

***THE EFFECT OF IMPLEMENTING PERFORMANCE
BASED BUDGETING AND ORGANIZATIONAL
COMMITMENT ON PERFORMANCE
ACCOUNTABILITY OF GOVERNMENT AGENCIES***

(Survey of Employees in the City Government of Tasikmalaya in 2023)

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ABSTRACT

This research aims to find out: 1) Implementation of Performance-Based Budgeting, Organizational Commitment and Performance Accountability of Tasikmalaya City Government Agencies. 2) Relationship between Implementation Performance-Based Budgeting and Organizational Commitment. 3) The effect of Performance-Based Budgeting Implementation, Organizational Commitment on Performance Accountability of Government Agencies in Tasikmalaya City partially. 4) The effect of Performance-Based Budgeting Implementation, Organizational Commitment on Government Agency Performance Accountability in Tasikmalaya City simultaneously. The method used in this research is descriptive analysis method with survey approach, the data used in this research is primary data obtained from questionnaires. The data analysis technique uses path analysis. The results showed that: 1) Implementation of Performance-Based Budgeting, Organizational Commitment and Performance Accountability within the Tasikmalaya City Government is in good condition; 2) Implementation of Performance-Based Budgeting has a relationship/correlation with Organizational Commitment; 3) Partially the application of Performance-Based Budgeting has a positive effect on the Performance Accountability Of Government Agencies, while Organizational Commitment has a positive and insignificant effect on on the Performance Accountability Of Government Agencies; 4) Simultaneously the implementation of Performance-Based Budgeting and Organizational Commitment has a positive effect on the Performance Accountability Of Government Agencies.

Keywords: *performance based budgeting, organizational commitment, performance accountability*