

Determinants of Performance-Based Budgeting in Bima City Government

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ABSTRACT

The purpose of this study is to empirically examine and analyze the influence of organizational commitment, improvements in the administrative system, availability of sufficient resources, leadership style, participation, and the implementation of rewards and sanctions on the preparation of performance-based regional revenue and expenditure budgets (APBD). The population of this study comprised all regional work units (SKPD) within the Bima City Government, totaling 27 units. The sample included 115 individuals, consisting of heads of regional work units, section/field heads, and program and reporting sub-section heads within the SKPD. The findings indicate that organizational commitment, leadership style, and participation each have a positive and significant impact on the preparation of the performance-based APBD in the Bima City Government. Conversely, improvements in the administrative system, availability of sufficient resources, and the application of rewards and sanctions exhibit a positive but not statistically significant effect on the preparation of the performance-based APBD. This rephrased version ensures clarity, conciseness, and a professional tone while maintaining coherence and logical flow between paragraphs, aligning with academic standards for accounting research.

Keywords: *Commitment; administration system; resource; participation; leadership style; award; sanctions; Performance-based budgeting.*

Faktor-faktor Penentu Anggaran Berbasis Kinerja di Pemerintah Kota Bima

ABSTRAK

Tujuan penelitian ini untuk menguji secara empiris dan menganalisis apakah faktor komitmen organisasi, penyempurnaan system administrasi, sumberdaya yang cukup, gaya kepemimpinan, partisipasi, penghargaan dan sanksi berpengaruh terhadap penyusunan APBD berbasis kinerja. Populasi pada penelitian ini adalah seluruh satuan kerja perangkat daerah di lingkup Pemerintah Kota Bima yang berjumlah 27 (dua puluh tujuh) unit dan kepala satuan kerja perangkat daerah, kepala bagian/bidang dan kepala sub bagian program dan pelaporan pada SKPD yang berjumlah 115 orang menjadi sampel. Hasil penelitian ini membuktikan bahwa secara parsial komitmen organisasi, gaya kepemimpinan dan partisipasi berpengaruh positif dan signifikan terhadap penyusunan APBD berbasis kinerja di Pemerintah Kota Bima, sedangkan penyempurnaan system administrasi, sumberdaya yang cukup, penghargaan dan sanksi berpengaruh positif tetapi tidak signifikan terhadap penyusunan APBD berbasis kinerja di Pemerintah Kota Bima.

Kata Kunci: *Komitmen; sistem administrasi; sumber daya; partisipasi; gaya kepemimpinan; penghargaan; sanksi; Anggaran berbasis kinerja.*

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INTRODUCTION

Public sector budgets serve as critical tools for ensuring accountability in managing public funds and implementing programs financed by public resources. Budgeting in the public sector involves determining the monetary allocation for programs and activities, a process essential for aligning financial resources with organizational goals. The budgeting phase is crucial, as ineffective or non-performance-oriented budgeting can undermine well-structured plans. A budget functions as a managerial framework that guides actions to achieve organizational objectives (Mardiasmo, 2005). The enactment of Law No. 17 of 2003 on State Finance introduced performance-based budgeting, shifting government fund utilization from an input-oriented approach to one focused on outputs. This shift reflects the necessity of managing scarce government resources efficiently while addressing increasing demands for public services. Performance-oriented budgeting has been widely adopted by modern governments worldwide and is particularly vital for public agencies delivering services to citizens.

Performance-based budgeting emphasizes efficiency, defined as the relationship between outputs and inputs. Efficiency is achieved when outputs are maximized with the same input or when the same output is delivered with fewer inputs. According to Kawedar et al. (2008), successful implementation of performance-based budgeting requires several conditions: leadership and commitment across all organizational levels, a focus on continuous administrative improvement, adequate resources (financial, human, and temporal), a clear system of rewards and sanctions, and a strong organizational commitment to achieving success.

Steers (1980) defines organizational commitment as an employee's strong attachment to the goals, values, and mission of their organization. Wiener (1982) describes it as an internal drive compelling individuals to support the organization's success by prioritizing its interests and objectives. Similarly, Been Lee (1970) emphasizes that administrative improvement aims to enhance order, refine methods, and elevate performance.

A key prerequisite for effective organizational operations is the availability of sufficient resources. Edward III (1980) highlights the critical role of resources in implementing sound policies. Human resource (HR) readiness is particularly vital during transitions in budgeting systems, as competent HR ensures the successful implementation of changes and enhances government agency performance. Behavioral factors, including participation in the budgeting process, significantly influence the success of budget preparation. In behavioral accounting, Setiawan (1998) explores the relationship between budget participation and managerial performance, emphasizing that participation fosters morale, encourages initiative, and strengthens group cohesion, which improves collaboration and goal alignment.

Leadership style is another critical determinant of successful performance-based budgeting. Organizational success often hinges on the quality of leadership. Effective leaders proactively anticipate changes, capitalize on opportunities, motivate teams to achieve high productivity, address performance gaps, and guide the organization toward its goals (Bowo, 2008). A well-designed reward system plays a complementary role by reinforcing desired behaviors and enhancing

employee motivation. Mulyadi (1998) asserts that recognition and rewards are instrumental in aligning employee behavior with organizational objectives. Gibson et al. (2000) further highlight that reward programs aim to drive performance, while Nugroho (2006) identifies rewards as a motivational tool for encouraging and sustaining high performance. Skinner's (1985) behavioral theory reinforces this perspective, suggesting that human behavior is shaped by the reinforcement and punishment mechanisms in the environment.

Finally, Subagyo (2006) underscores the importance of comprehensive socialization of organizational regulations among members. Clear communication and consistent reinforcement of these regulations are necessary to foster alignment and support for organizational objectives, as socialization alone may be insufficient without sustained efforts to engage members.

Robbins (2001) defines commitment as the degree to which an individual identifies with an organization and its objectives while maintaining a desire to remain a part of the organization. Bansal, Irving, and Taylor (2004) describe commitment as a force that compels an individual to take actions aligned with one or more organizational goals.

In the context of local government, organizational commitment plays a critical role in ensuring that policies and regulations are collectively adhered to and implemented. Such commitment fosters synergy among stakeholders, aiding regional development and governance. Harahap and Syardiansah (2021) argue that when employees feel intrinsically connected to the organization's values, they are likely to experience greater job satisfaction, leading to a heightened sense of responsibility and motivation. This, in turn, drives the preparation of high-quality regional budgets (APBD) capable of funding programs and activities that promote regional advancement and community welfare.

This perspective is supported by Tandirerung (2020), who found that organizational commitment positively influences the preparation of performance-based APBD. Similar findings were reported by Wila Putri (2019) and Noviyanti et al. (2021), demonstrating a significant impact of organizational commitment on performance-based budgeting. Based on these findings, the following hypothesis is proposed:

H₁: Organizational commitment has a positive and significant effect on the preparation of performance-based APBD.

Administrative improvement involves the continuous development of performance-based budgeting tools, including performance targets, performance measurements, spending standards, minimum service standards, and cost standards, all of which serve as metrics for evaluating budget performance (Kartini, 2019).

Enhancing the administrative system minimizes errors in administrative processes and ensures proper documentation. Conversely, neglecting periodic improvements can lead to inefficiencies and disorganized records. Sulkarnaim (2016) emphasized that a well-functioning administrative system directly influences the quality of performance-based budget preparation. Ineffective system improvements, however, result in poor budget outcomes.

Research by Ismid (2020) further corroborates this, showing that administrative system improvements positively and significantly affect

performance-based APBD preparation in Aceh Singkil Regency. These findings are consistent with studies by Syamsuddin (2022) and Purnowiyanto et al. (2023), which highlight the critical role of administrative system improvements in budgeting processes. Based on this evidence, the following hypothesis is proposed:

H₂: The improvement of the administrative system has a positive and significant effect on the preparation of performance-based APBD.

Resources are essential factors that determine the effectiveness of implementing performance-based budgets. Adequate resources, such as skilled staff and sufficient funding for performance development and evaluation, are key to successfully adopting performance measures.

Human resources, specifically regional government personnel, play a pivotal role in managing and ensuring that regional interests are met effectively. This alignment is achieved through well-defined policies governing regional apparatus management. According to Sulkarnaim (2016), enhancing the quality of human resources through targeted training and improving or providing necessary facilities and infrastructure are crucial steps. When human resources are adequately trained and supported with the required infrastructure, they can effectively implement performance-based budgeting.

Ismid (2020) found that sufficient resources positively and significantly impact the preparation of performance-based APBD in Aceh Singkil Regency. These findings are echoed in the research of Wila Putri (2019), Noviyanti (2021), and Kuntadi and Muhammad I.Z. (2022), all of whom identified a significant relationship between resource availability and the preparation of performance-based APBD. Based on these insights, the following hypothesis is proposed:

H₃: Sufficient resources have a positive and significant effect on the preparation of performance-based APBD.

Leadership is the process through which an individual guides, directs, or influences the thoughts and behaviors of others to achieve specific goals. According to Dharma (1992), leadership style refers to a pattern of behavior exhibited by an individual when attempting to influence the activities of others, as perceived by those being led. De Coster and Fertakis (1968) classify leadership styles into two dimensions: initiating structure, which focuses on behaviors related to job performance, and consideration, which emphasizes mutual trust, close relationships, and attention between leaders and subordinates.

Effective leadership is pivotal for ensuring the optimal use of performance-based budgets to achieve desired outcomes. Performance-based budgets provide tools for leaders to manage resources efficiently and accountably while aligning organizational activities with its vision and mission. Leadership style, characterized by specific behaviors and attitudes, influences how leaders execute these responsibilities.

Research by Randhi et al. (2023) demonstrates that leadership style positively impacts the preparation of performance-based Regional Revenue and Expenditure Budgets (APBD). Similarly, studies by Rita Kartini (2019) and Ghofur et al. (2020) corroborate the significant influence of leadership style on performance-based budgeting. Based on these findings, the following hypothesis is proposed:

H₄: Leadership style has a positive and significant effect on the preparation of performance-based APBD.

Participation refers to a collaborative decision-making process involving two or more parties that influences future policy outcomes (Mulyadi, 2007). In budgeting, the involvement of implementers in the preparation process serves as a motivational tool, helping them execute plans, achieve goals, and assess performance outcomes (Supriyono, 2000). Participation by work unit managers in the budget preparation process fosters input-sharing and improves performance, enabling them to achieve budget targets effectively.

Mardiasmo (2002) explains that the regional budgeting process with a performance-based approach involves collaboration between the executive budget team and regional organizational units, as outlined in the Kepmendagri guidelines. Participation entails involving subordinates, individually or in groups, in budget preparation and execution, with their performance assessed based on budget achievement. Higher levels of participation enhance morale and initiative, driving better outcomes.

Research by Setyaningsih (2019) indicates that participation positively impacts the preparation of performance-based APBD. These findings align with studies by Hazmi (2014) and Savera (2023), which show a significant positive relationship between participation in budget preparation and the performance of local government officials. Based on these findings, the following hypothesis is proposed:

H₅: Participation has a positive and significant effect on the preparation of performance-based APBD.

A reward and recognition system directs employee behavior toward actions valued by the organization (Mulyadi, 1998). Rewards, whether material or non-material, aim to motivate employees to work harder and achieve organizational goals. Rewards are critical as a trigger factor for successfully implementing performance-based budgeting. However, in practice, performance-based budgeting often faces challenges such as delays or suboptimal implementation (Harahap & Angelia, 2016).

Rewards are a form of appreciation for specific achievements, provided by individuals or institutions in material or verbal forms. Such recognition motivates employees or organizational units to excel and improve their performance. In the context of performance-based budgeting, providing rewards to organizational units (SKPD) that consistently and successfully implement this system encourages continuous improvement and adherence to organizational objectives.

Ismid (2020) found that rewards have a significant positive effect on the preparation of performance-based APBD in the Aceh Singkil Regency Government. Similarly, studies by Rita Kartini (2019), Kuntadi and Muhammad I.Z. (2022), and Ayu et al. (2020) confirm the positive influence of rewards on performance-based APBD. Based on these findings, the following hypothesis is proposed:

H₆: Rewards have a positive and significant effect on the preparation of performance-based APBD.

Sanctions serve as mechanisms to guide behavior in alignment with established norms and standards. Human behavior is influenced by a combination

of reinforcements and punishments derived from environmental factors. While disseminating an organization's core regulations is essential, it is insufficient to ensure compliance without a clear and consistently enforced sanctioning mechanism. Sanctions play a critical role in maintaining consistency in planning and budgeting processes, particularly in the implementation of performance-based budgets, by providing clear consequences for deviations (Ayu et al., 2020).

Sanctions are designed to address unexpected or undesirable behaviors, serving as corrective measures to encourage adherence to expected norms (<http://ahmadcirebon.blogspot.com>). These measures often include punitive actions intended to deter noncompliance by individuals or organizations. In the context of performance-based budgeting, sanctions ensure alignment between planning and budgeting processes. Similar to rewards, sanctions act as a motivational tool to enhance the effectiveness of the performance-based budgeting system. Organizations that face sanctions for inconsistencies or failures in implementing this system are compelled to identify and address their shortcomings, ultimately driving improvements in their practices.

Research by Ismid (2020) demonstrates that sanctions have a significant positive impact on the preparation of performance-based Regional Revenue and Expenditure Budgets (APBD) in Aceh Singkil Regency. These findings are consistent with studies by Rita Kartini (2019), Kuntadi and Muhammad I.Z. (2022), and Ayu et al. (2020), which also highlight the importance of sanctions in enhancing the effectiveness of performance-based budgeting. Based on these findings, the following hypothesis is proposed:

H₇: Sanctions have a positive and significant effect on the preparation of performance-based APBD.

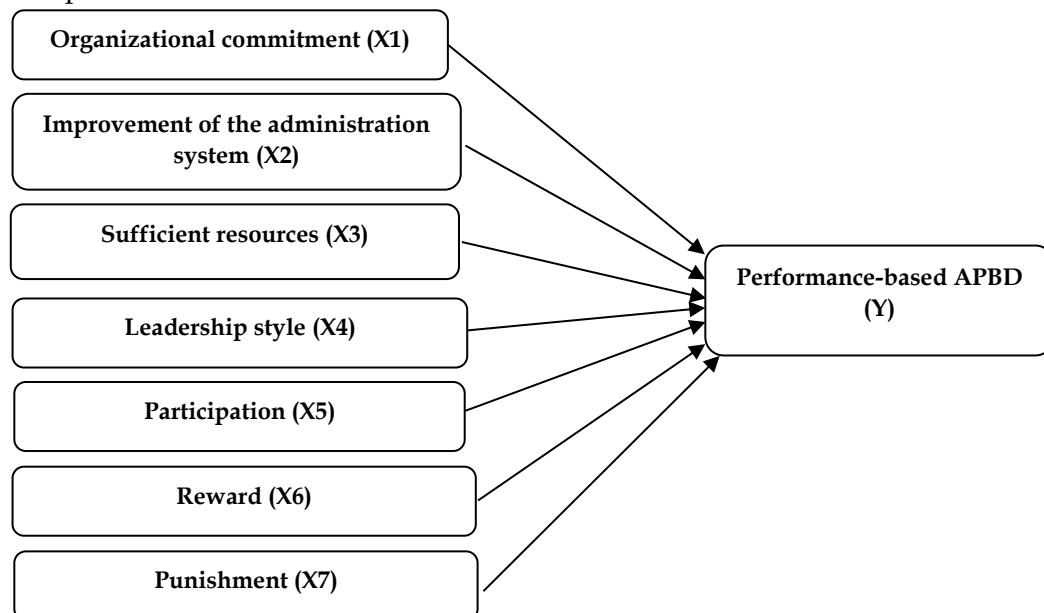


Figure 1. Conceptual Framework

Source: Research Data, 2024

RESEARCH METHODS

This study adopts an associative research design and was conducted within the Regional Government Work Units (SKPD) of the Bima City Government, West Nusa Tenggara Province. The focus on the Bima City Government stems from the observation that its budget preparation process has not yet fully implemented performance-based budgeting principles. Several foundational components essential for evaluating the success of performance-based budgeting remain improperly applied. In particular, SKPD programs and activities are heavily influenced by practices carried over from previous years. Similarly, budget allocations have not consistently aligned with performance targets, such as outputs and outcomes. This is evident in the performance indicator measurements within the RKA-KPD and DPA-SKPD, which fail to demonstrate a strong connection to results-oriented management processes.

The sample for this study was determined using the purposive sampling method. The study population consisted of 602 individuals, with a final sample size of 115 respondents selected based on predetermined criteria. The data were analyzed using SPSS.

The variables in this study were measured using a Likert scale, which assesses the degree of agreement or disagreement with a given statement on a five-point scale. The scale includes the following options: "strongly agree" (score = 5), "agree" (score = 4), "neutral/less agree" (score = 3), "disagree" (score = 2), and "strongly disagree" (score = 1).

Data were collected through a structured, closed-ended questionnaire. The questionnaire was designed with pre-formulated statements accompanied by multiple-choice responses to facilitate the collection of relevant information on the research topic. Questionnaires were distributed directly to respondents, comprising Heads of Regional Work Units (SKPD), Division/Section Heads, and Heads of the Program and Reporting Sub-Divisions within the SKPD of the Bima City Government. A total of 115 individuals were selected as respondents, as their roles were deemed to provide a deeper understanding of the processes involved in preparing performance-based APBD.

The analysis was conducted using a multiple linear regression model, which is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7 + e \dots\dots\dots (1)$$

Where :

- Y = Performance Based Regional Budget
- a = Constant
- b₁, b₂, b₃, b₄, b₅, b₆, b₇ = Regression coefficient
- X₁ = Organizational commitment
- X₂ = Improvement of the administration system
- X₃ = Sufficient resources
- X₄ = Leadership style
- X₅ = Participation
- X₆ = reward
- X₇ = punishment
- e = Error term

RESULTS AND DISCUSSION

Based on the validity test of the instrument, the corrected item-total correlation value is positive and above the r table value of 0.187, which means that all questions can be said to be valid. The results of the validity test of the performance-based APBD variables (Y), Organizational commitment (X1), improvement of the administration system (X2), sufficient resources (X3), leadership style (X4), participation (X5) reward (X6) and punishment (X7) are as follows:

Table 1. Validity Test

Variable Instruments	Item Instrument	r hitung	r tabel	Description
Organizational commitment (X ₁)	Q1	0,778	0,187	Valid
	Q2	0,781	0,187	Valid
	Q3	0,617	0,187	Valid
	Q4	0,811	0,187	Valid
	Q5	0,751	0,187	Valid
	Q6	0,752	0,187	Valid
	Q7	0,809	0,187	Valid
	Q8	0,604	0,187	Valid
	Q9	0,803	0,187	Valid
	Q10	0,731	0,187	Valid
improvement of the administration system (X ₂)	Q11	0,509	0,187	Valid
	Q12	0,612	0,187	Valid
	Q13	0,687	0,187	Valid
	Q14	0,529	0,187	Valid
	Q15	0,527	0,187	Valid
	Q16	0,514	0,187	Valid
	Q17	0,559	0,187	Valid
	Q18	0,520	0,187	Valid
	Q19	0,557	0,187	Valid
	Q20	0,588	0,187	Valid
sufficient resources (X ₃)	Q21	0,567	0,187	Valid
	Q22	0,553	0,187	Valid
	Q23	0,659	0,187	Valid
	Q24	0,571	0,187	Valid
	Q25	0,555	0,187	Valid
	Q26	0,575	0,187	Valid
	Q27	0,572	0,187	Valid
	Q28	0,593	0,187	Valid
	Q29	0,631	0,187	Valid
	Q30	0,534	0,187	Valid
leadership style (X ₄)	Q31	0,761	0,187	Valid
	Q32	0,776	0,187	Valid
	Q33	0,647	0,187	Valid
	Q34	0,638	0,187	Valid
	Q35	0,657	0,187	Valid
	Q36	0,639	0,187	Valid
	Q37	0,654	0,187	Valid
participation (X ₅)	Q38	0,589	0,187	Valid
	Q39	0,580	0,187	Valid

	Q40	0,597	0,187	Valid
	Q41	0,875	0,187	Valid
	Q42	0,887	0,187	Valid
	Q43	0,883	0,187	Valid
reward (X6)	Q44	0,768	0,187	Valid
	Q45	0,668	0,187	Valid
	Q46	0,592	0,187	Valid
	Q47	0,655	0,187	Valid
	Q48	0,635	0,187	Valid
	Q49	0,572	0,187	Valid
	Q50	0,539	0,187	Valid
	Q51	0,549	0,187	Valid
punishment (X7)	Q52	0,510	0,187	Valid
	Q53	0,698	0,187	Valid
	Q54	0,624	0,187	Valid
	Q55	0,542	0,187	Valid
	Q56	0,583	0,187	Valid
	Q57	0,608	0,187	Valid
	Q58	0,549	0,187	Valid
performance-based APBD (Y)	Q59	0,633	0,187	Valid
	Q60	0,641	0,187	Valid
	Q61	0,660	0,187	Valid
	Q62	0,569	0,187	Valid
	Q63	0,594	0,187	Valid
				Valid
		Q64	0,608	0,187

Source: Research Data, 2024

Based on Table 1 above, it shows that the corrected item-total correlation value is positive and above the r table value of 0.187, which means that all questions on the performance-based APBD variables (Y), Organizational commitment (X1), improvement of the administration system (X2), sufficient resources (X3), leadership style (X4), participation (X5), reward (X6) and punishment (X7) can be said to be valid.

Table 2. Reliability Test

Variables	Alpha <i>Cronbach 's</i>	Critical Value	Descrip tion
performance-based APBD (Y)	0,907	0,60	Reliabel
Organizational commitment (X1)	0,933	0,60	Reliabel
improvement of the administration system (X2)	0,855	0,60	Reliabel
sufficient resources (X3)	0,865	0,60	Reliabel
leadership style (X4)	0,884	0,60	Reliabel
participation (X5)	0,910	0,60	Reliabel
reward (X6)	0,844	0,60	Reliabel
punishment (X7)	0,813	0,60	Reliabel

Source: Research Data, 2024

From Table 2 above, it shows that the results of the reliability test calculation show that Cronbach's alpha is greater than 0.60, so it can be stated that the instrument of the performance-based APBD variable (Y), commitment from all

organizational components (X1), improvement of the administration system (X2), sufficient resources (X3), leadership style (X4), participation (X5) awards (X6) and strict sanctions (X7) are reliable.

Table 3. Description of Organizational Commitment Variable (X1)

Description	Mean	Mode	Deviation Standard	Variance
Commitment-1	3,6	4	0,576	0,332
Commitment-2	3,7	4	0,620	0,384
Commitment-3	3,6	3	0,726	0,527
Commitment-4	3,7	4	0,580	0,337
Commitment-5	3,74	4	0,616	0,379
Commitment-6	3,73	4	0,619	0,384
Commitment-7	3,71	4	0,564	0,318
Commitment-8	3,65	3	0,710	0,503
Commitment-9	3,70	4	0,567	0,322
Commitment-10	3,66	4	0,563	0,317
Organizational Commitment (X1)	3,70	Respondents' Answer Category: High		

Source: Research Data, 2024

From Table 3 above, it shows that overall respondents assessed that the commitment of all organizational components (X1) to the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government is relatively high, this is indicated by the average value of respondents' answers to the organizational commitment variable (X1) of 3.70.

Table 4. Description of administrative system improvement variables (X2)

Description	Mean	Mode	Deviation Standard	Variance
Administrative Improvement-1	3,64	4	0,617	0,380
Administrative Improvement-2	3,75	4	0,638	0,407
Administrative Improvement-3	3,72	4	0,692	0,479
Administrative Improvement-4	3,53	3	0,601	0,362
Administrative Improvement-5	3,52	3	0,631	0,399
Administrative Improvement-6	3,50	3	0,617	0,381
Administrative Improvement-7	3,67	3	0,705	0,497
Administrative Improvement-8	3,74	4	0,713	0,508
Administrative Improvement-9	3,93	4	0,713	0,508
Administrative Improvement-10	3,89	4	0,734	0,538
administrative system improvement (X ₂)	3,69	Respondents' Answer Category: High		

Source: Research Data, 2024

From Table 4 above, it shows that overall respondents consider that the improvement of the administrative system (X2) for the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government is quite high, this is indicated by the average value of respondents' answers to the variable of improving the administrative system (X2) of 3.69.

Table 5. Description of sufficient resource variables (X3)

Description	Mean	Mode	Deviation Standard	Variance
Resource -1	3,69	3	0,726	0,527
Resource -2	3,75	3	0,747	0,558
Resource -3	3,74	4	0,631	0,398
Resource a-4	3,76	4	0,634	0,402
Resource -5	3,74	4	0,645	0,416
Resource -6	3,68	3	0,753	0,568
Resource -7	3,68	3	0,741	0,549
Resource -8	3,65	3	0,711	0,506
Resource -9	3,78	4	0,669	0,447
Resource -10	3,75	3	0,780	0,609
sufficient resource (X3)	3,72	Respondents' Answer Category: High		

Source: Research Data, 2024

From Table 5 above, it is shown that overall, respondents assessed that sufficient resources (X3) for the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government were classified as high, this is indicated by the average value of respondents' answers to the sufficient resources variable (X3) of 3.72.

Table 6. Description of Leadership Style Variables (X4)

Description	Mean	Mode	Deviation Standard	Variance
Leadership Style -1	3,75	4	0,623	0,389
Leadership Style -2	3,75	4	0,623	0,389
Leadership Style -3	3,74	3	0,738	0,545
Leadership Style -4	3,73	3	0,728	0,530
Leadership Style -5	3,82	4	0,693	0,480
Leadership Style -6	3,80	3	0,799	0,639
Leadership Style -7	3,81	3	0,807	0,651
Leadership Style (X4)	3,77	Respondent Answer Category: High		

Source: Research Data, 2024

From Table 6 above, it is shown that overall, respondents assessed that the leadership style (X4) in the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government is classified as high, this is indicated by the average value of respondents' answers to the leadership style variable (X4) of 3.77.

Table 7. Description of Participation Variables (X5)

Description	Mean	Mode	Deviation Standard	Variance
Participation -1	3,75	3	0,722	0,522
Participation -2	4,13	4	0,651	0,424
Participation-3	4.33	4	0,576	0,332

Participation -4	4.35	4	0,627	0,393
Participation -5	4,37	4	0,604	0,364
Participation -6	4.37	4	0,604	0,364
Participation -7	4.43	4	0,566	0,320
Participation (X ₅)	4,25	Respondent Answer Category: Very High		

Source: Research Data, 2024

From Table 7 above, it is shown that overall, respondents assessed that participation (X₅) in the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government was very high, this is indicated by the average value of respondents' answers to the participation variable (X₅) of 4.25.

Table 8. Description of Reward Variable (X₆)

Description	Mean	Mode	Deviation Standard	Variance
Reward-1	3,88	4	0,713	0,509
Reward-2	3,86	3	0,829	0,688
Reward-3	3,83	3	0,800	0,640
Reward-4	3,85	4	0,666	0,444
Reward-5	3,81	4	0,657	0,431
Reward-6	3,74	3	0,725	0,526
Reward-7	3,74	3	0,722	0,522
Reward (X ₆)	3,82	Respondent Answer Category: High		

Source: Research Data, 2024

From Table 8 above, it is shown that overall, respondents considered that the provision of awards (X₆) for the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government was relatively high, this is indicated by the average value of respondents' answers to the award variable (X₆) of 3.82.

Table 9. Description of Sanction Variables (X₇)

Description	Mean	Mode	Deviation Standard	Variance
Punishment-1	4,15	4	0,510	0,260
Punishment-2	4,02	4	0,191	0,036
Punishment-3	3,99	4	0,318	0,101
Punishment-4	4,03	4	0,316	0,100
Punishment-5	4,03	4	0,316	0,100
Punishment-6	4,05	4	0,368	0,136
Punishment-7	4,02	4	0,449	0,202
Punishment (X ₇)	4,04	Respondent Answer Category: High		

Source: Research Data, 2024

From Table 9 above, it is shown that overall, respondents considered that strict sanctions (X₇) for the preparation of the Regional Revenue and Expenditure Budget based on performance in the Bima City Government were relatively high, this is indicated by the average value of respondents' answers to the sanctions variable (X₇) of 4.04.

Table 10. Description of Performance-Based APBD Variables (Y)

Description	Mean	Mode	Deviation Standard	Variance
Performance Based Regional Budget -1	3,74	4	0,570	0,324
Performance Based Regional Budget -2	3,69	4	0,554	0,307
Performance Based Regional Budget -3	3,62	3	0,635	0,403
Performance Based Regional Budget -4	3,62	4	0,620	0,385
Performance Based Regional Budget -5	3,65	3	0,658	0,433
Performance Based Regional Budget -6	3,55	3	0,629	0,396
Performance Based Regional Budget -7	3,50	3	0,602	0,362
Performance Based Regional Budget -8	3,60	4	0,578	0,334
Performance Based Regional Budget -9	3,58	3	0,655	0,429
Performance Based Regional Budget -10	3,60	3	0,652	0,426
Performance Based Regional Budget -11	3,65	4	0,642	0,412
Performance Based Regional Budget -12	3,71	4	0,580	0,337
Performance Based Regional Budget (Y)	3,63	Respondent Answer Category: Good		

Source: Research Data, 2024

From Table 10 above, it shows that overall, respondents assessed that the implementation of the performance-based APBD (Y) in the Bima City Government was classified as good, this is indicated by the average value of respondents' answers to the performance-based APBD variable (Y) of 3.63.

After conducting validity, reliability and descriptive variable, the next test carried out is testing the research hypothesis which includes the coefficient of determination, f test and t test. The results of the test are used to determine whether or not there is an influence of the independent variable on the dependent variable (Ritonga & Lubis, 2015). To find out the magnitude of the coefficient of determination in this study, it can be seen in the following table:

Table 11. Test of determination coefficient

Correlation	Coefficient of Determination	Adjusted Coefficient of Determination	Standard Error in Prediction	Durbin-Watson
0,882	0,778	0,763	0,211	1,770

Source: Research Data, 2024

From Table 3 above shows that the magnitude of the determination coefficient (R²) is 0.778 (77.8%). So it can be said that 78.8% of the variation of the dependent variable, namely the performance-based APBD (Y) in the model can be explained by the independent variables, namely the commitment variable from all components of the organization (X1), improvement of the administration system (X2), sufficient resources (X3), leadership style (X4), participation (X5), clear rewards (X6) and firm sanctions (X7), while the remaining 22.2% is influenced by other variables outside the model.

Table 12. F Test

Model	Sum of Squares	Degrees of Freedom	Mean Square	F	Significance
1 Regression	15,910	7	2,273	51,016	0,000
Residual	4,544	102	0,045		
Total	20,455	109			

Source: Research Data, 2024

From Table 4 above, it shows that the F count is 51.016 with a significance level of 0.000. While F_{table} at the $\alpha = 0.05$ level is 2.10. Because the F count is greater than F_{table} ($51.016 > 2.10$) and the significance value of the F test is less than 5% ($0.000 < 0.05$), it can be concluded that all independent variables in this study simultaneously affect the performance-based APBD (Y). This means that if the commitment of all organizational components (X1), improvement of the administration system (X2), sufficient resources (X3), leadership style (X4), participation (X5), clear rewards (X6) and firm sanctions (X7) simultaneously increase, it will have an impact on the increase in the performance-based APBD (Y).

In this study, the t-test is used to test whether the hypothesis proposed in this study is accepted or not by knowing whether the independent variables individually affect the dependent variable. The method in determining the t-table uses the provision of a significant level of 5%, with $df = n - k - 1$ (in this study $df = 110 - 7 - 1 = 102$), so that the t-table value is 1.659. The results of the regression analysis calculations in this study are presented in table 1, as follows:

Table 13. Hypothesis Testing Results

Variables	Coefficient	t count	t table	Significance	Decision
Organizational Commitment (X1)	0,204	3,547	1,659	0,004	Hypothesis accepted
System Improvement Administration (X2)	0,044	0,570	1,659	0,082	Hypothesis rejected
Sufficient Resources (X3)	0,062	0,616	1,659	0,718	Hypothesis rejected
Leadership Style (X4)	0,383	4,531	1,659	0,001	Hypothesis accepted
Participation (X5)	0,109	2,463	1,659	0,031	Hypothesis accepted
Reward (X6)	0,081	1,043	1,659	0,281	Hypothesis rejected
Punishment (X7)	0,054	0,593	1,659	0,517	Hypothesis rejected

Source: Research Data, 2024

Based on Table 5, the results indicate that organizational commitment has a positive and significant effect on the preparation of performance-based APBD in the Bima City Government. This positive effect is evidenced by the regression coefficient of the commitment variable, which is 0.204, and its significance, as

shown by a t-count of 3.547, exceeding the t-table value of 1.659. These findings demonstrate that the commitment of all organizational components significantly enhances the preparation of performance-based APBD. This implies that leadership and SKPD components have actively involved their subordinates in aligning the main tasks of their respective agencies.

Robbins (2001) defines commitment as the extent to which an individual identifies with an organization and its objectives and desires to maintain membership within it. Similarly, Bansal, Irving, and Taylor (2004) describe commitment as a force binding individuals to actions relevant to specific goals. Organizational commitment is particularly vital in local government, as it fosters adherence to policies and regulations, enabling synergy in regional development efforts. Harahap and Syardiansah (2021) argue that employees who feel intrinsically connected to organizational values experience greater job satisfaction, which enhances their responsibility, awareness, and motivation in preparing quality APBDs. These budgets effectively finance programs that contribute to regional development and community welfare.

These findings align with research by Anggi Noviyanti et al. (2021), which shows that organizational commitment positively and significantly impacts budget preparation in the Bulukumba Regency DPRD Secretariat. Similarly, Wila Putri (2019) demonstrated that organizational commitment significantly affects budget absorption. Tandirerung (2020) further reinforces these conclusions, asserting that organizational commitment positively influences the preparation of performance-based APBDs.

The study also reveals that the improvement of the administrative system has a positive but not significant effect on the preparation of performance-based APBDs. The regression coefficient for this variable is 0.044, with a significance value of 0.082, which exceeds the 0.05 threshold. Improvements in the administrative system are crucial for minimizing errors in administrative processes carried out by regional officials. As noted by Sulkarnaim (2016), a well-functioning administrative system positively impacts the preparation of performance-based budgets, while a poorly managed system leads to suboptimal budget outcomes.

Continuous improvements in administrative systems, including the refinement of performance-based budgeting tools such as Minimum Service Standards (SPM), Expenditure Analysis Standards (SAB), Performance Targets, and Cost Standards, are vital for successful implementation. However, the Bima City Government has yet to fully adopt SAB, and SPM has not been consistently used as a reference for program and activity planning. Additionally, performance indicators in planning documents often fail to provide clear information on objectives, targets, and the correlation between budget allocations and anticipated outcomes. Planning and budgeting processes also lack adherence to relevant laws and regulations. These shortcomings may explain the insignificant effect observed in this study. These results diverge from findings by Ismid (2020), Syamsuddin (2022), and Purnowiyanto et al. (2023), which reported a significant positive effect of administrative system improvements on performance-based APBD preparation.

Furthermore, the effect of sufficient resources on the preparation of performance-based APBDs is positive but not significant. The regression coefficient is 0.062, with a significance value of 0.718, exceeding the 0.05 threshold. While the positive effect underscores the importance of resources in preparing performance-based APBDs, the lack of significance suggests underlying challenges. This finding aligns with Edward III's (1980) theory that resources – human, financial, informational, and infrastructural – are critical for successful policy implementation.

The insignificant impact of resources in this context can be attributed to insufficient human resource capacity and knowledge regarding performance-based budgeting. The Bima City Government has not adequately conducted socialization efforts to familiarize officials with performance-based budgeting systems as outlined in Government Regulations and Ministerial Regulations. Moreover, the lack of an integrated and computerized application system that connects planning, implementation, and reporting processes hampers the effective monitoring and evaluation of performance. The current application system (Simda) is limited to financial management, restricting its ability to facilitate comprehensive performance-based budgeting.

The results of this study, when viewed through the lens of Edward III's (1980) theory of policy implementation, suggest that a computerized and integrated system forms a critical element of resources. However, these findings differ from those of Ismid (2020), who reported that sufficient resources have a positive and significant effect on the preparation of performance-based APBD in Aceh Singkil Regency. Similarly, this study's findings diverge from those of Wila Putri (2019), Noviyanti (2021), and Kuntadi and Muhammad I.Z. (2022), which all emphasize the significant role of resources in the preparation of performance-based APBD.

The study shows that leadership style has a positive and significant impact on the preparation of performance-based APBD. The regression coefficient for leadership style is 0.383, and the t-value (4.531) exceeds the t-table value (1.659), confirming its significance. These results highlight the importance of effective leadership in achieving successful performance-based APBD preparation. A robust leadership style fosters a positive response from organizational members, leading to improved budgeting processes.

Leadership is defined as the process by which an individual guides, influences, and directs others to achieve specific goals. Dharma (1992) describes leadership style as the behavioral patterns demonstrated by leaders to influence others. According to De Coster and Fertakis (1968), leadership style comprises two dimensions: initiating structure, which pertains to behaviors aimed at enhancing job performance, and consideration, which focuses on building trust and fostering relationships between leaders and subordinates. Effective leadership ensures that performance-based budgeting is used efficiently to achieve organizational goals, with budgeting tools enabling leaders to manage resources responsibly in pursuit of the organization's vision and mission. Leadership style reflects the attitudes and behaviors of leaders, which shape their effectiveness.

These findings are consistent with the research of Randhi et al. (2023), who demonstrated that leadership style positively influences the preparation of

performance-based APBD. Similarly, studies by Rita Kartini (2019) and Ghofur et al. (2020) corroborate the significant impact of leadership style on performance-based budgeting.

The study also reveals that participation positively and significantly affects performance-based APBD preparation. The regression coefficient for participation is 0.109, and the t-value (2.463) exceeds the t-table value (1.659), indicating its significance. These results underscore the critical role of participation in achieving successful performance-based APBD preparation.

Participation is a collaborative decision-making process that involves multiple stakeholders and influences future policy outcomes (Mulyadi, 2007). A budget prepared with the participation of implementers motivates them to implement plans effectively, achieve goals, and assess their performance (Supriyono, 2000). Involving work unit managers in the budgeting process fosters input-sharing, enhances their performance, and supports the attainment of budget targets.

Mardiasmo (2002) explains that regional budgeting with a performance-based approach involves collaboration between the executive budget team and regional work units, as outlined in the Kepmendagri Guidelines for APBD Preparation. Budget participation entails involving subordinates in budgeting processes, influencing both preparation and implementation. Higher levels of participation enhance morale, foster initiative, and improve overall performance. Research by Setyaningsih (2019) supports these findings, showing that participation positively impacts performance-based APBD preparation. Similar conclusions were drawn by Hazmi (2014) and Savera (2023), who found that participation significantly improves local government officials' performance.

The study further indicates that rewards positively but insignificantly affect performance-based APBD preparation. The regression coefficient for rewards is 0.081, but the t-value (1.043) does not exceed the t-table value (1.659), rendering the effect statistically insignificant. The positive influence of rewards highlights their motivational role in enhancing performance, aligning with Gibson et al. (2000), who argue that reward programs aim to drive employee performance.

The lack of significance in the findings can be attributed to the absence of a structured reward system within the Bima City Government to support performance-based budgeting. Effective reward systems require leadership support, prioritization of relevant policies, and sufficient funding to incentivize program implementers. Without such measures, it becomes challenging to foster total commitment to policy and program implementation.

The reward system and recognition of employee performance serve as mechanisms to align employee behavior with organizational values and objectives (Mulyadi, 1998). Rewards, whether material or non-material, provided by organizational leadership aim to motivate employees to strive harder and achieve organizational goals. As a critical component in the successful implementation of performance-based budgeting, rewards play a pivotal role. However, in practice, the implementation of performance-based budgeting systems is often delayed or suboptimal (Harahap & Angelia, 2016). The findings of this study differ from prior research conducted by Ismid (2020), Rita Kartini (2019), Kuntadi & Muhammad I.Z. (2022), and Ayu et al. (2020), which reported that rewards have a positive and

significant effect on the preparation of performance-based Regional Revenue and Expenditure Budgets (APBD).

This study finds that sanctions have a positive but not significant effect on the preparation of performance-based APBD. The regression coefficient for sanctions is 0.054, with a t-value (0.593) below the t-table threshold (1.659), indicating statistical insignificance. The positive influence highlights the importance of imposing sanctions (punishments) on SKPD work units and officials directly involved in budgeting processes to enhance the success of performance-based APBD preparation. This finding aligns with Skinner's (1983) behavioral theory, which posits that human behavior is shaped by reinforcements and punishments in the environment.

The insignificant influence observed in this study may be attributed to the incomplete implementation of a sanctioning system by the Bima City Government. Specific shortcomings include the absence of consistent enforcement against SKPDs or personnel who fail to adhere to planning and budgeting mechanisms. Examples include SKPDs that do not consistently develop performance-based budgets, fail to utilize allocated budgets without accountability, disregard budget-related laws and regulations, or neglect to set clear and measurable performance indicators. These gaps hinder SKPDs from identifying causal factors behind the failure of planned programs and activities.

Sanctions are intended to address unexpected or undesirable behaviors, acting as a corrective measure to align actions with organizational expectations. Punishments often serve as a deterrent, ensuring compliance and accountability. In the context of performance-based budgeting, consistency between planning and budgeting is essential, and clear rewards and sanctions are crucial motivators. Sanctions, like rewards, act as triggers for the successful implementation of performance-based budgeting. By imposing penalties on organizations that fail to adhere to performance-based budgeting principles, such as inconsistent implementation or non-compliance with regulations, organizations are incentivized to address weaknesses and enhance their systems.

The findings of this study differ from prior research conducted by Ismid (2020), Rita Kartini (2019), Kuntadi & Muhammad I.Z. (2022), and Ayu et al. (2020), which reported that sanctions have a positive and significant effect on the preparation of performance-based APBD.

The regression equation formulated and processed using SPSS yielded the final equation as follows:

$$Y = 0,044 + 0,204X1 + 0,044X2 + 0,062X3 + 0,383X4 + 0,109X5 + 0,081X6 + 0,054X7$$

In this regression model, the constant value listed as 0.044 can be interpreted as meaning that if the independent variables in the model are assumed to be equal to zero, on average, the variables outside the model will still increase the performance-based APBD by 0.044 units.

The value of the regression coefficient P1 of 0.204 in this study can be interpreted as indicating that the organizational commitment variable (X1) has a positive effect on the performance-based APBD (Y). This shows that when the commitment of all components of the organization increases by one unit, the performance-based APBD will also increase by 0.204 units. The value of the

regression coefficient P2 of 0.044 in this study can be interpreted as meaning that the variable for improving the administrative system (X2) has a positive effect on the performance-based APBD (Y). This shows that when the improvement of the administrative system increases by one unit, the performance-based APBD will also increase by 0.044 units.

The value of the regression coefficient P3P_3P3 of 0.062 in this study can be interpreted as indicating that the sufficient resource variable (X3) has a positive effect on the performance-based APBD (Y). This shows that when sufficient resources increase by one unit, the performance-based APBD will also increase by 0.062 units. The value of the regression coefficient P4 of 0.383 in this study can be interpreted as indicating that the leadership style variable (X4) has a positive effect on the performance-based APBD (Y). This shows that when leadership style increases by one unit, the performance-based APBD will also increase by 0.383 units. The value of the regression coefficient P5 of 0.109 in this study can be interpreted as indicating that the participation variable (X5) has a positive effect on the performance-based APBD (Y). This shows that when participation increases by one unit, the performance-based APBD will also increase by 0.109 units. The value of the regression coefficient P6 of 0.081 in this study can be interpreted as indicating that the clear reward variable (X6) has a positive effect on the performance-based APBD (Y). This shows that when clear rewards increase by one unit, the performance-based APBD will also increase by 0.081 units. The value of the regression coefficient P7 of 0.054 in this study can be interpreted as indicating that the firm sanction variable (X7) has a positive effect on the performance-based APBD (Y). This shows that when firm sanctions increase by one unit, the performance-based APBD will also increase by 0.054 units.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded as follows: The commitment factor of all organizational components (X1) has a positive and significant effect on the preparation of the performance-based APBD in the Bima City Government, the Improvement of the Administrative System Factor (X2) does not have a significant effect on the preparation of the performance-based APBD in the Bima City Government, the Sufficient Resources Factor (X3) does not have an effect on the preparation of the performance-based APBD in the Bima City Government, the Leadership Style Factor (X4) has a positive and significant effect on the preparation of the performance-based APBD in the Bima City Government, the Participation Factor (X5) has a positive and significant effect on the preparation of the performance-based APBD in the Bima City Government, the Clear Reward Factor (X6) does not have a significant effect on the preparation of the performance-based APBD in the Bima City Government, and the Firm Punishment Factor (X7) does not have a significant effect on the preparation of the performance-based APBD in the Bima City Government.

Based on the testing and analysis that has been done in the previous chapter, this study has limitations in that the equation model is only able to explain data variation of 77.8%. This means that the variables of performance-based APBD preparation in the Bima City Government can be explained by organizational

commitment, improvement of the administration system, sufficient resources, leadership style, participation, rewards, and sanctions by 77.8%, while the remaining 22.2% is influenced by other variables outside this study. For this reason, it is necessary to study in more depth other variables that are not included in the study related to performance-based APBD preparation in the Bima City Government, such as competence, performance compensation/allowances, and organizational culture.

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