ABSTRACT

Budget performance reflects the extent to which the use of the budget has achieved the objectives of implementing program activities in an organization through strategic planning. This helps the public in evaluating whether the government has succeeded in implementing a performance-based budget properly or not. This study aims to test and analyze the effect of accountability, transparency, and supervision on budget performance with the concept of value for money in Regional Apparatus Organizations (OPD) in Grobogan Regency. The variables used in the test are accountability, transparency, and supervision as independent variables, and budget performance with the concept of value for money as the dependent variable.

The method applied in this research is causal associative quantitative research. This study used a questionnaire distribution to respondents who were used as representatives of each OPD in Grobogan Regency with a total sample of 48 samples. The method used in this sampling is a census, which is a sampling technique which includes every member of the population being sampled. The data analysis method used is the data quality test which includes the response-bias test, validity test, and reliability test. Multiple linear regression analysis is an analytical method used to test the hypothesis in research using a statistical program tool in the form of SPSS.

The results showed that simultaneously and partially the accountability, transparency, and supervision variables showed positive and significant results on budget performance with the concept of value for money at OPD in Grobogan Regency. These results indicate that all hypotheses developed in this study are accepted because all independent variables have a positive effect on the dependent variable.

Keywords: Accountability, Transparency, Supervision, Budget Performance with Value for Money Concept.