

The Effect of Budgetary Participation, Budget Goal Clarity, Decentralized Structure, and Public Accountability on the Performance of Regional Work Units (SKPD) at Gowa District, Sulawesi Selatan

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Abstract- The purposes of this study are: (1) to analyze the effect of budgetary participation, budget goal clarity, decentralized structure, and public accountability on the performance of Gowa's SKPD in a partial way; (2) to analyze the effect of budgetary participation, budget goal clarity, decentralized structure, and public accountability on the performance of Gowa's SKPD in a simultaneous way; and (3) to investigate dominant variable that has positive effect on the performance of Gowa's SKPD.

The population of this study was all structural echelon II, III, and IV at Gowa local government. There were 255 respondents chosen as the sample. This sample was selected by using stratified random sampling method.

The result of this study shows that: (1) partially, budgetary participation, budget goal clarity, decentralized structure, and public accountability had positive effect on the performance of Gowa's SKPD; (2) simultaneously, budgetary participation, budget goal clarity, decentralized structure, and public accountability had positive effect on the performance of Gowa's SKPD; and (3) budgetary participation became the most dominant variable that had positive effect on the performance of Gowa's SKPD.

Index Terms— budget, decentralize, public accountability, regional work unit (SKPD), participation.

I. INTRODUCTION

Decentralized system is characterized by regional autonomy. In this autonomy, region should provide greatest authority for district. This autonomy also demands the local government to consider regional financial management and regional budget as it plays a crucial role in developing local government's capability and effectivity (Wazni, 2011). According to Mardiasmo (2009), the manifestation of regional autonomy is resources that are managed economically, effectively, fairly, and evenly to achieve public accountability.

Budget can affect the government's performance in relation to the government function in serving the society (Mardiasmo, 2009); Schiff and Lewin (1970) even state two functions of

budget. Those are: 1) Planning. In this case, the budget contains organization activity plans in the future, and 2) Performance criterion. Budget is used as a controlling system to measure managerial performance. Meanwhile, Wazni (2011) affirms three perspectives in regional financial management and regional budget. Those are: 1) Regional financial management should be public oriented; 2) the mission of regional financial management and regional budget should be clear; and 3) the role of participants (parliament, head of region, regional secretary, and the other officials) in budget management should be clear; and financial management should be decentralized. In relation to this, Alia (2012) emphasizes that budget is really required to manage the resources in order to achieve the expected performance.

The arrangement of budget for regional income and expenditure (*Anggaran Pendapatan dan Belanja Daerah*—abbreviated APBD) should be grounded on the Regulation of Ministry of Internal Affairs (Permendagri) No 13/2006 on Regional Financial Management Guidelines cq Regulation of Ministry of Internal Affairs No 59/2007 regarding the amendment of Regulation No 13/2006. It also should be based on budgetary participation, budget goal clarity, and decentralized structure. According to Suryanawan (2011), budgetary participation refers to the level of one involvement and influence in the budgetary process. This process involves all management levels. Meanwhile, budget goal clarity is defined as the extent to which budget targets set out clearly and specifically with the aim that the budget can be understood by the person who is responsible for the achievement of the budget targets (Kenis, 1979). Budget goal clarity will ease Regional Work Units (SKPD) to arrange the activity plans according to the local government's desired goals. It will also improve the performance achievement in an organization (Nardiansyah, 2011). In decentralized structure, Head of SKPD gives greater authority and responsibility to his subordinates to be participated in the arrangement of SKPD's Work Plans and Budget (*Rencana Kerja dan Anggaran*—abbreviated RKA).

Related to public accountability, it plays a key role in improving managerial performance. In public accountability, all local government's performances will be transparent. The society will know all of information of their activity. Their performance will also be assessed by internal and external parties. This will definitely influence their performance in which they will attempt to the best. According to Glynn (1993 in Azis 2011), local government's performance is one of factors that can be used to improve organization effectivity. The measurement of local government's performance by internal and external parties is aimed to improve accountability, transparency, organization management, and public services.

This study is conducted at Local Government of Gowa District, South Sulawesi. This site of study is chosen for several reasons. First, the arrangement of regional budget is always delayed. This always occurs almost every year. The distribution of development budget or public services should be postponed since it awaits the determination of regional budget. The other reason is related to the budget inefficiency. In this investigated district, the budgeting for expenditure is not restricted. The officials tend to undertake journeys to spend a budget without getting any benefit for the achievement of programs/activities. They also arrange ineffective seminars, meeting coordination, and workshop. Besides, the expenditure for maintaining vehicle or building increases the budget requirement. This is impacted on the public budget that is smaller. All of these things occur due to the lack of crisis sense owned by local government. They basically should use the budget allocation appropriately.

II. RESEARCH PROBLEMS

1. Does budgetary participation affect the performance of Gowa's SKPD?
2. Does budget goal clarity affect the performance of Gowa's SKPD?
3. Does decentralized structure affect the performance of Gowa's SKPD?
4. Does public accountability affect the performance of Gowa's SKPD?
5. Do budgetary participation, budget goal clarity, decentralized structure, and public accountability affect the performance of Gowa's SKPD? Which kind of variable that dominantly affects the performance of Gowa's SKPD?

III. AIMS OF THE STUDY

1. To investigate and analyze the effect of budgetary participation, budget goal clarity, decentralized structure, and public accountability on the performance of Gowa's SKPD partially.
2. To investigate and analyze the effect of budgetary participation, budget goal clarity, decentralized structure, and public accountability on the performance of Gowa's SKPD simultaneously.
3. To examine dominant variable that affects the performance of Gowa's SKPD.

IV. LITERATURE REVIEW

According to agency theory, there is working relation between principal and agent in the form of nexus of contract that is agreed (Pagalung, 2008). The agency relation between executive (government or agent) and legislative (representative in parliament) is principal (Pagalung, 2008). One of agency problem occurring in executive level is self-interest, especially in arranging regional budget. Asymmetric information becomes one of its causes. As a result, executive tend to do budgetary slack as they want to save their position in legislative and public. Agency problem that arises in legislative occurs from two perspectives: as principal of executive and as an agent of public (voters). In principal perspective, agency problems have quasi contract with executive because it has discretionary power. In agent perspective, legislative should do various approaches (persuasive or conventional) through direct campaign with the aim to get a support from public as principal. In fact, principal interest does not become a concern anymore since there is abdication (public authority delegation does not have the clarity of rule). As a consequence, legislator tends to arrange the budget based on their individual or group interest (political corruption). If this budget is implemented, there will be corruption. Regarding this case, budget arrangement that should result efficient and effective outcome will be distorted as there is opportunistic behavior for individual interest (Halim and Syukriy, 2009). Locke (1968 in Ferry, 2012) states five principles of goal setting. Two of them are: (1) Clarity. The goal should be clear and can be measured. The due date for task accomplishment also should be clearly stated. (2) Commitment. Goal should be understood. Employees will have a goal if they are engaged on its determination. Participative management idea stays on the employees' participation in goals determination and decision-making.

Public choice theory is economic theory that is implemented in public administration space. It is used to examine a policy. Thus, its implementation will be beneficial and in accordance with the public needs. There are two rational choice approaches in policy-making process: economics and bureaucracy. Harold Laswell and Abraham Kaplan (2070) propose economic public theory. In this theory, budget is used as a basis to select and share the information among the members who are participated in budgetary arrangement. According to this theory, there are two stimuli that prompt an individual to be involved in arranging the budget. Those are: information sharing and task coordination.

Prospect theory developed by Kahneman and Tversky (1979) allows one to make a choice in a situation where he/she has to decide between alternatives. It also describe how an individual evaluate potential loses and benefits. As it has stated that local financial managers will be actively participated in government's policy if it is beneficial for them. In contrast, they will not support policy implementation, if it is disadvantageous. According to Kahneman and Tversky (1979 in Hermaningsih, 2009), this will affect the overall organization performance.

In psychological theory, there is an assumption that budgetary participation provides information exchange between superior and subordinate (Hopwood, 1976; Locke and Schweiger, 2979; Locke and Latham, 1990). Budgetary participation is needed for two reasons (Hopwood, 1976; Brownell, 1982a; and Dunk, 1993b): 1) the participation of

leader and subordinate in budgetary arrangement prompts asymmetric information control and uncertainty tasks; and 2) individual budgetary participation can reduce the task loads. It can increase work satisfactions, and reduce budget slack. According to psychological theory, there are three main factors related to the superior and subordinate participation in budgetary arrangement (Locke and Schweiger, 1979; Locke and Latham, 1990). Those are: value attainment, cognition, and motivation.

Sociological theory proposed by Shield and Shield (1998) assumes that organization external environment becomes uncertain. It is showed by the increase of number and unit type differences. In response to this case, budgetary participation should be increased to coordinate unit activities and to unify all activities in organization.

Accountability is responsibility given to a public for all activities done. It is the obligation for agents to present, report, and explain all activities that have been done to the principles (Mardiasmo, 2009). Accountability is responsibility principle. This is meant that budgeting process (starting from planning, arranging, up to implementation) should be reported to the Parliament and public. Public, in this case, has a right to know the budgeting process and demand the accountability of budgetary plans and implementation (Mardiasmo, 2009). Ellwood (1993) and Mardiasmo (2009) assert four dimensions of public accountability that should be fulfilled by public organization. Those are: 1) Probity accountability and legal accountability. The first one is related to the prevention of power abuse, while the second one is related to the obligation of law and regulation stated in the use of public fund; 2) Process accountability. It deals with procedure used in performing the tasks. It can be reflected through low-cost, responsive, and fast public services. Process accountability can be controlled and investigated. The investigation basically concerns with charges beyond the prescribed fee, causes behind high-cost services, and causes behind the delay in services, etc; 3) Program accountability. It is related to the achievement of proposed goals, whether or not is can be achieved. It also deals with the consideration of program alternative that can give optimal result with minimum cost; 4) Policy accountability. It concerns with government's responsibility to the parliaments and public.

The Budget for Regional Income and Expenditure (APBD)

According to Nafarin (2000), budget is written plans of organization activities that are quantitatively stated in the form of money for certain period of time. Mardiasmo (2009) defines budget as a statement of performance estimation that will be achieved in certain period of time, and it is stated in the form finance. Renowijoyo (2010) asserts that budget is financial operating plans included estimation of expenditure and revenue in certain period of time. Munandar (1986 in Alia, 2012) offers four definitions of budget: 1) budget is plans that have been arranged; and it will direct an organization in the future; 2) budget includes all organization activities, the activities performed by the whole units in organization; 3) budget is stated in monetary unit that can be applied in various organization activities; and 4) budget is arranged for certain period of time in the future. Thus, it contains all estimations that will be happened and will be done in the future.

Budget in public sector is important for several reasons: a) it is used as a tool to direct socio-economic development, sustain sustainability, and improve the quality of life; b) it is needed to response to scarcity of resources, choice, and trade-offs; c) it is used as a tool to ensure the society that government has been responsible to them (Mardiasmo, 2009). There are four things that should be considered in budgetary arrangement: 1) budget should be logic. In other words, it is not too low or high; 2) budgetary participation is needed to motivate executive manager; 3) budget should be fair, so that the implementer will not feel depressed; 4) timely and accurate report is required in making budget realization. Thus, deviations can be anticipated earlier (Kenis, 1979 in Nafarin, 2000). Related to budget goals, it has four aims: 1) it helps the government to gain fiscal objectives and improve the coordination among units in government's environment; 2) it creates efficiency and fairness in providing public goods and services through priority process; 3) it helps the government to fulfill expenditure priority; and (4) it increases government's transparency and accountability to house of representatives and public (Mardiasmo, 2009). According to Regulation of Ministry of Internal Affairs No 21/2011, Article 1, Verse 9 about the Second Amendment of Regulation of Ministry of Internal Affairs No 12/2006 on Regional Financial Management Guideline, budget for regional income and expenditure (APBD) is government's annual financial plans that are collectively discussed and agreed by local government and house of representative, and it is set by local regulations. Based on Regulation No 37/2012, there are six principles of APBD arrangement. Those are: it should be appropriate with the local government's needs; 2) it should be timely in accordance with steps and schedules proposed in regulation; 3) it should be transparent. Thus, public can find and get the access to the information of APBD; 4) it should involve society; 5) it should consider fairness and propriety; 6) the substance of budget is not contrary to public interest, higher regulation, and other local regulations.

SKPD's Work Plans and Budgets (RKA-SKPD)

SKPD's Work Plans and Budget (RKA-SKPD) is planning and budgeting documents containing expenditure and revenue plans for SKPD's programs and activities. It is used as a basis to arrange APBD. RKA-SKPD contains the detail of income budget, SKPD's indirect expenditure (officials basic salary and benefits, supplemental income, and supporting operational expenditure (only for SKPD in parliament secretariat), and direct expenditure that is in accordance with SKPD's programs and activities.

Work Plans and Budgets (RKA) of Regional Financial Management Officers (PPKD)

Work plans and budgets of regional financial management officers (RKA-PPKD) is a work plan and agency/department/financial bureau's budget as Regional Treasurer. RKA-PPKD contains detail of revenues (coming from balance funding, grant, and indirect expenditure), financial receipts, and finance expenditure. Mahonet et.al (1963) defines performance as manager ability to perform managerial activities. According to Darma (2004), performance is the result of one's efforts that is achieved through ability and act in certain situation. Regarding performance measurement system, Mardiasmo (2009) affirms

that it is aimed to help public manager to make a strategy based on financial and non-financial tools. It can be used as organization controlling tool since it is strengthened by reward and punishment system.

Budgetary Participation

Brownell defines budgetary participation as a process in which individuals, whose performance will be evaluated, and possibly rewarded, on the basis of their achievement of budget targets, are involved in, and have influence on the setting of these targets. This is supported by Milani (1975). She states that budgetary participation is the extent to which the influence, involvement, and contribution of individuals (subordinate manager) in budgeting process. Meanwhile, according to Murray (1988), budgetary participation has an impact on organization members' attitude and behavior. Schiff M and A.Y. Lewin (1970) utter three functional aspects of participation system: 1) improving implementers' morale, passion, motivation, and initiative; 2) stimulating cooperation in organization divisions; 3) prompting subordinate to understand the desired goals and to be more responsive to the problems that might arise during the budgetary implementation. Schiff and Lewin (1970) also affirm four benefits of participation in organization. Those are: 1) shifting the paradigm of "work to complete the tasks" to "works due to encouragement"; 2) increasing participative morale and initiative for all management levels; 3) improving the relation in a group that is finally impacted on the improvement of cooperation between the group's members; 4) reducing the tension and difficulty in budgetary implementation. Brownell (1982) categorizes budgetary arrangement into three groups: 1) top down approach; 2) bottom up approach; and 3) combination of top down approach and bottom up approach. The third approach is assumed as the most effective one since it requires the interaction and cooperation between superior and subordinate in budgeting process. Related to the government's participation in budgeting process, Siegel and Marconi (1989 in Coryanata, 2004) asserts that it can prompt the officers to share the idea and information. It can also enhance togetherness. Thus, cooperation among officers is created.

There are four parties involved in budgeting process at the district/city: 1) executive (regent/mayor, regional secretary, budgeting team, SKPD, Development Planning Agency at Sub-National Level (Bappeda), and Regional Financial Management Office (DPKD)); 2) legislatives participated in regional budgetary arrangement; c) auditors in regional planning and financial management; and d) public.

Budget Goal Clarity

Budget goal clarity is one of the factors influencing performance. It will ease SKPD to arrange the activities plans in accordance to local government's desired goal. As Nardiansyah (2011) states that budget goal clarity will improve organization's performance achievement.

According to Locke and Nathan (1979), goal refers to something that will be achieved by the employees. Specifically, Kenis (1979) defines budget goal clarity as the extent to which budget targets set out clearly and specifically with the aim that the budget can be understood by the person who is responsible for the achievement of the budget targets. Jones and Pendelbury (1996 in Alia, 2012) state that budget should optimally motivate the employees. It is supported by

Mardiasmo (2009) who asserts that budget is motivation tool for employees. According to Streers and Porter (1976 in Alia, 2012), budget goal clarity has two main characteristics: 1) specific; and 2) challenging and achievable. Meanwhile, Bangun (2009) affirms that individual factor with psychological attribute is a factor influencing budget goal clarity and performance.

Decentralized Structure

Decentralized structure also influences performances. In decentralized structure, SKPD superior will give great authority and responsibility to his subordinate in the arrangement of budget. This is in accordance with Supriyatno (2010) who defines decentralization as an administrative organization by which top managements delegates decision-making to the lowest level. In high decentralized structure, a top leader even will give an authority and responsibility to his subordinate to make various decisions (Riyadi, 1998). Government reformation marked by the issuance of Law No 22/1999 and Law No 25/1999 that are revised to Law No 32/1994 on Local Government. On this system, most of the regional decisions and policies can be decided in region without central government interferences. Hulme and Turner (1997 in Riyanto, 2007) utter two aspects underlying authority delegation: 1) territorial. It is motivated by a desire to put an authority to the lowest governmental levels in territorial hierarchy; and to make service provider (government agents) reachable by service users (public); and 2) functional. Authority delegation to the specific agents has been functionally specialized. Meanwhile, Arzaghi and Henderson (2004 in Nugroho 2000) mention two factors influencing decentralization in a state: 1) Income per capita and public expenditure disproportionally increase. This causes pressure of fiscal decentralization. 2) A state size is greater. This causes several problems: limited public services, limited information, lack of attention to the rural areas; and fiscal decentralization. Arzaghi and Henderson (2004 in Nugroho, 2000) assume that government who has accessible geographic control is efficient in carrying out public services. Theoretically, Nugroho (2000) mentions two benefits of decentralization. Those are: 1) encouraging public's participation, initiative, and creativity, as well as prompting the equalization of development in all areas; and 2) improving the allocation of productive resources. Decentralization is not just formal and legal demands, but also the real needs for Indonesia as a developing country. In fact, decentralization in Indonesia should be improved, especially in the case of regional autonomy (Nugroho, 2000). Two-level autonomous regions (province and district/city) are considered to be ineffective. It causes imbalance responsibility. The autonomy implemented at regional level II (districts/cities), however, is considered to be more effective

V. RESEARCH METHODOLOGY

This research was conducted at SKPD of Gowa District, Sulawesi. The premier data of this study was gained directly from respondents. Meanwhile, the data source used was questionnaire, particularly closed form questionnaire. The population of this study was 703 structural officials at Gowa's SKPD (see Table 1)

Table 2. The Number of Structural Official at Gowa’s Local Government

O	N SKPD	STRUCTURAL OFFICIAL			POPULATI ON	SAMP LE
		ECHEL ON II	ECHEL ON III	ECHEL ON IV		
1	Regional Secretariat	9	9	27	45	17
2	Board Secretariat	1	4	12	17	6
3	Inspectorate	1	5	11	17	6
4	Regional Bodies	8	38	76	122	44
5	Regional Agencies	15	116	173	304	110
6	Regional Offices	3	4	15	22	9
7	Regional Hospitals	1	8	20	29	11
8	Sub-Districts	-	36	111	147	52
Total		38	220	445	703	255

Source: Regional Employment Board of Gowa, 2013

Total = 255 people

There are 38 Echelon II officials consisting of Regional Secretary, Parliament Secretary, Head of Department, Head of Inspectorate, Head of Body, Head of Office, and Head of Hospital. There are 220 Echelon III officials consisting of Body/Agency/Offices/Inspectorates Secretary, Head of Bodies/Agencies/Offices/Inspectorates, and Regional Secretariat. Besides, there are 445 Echelon IV officials consisting of Section Chief and Head of Sub-Section. The above populations were selected as they were actively participated in arranging the budget. They also could give the information regarding the rule of SKPD in budgetary participation, budget goal clarity, decentralized structure, and public accountability at Gowa’s government.

This study used stratified proportional random sampling method. This method was chosen due to stratified characteristic owned by the population. To determine the sample number, several steps were done, such as:

1. Using the population formula proposed by Yamane (In Asnawi, 2009).

$$n = \frac{N}{N + d^2}$$

n = Sample number
N = Population number
d² = Specified precision 5%

$$n = \frac{703}{(703) + ((0,05)^2 + 1) \cdot 2,7575} = \frac{703}{255,941} = 255$$

Respondents

2). Selecting the sample based on its stratification by using Sugiyono’s (2007) proportional allocation formula

$$n_i = \frac{N_i}{N} \cdot n$$

- Echelon II = $38 : 703 \times 255 = 14$ people
- Echelon III = $220 : 703 \times 255 = 80$ people
- Echelon IV = $445 : 703 \times 255 = 161$ people

Concerning data analysis, this study used descriptive analysis. This analysis was used to describe the percentage of each variable (budgetary participation, budget goal clarity, decentralized structure, public accountability, and performance of Gowa’s SKPD). Meanwhile, to measure the variables, 5-point Likert Scale was used: strongly agree, agree undecided, disagree, and strongly disagree.

Several tests were done to ensure the quality of the data. Those tests were: 1) Validity test. It was used to measure the validity of questionnaire. Corrected Product Moment was used at this stage. A question was said to be valid if r count was greater than (>) r table, and it was positive. Pilot test was also done at this stage. It was conducted at Development Planning Agency (Bapedda) of Gowa; and 2) Reliability Test. It was used to measure questionnaire that became an indicator of variable. Cronbach Alpha (α) was used here.

Classical Assumption Test was also used in this study. It was used to investigate whether the formulated regression model resulted unbiased estimation. According to Martono (2011), this test is used as a consequence of the use of Original Least Square (OLS) in calculating the regression equation. It is basically dealt with normality, multicollinearity, autocorrelation, heterokedascity that is explained subsequently below:

1. Normality test was used to test the normality of data distribution. This test is used as in parametric statistical analysis; the data should be normally distributed. In other words, it should follow normal distribution and should center on average and median value. The data distributions used in this study were distribution graphic and statistical analysis. These forms were applied since normal distributed data would follow normal distribution pattern by which the distribution of data graph followed its diagonal line.

2. Multicollinearity test. On this test, independent variable should be free from multicollinearity symptom, a correlation between independent variables. This symptom is showed by the significant correlation of each independent variable. If multicollinearity occurs, variable should be eliminated from

regression model. In multicollinearity, there is high correlation between all variable in regression model. This can be identified when R^2 or correlation zero degree is high. It can also be identified through VIF (variance inflation factor). If $VIF < 10$, there is no correlation between independent variables. In other words, multicollinearity does not occur. In contrast, if $VIF > 10$, there is a correlation between independent variables or multicollinearity.

3. Autocorrelation test is used to know whether there is any correlation between dependent variable on the next period and prior period. Autocorrelation can be identified through Durbin-Watson (DW) test. If DW value stays on the upper bound (du) and $4-du$, the coefficient of autocorrelation will be zero. In other words, there is no autocorrelation. On the contrary, if DW value is lower than lower bound (dl), the coefficient of autocorrelation will be bigger than zero. This is meant that there is positive autocorrelation. Meanwhile, if DW is bigger than $4-dl$, the coefficient of autocorrelation will be bigger than zero. It is meant negative autocorrelation. If DW stays on upper bound (du) and lower bound (dl) or between $4-du$ and $4-dl$, then there is no result.

4. Heteroskedacity is the assumption by which the variant from residual is not similar from one observation to another one. Heteroskedacity can be observed through the distribution of residual variant. If specific or irregular pattern occurs, there will be heteroskedacity. In contrast, if clear or unspecific pattern occurs, there is no heterokedascity.

This study used regression analysis. This analysis was used to investigate the effect of independent variable (x = budgetary participation, budget goal clarity, decentralized structure, and public accountability) on dependent variable (y = performance

of Gowas's SKPD). Meanwhile, to test the hypotheses, this study employed multiple regression models that used SPSS 16.00.

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Explanation:

Y	=	SKPD's performance
X_1	=	Budgetary participation
X_2	=	Budget goal clarity
X_3	=	Decentralized structure
X_4	=	Public accountability
α	=	Constant
b_1, b_2, b_3, b_4	=	Variables coefficient
e	=	Residual error

Besides, this study also used t-test and f-test. t-test was applied to test the coefficient of partial regression with 5% level significance. If $t \text{ count} > t \text{ table}$, or probability of tested parameter was < 0.05 , H_0 would be rejected. In other words, independent variable had significant effect on dependent variable. Meantime, f-test was applied to test the coefficient of simultaneous regression with 5% level significance. If $f \text{ count} > f \text{ table}$, or significance probability of tested parameter was < 0.05 , H_0 would be rejected. It was meant that independent variable simultaneously had significant effect on its dependent variable.

Operational Definition and Its Measurement

Tabel 2. Operational Definition and Its Measurement

Variable	Definition	Indicators	Source	Scale
Budgetary participation (X ₁)	A process in which individuals, whose performance will be evaluated and possible rewarded on the basis of their achievement of budget targets, are involved and have influenced on the setting of these targets.	1. Participation 2. Influence 3. Contribution	Brownell (1982)	5- Point Likert Ordinal Scale: Strongly Agree; Agree; Undecided; Disagree; Strongly Disagree
Budget Goal Clarity (X ₂)	The extent to which budget targets set out clearly and specifically with the aim that the budget can be understood by the person who is responsible for the achievement of the budget targets	1. Clarity 2. Specific 3. Understanable	Kenis (1979)	5- Point Likert Ordinal Scale: Strongly Agree; Agree; Undecided; Disagree; Strongly Disagree
Decentralized Structure (X ₃)	Authority delegation and decision making related to budgeting in financial matter, operational decision-making operational, officials' quality improvement, account transfer/allocation, and human resources allocation.	1. Authority delegation and decision making related to financial matter. 2. Authority delegation and decision-making related to operational decision making 3. Authority delegation and decision-making related to officials' quality improvement 4. Authority delegation and decision-making related to fund shift/budget allocation 5. Authority delegation and decision-making related to apparatus resources management	Miah dan Mia (1996)	5- Point Likert Ordinal Scale: Strongly Agree; Agree; Undecided; Disagree; Strongly Disagree

<p>Public Accountability (X₄)</p>	<p>There are four dimensions of public accountability that should be fulfilled by public organization. Those are: legal and probity accountability, process accountability, program accountability, and policy accountability</p>	<p>1. Legal and probity accountability 2. Process accountability 3. Program accountability 4. Policy accountability</p>	<p>Ellwood (1993)</p>	<p>5- Point Likert Ordinal Scale: Strongly Agree; Agree; Undecided; Disagree; Strongly Disagree</p>
<p>Managerial performance of Gowa' SKPD (Y)</p>	<p>Performance is manager ability in conducting managerial activities, such as: making a plan, investigation, coordination, evaluation, monitoring, staff selection, representation, and overall performances.</p>	<p>1. Ability to make a plan. 2. Ability to investigate 3. Ability to do coordination 4. Ability to do evaluation 5. Ability to monitor 6. Ability to select the staff 7. Ability to negotiate 8. Ability to be representative 9. Ability to do overall performances</p>	<p>Mahoney <i>et.al</i> (1963)</p>	<p>5- Point Likert Ordinal Scale: Strongly Agree; Agree; Undecided; Disagree; Strongly Disagree</p>

VI. CONCLUSION AND SUGGESTION

Budgetary participation has positive and significant effect on the performance of Gowa's SKPD. The Participation, influence, and contribution in budget preparation help work units to improve SKPD's performance. Budget goal clarity has positive and significant effect on the performance of Gowa's SKPD. Clear, specific, and understandable budget goal helps work units to improve SPKD's performance.

Decentralized structure has positive and significant effect on the performance of Gowa's SKPD. Authority delegation and decision making in financial matter, operational officials' quality improvement, budget allocation, and apparatus resources management helps work units to improve SKPD's performance.

Public accountability has positive and significant effect on the performance of Gowa's SKPD. The fulfillment of public responsibility by local government helps work units to improve SKPD's performance.

Budgetary participation, budget goal clarity, decentralized structure, and public accountability simultaneously have positive and significant effect on the performance of Gowa's SKPD. All these aspects simultaneously help work units to improve SKPD's performance. Budgetary participation becomes dominant variable that affectsthe performance of Gowa's SKPD. In other words, participation of local

government apparatus in budgetary arrangement has great contribution on the improvement of SKPD's performance.

VII. SUGGESTION

As previously stated, budgetary participation becomes dominant variable that affects the performance of Gowa's SKPD. Therefore, the indicators that form this variable should be maximally developed in order to make the performance of Gowa's SKPD continually improved.

The data collection technique of this study is only limited on questionnaire. On this technique, the respondents cannot convey their opinion verbally. This might influence the validity of data. Thus, further research that focuses on direct observation or interview is recommended to be conducted in order to give accurate information. Besides, it is also suggested for further research to investigate the other factors as independent variable, such as the role of regional management managerial (PKD), accounting controlling system, distributive justice, procedural justice, and goal commitment. Finally, the result of this study is expected to be a model for the other regions that get Disclaimer of Opinion to improve their SKPD's performance.

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