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The Influence of Performance-Based Budgeting, Clarity of Budget Targets and Internal Control Systems on Budget Performance Accountability of Work Units: Studies at the Financial Services Authority

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Abstract

This research aims to analyze the influence of performance-based budgeting on the accountability of Satker budget performance in the OJK environment; the influence of clarity of budget targets on accountability of Satker budget performance within the OJK; and the influence of the internal control system on the accountability of Working Unit budget performance within the OJK. This research uses the Purposive Sampling method with the criteria of officials/employees in LMSt work units in all fields within the OJK with Staff positions and above. Of the 445 officials/employees in the LMSt work unit, 271 met the criteria and then became respondents with responses of 162 respondents or 59.78% of the total sample. The data were analyzed using multiple linear regression analysis using the SPSS version 27 program. The research results showed that performance-based budgeting did not have a significant effect on the accountability of Satker budget performance; Clarity of budget targets has a positive effect on the accountability of Satker budget performance and the internal control system has a positive effect on accountability of Satker budget performance.

1. Introduction

The Financial Services Authority (OJK) is an institution with the function of implementing a comprehensive regulatory and supervision system for all financial services sector operations, which was established based on Law Number 21 of 2011 concerning OJK. Its jurisdiction includes the capital market industry, banking, and non-bank financial services, including pension funds, insurance, financing institutions, and other similar entities.

OJK's vision is to make OJK a reliable financial services sector management institution with a primary focus on safeguarding the interests of customers and the public. OJK's goal is to make the financial services industry a pillar of a strong national economy, able to compete on a global scale, and promote public welfare. In order to achieve this vision, OJK has established three main missions: (1) Ensure that all activities in the financial services sector are carried out in an orderly,

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transparent, fair, and responsible manner; (2) Develop a financial system that encourages constant and sustainable growth; (3) Protect the interests of customers and the wider community (ojk.go.id/id/.2023).

OJK is an independent state institution, free from intervention from anyone, with the functions, responsibilities, and authority of supervision, regulation, investigation and inspection as intended by the OJK Law. On December 31, 2012, the function of supervision and regulation of the capital market and non-bank financial industry was officially transferred from the Ministry of Finance (Bapepam-LK) to OJK. The banking industry was transferred to supervision on December 31, 2013, and for Microfinance Institutions in 2015.

In accordance with the OJK Law Article 4, "OJK was formed with the aim that all activities in the financial services sector are organized regularly, fairly, transparently, accountably and are able to realize a financial system that grows sustainably and stably, and is able to protect the interests of consumers and the community". The formation of OJK is also based on the principle of good governance, which includes accountability, independence, transparency, responsibility, and fairness. Based on the general provisions of the OJK Law, the implementation of OJK's duties and authorities is based on 7 (seven) principles, namely independence, legal certainty, openness, public interest, integrity, professionalism, and accountability.

The principle of accountability is the principle that requires that every activity carried out by OJK and its output must be accountable to the public. As a form of accountability, based onArticle 38 Paragraph (1) of the OJK Law, OJK is required to make financial reports, both annually and semi-annually. Meanwhile, Article 38 paragraph (2) states that OJK is required to prepare activity reports in the form of monthly, quarterly, or annual activity reports. The report is a form of OJK's accountability to the public. If the House of Representatives (DPR) requires other explanations outside the time specified, OJK is also required to submit the report in question. OJK's Quarterly Report is submitted to the DPR, while for OJK's annual activity report, it is submitted to the DPR and the President. The Audit Board of Indonesia (BPK) is the Party that audits OJK's Annual Financial Report, and OJK is required to announce the report in question to the public using print media and electronic media..The article as stated above shows that the public has the right to obtain information from the OJK regarding financial reports and activity reports in a responsible, transparent and accountable manner.

Article 34 Paragraph (3) of the OJK Law states that "The OJK budget is sourced from the State Revenue and Expenditure Budget and/or levies from parties carrying out activities in the financial services sector". Article 37 Paragraph (5) "In the event that the levies received in the current year exceed the OJK's needs for the following budget year, the excess shall be deposited into the State Treasury". Meanwhile, Article 35 states that "The OJK Budget is used to finance operational, administrative, asset procurement and other supporting activities." Operational Activities are activities to carry out the main tasks, authorities and functions of the OJK, including supervision, regulation, consumer protection, education and law enforcement. Administrative activities include activities related to offices, remuneration, training, organizational development and HR. Asset Procurement Activities in the form of current and non-current assets, including assets in the form of inventory, buildings and structures, machinery and equipment, official vehicles, office supplies, and assets in the form of IT infrastructure. Other supporting activities are other activities that are not included in the three activities above.

As a guideline in order to carry out the mandate in the OJK Law, a Government Regulation (PP) is required, namely PP No. 11 of 2014 concerning OJK Levies (PP Levies). Article 3 Paragraph (2) reads, "Levitics received by OJK in the current year are used to finance OJK activities in the following budget year". Meanwhile, Paragraph (3) reads "In the event that Levies received by OJK in the current year exceed OJK's budget needs in the following year, the excess is deposited into the state treasury."

Before the enactment of PP on Levies, from 2012 to 2014, OJK's budget source to finance all its activities, fully used the State Budget. Along with the enactment of PP on Levies, in 2015 OJK

used funding sources from the State Budget and Levies. Since 2016, OJK has fully used Levies funds as the sole source of funding. The full use of levies by OJK in financing its activities is in line with the explanation of Article 34 Paragraph (2) of the OJK Law, namely "Financing of OJK activities should be funded independently, the funding of which comes from Levies to Parties carrying out activities in the financial services sector. However, OJK financing sourced from the State Budget is still needed to meet OJK's needs when levies from parties carrying out activities in the financial services industry are not yet able to fund all operational activities independently, including during the early stages of OJK's formation."

The OJK's funding source is purely from levies, thus causing limited funding sources to finance all activities in the OJK each year. With the limited funding sources, there needs to be effective, efficient and accountable budget management. Related to accountability, in accordance with Article 7 of the PP on Levies, it states that "Accountability for the implementation and use of Levies is carried out OJK through financial reports and OJK activity reports."

As per OJK Circular Letter No. 5/SEDK.02/2021 concerning OJK Budget Management (SEDK 5), each Work Unit (Satker) is required to prioritize the principles of efficiency, effectiveness and accountability in implementing work programs to achieve predetermined output targets. Budget management with the principles referred to can be a reference in preparing OJK financial reports as mandated by the Law. According to OJK Circular Letter No. 5/PDK.01/2018 concerning OJK Organization, Satker is an organizational unit at the Deputy Commissioner (Depkom), Department, Directorate or Group level that is separate from the Department, Regional Office or OJK Office.

Based on SEDK No. 5/SEDK.02/2020 concerning OJK Accounting Policy, OJK Financial Report aims to provide information on financial position and performance to show OJK's achievements or accountability for the use of economic resources, which are expected to benefit users of the report in question. Information presented for accountability purposes is carried out by providing information on: (1). status and changes in economic resources and OJK's obligations; (2). sources, allocations and use of OJK's economic resources; (3). how OJK funds its activities to meet its cash needs; and (4). Providing information that can be used to assess OJK's ability to fund its activities.

Based on OJK Press Release No. SP 32/DHMS/OJK/V/2018 on May 14, 2018, in order to improve Good Governance as a form of financial transformation and increase accountability and quality of financial management, OJK has released the Integrated Accounting Information System (SIAUTO). SIAUTO is a simplification of the financial management system designed to unify all aspects of financial planning in the form of performance-based budgeting, automation and acceleration of the payment system, accuracy of calculation and timeliness of payment and reporting of tax obligations, reliable asset management, and transparency and accountability of financial responsibility. With SIAUTO, it is expected that the OJK Financial Report can be produced in real time according to OJK's needs. The preparation of financial reports, both semi-annually and annually, is also faster and more accurate, so that the Unqualified Opinion (WTP) predicate from the BPK can be maintained. For 10 consecutive years, OJK has received the WTP predicate, namely since the 2012 OJK Financial Report to 2022. For the 2023 Financial Report, OJK received the Fair with Exceptions (WDP) predicate.

In order to oversee the entire process in the management of the OJK budget that is accountable and to achieve good governance, an effective internal control system is needed. The effectiveness of the Internal Control System (SPI) is very important in the OJK management system and is a reference in carrying out its activities better. An effective SPI protects OJK assets, ensures reliable financial reporting and financial management, increases the level of OJK's

compliance with the provisions. applicable, and reduce the risk of losses, violations and non-compliance due to the prudent nature of the activities.

The Budget Performance Assessment of the Work Unit refers to SEDK 5 which regulates the following matters: 1) Based on the Budget Implementation Monitoring Report and/or the results of the Financial Services Authority's tax evaluation/recapitulation and considering the Work Unit evaluation data, a Work Unit Budget performance assessment is carried out which is stated in the Budget Evaluation Report. The weight and target of the assessment are as stipulated in the Budget Monitoring and Evaluation planning. 2) In the event that there is a need for an assessment of other aspects related to the Work Unit's budget performance, approval can be submitted to the Work Unit Leader who carries out the financial function. b. Budget Performance Review 1) Based on the results of the Work Unit Budget Evaluation submitted, the Work Unit that carries out the financial control function conducts a review of the budget performance at the Work Unit and Financial Services Authority levels. 2) The review referred to includes the following: a) General description of the current Financial Services Authority Budget performance; b) Identifying Work Units that receive an assessment below the set target, including the potential for the Financial Services Authority Budget that is not absorbed; c) Identifying obstacles and constraints experienced by the Work Unit; d) Effectiveness and/or efficiency of the use of the Financial Services Authority Budget; and e) Potential optimization of the Financial Services Authority Budget. 3) The implementation of the review/analysis can be accompanied by the Work Unit that carries out the quality control function. 4) In the event that there is a need for information on the achievement of strategic targets, IKU and/or Work Programs, the Work Unit that carries out the financial control function can coordinate with the Work Unit that carries out the strategic planning function.

As regulated in SEDK 5, the accountability of the budget performance of Work Units within the OJK environment is measured by(1). Orderly implementation of the Satker budget; (2). Smooth process of disbursement and accountability of the Satker budget; (3). Achievement of budget realization in accordance with the Satker budget planning; and (4). Effectiveness and efficiency of budget use. Related to the accountability of the Satker budget performance, according to the results of monitoring and evaluation by the Ministry of Finance, several things still need attention, including late submission of reports, implementation of activities that are not in accordance with what was planned, low budget absorption in a certain period, and reallocation of the budget for activities that are not the main activities, and budget returns at the end of the period. This shows that the accountability of the Satker budget performance is still not optimal. Provisions have regulated that in the event of a potential budget that is not absorbed, it must be immediately returned to the Ministry of Finance so that it can be used to support other productive activities. However, in reality, there are Satkers that prefer to wait until the end of the budget year, so that the returned budget balance cannot be used and must be deposited into the State Treasury. Based on data from the OJK Department of Finance, the recapitulation of the Satker budget returns for the 2019 to 2023 budget years is as follows.

Table 1.
Budget Refund Data for Work Units for 2019 to 2023

(In Rupiah)

No	Fiscal year	Total Budget of All Work Units	Total Return	Percentage
1.	2019	5,529,742,476,307	61.276.250.297	1.11%
2.	2020	5,992,017,790,800	421.180.385.740	7.03%
3.	2021	6,219,340,027,258	325,776,542,909	5.24%

4.	2022	6,303,696,965,626	219,061,872,259	3.48%
5.	2023	7,476,488,012,318	271,361,032,956	3.63%

Source: Processed from Internal Data of the Ministry of Finance

(Note: In the 2020 and 2021 Fiscal Years, the budget refund figures were quite large due to the Covid-19 Pandemic, so that most operational activities were carried out online.)

Referring to the previous explanation, it is understandable that there are limitations in OJK's funding sources to finance its activities so that not all proposed budget needs of the Work Unit can be met. If the budget needs are not met, it will potentially cause operational risks and reputation risks, including the Work Unit not being optimal in carrying out its activities, limited provision of facilities and infrastructure, and performance targets in the form of Strategic Targets and OJK IKU not being achieved. In order to ensure that the Work Unit can continue to carry out activities with limited resources and still be able to achieve optimal performance, good budget planning, clarity in setting targets, and an effective internal control system are required. Internal control is one way to manage risk.

SAs a form of accountability and transparency of OJK's performance to the public, OJK is required to prepare and submit financial reports, both semi-annually and annually, as well as activity reports in the form of monthly, quarterly and annual activity reports. However, the author limits the research to the accountability of the Satker budget performance, which is the forerunner to the preparation of OJK's financial reports.

Based on previous research, there are inconsistencies in the results of research that raise the topic of performance-based budgeting, clarity of budget targets, and internal control systems and their impact on performance accountability. The inconsistencies in the results of the research are summarized by the author in the Research Gap as in the table below.

Table 2.
Research Gap

No	*Research Gap*	Research result	Researcher
1.	There are differences in the influence of performance-based budgeting on performance accountability.	Performance-based budgeting has a positive effect on performance accountability	(Suriani, 2015) (Verasvera, 2016); (Sya'roni, Muhammad; Widyawati, 2019);(Asri, MF; Damayanti, 2023)
		Performance-based budgeting is not yet effective enough to increase performance accountability.	(Syamsul, 2018)
2.	There are differences in the influence of clarity of budget targets on performance accountability.	Clarity of budget targets has a positive effect on government performance accountability.	(Suhendra & Indri Septiani, 2023), (Benediktus Manullang & Abdullah, 2019), (Kharisma P et al., 2021), and (Sanusi & Riyadi, 2023)

		Clarity of budget targets has a negative and insignificant effect on government performance accountability.	(Aprilianti et al., 2020) (Rosalinda & Widajantie, 2021)
3.	There are differences in the influence of internal control systems on performance accountability.	The internal control system has a positive effect on performance accountability	(Suhendra & Indri Septiani, 2023), (Benediktus Manullang & Abdullah, 2019), (Kharisma P et al., 2021), (Lelly, 2017), (Sanusi & Riyadi, 2023), (Aprilianti et al., 2020), (Putra et al., 2018) and (Makatita et al., 2022)
		The internal control system does not have a positive effect on performance accountability	(Sundari & Mulyadi, 2018)

Based on the phenomena that occur in Table 1 and the differences in research (research gaps) in Table 2, the author feels the need to conduct research entitled "The Effect of Performance-Based Budgeting, Clarity of Budget Targets and Internal Control Systems On The Accountability of Work Unit Budget Performance (Study At The Financial Services Authority)".

2. Methods

This study uses causal research with a quantitative approach sourced from primary and secondary data. Primary data was obtained from distributing questionnaires in the form of a list of structured statements submitted to respondents, namely officials/employees who are authorized to carry out financial management at the Work Unit within the OJK Environment. Secondary data is supporting and complementary data for the study, including data on the Work Unit Work Work Plan (RKA) in the OJK Environment for 2020-2023 and the Monitoring and Evaluation Report for the Work Unit Work Plan (RKA) for 2020 to 2023. The determination of the sample used by the author is Purposive Sampling. According to(Sugiyono, 2022), Purposive Sampling issampling technique with certain considerations.

The data analysis process involves the use of various techniques and methods to examine data and test hypotheses. In the study using a quantitative approach with the analytical method of Statistical Package for Social Sciences (SPSS) version 27. The aim is to assess the impact of performance-based budgeting, clarity of budget targets, and internal control systems on the accountability of the Satker budget performance. After the data is collected, several stages of processing are carried out, as stated by(Ghozali, 2021), descriptive statistics include various tests that offer a comprehensive summary or description of data, including measures such as mean, standard deviation, variance, minimum, maximum, and others. These statistical measurements aim to provide a general understanding of the characteristics of research participants. By using descriptive statistics, researchers can gain a perspective of the sample as a whole and make it easier to understand the variables involved in the study.

3. Results and Discussion

Regression Results

The model used is a multiple linear regression model as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Table 4.10 below shows the results of multiple linear regression of the research objectives, namely whether performance-based budgeting, clarity of budget targets, and internal control systems affect the accountability of the budget performance of Work Units in the OJK Environment. The table also displays the results of the feasibility test of the F model and the coefficient of determination R2.

Table 3.
Multiple Linear Regression Results

Y	Coefficient (beta)	Std. Error (se) Coefficient	Statistics-t	p-value
Intercept	16,591	3,729	4.45	<0.001
X1	0.060	0.0994	0.61	0.544
X2	1.123	0.263	4.27	<0.001
X3	0.108	0.0547	1.97	0.051
Number of obs.	162			
F	71.109			
R2	0.574			

Referring to the table above, the results of the multiple linear regression estimation are as follows:

$$\hat{y} = 16.591 + 0.060X_1 + 1.123X_2 + 0.108X_3$$

Multiple Determination Coefficient (R2)

The test results as in Table 4.10 show that the coefficient of determination R2 = 0.574. The R2 value for the regression model in this study is quite high (above 0.1) for estimation using only 162 observations. The fairly high R2 value indicates that the variability of performance-based budgeting variables, clarity of budget targets, and internal control systems can explain well the variability of the dependent variable, namely the accountability of the Satker budget performance. In addition, the coefficient of determination R2 is also not too high (below 0.7) to avoid cases of model overfitting. Thus, the R2 value for the model is appropriate.

Model Feasibility Test (F Test)

The test results as in Table 4.11 show that the F test value is 71.109. The value of this F statistical test if converted into a probability value (p-value) is 0.000, much smaller than the p-value limit (real level) with a significance of ***, which is <0.01. The null hypothesis of this test which states that all independent variables have no effect is rejected (significant result). Thus, at least one or more of the three variables, namely performance-based budgeting, clarity of budget

targets, and internal control systems have a significant effect on the accountability of the Satker budget performance.

Table 4.
Model Feasibility Test Results (F-Test)

F statistic value	p-value F statistic	p-value limit	Inference
71.109	0.000	0.01	H0 is rejected (significant results)

Source: Questionnaire, 2024 (processed)

Furthermore, the significant results of the F test as in Table 4. above show that the regression model is feasible because the independent variables used can explain the dependent variable well.

Hypothesis Testing Results (t-Test)

The results of the hypothesis testing in Sub Section 2.4 are shown in Table 5 below:

Table 5
Summary of Hypothesis Test Results

	Hypothesis	**Test Results**
H1	Performance-based budgeting does not have a significant effect on the accountability of the Satker budget performance.	H1 rejected (coefficient 0.060)
H2	Clarity of budget targets has a positive effect on the accountability of the Satker budget performance.	H2 accepted (coefficient 1.123)
H3	The internal control system has a positive effect on the accountability of the Satker budget performance.	H3 accepted (coefficient 0.108)

Hypothesis Discussion

H1 = Performance-Based Budgeting Has a Positive Influence on Budget Performance Accountability of Work Units

The results of multiple linear regression show that the performance-based budgeting variable has a positive coefficient value, but because the significance value (0.544) > 0.05, it can be concluded that statistically this variable does not have a significant influence on the dependent variable (accountability).

Research from (Suriani, 2015) (Verasvera, 2016); (Sya'roni, Muhammad; Widyawati, 2019); and (Asri, MF; Damayanti, 2023) states that performance-based budgeting has a significant influence on increasing performance accountability, while research from (Syamsul, 2018) states the opposite, namely that performance-based budgeting does not have a significant influence on performance accountability.

This study supports the second result, where performance-based budgeting does not have a significant effect on performance accountability. This is because in the budget preparation process at OJK, the budget preparation cycle has not been implemented in accordance with the provisions. By implementing the concept of performance-based budgeting, OJK can connect

(align) between the established strategy and the available budget, so that each budgeted Work Program can support the destination statement (medium term) and Strategic Targets (short term) that have been set. One of the objectives of implementing performance-based budgeting is the accountability of OJK's budget use to stakeholders. However, because in practice, the strategic map determination process has not been carried out properly, so that the achievement of the objectives of performance-based budgeting has not been optimal. This is in line with the results of the study which concluded that there is not enough empirical evidence that an increase in the level of performance-based budgeting will be followed by an increase in performance accountability in the Work Unit.

H2 = Clarity of Budget Targets Has a Positive Influence on Budget Performance Accountability of Work Units

Based on the results of hypothesis testing using the multiple linear regression method, it can be seen that the variable of budget target clarity has a significant effect on increasing performance accountability according to the research results of Manullang and Abdullah (2019). This is evidenced by the resulting significance value of 0.000 at a real level of 1%. The regression results in this study provide information in the form of an increase in 1 level of budget target clarity variables will increase 1,123 levels of performance accountability.

(Bhakti et al., 2015)And(Manullang & Abdullah, 2019)conveys that the clarity of budget targets refers to the organization's objectives to facilitate the implementation of budgeting and its accountability. Therefore, the variable of clarity of budget targets is expected to have a significant influence on increasing accountability. Empirical results from(Manullang & Abdullah, 2019); (Rahman & Yusuf, 2021); (Suhendra & Indri Septiani, 2023); (Kharisma P et al., 2021), and (Sanusi & Riyadi, 2023) show that clarity of budget targets has a significant effect on increasing performance accountability, while the results of (Aprilianti et al., 2020) (Rosalinda & Widajantie, 2021) show the opposite results.

This study provides results that support the theory and research that states that there is a positive influence on accountability. The different results are likely due to the sample of respondents surveyed. Some respondents may have different perceptions regarding organizational goals which results in a decrease in the level of significance. Thus, in the appropriate sample of respondents, the budget target variable basically increases performance accountability.

H3 = The internal control system has a positive effect on the accountability of the work unit's budget performance.

The internal control system variable significantly increases performance accountability. This is based on the resulting significance value of 0.051 so that it has a significant influence only at a real level of 10% (weak significance level).Although the results of this study have a weak level of significance, in terms of the sign of the regression coefficient, these results are more or less in line with Manullang and Abdullah (2019) who concluded that the internal control system has a positive influence on performance accountability. In the internal control system variable, if there is an increase of 1 level, it will have an impact on an increase in performance accountability of 0.108.

In the internal control system variable, there are also two types of empirical results. (Suhendra & Indri Septiani, 2023), (Manullang & Abdullah, 2019), (Kharisma P et al., 2021), (Lelly, 2017), (Sanusi & Riyadi, 2023), (Aprilianti et al., 2020), (Putra et al., 2018) and (Makatita

et al., 2022) state that the internal control system has a significant effect on increasing performance accountability, while research from (Aprilianti et al., 2020) and (Rosalinda & Widajantie, 2021) states that the internal control system does not have a significant effect on performance accountability.

4. Conclusion

Based on the research results and discussion, the following are the conclusions obtained from this research.:

1. The performance-based budgeting variable (X1) does not significantly affect the accountability of the budget performance of the Work Unit in the OJK Environment. This is in accordance with the fact that the concept of performance-based budgeting in the OJK has not been implemented properly as per the applicable provisions.
2. The variable of clarity of budget targets (X2) has a significant influence in increasing the accountability of budget performance of Work Units in the OJK Environment. This shows that the determination ofbudget objectives have been carried out clearly and specifically and are easy to understand by employees who have the responsibility to achieve the intended budget targets.
3. The internal control system variable (X3) has a significant influence on increasing the accountability of the budget performance of the Work Unit within the OJK Environment.The internal control system aims to ensure better compliance and risk management. The Internal Control System is a process where OJK Personnel are fully confident in achieving organizational goals including risk mitigation through all efficient and effective activities, reliable reporting, and compliance with applicable provisions. The results of the study prove that the internal control system at OJK has been running in accordance with the objectives so that it is able to increase the accountability of the Satker budget performance.

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