeting and managerial performance, and it is found essential for improving managerial performance. When combined with participation in budgeting, staff members involved in budget preparation become more attentive to the budget of the work program, knowing that there is an internal oversight body overseeing all activities. When associated with public accountability, the responsibility within the local government units becomes more focused on disclosing the performance of the local government units in the Performance Accountability Report.

Suggestion

The improvement of managerial performance in local government can be observed from multiple aspects, not only limited to participation in budgeting, accountability, and internal oversight but also encompassing psychological factors such as psychological capital. Hence, for future research, it is essential to explore several other factors.

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