

***The Influence of Implementation of Performance-Based Budgeting on
Performance Accountability in Pasuruan City Government Agencies***

Dessy Putri Andini, SE,MM

Anisa Fitri Sulistyaningrum

*Study Program Public Sector Accounting
Majoring of Agribusiness Management*

ABSTRACT

This study aims to explain and analyze the influence of the Implementation of Performance-Based Budgeting on Performance Accountability in Pasuruan City Government Agencies. This research uses quantitative methods. The data source in this study is primary data obtained from the results of distributing questionnaires to respondents. The population in this study were all ASN employees in the Regional Apparatuses (PD) within the scope of the Pasuruan City Government, namely as many as 33 regional apparatuses, while the sample in this study used purposive sampling consisting of 23 regional apparatuses with regional service and agency status. The statistical tool used to test the hypothesis is simple linear regression with the help of the SPSS 23 application. The results of the analysis show that performance-based budgeting has a significant effect on accountability for the performance of government agencies in Pasuruan City.

Keywords: *Performance-Based Budgeting, Performance Accountability of Government Agencies*