

The Impact Of Budgetary Participation On Task Performance In Government Agencies: How Innovative Behavior Mediates The Relationship

*Budgetary
Participation on
Task Performance*

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ABSTRACT

Good budget planning enables the government to effectively establish priority scales and avoid overlapping programs between agencies. One crucial element in this process is budget participation, which not only strengthens employees' sense of ownership, responsibility, and commitment to organizational goals but also contributes to the efficiency of program implementation. This study aims to analyze the effect of budget participation and innovative behavior on task performance among civil servants in public sector in Jakarta, Indonesia. The research adopts a quantitative approach using a Likert scale questionnaire (1–7), distributed to 188 civil servants' respondents selected through a simple random sampling technique. The collected data were analyzed using the Structural Equation Modeling (SEM) method with the help of SmartPLS 3 software. The results indicate that budget participation has a positive and significant effect on both innovative behavior and task performance. Furthermore, innovative behavior was found to mediate the relationship between budget participation and task performance, indicating that an innovative culture enhances the effectiveness of budget implementation in achieving performance targets. This research provides practical contributions in supporting bureaucratic reform and improving the quality of public services.

Keywords: Budget Participation, Innovative Behavior, Employee Commitment, Task Performance, Public Sector

ABSTRAK

Perencanaan anggaran yang baik memungkinkan pemerintah untuk menetapkan skala prioritas secara efektif dan menghindari program yang tumpang tindih antar instansi. Salah satu elemen penting dalam proses ini adalah partisipasi anggaran, yang tidak hanya memperkuat rasa kepemilikan, tanggung jawab, dan komitmen pegawai terhadap tujuan organisasi tetapi juga berkontribusi pada efisiensi pelaksanaan program. Penelitian ini bertujuan untuk menganalisis pengaruh partisipasi anggaran dan perilaku inovatif terhadap kinerja tugas di kalangan pegawai negeri sipil di sektor publik di Jakarta, Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan kuesioner skala Likert (1–7), yang disebarkan kepada 188 responden pegawai negeri sipil yang dipilih melalui teknik simple random sampling. Data yang terkumpul dianalisis menggunakan metode Structural Equation Modeling (SEM) dengan bantuan perangkat lunak SmartPLS 3. Hasil penelitian menunjukkan bahwa partisipasi anggaran memiliki pengaruh positif dan signifikan terhadap perilaku inovatif dan kinerja tugas. Lebih lanjut, perilaku

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INTRODUCTION

Budget planning and formulation in government agencies is a vital aspect of public financial management to achieve sustainable and equitable development. This process begins with the identification of needs, the establishment of strategic national development goals, and the allocation of funds to priority sectors (Chukwu, 2023). According to Augustine (2022), the main objective is to ensure the efficient and effective use of resources aligned with the country's long-term vision, such as improving public welfare, strengthening public services, and developing infrastructure. Through sound budget planning, the government can set clear priorities and avoid program overlaps across agencies. This allows for optimal cross-sectoral coordination and minimizes budget waste (Guarini et al., 2022; Bandy, 2023). Public funds can be directed toward high-impact areas such as education, health, and strengthening the people's economy. In addition, transparency and accountability in budget formulation are essential to building public trust. By involving internal and external audits and open reporting, the public can monitor the use of the budget. Public involvement is also encouraged through forums such as development planning meetings, which ensure public participation in determining budget policy directions (Bednarska et al., 2020).

According to Irawan (2023), budget participation is one of the strategic elements in financial management that not only focuses on the technical aspects of budgeting but also emphasizes the importance of involving various parties in the financial planning process. In the context of government agencies and other organizations, budget participation plays a crucial role in strengthening a sense of belonging, responsibility, and commitment to work plans and organizational achievements. Involving stakeholders, from operational employees and managers to the general public, creates an inclusive working environment (Jatmiko et al., 2020; Polzer et al., 2023). Each individual feels appreciated because their contributions are accommodated in the budget policy formulation process. This involvement not only has a positive impact on employee motivation but also increases the accuracy and relevance of the budget because it is based on real input from various levels of the organization (Dahana, 2020). One of the main advantages of budget participation is its ability to create more realistic and comprehensive budget documents. Frontline employees, for example, can provide direct insight into daily operational challenges, while managers can contribute strategic perspectives for resource allocation. This process bridges the gap between planning and implementation, thereby minimizing the risk of budgets that do not reflect actual field conditions (Pattiasina et al., 2023).

Moreover, the participatory approach creates space for innovative ideas and efficient solutions that may not emerge if the budgeting process is conducted in a top-down manner. By integrating various perspectives, organizations can more easily identify improvement opportunities and enhance responsiveness to both internal and external environmental dynamics (Koomson et al., 2025). In terms of accountability, budget participation also plays a significant role. When individuals are involved in the decision-making process, they tend to have a higher moral responsibility for the successful implementation of agreed-upon programs or activities. This fosters collective commitment and improves the overall quality of program execution (Beuren et al., 2021; Cho & Song, 2021). In the public sector, a real example is the development planning deliberation forum (*musrenbang*), where the public is given the opportunity to express

aspirations and priority development needs in their area. This mechanism strengthens the relationship between the government and the people and enhances the legitimacy of budget policies (Jung, 2022). In addition to accountability, budget participation can also be an effective means to align the organization's vision and mission with the interests of the individuals within it. When all members of the organization understand the direction and goals to be achieved, they are more motivated and work synergistically to support the achievement of targets (Asif & Rathore, 2021).

Although budget participation has great potential to increase a sense of ownership, accountability, and motivation within an organization, its impact on improving task performance does not always occur directly (Jatmiko et al., 2020). According to Sung & Kim (2021), the success of budget participation greatly depends on the design of an inclusive and structured process, the quality of participant engagement, and the organization's ability to integrate input into effective and applicable work plans. Without the right approach, participation becomes merely a formality and fails to bring about real change in resource management. In this regard, innovative behavior becomes an important factor that bridges the relationship between budget participation and improved task performance. Innovative behavior reflects an individual's or team's ability to generate new ideas, solve challenges creatively, and implement efficient solutions (Lee et al., 2020). In the budget participation process, this behavior emerges when participants are given space to think critically and express constructive ideas, such as using technology for cost efficiency or designing more targeted programs. To foster innovative behavior, organizations need to build an environment that supports creativity and experimentation. This includes budget technical training, open discussion forums, and reward systems for valuable ideas (Hameduddin et al., 2020). More importantly, innovative ideas resulting from participation must be implemented so that participants feel their contributions have an impact. Innovation becomes a catalyst for creating public services that are more adaptive, efficient, and responsive to community needs. Therefore, the objective of this study is to empirically analyze the influence of budget participation and innovative behavior on task performance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Budgetary Participation and Task Performance

Budget participation is a managerial approach that emphasizes the active involvement of individuals, particularly employees at the middle and operational levels, in the organization's budgeting process (Tahar & Sofyani, 2020; Sofyani et al., 2020). In the public sector, including government institutions, this concept has become increasingly important as part of bureaucratic reform and efforts to establish participatory, transparent, and accountable public financial governance. Budget participation reflects the extent to which civil servants are given the opportunity to express opinions, propose program needs, and contribute to decision-making regarding resource allocation (Jatmiko et al., 2020; Yuhertiana & Fatun, 2020).

The goal-setting theory by Locke & Latham (1990) provides an important theoretical foundation, stating that individual involvement in goal setting enhances commitment and motivates them to achieve agreed-upon targets. When civil servants are involved in the budgeting process, they not only gain a better understanding of organizational priorities but also have clarity regarding the tasks and performance expectations they must fulfill. This is highly relevant to improving task performance, which refers to the extent to which individuals can complete their responsibilities efficiently, on time, and in accordance with established standards (Sofyani et al., 2020).

Sandi et al. (2021) explain that involvement in the budgeting process has significant psychological and operational impacts. Psychologically, employees who are involved feel more appreciated and develop a sense of ownership toward the work plans and budgets that have been developed collectively (Dewi et al., 2021). This creates intrinsic motivation to perform tasks more diligently and responsibly. Operationally, budget participation enables the organization to obtain direct information from frontline

employees, who are more aware of actual needs and challenges (Dahana, 2020). As a result, the budget becomes more realistic, targeted, and can be implemented more effectively.

- H1. Budgetary participation has a significant effect on innovative behavior
- H2. Budgetary participation has a significant effect on task performance

Innovative Behavior and Task Performance

Innovative behavior refers to an individual's ability to create, develop, and implement new ideas to improve work effectiveness and accomplish tasks in better ways (Tsamantouridis et al., 2023). In an organizational context, especially in the public sector, this behavior is crucial as it drives continuous renewal and improvement in the quality of services (Rafique et al., 2023; Vuong, 2023). Employees who demonstrate innovative behavior not only perform routine tasks but also actively seek new methods that are more efficient, effective, and relevant to the needs of a dynamic work environment (Asif & Rathore, 2021).

According to Suseno et al. (2021), innovative behavior generally consists of three main stages: idea generation, idea promotion or communication, and the implementation of ideas into work practices. When an employee has the ability and courage to propose and implement such ideas, the organization has the opportunity to gain creative solutions that can improve work systems, increase productivity, and reduce inefficiencies. This is highly relevant in addressing various challenges such as budget constraints, high demands for public services, and changes in regulations or technology.

Innovative behavior significantly contributes to task performance, which refers to the extent to which individuals can carry out their main duties and functions optimally (Nguyen et al., 2023). Innovative individuals are better able to complete tasks quickly and accurately because they are used to thinking critically and adapting to change. Moreover, they tend to have high intrinsic motivation to deliver the best results, thereby improving the quality of work. On the other hand, innovation also encourages individuals to be more responsive to emerging issues and proactive in finding alternative solutions (Beuren et al., 2023; Koomson et al., 2025).

- H3. Innovative behavior has a significant effect on task performance
- H4. Innovative behavior mediates the relationship between budgetary participation and task performance

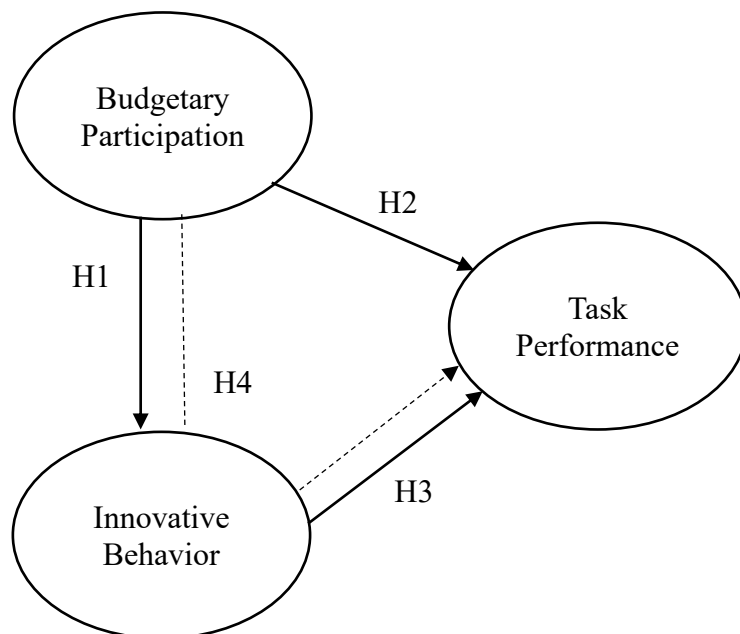


Figure 1. Conceptual Framework

Figure 1 illustrates the conceptual framework showing the relationships between the variables in this study: budgetary participation, innovative behavior, and task performance. This relationship flow explains how budgetary participation can influence task performance both directly and indirectly through innovative behavior as a mediating variable. First, there is a direct relationship between budgetary participation and innovative behavior. This means that when individuals or employees are actively involved in the budgeting process, they feel more valued and have a better understanding of organizational goals. Such involvement can spark creativity and encourage them to propose new and innovative ideas to solve work-related tasks and challenges. Second, budgetary participation is also assumed to have a direct effect on task performance. Participation in budget planning enhances a sense of ownership, responsibility, and commitment to implementing work programs. This motivates individuals to work more efficiently and effectively in completing their assigned tasks.

Third, innovative behavior has a direct effect on task performance. Employees who demonstrate innovative behavior tend to find new ways to complete tasks more effectively, solve problems creatively, and improve the quality and efficiency of task execution. Finally, there is an indirect relationship from budgetary participation to task performance through innovative behavior. This indicates that budgetary participation not only affects task performance directly but also indirectly by enhancing innovative behavior. In other words, when budgetary participation fosters innovation, it further contributes to improving individual performance.

METHODS

This study employs a quantitative approach aimed at empirically testing the relationships between variables based on numerical data. The quantitative approach was chosen because it provides an objective, measurable, and statistically testable overview of the effect of budgetary participation on task performance, with innovative behavior as a mediating variable. The data collection instrument used in this study was a closed-ended questionnaire, constructed based on indicators of each research variable. Each item in the questionnaire employed a seven-point Likert scale, ranging from 1 to 7. The use of a seven-point Likert scale was intended to offer respondents a broader range of response options to express their level of agreement with each statement, as well as to increase the sensitivity of the measurement toward differences in opinions among respondents.

The population in this study consisted of civil servants working in public sector in Jakarta, Indonesia. The selection of civil servants in public sector as the study population was based on their strategic role in regional development planning and budgeting. To obtain a representative sample from this population, the study used a simple random sampling technique, which allows each member of the population to have an equal chance of being selected as a respondent. This technique was employed to minimize sampling bias and ensure representation across all work units within public sector.

Based on the sampling process, a total of 188 respondents were successfully collected and used in this study. This number is considered sufficient for statistical analysis using the chosen method, particularly given that the minimum required sample size in Structural Equation Modeling (SEM) depends on the model's complexity and the number of indicators used. A sample size of 188 is deemed adequate for generating stable and valid model estimations. To test the relationships between variables and examine the conceptual model of the study, the analysis technique used was Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach. The data analysis process was carried out using SmartPLS 3 software.

RESULT AND DISCUSSION

Data analysis in this study includes testing the outer model (measurement model) to ensure that the indicators used actually measure the intended variables validly and reliably. In addition, testing the inner model (structural model) is carried out to evaluate the strength and direction of the relationship between variables in the research model, so

as to ensure that the model is able to explain causal relationships accurately and consistently.

Table 1 presents the results of the outer loading test for each indicator of the variables Budgetary Participation, Innovative Behavior, and Task Performance. All indicators have relatively high loading factor values, all above 0.7, indicating that each indicator significantly and validly reflects the construct of the measured variable. For the Budgetary Participation variable, the loading factor values range from 0.782 to 0.885, with indicator BP3 having the highest value at 0.885. This indicates that all indicators in this variable strongly contribute to measuring budgetary participation. For the Innovative Behavior variable, the loading factor values are even higher, ranging from 0.848 to 0.914. Indicator IB4 holds the highest value at 0.914, showing that it is highly relevant and reliable in measuring respondents' innovative behavior. The Task Performance variable shows the highest loading factor values among the three variables, ranging from 0.816 to 0.959. Indicator TP2 holds the highest value at 0.959, indicating an excellent and valid measurement of task performance.

Table 1. Outer Loading

Variable	Indicator	Std. Loading Factor
Budgetary Participation	BP1	0.820
	BP2	0.826
	BP3	0.885
	BP4	0.782
	BP5	0.834
Innovative Behavior	IB1	0.848
	IB2	0.882
	IB3	0.883
	IB4	0.914
	IB5	0.888
Task Performance	TP1	0.909
	TP2	0.959
	TP3	0.903
	TP4	0.816
	TP5	0.927

Table 2. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
Budgetary Participation	0.888	0.917
Innovative Behavior	0.929	0.947
Task Performance	0.943	0.957

Table 2 presents the reliability test results for the three research variables—Budgetary Participation, Innovative Behavior, and Task Performance—measured using two metrics: Cronbach's Alpha and Composite Reliability. The Cronbach's Alpha values for all variables are above 0.8, namely 0.888 for Budgetary Participation, 0.929 for Innovative Behavior, and 0.943 for Task Performance. These figures indicate that each variable has a very high level of internal consistency, meaning the measurement instruments used in this study are reliable and consistent in measuring the intended constructs. Furthermore, the Composite Reliability (CR) values for the three variables are also very high: 0.917 for Budgetary Participation, 0.947 for Innovative Behavior, and 0.957 for Task Performance. Composite Reliability values above 0.7 confirm that the

indicators used for each variable collectively have strong reliability and produce stable constructs within the model.

Table 3. Validity Test

Variable	Average Variance Extracted (AVE)
Budgetary Participation	0.688
Innovative Behavior	0.780
Task Performance	0.817

Table 3 shows the results of the construct validity test through the Average Variance Extracted (AVE) values for the three research variables: Budgetary Participation, Innovative Behavior, and Task Performance. The AVE values for each variable are all above the minimum threshold of 0.5, namely 0.688 for Budgetary Participation, 0.780 for Innovative Behavior, and 0.817 for Task Performance. This indicates that these variables have good convergent validity, meaning the indicators used adequately explain the variance of their respective constructs. In other words, more than 50% of the variance in the indicators for each variable can be explained by the measured construct, which signifies that each variable in the research model has been measured validly and representatively. These results support that the constructs of the variables used in the study are suitable for further analysis, as their measurement validity has been satisfactorily fulfilled.

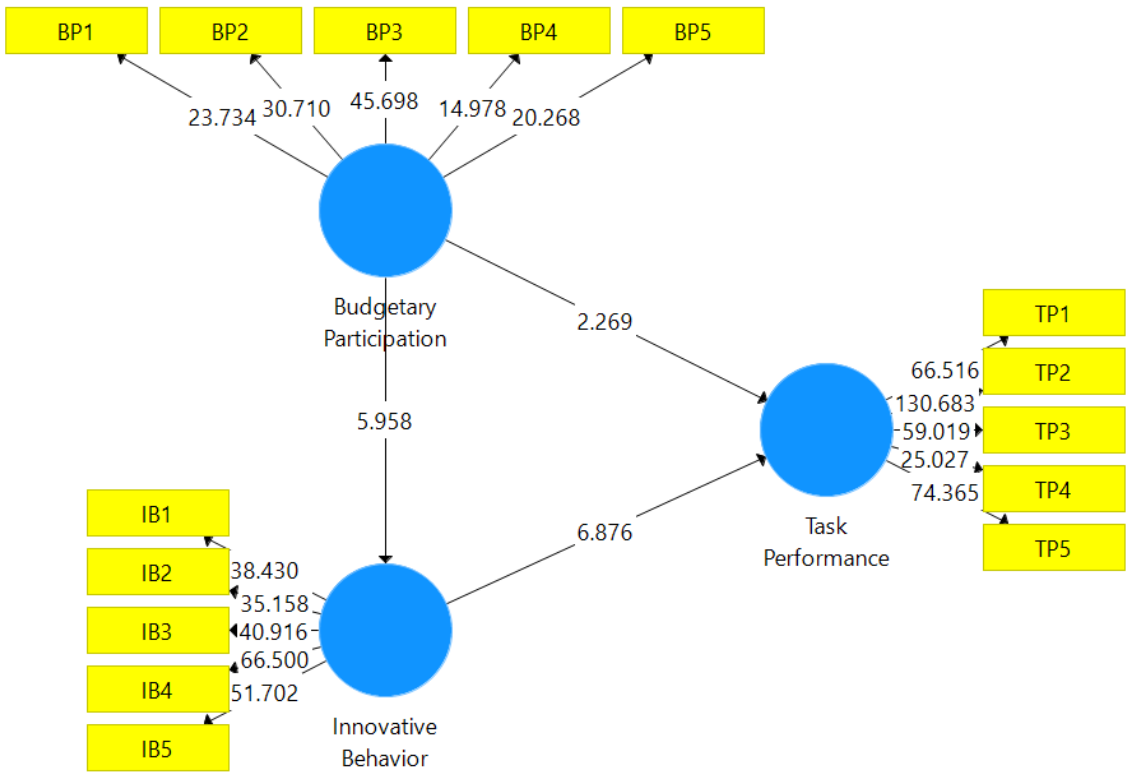


Figure 2. Hypothesis Framework

Table 4 presents the results of the hypothesis testing that examines the relationships between the variables Budgetary Participation, Innovative Behavior, and Task Performance using statistical values such as standard deviation, t-statistic, and p-value. The test results show that all relationships between the variables are statistically significant, as the p-values for all four hypotheses are below the significance level of 0.05. First, the relationship between Budgetary Participation and Innovative Behavior has a t-

statistic of 5.958 with a p-value of 0.000, indicating that budgetary participation has a positive and significant effect on innovative behavior. Second, Budgetary Participation also has a direct positive effect on Task Performance with a t-statistic of 2.269 and a p-value of 0.024, signifying that involvement in the budgeting process improves task performance. Third, Innovative Behavior has a highly significant effect on Task Performance, with a t-statistic of 6.876 and a p-value of 0.000, confirming the important role of innovative behavior in enhancing the effectiveness and efficiency of task execution. Fourth, the mediating effect of Budgetary Participation on Task Performance through Innovative Behavior is also proven to be significant, with a t-statistic of 4.919 and a p-value of 0.000. This indicates that innovative behavior is an important pathway linking budgetary participation to improved task performance.

Table 4. Hypothesis Testing

Hypothesis	Std. Deviation	T Statistics	P Values
Budgetary Participation -> Innovative Behavior	0.066	5.958	0.000
Budgetary Participation -> Task Performance	0.070	2.269	0.024
Innovative Behavior -> Task Performance	0.069	6.876	0.000
Budgetary Participation -> Innovative Behavior -> Task Performance	0.038	4.919	0.000

Table 5. F Square (F²) Test

Variable	Innovative Behavior	Task Performance
Budgetary Participation	0.183	0.031
Innovative Behavior		0.270

Table 5 presents the results of the F Square (F²) test, which is used to measure the magnitude of the influence of each exogenous variable on the endogenous variables in the research model. For the variable Innovative Behavior, the F Square value for Budgetary Participation is 0.183. This indicates that budgetary participation has a moderate effect on innovative behavior. In other words, involvement in the budgeting process contributes significantly to explaining the variation in employees' innovative behavior. Meanwhile, for the variable Task Performance, Budgetary Participation has an F Square value of 0.031, indicating a small but still significant effect on task performance. This means that budgetary participation directly contributes only a small amount to improving task performance. On the other hand, Innovative Behavior has an F Square value of 0.270 on Task Performance, indicating a moderate to strong effect. In other words, innovative behavior contributes more significantly than direct budgetary participation to improving task performance.

Table 6. Model Fit Test

Measurement	Saturated Model	Estimated Model
SRMR	0.060	0.060
d_ULS	0.434	0.434
d_G	0.229	0.229
Chi-Square	224.142	224.142
NFI	0.896	0.896

Table 6 presents the model test results to assess the fit of the research model, including several key statistical indices such as SRMR, d_ULS, d_G, Chi-Square, and

NFI, for two types of models: the Saturated Model and the Estimated Model. The SRMR (Standardized Root Mean Square Residual) value of 0.060 for both models indicates a good level of fit between the estimated model and the observed data. Generally, an SRMR value below 0.08 is considered to indicate an adequate model fit, so this result suggests that the research model fits well. The d_{ULS} (Squared Euclidean Distance) value of 0.434 and the d_G (Geodesic Distance) value of 0.229 also indicate a relatively small distance between the sample covariance matrix and the model, supporting that the proposed model does not deviate significantly from the empirical data. The Chi-Square value of 224.142 for both models provides an indication of the difference between the model and the data; however, in the context of Partial Least Squares Structural Equation Modeling (PLS-SEM), Chi-Square is not the primary indicator for assessing goodness-of-fit since PLS models focus more on prediction rather than perfect model fit. The NFI (Normed Fit Index) value of 0.896 is close to 0.90, which is usually considered the lower threshold for a well-fitting model. This indicates that the estimated model has an acceptable fit and is suitable for representing the relationships among variables in the study.

The results of this study show that budgetary participation has a positive and significant effect on innovative behavior and task performance among civil. These findings are consistent with previous studies that emphasize how employee involvement in the budgeting process can enhance a sense of ownership, motivation, and commitment to achieving organizational goals. By providing civil servants the opportunity to actively contribute to financial planning, the organization creates an environment that supports participation and innovation, which ultimately drives improved effectiveness in task execution.

Furthermore, this study confirms that innovative behavior acts as a significant mediator in the relationship between budgetary participation and task performance. This indicates that not only is involvement in the budgeting process important, but how that involvement encourages employees to innovate in completing tasks is also crucial. These findings align with research by Jatmiko et al. (2020) and Tsamantouridis et al. (2003), which highlight that innovative behavior enhances the ability of individuals or teams to find creative and efficient solutions to work challenges, thereby increasing productivity and quality of work outcomes.

The significant direct effect of budgetary participation on task performance also supports the argument that effective participation can clarify work priorities, enhance accountability, and strengthen employee motivation (Beuren et al., 2021). However, the mediation results emphasize that the budgeting participation process will be more optimal if accompanied by encouragement of innovative behavior. This reinforces the view that innovation is an important bridge that allows budgetary participation not merely to be a formality but to genuinely impact organizational performance improvement.

Practically, these results recommend that government agencies not only involve civil servants quantitatively in budget preparation but also foster an innovation culture that encourages employees to think creatively and contribute new ideas. This approach can improve the quality of budget decisions and the effectiveness of program implementation, thereby supporting bureaucratic reform and overall enhancement of civil servants' performance. Thus, this study strengthens the empirical evidence that budgetary participation and innovation are two essential pillars in improving task performance, especially in the context of government bureaucracy which requires adaptation and creativity to face complex challenges.

CONCLUSION

The findings of this study conclude that budgetary participation has a positive and significant effect on innovative behavior and task performance. Additionally, innovative behavior serves as a mediator that strengthens the influence of budgetary participation on task performance. In other words, the involvement of civil servants in the budgeting process not only increases their sense of ownership and commitment but also encourages them to innovate, which ultimately enhances the effectiveness and efficiency of task

execution. Practically, these results suggest that government agencies should more actively involve civil servants in the budgeting process as a strategy to boost motivation and work commitment. Moreover, organizations need to foster a work culture that supports innovation so that budget participation can optimally contribute to performance improvement. This approach can be part of bureaucratic reform efforts that emphasize improving human resource quality and public service effectiveness.

This study has several limitations, including the fact that the sample was limited to civil servants in public sector in Jakarta, Indonesia, so the results may not be generalizable to other agencies or regions. Secondly, other variables that potentially influence civil servant performance, such as organizational culture, leadership, and technology, were not included in this research model. Therefore, future studies are recommended to expand the sample scope to various government agencies in other regions or at the central level to enhance the generalizability of the findings. Additionally, future research should consider including additional variables such as organizational culture, leadership style, and technological support to provide a more comprehensive understanding of the factors affecting civil servant performance.

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