

ABSTRACT

This research aims to analyze the influence of performance-based budgeting on the accountability of Satker budget performance in the OJK environment; the influence of clarity of budget targets on accountability of Satker budget performance within the OJK; and the influence of the internal control system on the accountability of Working Unit budget performance within the OJK. This research uses the Purposive Sampling method with the criteria of officials/employees in LMSt work units in all fields within the OJK with Staff positions and above. Of the 445 officials/employees in the LMSt work unit, 271 met the criteria and then became respondents with responses of 162 respondents or 59.78% of the total sample. Data were analyzed using multiple linear regression analysis using the SPSS version 27 program. The research results showed that performance-based budgeting did not have a significant effect on the accountability of Satker budget performance; Clarity of budget targets has a positive effect on the accountability of Satker budget performance and the internal control system has a positive effect on accountability of Satker budget performance.

Keywords: *Accountability, Performance Based Budgeting, Clarity of Budget Targets, Internal Control.*

