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A Determinant of the Effectiveness of Performance-Based Budgeting Implementation and Budget Absorption in Regional Government of Bengkulu Province

Marsidi

Administrative Sciences College of Bengkulu, Indonesia
Corresponding author email: marsidi0459@gmail.com

Herman Ginting

Administrative Sciences College of Bengkulu, Indonesia
Email: hermang210958@gmail.com

Askani

Administrative Sciences College of Bengkulu, Indonesia
Email: askanistia1@gmail.com

Supawanhar

Administrative Sciences College of Bengkulu, Indonesia
Email: supawanhar103@gmail.com

Abstract---This study aimed to find out the effect of understanding, training, external pressure and organizational commitment on the effectiveness of performance-based budgeting implementation and budget absorption in the Regional Government of Bengkulu Province. This study was based on the importance of information on performance-based budgeting and budget absorption. The samples taken were from 17 Regional Apparatus Organizations in the Regional Government of Bengkulu Province with a questionnaire that could be researched totalling 90 respondents. The technique of collecting data was using quantitative data by distributing questionnaires and giving them to each respondent with the criteria of having an interest in compiling, using and reporting budget realization or executing the budget from the Regional Government. Hypothesis testing used Smart PLS 3.3. The results of hypothesis testing showed that understanding and training had a significant effect on the effectiveness of performance-based budgeting implementation and had a positive effect on budget absorption. Meanwhile, the external pressure variable had a significant influence on the budget absorption variable but had a negative effect on the effectiveness of performance-based budgeting implementation. In the organizational commitment and effectiveness of performance-based budgeting implementation variables, it had a negative or no significant effect on budget absorption.

Keywords---effectiveness, performance-based, budgeting implementation, budget absorption, regional government

Introduction

Public sector organizations have a very important role in implementing public services. As a state representative, public sector organizations act as the front line of public services. Thus, as an inseparable part, the fulfilment of optimal aspects of public services must continue to be carried out by the state, including the regional government. Therefore, innovative policies in the service aspect are an important prerequisite for creating quality public services. This is also to answer the demands of the dynamics of society that are increasingly developing and become a

challenge for public sector organizations in carrying out policy innovations and can provide satisfaction to the public. In fact, reforms in the public sector budgeting method, namely the performance-based budgeting approach, have been applied to Indonesian government agencies, regulated in Law No. 17 of 2003 concerning state finances and implemented in stages starting from the 2005 fiscal year. However, the implementation of performance-based budgeting made by Regional Apparatus Organizations in Indonesia has not been effectively implemented. This condition can be seen in the many misunderstandings in the performance-based budgeting process, especially when determining the performance indicators included in the Budget Work Plan (Hafiez & Made, 2018).

A public sector budget is the financial planning of the estimated expenditure and revenues expected to occur in the future by looking at data obtained from the past as a reference for budgeting. The public sector budget must be able to meet criteria, including reflecting changing priorities, needs, community desires and determining revenue and expenditure of government departments or regional governments (Sarwenda Biduri, 2018). A budget is a tool for planning and monitoring profit operations in a profit organization where the level of formality of a budget depends on the organization's size. In order to carry out the tasks above, of course, a careful plan is needed. Therefore, from this description, it can be seen that management can only understand the importance of good planning and supervision by carefully studying, analyzing, and carefully considering the possibilities, alternatives, and consequences. The budget can be interpreted as a package of statements concerning the estimated revenues and expenditures in one or several future periods. The budget always includes data on revenues and expenses that have occurred in the past (Chong & Mahama, 2014; Cherry et al., 2008).

Performance-Based Budgeting (PBB) is a budgeting method for management to relate each cost contained in activities to the benefits generated. These benefits are described in a set of objectives as outlined in the performance targets for each work unit. As stated in Accountability through the budget includes budget planning to budget reporting. The form of budget reform to improve the budgeting process is performance-based budgeting implementation. Effectiveness is the relationship between output and goals or can also be a measure of how far the level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector, so activity is said to be effective if the activity has a major influence on the ability to provide public services, a predetermined target (Benii, 2016).

Establishing a Performance-Based Budgeting aims to improve the previous budgeting system, namely the Traditional Budgeting. Traditional Budgeting only pays attention to administration and measures success which is required to realize how much the nominal amount is in accordance with the previous planning. Meanwhile, Performance-Based Budgeting prioritizes inputs and outputs and the benefits to be obtained and adjustments to the vision and mission in budget planning (Liwaul et al., 2017). According to Juliani et al. (2014) an unabsorbed budget will eliminate the benefits of spending. If the benefits of spending are lost, then the development plan and public services to the community will not be optimal. Not optimal budget absorption can occur due to budget overlaps and errors in budgeting. In addition, there are also several supporting studies, one of them is a study conducted by Rindani (2014), who analyzes the regional budget absorption in Ulungan Regency. Her study showed that the factors that affect the budget absorption are the implementation of the budget and the ability of budgeting contractors; organization commitment; internal control and supervision; procurement HR competence; financial management HR competency, and regulation.

A study on the implementation of performance-based budgeting has been widely carried out. Still, the previous study has only revealed how performance-based budgeting is implemented and how important it is that performance-based budgeting must be carried out (Ika & Sentot, 2013). This study is to find out whether performance-based budgeting affects employees' performance at the Regional Financial and Asset Management Agency. The study conducted by Hartanto et al. (2018) about performance-based budgeting implementation found that generally, budget managers at the Regional Office of the National Land Agency in West Nusa Tenggara have understood performance-based budgeting but so far have not implemented it well.

Regarding organizational commitment, Putri & Noor (2020), found that if the organizational commitment is higher, the organizational ability in the performance-based budgeting management process will be more effective and states that the stronger the organizational commitment, the implementation of performance-based budgeting will increase. Strong organizational commitment will influence individuals (government officials) to try to achieve organizational goals, think positively and try to do good for the organization. Meanwhile, the study by Fitri et al. (2013), mentioned that the commitment variable of all organizational components does not have a significant influence and is not always a determining factor for the success of the performance-based budgeting implementation. In addition, Bagus et al. (2014) also stated that the effect of organizational commitment on the implementation of performance-based budgeting is positive and significant.

A study conducted by [Bagus et al. \(2014\)](#), revealed that the implementation of performance-based budgeting positively affects the quality of absorption of the Regional Budget Revenues and Expenditures of Banda Aceh City. They found that when regional governments implement performance-based budgeting practices by actually using Budget Implementation Documents and Cash Budgets as a control tool in institutional operations, it can lead to the achievement of targeted budget absorption. This finding is consistent with the findings by [Handoko & Ngumar \(2014\)](#), who stated that budget realization at the Revenue Service of Surabaya City had become more efficient and effective thanks to the implementation of a performance-based budgeting system ([Mauro et al., 2021](#); [Zamfirescu & Zamfirescu, 2013](#)).

According to [Mardiasmo \(2018\)](#), the performance-based budgeting cycle includes the preparation, ratification, implementation, and reporting and evaluation stages. This budget cycle is different from that described in the manual for implementing performance-based budgeting, consisting of eight stages. The different stages are the preparation stage and ratification stage. The preparation stage estimates expenses based on the estimated available income, the organization's vision, mission, and goals for the next year. The ratification stage is a stage that involves a fairly complicated political process. Executive leaders must have managerial skills and adequate political skills, salesmanship, and coalition building. This is important because, at this stage, the executive leadership must have the ability to answer and provide rational arguments for all questions and objections from the legislative ([Lidia, 2014](#); [Mabert et al., 2003](#)).

This study also develops previous studies related to the relationship between performance-based budgeting and budget absorption [Juliani et al. \(2014\)](#); [Maisarah \(2014\)](#); [Handoko & Ngumar \(2014\)](#), and collaborates with the study [Sofyani & Rusdi \(2013\)](#), by adding the organizational commitment variable in it. The location of Bengkulu Province is chosen because of the large number of Regional Government Offices that achieved performance accountability achievements with type "A" as many as 17 Regional Apparatus Organizations of Bengkulu (Regional Government Regulation of Bengkulu No. 8 of 2016). By choosing the Regional Government Offices with the predicate of "very good" as the object of study, it is hoped that the results of this study can be input for information by other agencies or offices to improve the quality of performance-based budgeting implementation and efforts to realize better budgets in the future ([Rodrigues et al., 2020](#); [Pérez et al., 2016](#)).

Research Methods

Type of study

The type of data used in this study was primary data using a questionnaire.

Technique of Data Analysis

The quantitative analysis technique was intended to describe the relationship and effect between the dependent variable on the independent variable by using statistical calculations. In this study, the Smart PLS 3.3 program tool was used.

Place and Time of the Study

The location of the data management research was in 17 "type A" Regional Apparatus Organizations in the Regional Government of Bengkulu Province for 1 month, from 15 September to 15 October 2020.

Method of Collecting Data

This data collection technique provided a list of questions or written statements for respondents to answer. This study used a survey method, where the data used for the study was obtained by distributing questionnaires to 17 Regional Apparatus Organization at the Regional Government of Bengkulu Province level who became direct respondents. The reason was that the locations in question were places that the researcher could reach or were still around Bengkulu City. The researcher distributed 100 questionnaires; 90 of the 100 questionnaires were returned completely and can be investigated. The following are the results of descriptive analysis obtained from respondents' answers to the statements given by the researcher.

Table 1
Distribution and returns of questionnaires

No	Description	Total
1	Complete Questionnaire	90
2	Non-Returning Questionnaire	5
3	Unfilled Questionnaire	3
4	Incomplete Questionnaire	2
	Total	100

Data source: primary data, processed in 2020

The characteristics of the respondents are presented in Table 2 below:

Table 2
Characteristics of Respondents

No	Sex	Total	Percentage (%)
	Male	51	56,7 %
	Female	39	43,3 %
	Total	90	100 %
No	Usia	Total	Percentage (%)
	25-29	1	1.1 %
	30-34	5	5.6%
	35-39	27	30.0%
	40-44	29	32.2%
	45-49	17	18.9%
	50-54	10	11.1%
	55-60	1	1.1%
	Total	90	100%
No	Education	Total	Percentage (%)
	D3 (Diploma)	3	3.3%
	S1 (Bachelor)	73	81.1%
	S2 (Master)	13	14.4%
	S3 (Doctorate)	1	1.1%
	Total	90	100%
No	Group/Rank	Total	Percentage (%)
	Group 1	0	0%
1.	Group 2	2	2.2%
2.	Group 3	67	74.4%
3.	Group 4	21	23.3%
	Total	90	100 %
No	Position	Total	Percentage (%)
1.	Program and Activity Plans Analysis	2	2.2 %
2.	Information System Analysis	1	1.1%
3.	Planning Information System Analysis	1	1.1%
4.	Young Planning Functional	1	1.1%
5.	General Functional	1	1.1%
6.	Functional Position	1	1.1%
7.	Head of Finance Sub-division	2	2.2%
8.	Head of Planning, Evaluation and Reporting Sub-division	10	11.1%
9.	Head of General and Equipment Sub-division	4	4.4%
10.	Executor/Implementer	1	1.1%
11.	Executor/Implementer at the	1	1.1%

12.	Cooperative Service Manager of Facilities and Infrastructure Data	1	1.1%
13.	Manager of Planning Materials	1	1.1%
14.	Manager of Environmental	1	1.1%
15.	Youth Self-Sufficiency Movement	1	1.1%
16.	Adjustment of Facilities and Infrastructure Integrity Plan	1	1.1%
17.	Recruitment	1	1.1%
18.	Librarian	1	1.1%
19.	Secretary	1	1.1%
20.	Staff	5	5.6%
21.	Staff of Financial	9	10.0%
22.	Staff of Planning, Evaluation and Reporting	19	21.1%
23.	Staff of Planning Sub-division	18	20 %
24.	Staff of General and Equipment	1	1.1%
25.	Total	90	100.0%

Data source: primary data, processed in 2020

Results and Discussion

Conceptual Framework

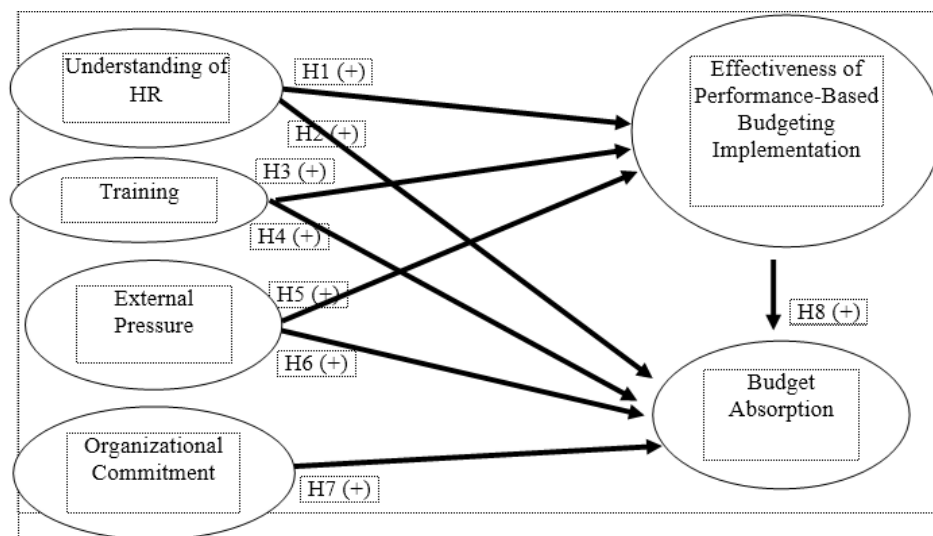


Figure 1. Research Concept Framework

Definition of Understanding of HR, Training, External Pressure and Development in Performance-Based Budgeting Understanding

The existence of an understanding of the system and good budget management from government employees makes employees understand the budget work plan prepared based on a priority scale and performance indicators. Thus, this impacts termin-based budget absorption, and budget absorption can be absorbed properly according to the budget targets set, and budget absorption can be well controlled (Hafiez & Made, 2018). The understanding instrument in this study is measured by 8 question items developed by Madjid & Ashari (2013), with a Likert scale of 1 to 5.

HR Training

The revenue budget listed must be more objective with careful calculations. Regional apparatus must consider the participation of budget drafters in attending education and training in order to improve the quality of regional apparatus budget makers (Regional Government Agencies) because this will have an impact on increasing the quality of Regional Government Agencies budgets (Devie et al., 2017). The training instrument in this study is measured by 2 question items developed by Sofyani & Rusdi (2013) with a Likert scale of 1 to 5.

External Pressure

The existence of external pressure in the form of coercive power, where the government sets regulations, prepares a performance-based budget based on a priority scale and performance indicators. This is also due to the demands of the Governor to maintain the predicate of the Special Region of Yogyakarta Province in the value of the development of accountability for the performance of the provincial government in Indonesia (Ulum & Sofyani, 2015). The external pressure instrument in this study is measured by 5 question items developed by Shalikhah (2014) with a Likert scale of 1 to 5 (Sternberg, 2014; Lihua et al., 2020).

Organizational Commitment

The commitment of all organizational components and the improvement of the administrative system has a positive and significant effect on the preparation of the performance-based Regional Budget Revenues and Expenditures in the Serdang Bergadai Regency. Simultaneously, the commitment of all organizational components and the improvement of the administrative system has a significant effect on the performance-based Regional Budget Revenues and Expenditures (Sofyan, 2014). Organization commitment means more than just formal membership because it includes an attitude of liking the organization and a willingness to put forth a high level of effort to achieve goals. This construction is measured using a questionnaire adopted from Wulandari (2013), with 9 statements measured based on the consistency of budgeting for each program and activity that is linked to acceptance of organizational goals, desire to work hard, desire to stay in the organization, affective commitment (Romario et al., 2019; Jati et al., 2020).

Effectiveness of Performance-Based Budgeting Implementation

The implementation of performance-based budgeting in Regional Government Agencies pays attention to performance indicators so that budgeting can be effective, efficient and economical, as well as the existence of a scale of priorities and performance indicators (Ashari, 2013). The performance-based budgeting instrument in this study is measured by 10 question items developed by Achyani & Cahya (2013), with a Likert scale of 1 to 5.

Budget Absorption

One of the obstacles to economic growth in the regions is the government budgets absorption so that the objectives of regional autonomy are also hampered. The budget absorption instrument (external pressure) in this study is measured by 6 question items developed by Juliani et al. (2014), with a Likert scale of 1 to 5.

The Results of Data Analysis Testing

Composite Reliability Testing or Reliability Testing

Reliability testing is a tool to measure a questionnaire which is an indicator of a variable or construct.

Table 3
The Results of Composite Reliability Testing and Cronbach Alpha Testing

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
EABK	0.946	0.967	0.953	0.672

KO	0.940	0.951	0.948	0.671
PA	0.953	0.956	0.962	0.809
PEL	0.707	0.718	0.872	0.772
PEM	0.977	0.978	0.980	0.862
TE	0.830	0.839	0.880	0.595

Data source: primary data, processed in 2020

The test results in Table 3 show that the results of composite reliability and Cronbach's alpha show a satisfactory value, namely the value of each variable is above the minimum value of 0.70. This shows the consistency and stability of the instrument used are high. In other words, all the constructs or variables of this study have become a fit measuring tool, and all the questions used to measure each construct have good reliability.

Discriminant Validity Testing

Discriminant validity can be assessed by comparing the square root of the Average Variance Extracted (AVE) for each construct with the correlation between the construct and other constructs in the model. The model has sufficient discriminant validity if the AVE root for each construct is greater than the correlation between the construct and other constructs in the model, as shown below:

Table 4
Latent Variable Correlations

	EABK	KO	PA	PEL	PEM	TE
EABK	0.820					
KO	0.925	0.819				
PA	0.723	0.859	0.899			
PEL	0.401	0.459	0.323	0.879		
PEM	0.744	0.894	0.954	0.379	0.928	
TE	0.396	0.450	0.506	0.241	0.451	0.771

Data source: primary data, processed in 2020

The results of the discriminant validity of the AVE root of the variable construct of Effectiveness of Performance-Based Budgeting Implementation is 0.820, which is higher than the correlation between the Effectiveness of Performance-Based Budgeting Implementation and other constructs in the model. The AVE root of the Organizational Commitment construct is 0.819, which is higher than the correlation between the Organizational Commitment construct and other constructs in the model. The AVE root of the Training construct is 0.879, which is higher than the correlation between the Training construct and other constructs in the model. The AVE root of the Comprehension construct is 0.928, which is higher than the correlation between Understanding and other constructs in the model. The AVE root of the Budget Absorption construct is 0.899, which is higher than the correlation between the Budget Absorption construct and other constructs in the model. The AVE root of the External Pressure construct is 0.711, which is higher than the correlation between the External Pressure construct and other constructs in the model.

Inner Model Testing

The inner model testing or structural model is carried out to see the relationship between variables, significance value and R-square of the research model. The structural model is evaluated using R-square for the dependent variable, Stone-Geisser test for predictive relevance and t-test, as well as the significance of the coefficients of structural path parameters.

Table 5
R-Square

	R-Square	Adjusted R-Square
EABK	0.573	0.558

PA

0.919

0.915

Data source: primary data, processed in 2020

Based on the inner model results above, the inner model's R-square value is used to determine how much the independent variable can explain the dependent variable. It is known that the R-square is 0.573 for the effectiveness of performance-based budgeting implementation and 0.919 for budget absorption. It means that the effect of the independent variable on the dependent variable Y1 is 57%, the remaining 43% from other studies, while for the dependent variable Y2 is 92%.

Hypothesis Testing

The table below presents the estimated output for structural model testing:

Table 6
Hypothesis Testing based on Path Coefficient

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Value
EABK -> PA	0.031	0.035	0.129	0.243	0.808
KO -> PA	0.000	-0.010	0.217	0.001	0.999
PEL -> EABK	0.133	0.140	0.060	2.241	0.027
PEL -> PA	-0.058	-0.056	0.028	2.047	0.044
PEM -> EABK	0.664	0.649	0.070	9.540	0.000
PEM -> PA	0.908	0.911	0.102	8.928	0.000
TE -> EABK	0.065	0.093	0.099	0.650	0.517
TE -> PA	0.098	0.098	0.033	2.959	0.004

Data source: primary data, processed in 2020

Testing the proposed hypothesis is done by testing the structural model (inner model) by looking at the R-square value, which is the goodness-fit test of the model. In addition, looking at the path coefficients show the parameter coefficients and the t-statistical significance value. The significance of the estimated parameters can provide information about the relationship between research variables. The limit for rejecting and accepting the proposed hypothesis above is 1.662 and $p < 0.05$. Based on the results of research related to the title, problems and research hypotheses, several things can be explained in the research as follows:

The Effect of Understanding on the Effectiveness of Performance-Based Budgeting Implementation and Budget Absorption

Based on the Path Coefficient results, the effect of understanding on the effectiveness of performance-based budgeting implementation is positive or significant. This means that understanding affects the effectiveness of performance-based budgeting. This study also supports the research results conducted by [Sumantri \(2013\)](#) and [Madjid & Ashari \(2013\)](#). The thing that makes the effect of understanding on the effectiveness of performance-based budgeting is the level of socialization and information provided by the Regional Government regarding the understanding of the effectiveness of performance-based budgeting to government employees by providing workshops and counselling in each service. Therefore, hypothesis H1 states that understanding has a significant effect on the effectiveness of the performance-based budgeting implementation. The results of hypothesis testing H2 regarding the understanding of budget absorption show a positive influence on budget absorption; this is in line with research by [\(Madjid & Ashari, 2013\)](#). The existence of an understanding of the system and good budget management from government employees makes employees understand the budget work plan prepared based on a priority scale and performance indicators. Thus, this impacts termin-based budget absorption, and budget absorption can be absorbed properly according to the budget targets that have been set, and budget absorption can be well controlled. Therefore, hypothesis H2 states that understanding has an effect and significant on budget absorption.

The Effect of Training on the Effectiveness of Performance-Based Budgeting Implementation and Budget Absorption

Based on the path coefficient hypothesis testing results, hypothesis H3 regarding the effect of training on the effectiveness of the performance-based budgeting implementation is positive and significant. This means that training affects the effectiveness of performance-based budgeting. This study supports the research results conducted by (Madjid & Ashari, 2013; Hafiez & Made, 2018). This is because the Regional Government's training for Regional Government Agencies employees of the Regional Government of Bengkulu Province is very good and is often held for service employees in the Regional Government of Bengkulu Province. This can be seen from the answers of respondents who answered the training variables given to them. Therefore, hypothesis H3 states that training has a positive and significant effect on the effectiveness of the performance-based budgeting implementation. The results of hypothesis H4 regarding the effect of training on budget absorption are positive and significant. This means that training affects budget absorption. This research also supports Madjid & Ashari (2013), research. This happens because training such as workshops is always included in financial management training related to budget absorption at the Regional Government Agencies of Regional Government of Bengkulu Province and both section heads and employees in related agencies. Therefore, hypothesis H4 states that training has an effect and significant on budget absorption.

The Effect of External Pressure on the Effectiveness of Performance-Based Budgeting Implementation and Budget Absorption

Based on the path coefficient hypothesis testing results, hypothesis H5 regarding the effect of external pressure on the effectiveness of the performance-based budgeting implementation is negative or not significant. This means that external pressure does not affect the effectiveness of performance-based budgeting implementation. This study is inconsistent with research conducted by Hafiez & Made (2018). This is due to the existence of external pressure in the form of coercive power, where the government sets regulations in Bengkulu Province, which make government employees not all comply with these regulations so that performance-based budgeting does not run effectively and cannot be prepared based on a priority scale and based on performance indicators. Therefore, hypothesis H5 states that external pressure has no effect and is not significant on performance-based budgeting implementation effectiveness. Meanwhile, hypothesis H6 regarding the effect of external pressure on budget absorption is positive and significant. It can be seen in the Path Coefficient table. This means that external pressure affects the absorption of the budget. This research is in line with research by Hafiez & Made (2018). This is because there is coercive power in policymakers, in this case, the Governor or Mayor of Bengkulu and also presidential regulations, namely in the 2014 Minister of Finance Regulation regarding the procedures for awarding and imposing sanctions on the implementation of the state ministry/institution budget that can affect employee performance for compliance with the rules set by superiors. Therefore, hypothesis H6 states that external pressure has a positive and significant effect on the effectiveness of budget absorption.

The Effect of Organizational Commitment on Budget Absorption

Based on the path coefficient hypothesis testing results, hypothesis H7 regarding the effect of organizational commitment on budget absorption is negative or not significant. This study is inconsistent with Kadek et al. (2017) research. This is due to the lack of supervision carried out by Regional Apparatus Organizations leaders in implementing activities and budgets. The implementation of activities that are not in accordance with the plan illustrates the lack of organizational commitment, which ultimately affects the level of budget absorption. Moreover, the lack of awareness by employees in Regional Apparatus Organizations about organizational commitment makes budget absorption less well absorbed. Therefore, hypothesis H4 states that organizational commitment has no significant effect on budget absorption.

The effect of the effectiveness of performance-based budgeting implementation on budget absorption

Based on the results, hypothesis H5 regarding the effectiveness of performance-based budgeting implementation on budget absorption is negative or not significant. This study is consistent with research by Hafiez & Made (2018). This is because the implementation of performance-based budgets in the Regional Apparatus Organizations of Bengkulu Province is not optimal. Performance-based budgets that focus on the link between funding (inputs) and

expected results (outputs) are still not reflected in the preparation of planning and budgeting, so budgeting can be said to have not been effective or efficient. and economical.

Conclusion

This study aims to determine the effect of four independent variables, namely understanding, training, external pressure, and organizational commitment, on the dependent variable, namely the effectiveness of performance-based budgeting implementation and budget absorption. Based on the previous problem formulation, it can be concluded that: Understanding has a positive and significant effect on the effectiveness of performance-based budgeting implementation in the Regional Government of Bengkulu Province. Moreover, understanding also has a positive and significant effect on budget absorption in the Regional Government of Bengkulu Province. Training has a positive and significant effect on the effectiveness of performance-based budgeting implementation in the Regional Government of Bengkulu Province. Moreover, training also has a positive and significant effect on budget absorption in the Regional Government of Bengkulu Province. External pressure has a negative and insignificant effect on the effectiveness of the performance-based budgeting implementation in the Regional Government of Bengkulu Province. Moreover, also external pressure has a positive and significant effect on budget absorption in the Regional Government of Bengkulu Province. Organizational commitment has a negative and not significant effect on budget absorption in the Regional Government of Bengkulu Province. The effectiveness of the performance-based budgeting implementation has a negative and insignificant effect on budget absorption in the Regional Government of Bengkulu Province.

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