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Effectiveness of Civil Servants' Performance through Budget Participation and Organizational Citizenship Behavior (OCB): A Literature Review

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Abstract: The effectiveness of civil servants' performance (ASN) is a key factor in achieving accountable public governance. This study aims to examine the relationship between budget participation and Organizational Citizenship Behavior (OCB) in enhancing ASN performance effectiveness through a literature review approach. The findings indicate that ASN participation in the budgeting process strengthens their understanding of organizational goals and fosters a greater sense of responsibility in program implementation. Meanwhile, OCB—which includes voluntary behaviors such as assisting colleagues and demonstrating concern for the organization— contributes to the creation of a collaborative and productive work culture. The integration of budget participation and OCB generates a positive synergy that enhances ASN performance effectiveness. This study highlights the importance of bureaucratic reform that promotes active participation and proactive work behavior within the framework of accountability and transparency in public financial management.

Keywords: budget participation, OCB, civil servants, performance effectiveness, public sector accounting.

INTRODUCTION

Since the implementation of regional autonomy, the Indonesian government has continued to promote improvements in public governance, including efforts to strengthen the role of civil servants (ASN) as the front line of public service. In this context, budget formulation and management have become essential instruments to ensure that government programs run effectively and meet the needs of the community. However, the effectiveness of a budget is determined not only by formal mechanisms, but also by the active involvement of ASN in the process.

In this regard, budget participation plays a crucial role in fostering a sense of ownership and responsibility among civil servants toward the policies being implemented. Participation theory suggests that when individuals are involved in decision-making processes, they gain a

better understanding of the organization's direction and are more motivated to contribute optimally (Milani in Gamayuni, 2019). In practice, such participation leads to budget preparation that is more realistic, accountable, and aligned with organizational goals (Permana et al., 2020).

Nevertheless, the effectiveness of public sector organizations is not solely determined by the formal process of budget participation. Individual behavior within the organization—particularly the voluntary, positive behaviors known as Organizational Citizenship Behavior (OCB)—also plays a significant role. In many public institutions, work effectiveness is strongly influenced by behaviors such as helping colleagues, maintaining team harmony, and taking the initiative to complete tasks without being told. Although not formally included in job descriptions, OCB has been shown to have a substantial impact on overall organizational performance (Prasetio, 2021).

To understand the emergence of OCB, equity theory offers an important explanation. Positive behaviors such as OCB are more likely to develop when civil servants feel they are treated fairly—whether in workload distribution, recognition, or opportunities to participate. When a sense of fairness is present, it fosters loyalty, concern for others, and the willingness to contribute beyond formal duties (Dewi & Riana, 2021).

Furthermore, organizational performance theory emphasizes that the success of a public organization should not be measured solely by outputs, but also by the processes involved: Were employees included in decision-making? Was trust built? Did the process inspire a collective spirit to serve? In this context, the synergy between budget participation and OCB becomes a vital foundation for creating a bureaucracy that is adaptive, accountable, and service-oriented (Ricard et al., 2020).

Despite these insights, significant challenges remain in public sector management. Many agencies continue to struggle with low budget execution effectiveness and weak accountability among civil servants. One contributing factor is a rigid, top-down bureaucratic culture that leaves little room for active ASN participation in budget decision-making. As a result, many programs miss their targets, budget implementation becomes inefficient, and ASN motivation declines because they feel excluded from key processes affecting their work performance.

In addition, a lack of understanding and development of OCB further hampers organizational effectiveness. Low awareness of the importance of solidarity and teamwork prevents the formation of a collaborative work culture, ultimately worsening bureaucratic performance.

Previous studies have examined the relationship between budget participation and performance, as well as between OCB and organizational performance. However, very few have integrated these three concepts holistically, especially in the context of public sector accounting. Moreover, most existing research adopts a quantitative approach, focusing on statistical relationships between variables, without deeply exploring the conceptual dimensions, organizational context, and the role of accountability norms in public administration. Yet, a comprehensive understanding of the interplay between budget participation, OCB, and the effectiveness of civil servants' performance requires a qualitative approach capable of uncovering the meanings, perceptions, and realities behind budgeting practices and ASN work behavior in the field.

Given this situation, a comprehensive literature review is necessary to examine and analyze the interrelationship between budget participation, OCB, and the effectiveness of ASN performance from a public sector accounting perspective. This review aims to enrich the theoretical and conceptual foundation of how public financial systems and budget processes should involve implementing actors—not only administratively, but also normatively and participatively. Furthermore, this study is expected to contribute to the development of

performance measurement and management systems for civil servants that place greater emphasis on accountability, engagement, and the core values of public organizations.

Civil Servant (ASN) Performance

The performance of civil servants (ASN) refers to the work outcomes or achievements attained by civil state apparatus in carrying out their duties, functions, and responsibilities in accordance with established standards. According to Wibowo (2020), ASN performance is the actual behavior demonstrated by each individual as the result of work efforts in line with their roles and responsibilities within a government institution.

In the context of ASN, Government Regulation No. 30 of 2019 on the Performance Assessment of Civil Servants defines performance as the work results achieved by each civil servant based on their Employee Performance Targets (Sasaran Kinerja Pegawai/SKP) and work behavior. Furthermore, the Ministry of Administrative and Bureaucratic Reform Regulation (PermenPAN-RB) No. 8 of 2021 on the Civil Servant Performance Management System outlines two main performance indicators:

1. Employee Performance Targets (SKP) – reflecting the achievement of organizational objectives at the individual level.
2. Work Behavior – covering service orientation, integrity, commitment, discipline, teamwork, and leadership.

Within the framework of Law No. 5 of 2014 on Civil Servants, ASN performance is directed toward supporting professionalism, neutrality, and accountability in governance. In the context of local government, ASN performance is a key determinant of the quality of public services provided to the community and the success of government program implementation.

Budget Participation

Budget participation refers to the process by which individuals or groups within an organization are actively involved in the preparation and determination of the budget, with the aim of enhancing accountability, efficiency, and effectiveness in achieving organizational goals. According to Dewi & Riana (2021), budget participation has a positive and significant effect on managerial performance within the Regional Government Organizations of Bangli Regency. Similarly, Sari (2021) found that participatory methods in budget preparation positively influence corporate management performance.

Participative Budgeting Theory posits that the greater the level of individual participation in budget preparation, the higher the commitment, understanding of organizational goals, and accuracy of the resulting budget. Employees who are involved in the process tend to feel a greater sense of responsibility for achieving targets because they have contributed to formulating the budget.

In the context of civil servants (ASN), budget participation allows them to directly understand fiscal constraints and development priorities, thereby encouraging work efficiency and more informed decision-making. Hariyanto (2018) identifies several benefits of budget participation, including:

1. Strengthening a sense of ownership toward organizational targets.
2. Increasing work motivation, as employees feel their opinions are valued.
3. Reducing conflicts between superiors and subordinates through transparent budget preparation.
4. Promoting coordination among work units and fostering synergy.
5. Improving budget accuracy by incorporating information from implementing units.

Participation in the budgeting process not only fosters involvement but also influences both individual and organizational performance. Employees who take part in budget preparation tend to better understand organizational priorities, feel appreciated, and develop a moral responsibility to achieve budget targets. This is especially relevant in government bureaucracy, where tasks often change due to policy dynamics. Involving civil servants in budget preparation helps them adapt more effectively to such changes.

In Indonesia's public sector, budget participation is emphasized within the performance-based budgeting system, whereby each work unit is required to prepare a Work Plan and Budget (Rencana Kerja dan Anggaran/RKA) based on needs and expected results. The Ministry of Home Affairs Regulation (Permendagri) No. 86 of 2017 further stipulates that regional development planning must be carried out in a participatory manner, involving stakeholders—including civil servants at the technical level. This reflects the importance of budget participation as a key instrument in regional financial governance. Febria et al. (2023) further note that active involvement of civil servants in budget preparation has been shown to improve both efficiency and the relevance of development programs. Such participation strengthens their understanding of the region's actual needs and fosters a greater sense of responsibility in budget implementation.

Organizational Citizenship Behavior (OCB)

Alshammari (2021) defines Organizational Citizenship Behavior (OCB) as voluntary behavior carried out by an individual beyond their formal duties and responsibilities, which makes a tangible positive contribution to the effectiveness and efficiency of organizational work. Such behavior reflects a proactive and collaborative attitude at work. According to Sari and Astuti (2019), OCB represents individual behaviors that are not formally required by job descriptions but significantly contribute to the smooth operation and effectiveness of the organization. In this regard, OCB is expected to foster good teamwork and improve morale. Setyawan (2020) adds that OCB is closely related to behaviors that support a healthy organizational climate and can enhance overall organizational performance. Examples include giving constructive suggestions, helping colleagues, and demonstrating loyalty to the organization—behaviors that indirectly accelerate the achievement of organizational goals.

In essence, OCB reflects "extra-role" work behaviors, such as assisting coworkers without being asked, safeguarding the organization's reputation, or maintaining a positive attitude in challenging situations. OCB is generally divided into five main dimensions, each representing different forms of voluntary employee contributions:

1. Altruism – the voluntary act of helping colleagues or supervisors complete tasks or solve work-related problems without expecting any reward. This behavior strengthens interpersonal relationships and supports team effectiveness within the organization (Chanko & Rahmat, 2022).
   Example: helping a new employee understand work procedures without being asked.
2. Conscientiousness – the degree of discipline and adherence to organizational rules and procedures, even without direct supervision. Employees with high conscientiousness tend to perform tasks to the best of their ability and show strong responsibility toward their work (Wahyuni & Aima, 2021).
   Example: arriving at work earlier than required or completing tasks before deadlines.
3. Sportsmanship – the willingness to maintain performance and a positive attitude despite unfavorable or less-than-ideal working conditions. In a healthy organizational culture, employees are expected to sustain high morale and avoid unnecessary complaints, even when facing challenges or resource limitations. Sportsmanship can enhance both team and organizational effectiveness by creating a more harmonious work environment (Zariyah & Sari, 2019).

Example: continuing to work enthusiastically despite limited facilities.

4. Courtesy – polite and considerate behavior toward colleagues, aimed at preventing conflicts. This includes good communication practices, such as informing coworkers before making decisions that could affect their work, thereby fostering harmonious workplace relationships (Almas, 2022).
   Example: notifying a colleague before taking an action that will impact their assigned tasks.
5. Civic Virtue – active participation in organizational life, including attending meetings, joining organizational activities, and contributing ideas for the improvement of the organization. This dimension reflects concern and moral responsibility for the organization's sustainability (Ibrahim & Daniel, 2020).
   Example: participating in meetings, offering input during decision-making, or engaging in workplace social activities.

Based on the above explanation, in the context of civil servants (ASN) and public organizations, OCB is an important indicator of professionalism and commitment to delivering high-quality public services (Sutanto, 2019).

METHODS

This study adopts a qualitative approach using the literature study (library research) method, which involves examining a variety of scholarly sources—such as academic journals, books, and official documents—to understand and analyze the effectiveness of civil servants' performance through Budget Participation and Organizational Citizenship Behavior (OCB)**.** According to Ebidor & Ikhide (2024), a literature study serves as a methodological tool to answer research questions, evaluate theories and evidence, test the validity of concepts, and provide an overview of issues and challenges within the research topic. It is considered a legitimate methodological alternative, as emphasized by Tranfield et al. (2021), since it draws upon publicly available sources that have undergone prior scientific review.

The data used in this research are secondary sources, obtained from:

1. National academic journals (SINTA, Google Scholar),
2. Academic books discussing OCB, civil servant performance, and public management,
3. Official government documents such as the Civil Service Law, regulations from the Ministry of Administrative and Bureaucratic Reform (Permenpan RB), and government agency performance reports,
4. Undergraduate theses, master's theses, and doctoral dissertations from accredited universities.

The data were analyzed using content analysis**,** a technique aimed at identifying, classifying, and synthesizing literature content based on specific themes (Krippendorff, 2018).

RESULTS AND DISCUSSION

Budget participation plays a significant role in enhancing the managerial performance of civil servants (ASN). This is supported by the findings of Febria et al. (2023), who reported that the active involvement of ASN in the budgeting process within the Regional Government Work Units (OPD) of Pekanbaru City directly improves their understanding of organizational goals as well as their sense of responsibility in budget implementation. These positive effects are ultimately reflected in improved performance effectiveness. Similar results were reported by Gultom et al. (2023) in their study of OPD in Pematangsiantar City, emphasizing that genuine ASN participation in budget decision-making is a key factor in optimizing managerial performance.

Meanwhile, Organizational Citizenship Behavior (OCB)—reflecting voluntary actions such as assisting colleagues and actively contributing to organizational activities—has also been proven to positively influence ASN performance. Widiastuti and Suartina (2024) found that the combination of OCB and job satisfaction significantly enhances employee performance in the public sector. This is further supported by the findings of Sriastuti et al. (2023) in their study at the Department of Transmigration of West Sulawesi Province, which revealed that OCB, along with quality of work life and motivation, jointly and significantly influence employee performance.

Interestingly, when budget participation and OCB are combined, they create a strong synergy that drives ASN performance effectiveness. Involvement in the budgeting process tends to foster a sense of ownership and accountability toward the organization, which in turn promotes OCB. Conversely, ASN with high OCB levels are generally more proactive and take greater initiative in budget-related processes. This mutual reinforcement forms a cycle that contributes to the overall performance of the organization.

Several factors influence both of these aspects. Inkiriwang and Wijayadne (2023) identified that job satisfaction mediates the relationship between OCB and employee performance. Similarly, Suryadi and FoEh (2022) found that organizational commitment, work discipline, and organizational culture play crucial roles in shaping OCB, which ultimately boosts performance.

In the context of public sector accounting, these findings reinforce the importance of encouraging active ASN participation in budgeting and fostering OCB values in the workplace. Both aspects align with the principles of transparency and accountability and are essential components of bureaucratic reform strategies. By integrating budget participation and OCB in a sustainable manner, public organizations can improve performance more effectively and meaningfully.

CONCLUSION

Based on the literature review on *Effectiveness of Civil Servants' (ASN) Performance through Budget Participation and Organizational Citizenship Behavior (OCB)*, several conclusions can be drawn:

1. Budget participation has a significant influence on the effectiveness of ASN performance. Involvement in the budgeting process strengthens understanding of budgetary responsibilities, fosters a sense of ownership toward the organization, and reinforces public accountability and transparency.
2. Organizational Citizenship Behavior (OCB) contributes positively to ASN performance. Voluntary behaviors—such as assisting colleagues, demonstrating loyalty to the organization, and showing concern for the continuity of bureaucratic tasks—help create a work environment that is productive, efficient, and service-oriented.
3. The integration of budget participation and OCB creates a synergy that strengthens ASN performance effectiveness. ASNs who are actively involved in budgeting tend to display higher levels of OCB, and conversely, those with high OCB tend to engage more in strategic activities such as budget planning.

Suggestions

Based on the findings of this study, future research is encouraged to adopt empirical or mixed-method approaches to explore more deeply the insights identified in this literature review. Further studies could also focus on sectors or regions that have received limited scholarly attention, thereby expanding the understanding of how budget participation and OCB practices support the effectiveness of ASN performance in various contexts. Such efforts are

expected to strengthen the principles of public accountability, which remain a cornerstone of performance management in the public sector.

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