

Research Article

Evaluation of the Implementation of Value for Money: The Influence of Accountability, Transparency, and Supervision on the Budget Performance of Regional Work Units (SKPD)

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Abstract

This study aims to analyze the influence of Accountability, Transparency, and Oversight on Budget Performance within the Value for Money framework and to review the results from an Islamic perspective. The study population comprises Regional Work Units (SKPD) of DKI Jakarta Province, with respondents including Heads of Departments, Department Secretaries, and Heads of Budget Sub-Divisions. Primary data were collected through questionnaires, and the analysis method used was multiple linear regression, with descriptive analysis, data quality testing, classical assumption testing, and hypothesis testing. The results show that Accountability, Transparency, and Oversight have a positive and significant effect on Budget Performance, as measured by Value for Money. This finding implies that improving budget governance requires transparency of information, clear accountability, and an effective oversight system to uphold the principles of efficiency, effectiveness, and economy.

Keywords: Accountability, Transparency, Supervision, Budget Performance with a value for money concept

JEL Classification: H83, H61, D73

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1. Introduction

The advent of the reform era in Indonesia has brought about significant changes in the government, including in financial management. The transition from the New Order era to the reform era has created new pressures on the government (Asmadewa, 2006). These changes began with the reform agenda, including financial decentralization and regional autonomy, as outlined in Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments (Sukesti & Alfasadun, 2011). Decentralization requires the regional financial management system to be managed independently by regional governments (Jayanti et al., 2014).

Haspiarti (2012) noted the emergence of regional financial management reform in Indonesia through a performance-based budgeting system. This was echoed by Andriani (2012), who stated that the traditional budgeting system previously implemented has been replaced by performance-based budgeting, in line with the implementation of regional autonomy in Indonesia. The emphasis on efficiency, effectiveness, and economy is at the heart of the performance-based budgeting method.

Accountability and transparency are important elements in achieving good governance. Good budget management is crucial for the continuity and development of an organization because it is closely related to the survival of the community. (Pertiwi, 2015). Accountability requires the government to be responsible for its financial reports, including budget planning, execution, and complete reporting. Accountability related to financial reports does not only include the presentation of financial reports, in this case reports that contain relevant information and meet user needs, but also reports that are directly available and accessible to parties who use the information. (Aliyah and Nahar, 2012).

We all know that government accountability is a primary public focus because it can prevent corrupt practices like the one that occurred. Therefore, this accountability requires public institutions to prepare financial reports that describe their financial performance to external parties. Financial accountability is related to the avoidance of the misuse of public funds (Mardiasmo, 2002).

Furthermore, public sector demands require transparency and information for the public to fulfill public rights regarding budget management. Transparency can be defined as providing open, appropriate, and honest information to the public in accordance with the law (Fernandes, 2015).

Public institutions face public demands to be managed in an accountable, transparent, and responsible manner. The public expects this accountability, transparency, and responsibility to be realized in regional financial management. Accountability, transparency, and responsibility for budget management in public services are manifested through the preparation of accountability reports (Mulya, 2014).

One effort that must be implemented is the concept of value for money in delivering public services. Regional governments must always account for every rupiah (money) obtained and used. Economics is concerned with the selection and use of resources at the lowest possible price, with the quantity and quality of resources determined. Efficiency

means that public funds can produce the maximum output (effectiveness). Effectiveness means that the budget must be used to achieve targets in the public interest (Anggadini, 2012).

Anugriani (2014) stated that strong public control, coupled with broad public participation, can ensure that the budgeting and policymaking processes are more accountable and on target. There are at least three standard parameters that must be directly accepted by various groups and should be met for good budget performance or management: Oversight, Transparency, and Accountability.

Regarding the relationship between accountability and value-for-money budget performance, researchers cite Garini (2011) in Wandari (2015), who found that accountability significantly influences it. The stronger the accountability implementation, the higher the value-for-money budget performance. This is because achieving good budget performance requires budget accountability to produce the desired financial reports.

2. Literature Review and Hypothesis

Accountability

Accountability is an obligation for the trustee to provide accountability, present, and disclose all of his activities and those that are his responsibility to the trustee (principal), who has the right and authority to accept accountability (Mardiasmo, 2009). Halim (2013) defines accountability as the obligation to provide information and explain the performance and actions of a person, legal entity, or organizational leader to other parties who have the right and obligation to request accountability and information.

Transparency

Transparency is providing open and honest financial information to the public, recognizing that the public has the right to know openly and comprehensively about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations (Mursyidi, 2015).

Supervision

Winardi (2011) states that supervision is an effort to check that everything occurs according to the established plan, the orders issued, and the principles adopted. It is also intended to identify weaknesses and errors to prevent their recurrence. Meanwhile, according to Bastian (2010), supervision is a process of activities carried out continuously or sustainably to observe, understand, and assess the implementation of specific activities, thereby preventing or correcting errors or deviations.

Budget Performance

Nafarin (2013) argues that a budget is a written plan for an organization's activities, expressed in monetary terms, but can also be expressed in units of goods or services. Sasongko and Parulian (2015) argue that a budget is a plan of activities to be implemented by management over a period, expressed quantitatively. Information obtained from the budget includes the number of products and their selling prices for the following year.

Value for Money

The concept of Value for Money is used to measure the economic, effectiveness, and efficiency of programs, activities, and organizational performance. The concept of value for money (VFM) is important in organizations and is often considered the core of public

sector performance measurement (Halim, 2013). Mahmudi (2010) Value for money is the core of performance measurement in government organizations and the public sector. Government performance cannot be assessed solely on the output side; it must consider inputs, outputs, and outcomes together to describe actual government performance accurately.

Research Conceptual Framework

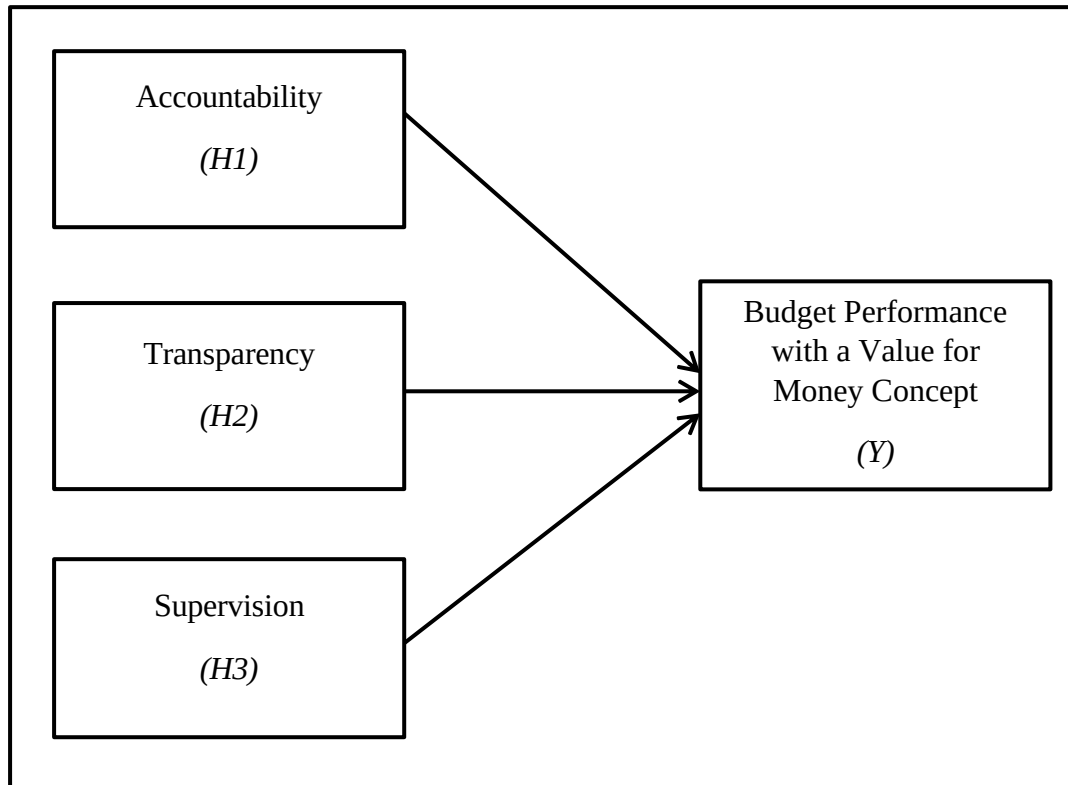


Figure 1. Research Concept Framework

Research Hypothesis

Accountability Influences Budget Performance Based on the Value for Money Concept

Accountability is an obligation for the trustee to provide accountability, present, and disclose all of his activities and those that are his responsibility to the trustee (principal), who has the right and authority to accept this accountability (Mardiasmo, 2009). According to Mahmudi (2013), accountability is the obligation of agents (the government) to manage resources, report, and disclose all activities related to the use of public resources to the mandate giver. Mulya, (2014) in his research entitled the influence of accountability, transparency and supervision on budget management with the concept of value for money in government agencies of Bone Regency, where the results of his research concluded that accountability has a positive effect on the performance of the budget with the concept of value for money.

H1: Accountability Influences Budget Performance Based on the Value for Money Concept

Transparency Impacts Budget Performance Based on the Value for Money Concept

Transparency is providing open and honest financial information to the public, recognizing that the public has the right to know openly and comprehensively about the

government's accountability in managing the resources entrusted to it and its compliance with laws and regulations (Mursyidi, 2015). Wandari (2015) found that transparency has a significant positive effect on budget performance, as measured by the Value for Money concept, in government agencies in Buleleng Regency. This shows that information transparency is associated with better budget performance with the Value for Money concept.

H2: Transparency Impacts Budget Performance Based on the Value for Money Concept

Supervision Influences Budget Performance Based on the Value for Money Concept

According to Law Number 32 of 2004 concerning Regional Government, supervision is regulated simultaneously with coaching, stating that supervision is the entire process of assessment activities on the object of examination, with the aim that planning and implementation run according to their functions, and successfully achieve the stated objectives. Wandari (2015) found that supervision has a significant positive effect on the performance of the Value for Money concept budget in government agencies in Buleleng Regency, and that adequate supervision is associated with better budget performance under the Value for Money concept.

H3: Supervision Influences Budget Performance Based on the Value for Money Concept

3. Data and Method

Types of research

The research design used in this study is correlational, which aims to determine whether there is an influence between two or more variables and, if so, how strong the correlation is by testing the hypothesis. The research objects in this study are Accountability, Transparency, Supervision and Budget Performance with the Concept of Value for Money. The research subjects in this study are Government Agencies in the form of Regional Work Unit Services (SKPD) located in DKI Jakarta Province. This research is a study that will prove the relationship between the independent variables, namely Accountability, Transparency and Supervision, with the dependent variable, namely Budget Performance, with the Concept of Value for Money.

Population and Sample

The population in this study was workers of Government Agencies in the form of Regional Work Units (SKPD) in DKI Jakarta Province, totaling 22 SKPD. Therefore, the number of respondents in this study was 22 Government Agencies in the form of SKPDs, divided into three groups (head of agency, agency secretary, and head of budget sub-division). The reason for making the head of agency, secretary of agency, and head of budget sub-division as respondents in this study was because the head of agency, secretary of agency and head of budget sub-division were involved in the budget preparation process, so they could understand and were the right parties to answer the statements submitted in relation to Accountability, Transparency, Supervision and Budget Performance with the concept of value for money.

The technique used in this study uses the saturated sample method (census sample). Saturated samples are part of the population's number and characteristics. In this study, the author selected a sample of 22 service offices; 7 did not return, so the total target population/service was 15. In each sample, three questionnaires were given to the head of the service, the service secretary, and the head of the budget sub-section. So the number of respondents who could be processed was 45.

Method of collecting data

The data collection method used in this study is a questionnaire-based survey. Data collection was conducted by distributing questionnaires to respondents sampled from 22 SKPDs in DKI Jakarta Province, which are Departments. Each SKPD was given three questionnaires: the head of the department, the department secretary, and the head of the budget sub-section, for a total of 66 distributed. Of the 22 samples, seven were not returned, leaving 21 questionnaires out of 66; 15 samples were returned, for a total of 45 questionnaires that could be processed. The distribution of questionnaires was carried out by visiting SKPDs at several DKI Jakarta Provincial Department offices.

4. Results

Classical Assumption Test

Normality Test

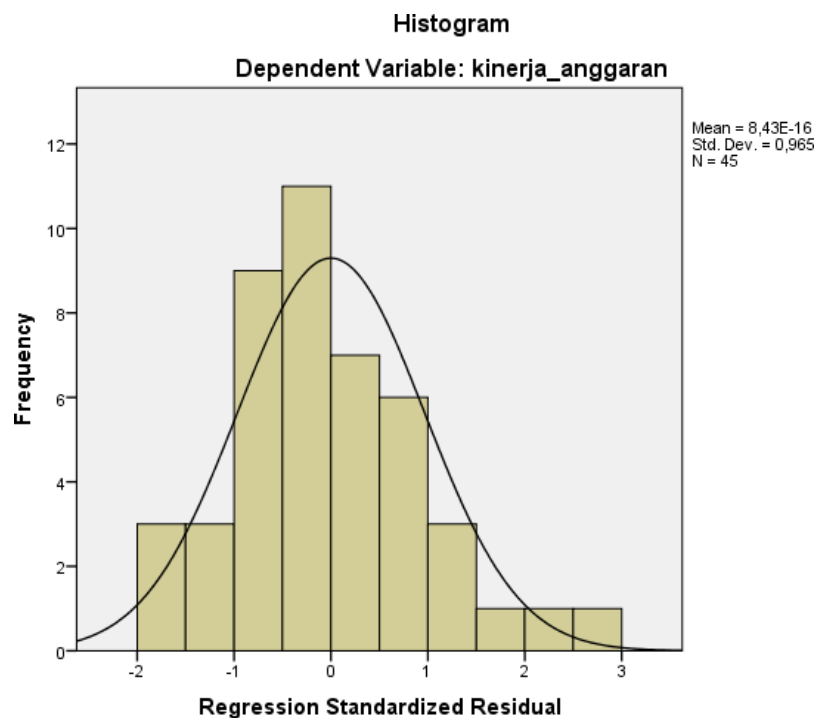


Figure 1. Histogram Graph

By looking at the histogram in the image above, it can be concluded that the residual values show a typical distribution pattern. A normally distributed standardized residual value is depicted by a bell-shaped curve with both sides.

Widens to infinity. If the histogram of standardized regression residuals forms a bell-shaped curve, then the residual value is considered normal.

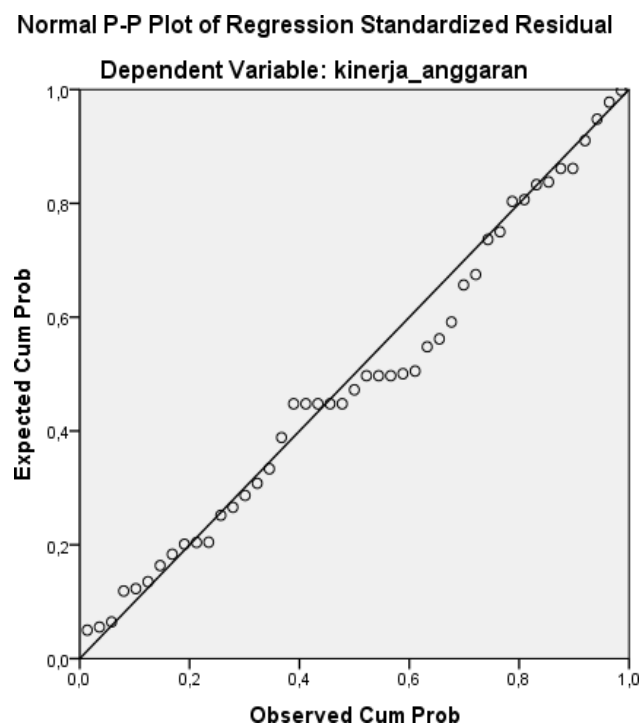


Figure 2. Normal Probability Plot Graph

Meanwhile, in Figure 4.2, the Normal Probability Plot shows that the points are spread around the diagonal line and that their distribution follows it. Therefore, the conclusion from the normality test is that the regression model in this study meets the assumption of normality.

Heteroscedasticity Tests

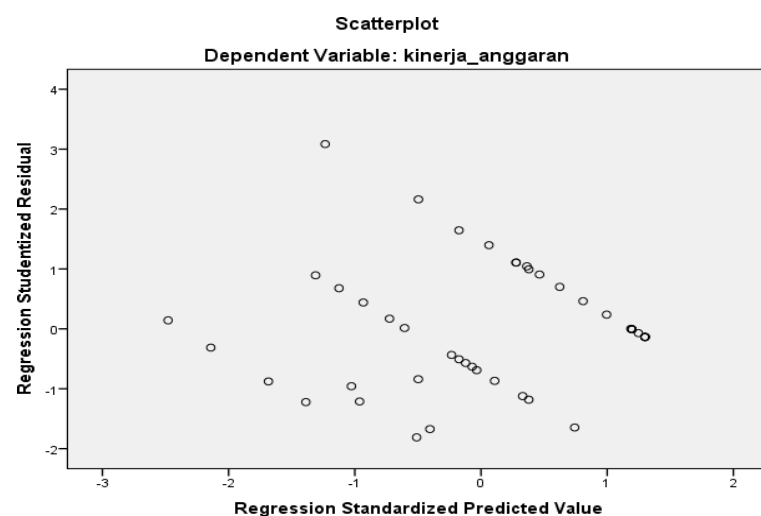


Figure 3. Scatterplot

A good regression model typically does not experience heteroscedasticity. A scatterplot

can indicate whether a regression model exhibits heteroscedasticity. A specific pattern in the graph indicates heteroscedasticity. Figure 4.3 shows that the points are randomly distributed, both above and below zero on the Y-axis. Therefore, there is no heteroscedasticity in the regression model in this study.

Multiple Linear Regression Analysis

Table 1. Multiple Linear Regression Results Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,223	,402		3,038	,004		
accountability	,262	,083	,334	3,160	,003	,867	1,154
transparency	,224	,066	,355	3,412	,001	,890	1,124
supervision	,281	,080	,379	3,520	,001	,831	1,203

Source: Processed Data (2018)

Coefficient of Determination (R²)

Table 2. Results of the Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,777a	,604	,575	,47019

Source: Processed Data (2018)

The Table above shows that the R² value of Accountability, Transparency, and Oversight on Value-for-Money Budget Performance is 0.604, or 60%. This indicates that Accountability, Transparency, and Oversight play a 60% role in determining Value-for-Money Budget Performance, while the remaining 40% is due to other factors.

Hypothesis Testing

Table 3. t-Test Results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,223	,402		3,038	,004
	accountability	,262	,083	,334	3,160	,003
	transparency	,224	,066	,355	3,412	,001
	supervision	,281	,080	,379	3,520	,001

Source: Processed Data (2018)

Based on the results of the statistical analysis, the Accountability variable has a t-value of 3.160 (> 2.019) and a significance of 0.003 (< 0.05), so H₀ is rejected, and H₁ is accepted, indicating that accountability has a positive and significant effect on Budget Performance under the Value for Money Concept. The Transparency variable also shows a positive and

significant effect, with a t-value of $3.412 > 2.019$ and a significance of $0.001 < 0.05$, so H_0 is rejected, and H_2 is accepted, indicating that public information disclosure improves budget performance. In addition, the Supervision variable has a t-value of $3.520 > 2.019$ and a significance of $0.001 < 0.05$, so H_0 is rejected, and H_3 is accepted, confirming that adequate supervision has a positive impact on optimizing budget performance based on the principles of efficiency, effectiveness, and economy according to the Value for Money concept.

5. Discussion

The Influence of Accountability on Budget Performance Based on the Value for Money Concept

The results of the study show that the Accountability variable has a positive regression coefficient of 0.262. This indicates that increasing accountability in SKPDs in DKI Jakarta Province, including legal and ethical accountability, managerial accountability, program accountability, policy accountability, and financial accountability, can improve Budget Performance based on the Value for Money concept. The t-value of 3.160 is greater than the t-table of 2.019 with a significance level of $0.003 < 0.05$, so H_0 is rejected, and H_1 is accepted. Thus, accountability has a positive and significant effect on Budget Performance, as measured by the Value for Money concept. This finding supports the research of Rezky Mulya Anugriani (2014), which states that accountability has a positive and significant effect on budget performance, based on the Value for Money principle, in Bone Regency Government Agencies.

The Influence of Transparency on Budget Performance Based on the Value for Money Concept

The Transparency variable has a regression coefficient of 0.224, indicating a positive association with Value-for-Money-based Budget Performance. This means that transparency within Regional Government Agencies (SKPD) in DKI Jakarta Province, including the legal framework for transparency, public access to budget information, and community involvement in decision-making, can improve the quality of budget management. The t-value of $3.412 > 2.019$ with a significance value of $0.001 < 0.05$ indicates that H_0 is rejected and H_2 is accepted. Thus, transparency has a positive and significant influence on Value-for-Money-based Budget Performance. This result aligns with Irna Setyaningrum's (2016) research, which found that transparency has a positive and significant influence on budget performance in Regionally-Owned Enterprises (BUMD) in Yogyakarta.

The Influence of Supervision on Budget Performance Based on the Value for Money Concept

The regression coefficient for the Supervision variable is 0.281, with a positive value, indicating that the better the supervision through the input, process, and output of supervision, the higher the Budget Performance based on the Value for Money concept in the DKI Jakarta Provincial SKPD. The t-count value of 3.520 is greater than the t-table of 2.019 with a significance of $0.001 < 0.05$, so H_0 is rejected, and H_3 is accepted. This means that supervision has a positive, significant effect on Budget Performance in terms of Value for Money. This finding is consistent with the research of Rizki Anugrah Ramdhani (2017), which states that supervision has a positive and significant effect on budget performance in government agencies in East Luwu Regency.

6. Conclusion

This study concludes that Accountability, Transparency, and Oversight have a positive and significant impact on Value-for-Money Budget Performance in Work Units (SKPD) of the DKI Jakarta Provincial Government. This means that the stronger the implementation of accountability, public information disclosure, and effective oversight, the more optimal the achievement of efficiency, effectiveness, and economy of budget use. The managerial implications of this finding include strengthening governance through improved accountability standards, a transparency system based on public data access, and a strict, sustainable oversight mechanism.

Recommendation

The DKI Jakarta Provincial Government Work Units (SKPD) need to continue improving accountability by adopting more measurable, publicly accessible performance reporting. Transparency needs to be strengthened by providing digital, real-time access to budget information. Internal and external oversight should be optimized through results-based performance audits and the use of technology-based monitoring systems. Future researchers are advised to include additional variables, such as organizational commitment, human resource quality, and the use of information technology, to obtain more comprehensive research results.

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