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The Influence of Performance-Based Budgeting on Budget Absorption with Employee Commitment as a Moderating Variable at LPP RRI Kendari

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Abstract

This study aims to analyze the effect of performance-based budget planning on budget absorption, with employee commitment as a moderating variable, at the Public Broadcasting Institution of Radio Republik Indonesia (LPP RRI) Kendari. The research problem originates from the persistent deviation between the Fund Disbursement Plan (Page III of the DIPA) and actual budget realization, indicating that planning quality has not yet fully supported timely, well-targeted, and result-oriented budget implementation. The study employs a quantitative approach with a causal design. Primary data were collected through a five-point Likert-scale questionnaire administered to 35 employees directly involved in the planning, implementation, management, and reporting of the budget. Data were analyzed using Partial Least Square Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS. The results show that performance-based budget planning has a positive and significant effect on budget absorption, with an original sample coefficient of 0.656, a t-statistic of 5.605, and a p-value of 0.000. Employee commitment also has a positive and significant effect on budget absorption, with a coefficient of 0.370, a t-statistic of 3.452, and a p-value of 0.001. Furthermore, employee commitment is shown to strengthen the effect of performance-based budget planning on budget absorption, with an interaction coefficient of 0.236, a t-statistic of 2.369, and a p-value of 0.018. The structural model explains 71.6% of the variation in budget absorption ($R^2 = 0.716$; adjusted $R^2 = 0.688$), while the remaining 28.4% is explained by factors outside the model, such as human resource competence, the internal control system, or organizational culture. These findings confirm that optimizing public-sector budget absorption cannot rely solely on the quality of planning documents, but also requires the commitment of employees as the primary implementers of programs and activities.

Keywords

Performance-Based Budget Planning; Budget Absorption; Employee Commitment; PLS-SEM; RRI Kendari.

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1. INTRODUCTION

Public-sector financial management can no longer be understood merely as an administrative activity of recording ceilings and realizing expenditure. Government budgets are required to function

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as managerial instruments that demonstrate the relationship between resources, programs, output targets, and the benefits delivered to the public. Within this framework, the success of a working unit is judged not only by its ability to spend its budget, but also by how closely realization matches the plan, how timely implementation is, how low the deviation is, and how well the intended performance targets are achieved. This shift in perspective places budget planning as the stage that most decisively shapes the quality of budget implementation.

The New Public Management approach provides the foundation for the view that public organizations need to operate with an orientation toward results, accountability, efficiency, and performance measurement. This principle is reinforced by the Value for Money concept, which evaluates budget management based on economy, efficiency, and effectiveness. Within this framework, performance-based budgeting becomes relevant because every allocation of funds must be justifiable through clear objectives, performance indicators, output targets, and intended outcomes. A budget that is fully absorbed but is inconsistent with the activity schedule or fails to support output cannot yet be regarded as well managed.

Performance-based budget planning is an approach that links spending plans to an organization's performance targets. In government agencies, this approach is reflected in the preparation of programs, activities, the Work Plan and Budget, the Budget Implementation List (DIPA), and the Fund Disbursement Plan (RPD). Sound planning provides clear direction for implementation, reduces the need for budget revisions, and helps working units maintain consistency between plan and realization. Conversely, immature planning can result in delayed implementation, a build-up of realization toward year-end, and deviation against Page III of the DIPA.

At LPP RRI Kendari, the research phenomenon is evident from the Page III DIPA deviation data for the 2021–2025 period. The data reveal a persistent, multi-year pattern rather than an isolated anomaly: deviation remained above the 25% mark for three consecutive years — 36.58% in 2022, 29.76% in 2023, and 28.12% in 2024 — before falling sharply to 6.28% in 2025, alongside an increase in the Budget Execution Performance Indicator (IKPA) score to 94.81. This trajectory shows that, notwithstanding the recent improvement, the institution has for several years struggled to translate a nominally approved Fund Disbursement Plan into disbursement that actually follows the approved monthly schedule. This phenomenon demonstrates that budget absorption needs to be analyzed not only from the standpoint of the nominal value realized, but also from the standpoint of planning quality.

Table 1. Page III DIPA Deviation of LPP RRI Kendari, 2021–2025

Year	Fund Disbursement Plan (RPD)	Realization	Nominal Deviation	Deviation Ratio	IKPA Score
2021	IDR 8,955,601,036	IDR 8,271,865,583	IDR 2,386,553,817	26.65%	68.94
2022	IDR 11,332,380,648	IDR 9,131,537,725	IDR 4,145,187,041	36.58%	71.45
2023	IDR 11,383,198,590	IDR 8,419,039,643	IDR 3,387,500,155	29.76%	79.25
2024	IDR 10,964,881,885	IDR 9,647,446,525	IDR 3,082,897,656	28.12%	88.11
2025	IDR 10,532,652,797	IDR 10,324,368,259	IDR 661,725,862	6.28%	94.81

Source: OM-SPAN Page III DIPA Deviation Data, 2021–2025, processed.

Deviation between planned and realized budget can indicate obstacles in activity scheduling, administrative processes, data updates, inter-unit coordination, or control over budget implementation. In public-sector organizations, such problems are frequently caused not only by weaknesses in the planning system, but also by the behavior of the implementers. Employees responsible for preparing the RPD, managing documents, implementing activities, and reporting realization play a central role in ensuring that the budget runs according to plan. Employee commitment is therefore a factor that deserves to be positioned as a moderating variable.

The selection of employee commitment as the moderating variable in this study is grounded in the observation that a technically sound planning document does not execute itself. Page III of the DIPA is, in essence, a plan on paper; its translation into a disbursement schedule that is actually met depends on the discretionary effort of the staff who update the Fund Disbursement Plan, process procurement documents, and prepare accountability reports. Where budget officers and treasury staff lack a strong sense of attachment and responsibility toward the organization, well-designed planning documents are frequently left unexecuted on schedule, procurement is delayed, and disbursement is pushed toward the end of the fiscal year. Employee commitment is therefore theorized not as a determinant of planning quality itself, but as the behavioral condition that determines whether a sound plan is actually carried out as intended.

Employee commitment reflects attachment, loyalty, responsibility, discipline, and an employee's willingness to support organizational goals. In budget management, highly committed employees tend to be more disciplined in following schedules, more compliant with procedures, more active in coordinating across units, and more responsible for completing output. This commitment can strengthen the effect of performance-based budget planning on budget absorption, because good planning only produces optimal results when it is carried out by human resources with genuine dedication to their work.

Employee commitment is a multidimensional construct. Following the three-component model of Meyer and Allen (1991, 1997), commitment consists of affective commitment (emotional attachment to and identification with the organization), continuance commitment (a felt need to remain because of the cost associated with leaving), and normative commitment (a felt obligation to remain). Among the three, affective commitment is generally regarded as the dimension most theoretically relevant to explaining performance-related behavior in public-sector organizations, because it reflects a genuine willingness to exert discretionary effort — for example, completing accountability documents ahead of schedule or coordinating proactively across units — rather than compliance driven merely by the cost of leaving or a sense of duty (Allen & Meyer, 1996). This distinction informed the design of the employee-commitment indicators used in this study's questionnaire, which cover all three dimensions while giving particular attention to items reflecting employees' affective attachment to LPP RRI Kendari.

A number of previous studies show that budget planning, budget implementation, human resource competence, regulation, and organizational commitment are related to budget absorption. However, research on performance-based budget planning with employee commitment as a moderating variable remains limited, particularly in the context of LPP RRI Kendari. The novelty of this article lies in its emphasis on performance-based budget planning as the main variable, its use of employee commitment as a reinforcing factor, and its use of empirical data from a public broadcasting working unit that faces the problem of Page III DIPA deviation.

Based on the background above, this study aims to analyze the effect of performance-based budget planning on budget absorption and to examine the role of employee commitment in moderating that relationship. The results are expected to contribute academically to the development of public-sector accounting studies, as well as practically to LPP RRI Kendari in strengthening the integration between the planning, implementation, and evaluation of performance-based budgets.

2. METHOD

This study uses a quantitative approach with a causal design. The quantitative approach was chosen because the study seeks to test relationships between variables using numerical data obtained from respondents' answers. The causal design is used to explain the effect of performance-based budget planning on budget absorption, as well as the role of employee commitment in strengthening that relationship. The object of the research is the Public Broadcasting Institution of Radio Republik Indonesia Kendari.

The population of this study consists of LPP RRI Kendari employees who are directly involved in the budget planning and implementation process. This group includes planning or finance staff, general administration staff, the expenditure treasurer, operators of the SAKTI or OMSPAN applications, staff who prepare and update the RPD, heads of divisions, technical division staff, and employees involved in reporting budget realization and output achievement. Given that this entire population numbers exactly 35 individuals, the study applies a census (total sampling) technique, in which every member of the population is included as a respondent. A census is appropriate when the population is small enough to be reached in its entirety, so that the results reflect the actual condition of the whole unit rather than an estimate drawn from a subset of it (Sugiyono, 2019). The number of respondents whose questionnaires could be processed is 35.

The data used consist of primary and secondary data. Primary data were collected through a five-point Likert-scale questionnaire, ranging from strongly disagree to strongly agree. Secondary data were obtained from documents related to budget realization, Page III DIPA deviation data, and supporting information on LPP RRI Kendari's budget management. The use of these two types of data is intended to ensure that the analysis does not rest solely on respondents' perceptions, but is also supported by the working unit's empirical phenomena.

The independent variable in this study is performance-based budget planning, measured through six indicators: the alignment of the budget with organizational objectives, the clarity and measurability of performance indicators, the linkage between input, output, and outcome, efficiency and effectiveness, the use of performance information, and accountability and transparency. The dependent variable is budget absorption, measured through the achievement of budget and performance targets, timeliness, effectiveness, smoothness of implementation, and compliance and accountability. The moderating variable is employee commitment, measured through affective commitment, continuance commitment, and normative commitment.

Although PLS-SEM is known to perform robustly with relatively small samples, testing a moderation effect with $n = 35$ could in principle be more vulnerable to Type II error or overfitting than a large-sample design. This study's structural model has a maximum of three paths directed at the single endogenous construct — the direct paths from performance-based budget planning and employee commitment, plus their interaction term. Applying the widely used "10-times rule" for minimum sample size in PLS-SEM (Hair dkk., 2011), the minimum required sample is ten times the largest number of structural paths pointing at any single latent variable, which in this model is $3 \times 10 = 30$ respondents. Because the census procedure captured the full population of 35 budget officers, the realized sample exceeds this minimum threshold. Combined with the bootstrapping procedure (5,000 resamples) used for hypothesis testing, this supports the statistical adequacy of the sample for detecting the interaction effect examined in this study, although, as with any single-institution case study, the results should still be interpreted with appropriate caution given the modest absolute sample size.

Data analysis was carried out using Partial Least Square Structural Equation Modeling with the assistance of SmartPLS. The analysis stages include evaluation of the measurement model and evaluation of the structural model. Evaluation of the measurement model was carried out through outer loading values, Average Variance Extracted, the Fornell-Larcker Criterion, and composite reliability. Evaluation of the structural model was carried out through the R-square value and hypothesis testing using a bootstrapping procedure. The moderation relationship was tested through the interaction between performance-based budget planning and employee commitment on budget absorption.

Table 2. Operational Definition of Variables

Variable	Indicators	Scale
Performance-Based Budget Planning (X)	Alignment of the budget with organizational objectives; clarity of performance indicators; input-output-outcome linkage; efficiency and effectiveness; use of performance information; accountability and transparency.	Likert 1–5
Budget Absorption (Y)	Achievement of budget and performance targets; timeliness; effectiveness; smoothness of implementation; compliance and accountability.	Likert 1–5
Employee Commitment (Z)	Affective commitment; continuance commitment; normative commitment.	Likert 1–5

Source: Processed data, 2026.

3. FINDINGS AND DISCUSSION

Findings

The questionnaire was distributed to 35 respondents, all of which were returned and could be processed. This indicates that the primary data used meet the sample requirements of the study. Respondent characteristics show that most respondents are female, over 40 years of age, hold a Bachelor's degree, and hold PPPK (government contract employee) status. This composition indicates that respondents have a relevant background for assessing budget management, given their involvement in planning, implementation, and reporting activities.

The preliminary phenomenon data show a change in the quality of budget planning over the 2021–2025 period. The highest Page III DIPA deviation occurred in 2022, while 2025 shows a considerable reduction in deviation. This improvement indicates an increase in the alignment between plan and realization, but the historical data still show that planning, RPD updates, and control over activity implementation need to be continuously strengthened so that budget absorption becomes more consistent throughout the fiscal year.

Table 3. Respondent Characteristics

Characteristic	Category	Frequency	Percentage
Gender	Male	14	40.00%
Gender	Female	21	60.00%
Age	< 25 years	1	2.86%
Age	26–30 years	5	14.29%
Age	31–35 years	5	14.29%
Age	36–40 years	8	22.86%
Age	> 40 years	16	45.71%
Education	Senior High School	1	2.86%
Education	Diploma (D1–D3)	7	20.00%
Education	Bachelor's (S1)	25	71.43%
Education	Master's (S2)	2	5.71%
Employment Status	Civil Servant (PNS)	14	40.00%
Employment Status	Government Contract Employee (PPPK)	21	60.00%

Source: Processed data, 2026.

Table 4. Descriptive Summary of Research Variables

Variable / Indicator	Mean	Category
Performance-Based Budget Planning (X)	4.38	Very Good
Alignment of Budget with Organizational Objectives	4.30	Very Good
Clarity and Measurability of Performance Indicators	4.39	Very Good
Input-Output-Outcome Linkage	4.33	Very Good
Efficiency and Effectiveness	4.40	Very Good
Use of Performance Information	4.48	Very Good
Accountability and Transparency	4.40	Very Good
Budget Absorption (Y)	4.33	Very Good
Achievement of Budget and Performance Targets	4.45	Very Good
Timeliness	4.29	Very Good
Effectiveness	4.29	Very Good
Smoothness of Implementation	4.24	Very Good
Compliance and Accountability	4.37	Very Good
Employee Commitment (Z)	4.39	Very Good
Affective Commitment	4.38	Very Good
Continuance Commitment	4.37	Very Good
Normative Commitment	4.42	Very Good

Source: Processed data, 2026.

The descriptive analysis shows that performance-based budget planning falls into the very good category, with an overall mean of 4.38. The highest indicator is the use of performance information, with a mean of 4.48, while the relatively lower indicator is the alignment of the budget with organizational objectives, with a mean of 4.30. This finding indicates that employees perceive performance information as widely used in budget decision-making, although the alignment between budget allocation and the organization's strategic objectives still needs to be maintained to avoid a mismatch between activity priorities and the working unit's real needs.

The budget absorption variable obtains a mean of 4.33 and falls into the very good category. The highest indicator is the achievement of budget and performance targets, with a mean of 4.45, while the relatively lower indicator is smoothness of implementation, with a mean of 4.24. This result indicates that budget absorption has supported target achievement, but there is still room for improvement in the smoothness of implementation, particularly with regard to schedule accuracy, inter-unit coordination, and the resolution of technical obstacles during the fiscal year.

The employee commitment variable obtains a mean of 4.39 and falls into the very good category. The highest indicator is normative commitment, with a mean of 4.42, followed by affective commitment at 4.38 and continuance commitment at 4.37. This result indicates that employees possess a sense of moral responsibility, emotional attachment, and a willingness to continue supporting the organization. This condition is important because implementing a performance-based budget requires employees who not only understand procedures, but also possess the commitment to carry them out consistently.

Measurement Model

Table 5. Outer Loading of the Research Constructs

Construct	Indicator	Outer Loading
Performance-Based Budget Planning	Alignment of budget with organizational objectives	0.886
Performance-Based Budget Planning	Clarity and measurability of performance indicators	0.855
Performance-Based Budget Planning	Input-output-outcome linkage	0.880
Performance-Based Budget Planning	Efficiency and effectiveness	0.845
Performance-Based Budget Planning	Use of performance information	0.891
Performance-Based Budget Planning	Accountability and transparency	0.863
Budget Absorption	Achievement of budget and performance targets	0.830
Budget Absorption	Timeliness	0.884
Budget Absorption	Effectiveness	0.899
Budget Absorption	Smoothness of implementation	0.845
Budget Absorption	Compliance and accountability	0.864
Employee Commitment	Affective commitment	0.953
Employee Commitment	Continuance commitment	0.964
Employee Commitment	Normative commitment	0.864

Source: SmartPLS output, processed, 2026.

Evaluation of the measurement model shows that all indicators have an outer loading value above 0.70. For the performance-based budget planning variable, outer loading values range from

0.845 to 0.891. For the budget absorption variable, outer loading values range from 0.830 to 0.899. For the employee commitment variable, outer loading values range from 0.864 to 0.964. All of these values indicate that the indicators adequately represent their respective constructs and are suitable for further analysis.

Convergent validity is also met, as the Average Variance Extracted value for every construct is above 0.50. Based on the calculation from the indicator values, the AVE for performance-based budget planning is 0.757, for budget absorption is 0.748, and for employee commitment is 0.862. The square root of the AVE for each construct is greater than the correlation between constructs, so discriminant validity can be considered good. In addition, the composite reliability value for every construct is above 0.70, namely 0.949 for performance-based budget planning, 0.937 for budget absorption, and 0.949 for employee commitment. This indicates that the research instrument is reliable and possesses strong internal consistency.

Table 6. AVE, √AVE, and Composite Reliability

Variable	AVE	√AVE	Composite Reliability	Remark
Performance-Based Budget Planning (X)	0.757	0.870	0.949	Valid and reliable
Budget Absorption (Y)	0.748	0.865	0.937	Valid and reliable
Employee Commitment (Z)	0.862	0.928	0.949	Valid and reliable

Source: SmartPLS output, processed, 2026.

Structural Model and Hypothesis Testing

Evaluation of the structural model shows an R-square value for budget absorption of 0.716, and an adjusted R-square of 0.688. These values indicate that 71.6% of the variation in budget absorption can be explained by performance-based budget planning, employee commitment, and their interaction. The remaining 28.4% is influenced by other factors outside the model, such as human resource competence, the internal control system, organizational culture, regulatory quality, financial management information technology, or other external factors not tested in this study. This R-square value is considered strong, indicating that the model has good explanatory power.

Table 7. R-Square and Path Coefficients

Test	Original Sample	T-statistic	P-value	Decision
R-square Budget Absorption	0.716	–	–	Strong model
Adjusted R-square Budget Absorption	0.688	–	–	Acceptable model
Performance-Based Budget Planning → Budget Absorption	0.656	5.605	0.000	Significant
Employee Commitment → Budget Absorption	0.370	3.452	0.001	Significant
Employee Commitment × Performance-Based Budget Planning → Budget Absorption	0.236	2.369	0.018	Significant

Source: SmartPLS output, processed, 2026.

Hypothesis testing shows that performance-based budget planning has a positive and significant effect on budget absorption, with an original sample value of 0.656, a t-statistic of 5.605, and a p-value of 0.000. This result indicates that the better the quality of performance-based budget planning, the more optimal budget absorption becomes. Clear planning helps the working unit determine activity schedules, link the budget to output, control revisions, and reduce deviation between plan and realization. Accordingly, the first hypothesis is accepted.

Employee commitment also has a positive and significant effect on budget absorption, with an original sample value of 0.370, a t-statistic of 3.452, and a p-value of 0.001. This means that the stronger employees' commitment, the better the budget absorption process. Employees who have a sense of ownership toward the organization, a willingness to take responsibility, and compliance with procedures are better able to maintain the smoothness of activity implementation. Although the primary focus of this study is on the moderating effect, the direct effect of employee commitment shows that organizational-behavior factors play an important role in public-sector budget management.

The moderation test results show that the interaction between employee commitment and performance-based budget planning has a positive and significant effect on budget absorption, with an original sample value of 0.236, a t-statistic of 2.369, and a p-value of 0.018. This finding indicates that employee commitment strengthens the relationship between performance-based budget planning and budget absorption. Good planning is more effective in producing optimal absorption when it is carried out by employees who have high commitment. Accordingly, the second hypothesis is accepted.

The resulting structural model equation is $Y = \beta 0 + 0.656X + 0.370Z + 0.236(X \times Z) + \varepsilon$. The largest coefficient belongs to performance-based budget planning, indicating that planning quality is the primary factor explaining budget absorption. However, the presence of a significant interaction coefficient shows that planning quality does not stand alone. Employee commitment functions as a supporting condition that makes it easier for the budget plan to be translated into realization that is timely and consistent with targets.

Discussion

The first finding reinforces the argument that performance-based budget planning is the starting point of effective budget management. In public-sector organizations, a budget plan cannot be prepared merely on the basis of the previous year's habits or a simple adjustment of the ceiling. The budget needs to be linked to performance indicators, output, an implementation schedule, operational needs, and the intended results. At LPP RRI Kendari, increasingly sound planning is shown to improve the working unit's ability to absorb its budget more optimally.

This result is consistent with the principles of New Public Management, which emphasize a results and performance-accountability orientation. Performance-based planning gives public organizations a clearer standard for assessing whether the budget is used appropriately. From a Value for Money perspective, sound planning also helps organizations avoid waste, accelerate implementation, and ensure that the budget produces accountable output. Good budget absorption is therefore not merely a matter of high realization, but realization that is timely, consistent with the plan, and supportive of performance.

The phenomenon of Page III DIPA deviation shows that planning needs to be monitored continuously throughout the year. High deviation can occur when activity implementation does not follow the schedule, procurement is delayed, disbursement documents are not ready, or the RPD is not updated regularly. The decline in deviation in 2025 is a positive signal, but it does not remove the need to strengthen control. The working unit needs to ensure that every schedule change is immediately followed by an adjustment to the RPD so that planning remains relevant to actual conditions.

The second finding shows that employee commitment functions as a reinforcing factor. Planning that has been systematically prepared still requires employees who are able to carry it out with discipline. In budgeting practice, delays are not always caused by weak planning documents, but can also be caused by insufficient coordination, low compliance with schedules, delayed data submission, or weak responsibility for output targets. Employees with high commitment strive to keep activities on schedule and avoid a build-up of realization toward year-end.

Beyond the statistical significance of the interaction term, it is useful to describe how this moderation plays out in practice at LPP RRI Kendari. An employee's understanding of budget-planning indicators — for instance, the ability to link an activity's Fund Disbursement Plan to its performance target — translates into on-time disbursement primarily when that employee also holds a strong sense of attachment to the organization. In practical terms, a budget officer who feels genuine ownership toward LPP RRI Kendari is more likely to work beyond normal hours when a procurement schedule slips, to proactively chase third-party vendors for outstanding accountability documents (Surat Pertanggungjawaban/SPJ), and to update the Fund Disbursement Plan as soon as an activity schedule changes, rather than waiting until the deviation is large enough to threaten the quarterly IKPA score. Where this attachment is weak, a technically well-designed plan tends to be executed passively, with disbursement drifting toward the fourth quarter. This pattern is consistent with continuance commitment carrying the highest outer loading among the three commitment indicators (0.964), which suggests that, alongside emotional attachment, employees' perceived cost of underperforming — such as the risk to individual and unit performance appraisals — also plays a distinguishable role in sustaining disciplined budget execution at LPP RRI Kendari.

Employee commitment is important because the budget absorption process involves many interrelated stages. Preparing the RPD requires data from technical units, implementing activities requires administrative support, disbursement requires complete documentation, while reporting requires accurate information from those implementing the activities. If one part does not work within the stipulated time, budget implementation can be disrupted. Employee commitment therefore affects not only individual performance, but also the quality of coordination across the organization as a whole.

In the context of LPP RRI Kendari, the high value of normative commitment indicates that employees hold a strong sense of moral responsibility toward the organization. This value can serve as important capital for strengthening a performance-based work culture. However, this commitment needs to be managed through a clear work system, measurable task distribution, budget-management training, and regular evaluation of output achievement. Without systemic support, individual commitment can weaken as employees face recurring administrative burdens or technical obstacles.

Practically, the results of this study point to the need for integration between budget planning, implementation, and evaluation. RRI Kendari needs to strengthen RPD updates, prepare a realistic activity calendar, monitor deviation monthly, and ensure that every division understands the consequences of delay for the IKPA score. Strengthening employee commitment can be pursued through involvement in the planning process, feedback on budget achievement, improved cross-divisional communication, and recognition of units that are able to carry out activities in a timely and accountable manner. From an institutional accountability standpoint, these findings matter directly to LPP RRI Kendari's relationship with the Direktorat Jenderal Perbendaharaan (DJPb), Ministry of Finance, given that Page III DIPA deviation and budget absorption are two of the components weighted in the quarterly Budget Execution Performance Indicator (IKPA) score, in accordance with Peraturan Menteri Keuangan No. 62/2023 and the Director General of Treasury's technical guidelines on IKPA assessment. Keeping the deviation ratio consistently below the 5% tolerance threshold would not only reflect disciplined planning, but would also directly protect LPP RRI Kendari's IKPA rating and, in turn, its standing within the Ministry of Finance's performance-based budget allocation and reward-and-sanction mechanism.

Academically, this study broadens the discussion of public-sector budget absorption by positioning employee commitment as a moderating variable. This finding shows that the relationship between planning and absorption is not mechanical, but is influenced by organizational-behavior factors. Public-sector accounting research therefore needs to pay greater attention to the human dimension, particularly in government organizations whose budget processes depend heavily on coordination, compliance, and the responsibility of civil servants.

4. CONCLUSION

This study concludes that performance-based budget planning has a positive and significant effect on budget absorption at LPP RRI Kendari. The better the planning prepared based on organizational objectives, performance indicators, the input-output-outcome linkage, efficiency, performance information, and accountability, the more optimal the budget absorption achieved. This result shows that planning quality is an important foundation for budget implementation that is timely, consistent with the plan, and output-oriented.

Employee commitment is shown to strengthen the effect of performance-based budget planning on budget absorption. Employees who possess responsibility, loyalty, discipline, and diligence in carrying out their tasks help ensure that the budget plan runs on schedule and meets its targets. Successful budget absorption is thus influenced not only by the planning documents, but also by the commitment of the employees who serve as the main implementers of the budget process.

Practically, since continuance commitment carries the highest outer loading among the employee-commitment indicators in this study (0.964), followed by affective commitment (0.953) and normative commitment (0.864), the leadership of LPP RRI Kendari is advised to translate this finding into a concrete, indicator-based incentive scheme rather than a general appeal to “increase employee commitment.” Specifically, the institution could establish a quarterly recognition scheme — for example, a “Best Performing Officer” designation or a performance-based incentive — targeted at the Commitment-Making Officers (Pejabat Pembuat Komitmen/PPK) and expenditure treasurers who succeed in executing Page III DIPA activities without deviation by the end of each quarter. Tying a tangible reward to the specific behavioral outcome the model identifies as most consequential —

timely, deviation-free execution — is more likely to reinforce the type of commitment shown to be strongest among RRI Kendari's budget staff than broad, non-specific calls for greater loyalty.

The practical implication of this study is the need for LPP RRI Kendari to strengthen RPD monitoring, control Page III DIPA deviation, improve cross-divisional coordination, and periodically evaluate output achievement. The institution also needs to build a work culture that supports employee commitment through involvement, communication, capacity strengthening, and a clear affirmation of each unit's responsibility within the budget cycle. Future research could add other variables such as human resource competence, the internal control system, information technology, organizational culture, or regulatory quality so that the explanatory model for budget absorption becomes more comprehensive.

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