

***The Effect of Performance-Based Budgeting Implementation on Performance
Accountability of Jember Regency Government Agencies***

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ABSTRACT

This study aims to explain the effect of Performance-Based Budgeting on Performance Accountability of Jember Regency Government Agencies. This study uses four independent variables, namely budget planning (X1), budget execution (X2), budget reporting / accountability (X3), and performance evaluation (X4). This research method uses quantitative methods with data analysis techniques in the form of multiple linear regression analysis with data processing using IBM SPSS Statistics 26. The data source in this study is primary data using a questionnaire with a Likert scale. The population in this study were 38 agencies in Jember Regency with a purposive sampling technique of 96 people. The results of this study indicate that budget planning, budget execution, budget reporting / accountability, and performance evaluation have a significant effect on the performance accountability of Jember Regency government agencies.

Keyword: *Performance Based Budgeting, Budget Planning, Budget Implementation Budgeting, Budget Reporting / Accountability, Performance Evaluation, Government Agency Performance Accountability.*