# FACTORS AFFECTING APBN PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AS A MODERATING VARIABLE AT THE MINISTRY OF FINANCE

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### Abstract

*This study examines the effect of good governance and non-tax state revenue on APBN performance with organizational commitment as a moderating variable at the Ministry of Finance in the DJKN Regional Offices of South Sumatra, Jambi, and Babel. The research sample consisted of 55 employees with a saturated sampling technique. Data collection was conducted using an interval scale questionnaire. Data analysis involved descriptive statistics, classical assumption tests, multiple linear regression analysis, Moderated Regression Analysis (MRA), and hypothesis testing using IBM SPSS 27 for Windows. The results of the study indicate that good governance and non-tax state revenue partially have a significant and positive effect on APBN performance. Organizational commitment is proven to moderate and strengthen the relationship between good governance and non-tax state revenue with APBN performance. Simultaneously, the variables of good governance and non-tax state revenue also have a significant and positive effect which is further strengthened by the presence of organizational commitment.*

**Keywords:** *Good Governance; State Budget Performance; Organizational Commitment; Non-Tax State Revenue*

### Abstrak

*Penelitian ini menguji pengaruh good governance dan penerimaan negara bukan pajak terhadap kinerja APBN dengan komitmen organisasi sebagai variabel moderating pada Kementerian Keuangan di Kanwil DJKN Sumsel, Jambi, dan Babel. Sampel penelitian terdiri dari 55 pegawai dengan teknik sampling jenuh. Pengumpulan data dilakukan menggunakan kuesioner berskala interval. Analisis data melibatkan statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, Moderated Regression Analysis (MRA), dan uji hipotesis menggunakan IBM SPSS 27 for Windows. Hasil penelitian menunjukkan bahwa good governance dan penerimaan negara bukan pajak secara parsial berpengaruh signifikan dan positif terhadap kinerja APBN. Komitmen organisasi terbukti memoderasi dan memperkuat hubungan antara good governance serta penerimaan negara bukan pajak dengan kinerja APBN. Secara simultan, variabel good governance dan penerimaan negara bukan pajak juga memiliki pengaruh signifikan dan positif yang semakin diperkuat dengan kehadiran komitmen organisasi.*

**Kata Kunci:** *Good Governance; Kinerja APBN; Komitmen Organisasi; Penerimaan Negara Bukan Pajak*

## INTRODUCTION (Just Title, Times New Roman, 12)

Many government sectors, including the government system of the Republic of Indonesia, have undergone significant changes due to the industrial revolution 4.0. This transformation brings great benefits to the government in increasing the efficiency and effectiveness of public services. The use of computer technology makes it easier to prepare budgets and financial reports, while increasing the

transparency and accountability of government performance reports. In addition, local governments can more optimally utilize the potential of their regions to build a government that is oriented towards the interests of the community (Tahar & Kuncahyo, 2020). In line with these developments, the reform era introduced the concept of Good Governance in response to criticism of the New Order government. The low level of community participation in government supervision is one of the driving factors behind the implementation of this concept. Good Governance demands synergy between three main actors, namely the government, society (social society), and the private sector (Haura, et al., 2019). In the spirit of bureaucratic reform, the principles of good governance are applied systematically in order to realize a government that is more transparent, accountable, and oriented towards optimal public services.

One important aspect in governance is Non-Tax State Revenue (PNBP), which has a strategic role in supporting state wealth management policies and the utilization of natural resources for the welfare of the community and sustainable development. However, the management of PNBP still faces various challenges, such as sectoral regulations related to tariffs and use of funds, levies without legal basis, and delays in depositing PNBP into the state treasury (Susila, et al., 2021). In addition, measuring the financial performance of government organizations is often difficult to do objectively because it focuses more on the ability to meet the budget (Susila, et al., 2021). Evaluation of budget management, including PNBP, considers aspects of deposit and use, which face challenges in the form of undeposited levies or use of funds without a clear legal basis (Dinarjito, et al., 2017).

In the context of measuring government performance, evaluations are carried out to assess the implementation of established strategies, by paying attention to the achievement of planned targets and providing feedback for continuous improvement. Organizational commitment is one of the key factors in supporting the implementation of Good Governance because it can improve competent performance and ensure more controlled operations (Haura, et al., 2019). The implementation of Good Governance in the Ministry of Finance refers to the 2015-2019 Strategic Plan (RENSTRA), which supports the Nawa Cita national development agenda. One of the policies of the Directorate General of State Assets is the management of professional and accountable state receivables, based on the five main principles of Good Governance, namely transparency, accountability, responsibility, independence, and fairness.

The results of Dharu's (2021) study show that Good Governance has a significant influence on improving organizational performance, although organizational commitment does not have a significant impact. Organizational commitment is formed when individuals in the organization carry out their duties and responsibilities well. However, Prasetyo's (2023) study found that organizational commitment can moderate the relationship between Good Governance and the performance of local government officials. High commitment can drive better performance, while low commitment can have implications for weak accountability in achieving budget targets. Therefore, strong organizational commitment plays an important role in driving ongoing efforts to achieve organizational goals and improve local government performance. The achievement of PNBP until December 2023 showed satisfactory performance, although energy commodity prices experienced moderation which caused a slowdown in growth since January 2023. Nevertheless, overall, PNBP performance throughout 2023 remained positive. Interestingly, amid the downward trend in commodity prices, the realization of PNBP in 2023 increased, even exceeding the achievement in 2022 which was recorded at IDR595.6 trillion. The temporary realization of PNBP reached IDR605.89 trillion, or 137.27 percent of the 2023 State Budget target and 117.47 percent of the target of Presidential Regulation Number 75/2023, with a growth of 1.73 percent. This achievement set a record for the highest PNBP realization previously achieved in 2022. Meanwhile, the performance of the South Sumatra (Sumsel) State Budget until January 31, 2024 reflected a positive start to the year, supported by a stable economy, controlled inflation, and a downward trend in unemployment and poverty rates. Despite facing global uncertainty due to geopolitical conflicts, consumption, production, and investment activities in South Sumatra continue to show a strengthening trend. South Sumatra's external sector also continues to grow positively amid the normalization of leading commodity prices, with the trade balance still recording a surplus. The performance of the 2024 State Budget in South Sumatra is expected to remain strong and adaptive in facing various economic risks.

Based on this background, this study formulates several main questions. First, does Good Governance have a partial effect on the performance of the State Budget at the Ministry of Finance, DJKN Regional Offices of South Sumatra, Jambi, and Babel? Second, does PNBP have a partial effect on the performance of the State Budget in the same region? Third, can organizational commitment

moderate the relationship between Good Governance and PNBP on the performance of the State Budget? Fourth, do Good Governance and PNBP jointly affect the performance of the State Budget at the Ministry of Finance, DJKN Regional Offices of South Sumatra, Jambi, and Babel? Fifth, can organizational commitment simultaneously moderate the relationship between Good Governance and PNBP on the performance of the State Budget at the Ministry of Finance, DJKN Regional Offices of South Sumatra, Jambi, and Babel?

One strategy used by organizations to maintain relationships with stakeholders is through the submission of sustainability reports. This report contains information on the company's economic, social, and environmental performance, which aims to create transparency of information for investors and creditors. According to Yovina (2018), harmonious relationships and transparency of information can increase stakeholder value and minimize potential losses that stakeholders may experience. Thus, stakeholders tend to support the achievement of company goals without demanding excessive returns. Research conducted by Arifin, et al. (2016) explains that the reciprocal relationship between stakeholders and organizations is realized through responsibility and accountability, including in the preparation of reliable, relevant, timely, and easy-to-understand financial reports. Valid and quality financial reports allow stakeholders to use the information as a basis for better decision making.

HYPOTHESIS DEVELOPMENT

• The Influence of Good Governance on State Budget Performance

In Indonesia, the implementation of good governance has been seriously developed since the reform era which was marked by demands for clean democracy. Although it has been running for more than a decade, its implementation has not fully met the expectations of the reform because there are still cases of fraud and budget leaks. However, the government's efforts to create a climate of good governance continue, such as increasing the transparency of state budget information so that the public can participate in policies and supervision of the management of the state budget and BUMN. Clean governance also includes setting goals and evaluating performance that is carried out openly.

H1: It is suspected that there is a partial influence of Good Governance on state budget performance.

• The Influence of Non-Tax State Revenue on State Budget Performance

Based on Law Number 9 of 2018, Non-Tax State Revenue (PNBP) is a levy carried out by the government from individuals or entities that benefit from state resources with the applicable legal basis. PNBP is one of the components of revenue in the state budget in addition to taxes and grants managed by the Ministry of Finance.

H2: It is suspected that there is a partial influence of PNBP on APBN performance.

• Partial Influence of Organizational Commitment as a Moderator

This study also aims to test whether organizational commitment can moderate the relationship between good governance and PNBP on APBN performance in the Ministry of Finance in the South Sumatra region.

H3: It is suspected that there is a partial influence of organizational commitment in moderating the relationship between good governance and PNBP on APBN performance.

• Simultaneous Influence of Good Governance and Non-Tax State Revenue on APBN Performance

This study aims to examine whether good governance and PNBP simultaneously have a significant influence on APBN performance.

H4: It is suspected that there is a simultaneous influence of good governance and PNBP on APBN performance.

• Simultaneous Influence of Organizational Commitment as a Moderator

This study also aims to examine whether organizational commitment can simultaneously moderate the relationship between good governance and PNBP on APBN performance.

H5: It is suspected that there is a simultaneous influence of organizational commitment in moderating the relationship between good governance and PNBP on APBN performance.


**METHOD (Just Title, Times New Roman, 12)**

This study uses a quantitative research method, which is based on a questionnaire as the main instrument in data collection. This quantitative study aims to examine a certain population or sample taken as a whole. In this case, the researcher distributed questionnaires related to good governance, non-tax state revenues, and a summary of the APBN performance. The study population included seven regional offices of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka

Belitung. The sampling technique used was saturated sampling, where all members were filled in as research samples, so that the number of respondents in this study was 55 people. To analyze the data, this study used descriptive statistical methods, classical assumption tests, multiple linear regression analysis, and Moderated Regression Analysis (MRA). Hypothesis testing was carried out with the help of IBM SPSS 25 for Windows software. In addition, this study used an interval scale with five levels of assessment, namely (1) Strongly Disagree, (2) Disagree, (3) Less Agree, (4) Agree, and (5) Strongly Agree.

## RESULT AND DISCUSSION (Just Title, Times New Roman, 12)

The data collected came from the summarized answers of respondents. As previously mentioned, the subject of the study was the Regional Office of the Directorate General of State Assets (DJKN) of South Sumatra, Jambi, and Bangka Belitung. Data acquisition was carried out by sending questionnaires directly to the parties responsible for performance, such as the general division, wealth management, state collection, assessment, auction, internal compliance, legal, and information, as well as functional position groups selected by the researcher as respondents. The researcher distributed questionnaires to 55 employees at the Regional Office of the Directorate General of State Assets (DJKN) of South Sumatra, Jambi, and Bangka Belitung, which were the research samples. This study collected 55 samples from 55 questionnaires distributed by the researcher and 55 questionnaires returned by the respondents; this sample can be processed as a whole because all questionnaires announced by the researcher have been filled out completely by the respondents.

**Tabel. I Details of Questionnaire Distribution and Return of Questionnaires**

| Description | Number |
|---|---|
| Questionnaires distributed by researchers | 55 |
| Questionnaires returned | 55 |
| Questionnaires not returned | 0 |
| Questionnaires return rate (55) | 100% |

*Source: Processed data, 2021*

This study collected 55 respondents from the expected 55 respondents. The calculation of the percentage of the number of chair returns that can be processed from the total number distributed, which is 100% of the t100% that must be obtained by the researcher. Each questionnaire received by the researcher is eligible for further testing.

**Tabel. II Multiple Linear Regression Analysis Test Results**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -12.803 | 7.853 | | -1.630 | .109 |
| | Good Governance (X1) | 1.070 | .165 | .665 | 6.466 | .000 |
| | Non-tax revenue (X2) | .499 | .223 | .230 | 2.234 | .030 |

a. Dependent Variable: State Budget Performance (Y)

*Sumber : Output SPSS 27 (2024)*

Based on the above, it shows that the constants and regression coefficients can be used to form a multiple linear regression equation as follows:

**Y = α + β1X1 + β2X2 + e**

**Y = -12,803 + 1,070X1 + 0,499X2 + e**

### Tabel. III Moderated Regression Analysis (MRA) Test Results

| B | | | Std. Error | Beta | | |
|---|---|---|---|---|---|---|
| 1 | (Constant) | -22.694 | 138.987 | | -.163 | .871 |
| | Good Governance (X1) | 3.179 | 3.177 | 1.976 | 1.001 | .322 |
| | Non-tax revenue (X2) | -4.441 | 3.698 | -2.043 | -1.201 | .236 |
| | Organizational Commitment (Z) | .773 | 3.648 | .531 | .212 | .833 |
| | Moderating_1 | -.068 | .083 | -3.082 | -.819 | .417 |
| | Moderating_2 | .128 | .097 | 2.714 | 1.325 | .191 |

a. Dependent Variable: State Budget Performance (Y)

*Sumber : Output SPSS 27 (2024)*

The results of the Moderated Regression Analysis (MRA) test obtained the following regression equation:

**Y = α + β1X1 + β2X2 + β3Z + β4X1Z + β5X2Z + e**
**Y= -22,694 + 3,179X1 - 4,441X + 0,773Z - 0,068X1Z + 0,128X2Z**

### Tabel. IV Statistical Test Results (t) without Moderating Variables

#### Coefficientsª

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | -12.803 | 7.853 | | -1.630 | .109 |
| | Good Governance (X1) | 1.070 | .165 | .665 | 6.466 | .000 |
| | Non-tax revenue (X2) | .499 | .223 | .230 | 2.234 | .030 |

a. Dependent Variable: State Budget Performance (Y)

*Sumber : Output SPSS 27 (2024)*

### Tabel. V Statistical Test Results with Moderating Variables
#### Coefficientsª

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 10.101 | 3.505 | | 2.882 | .006 |

| | | | | | |
|---|---|---|---|---|---|
| Moderating_1 | .013 | .002 | .587 | 5.508 | .000 |
| Moderating_2 | .012 | .005 | .246 | 2.308 | .025 |

1. Dependent Variable: State Budget Performance (Y)

*Sumber : Output SPSS 27 (2024)*

**Tabel. VI Results of F Statistic Test without Moderating Variables**

**ANOVAᵃ**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 240.314 | 2 | 120.157 | 21.991 | .000ᵇ |
| | Residual | 284.122 | 52 | 5.464 | | |
| | Total | 524.436 | 54 | | | |

a. Dependent Variable: State Budget Performance (Y)

b. Predictors: (Constant), Non-tax revenue (X2), Good Governance (X1)
*Sumber : Output SPSS 27 (2024)*

**Tabel. VII Results of F Statistic Test with Moderating Variables**

**ANOVAᵃ**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 297.975 | 5 | 59.595 | 12.895 | .000ᵇ |
| | Residual | 226.461 | 49 | 4.622 | | |
| | Total | 524.436 | 54 | | | |

a. Dependent Variable: State Budget Performance (Y)
b. Predictors: (Constant), Moderating_2, Good Governance (X1), Organizational Commitment (Z),Non-tax revenue (X2), Moderating_1
*Sumber : Output SPSS 27 (2024)*

**Tabel. VIII Results of Determination Coefficient Test**

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .677ᵃ | .458 | .437 | 2.337 |

*Sumber : Output SPSS 27 (2024)*

Table. VIII results of the determination coefficient test, it can be seen that the value of Adjusted R Square obtained is 0.437. This figure shows that the correlation between the variables of Good Governance and Non-Tax State Revenue to APBN Performance is 0.437 or 43.7%. Meanwhile, the remaining 10.1% (100% - 43.7% = 57.3%) is influenced by other factors not explained in this research model.

This study examines the effect of Good Governance on APBN Performance and Organizational Commitment as a moderating variable at the Ministry of Finance at the Regional Office of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka Belitung. The discussion for each hypothesis test result in this study is:

## 1. The Effect of Good Governance on APBN Performance

Based on the results of the hypothesis test conducted by the researcher, the results obtained indicate that the Good Governance variable has a partial effect on APBN Performance at the Regional Office of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka Belitung. It can be said to be influential because the Good Governance variable (X1) has a t-count value of 6.466. The results obtained t-table 2.00665 (see the statistical table). Because the calculated t value> t table (6.466> 2.00665).. Significant value (sig) (<0.001) <0.05 so that it can be seen that Ha is accepted and Ho is rejected, meaning that it can be stated that Good Governance (X1) has an influence on the dependent variable of APBN Performance (Y).

This is in line with research conducted by Prasetyo (2023) with the results of the study that Good Governance has a significant positive effect on APBN Performance. In addition, this study is strengthened by the results of research conducted by Dharu (2021) with the results of the study that Good Governance has a significant positive effect on APBN Performance. Based on several studies above, the researcher can state that Good Governance has a very important role in APBN performance, which means that the higher the employees in implementing the principles of good governance, the performance can increase.

## 2. The Influence of Non-Tax State Revenue on APBN Performance

Based on the results of hypothesis testing conducted by researchers, the results obtained indicate that the Non-Tax State Revenue variable has a partial effect on APBN Performance at the Regional Office of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka Belitung. It can be said to have an effect because the Non-Tax State Revenue variable (X2) has a t-count value of 2.234. The results obtained are t-table 2.00665 (see the statistical table). Because the t-count value> t table (2.234> 2.00665).. The significant value (sig) 0.030 <0.05 so that it can be seen that Ha is accepted and Ho is rejected, meaning that it can be stated that Non-Tax State Revenue (X2) has an effect on the dependent variable of APBN Performance (Y). This is in line with research conducted by Edi et al., (2021) with the results of the study that Non-Tax State Revenue has a significant positive effect on APBN Performance. From several studies, the researcher can state that Non-Tax State Revenue has a very important role in the performance of the State Budget, which means that the higher the non-tax state revenue of an agency, the better its performance can be.

## 3. Partial Influence of Organizational Commitment can moderate the relationship between Good Governance and Non-Tax State Revenue with State Budget Performance at the Ministry of Finance in the South Sumatra Region.

Based on the results of hypothesis testing conducted by the researcher, the results obtained indicate that the Organizational Commitment variable can partially moderate between Good Governance and Non-Tax State Revenue on State Budget Performance at the Regional Office of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka Belitung. It can be said to be moderate because the relationship between Organizational Commitment between Good Governance and State Budget Performance has a t count of 5.508 and a t-table of 2.00665 (see the statistical table). Because the t count value> t table (5.508> 2.00665). Significant value (sig) (<0.001) <0.05 so it can be said that Organizational Commitment can partially moderate significantly and positively between Good Governance and APBN Performance.

## 4. Simultaneous Influence of Good Governance and Non-Tax State Revenue on APBN Performance

Based on the results of hypothesis testing conducted by researchers, the results obtained indicate that the variables Good Governance and Non-Tax State Revenue simultaneously influence the APBN Performance of the Regional Office of the Directorate General of State Assets of South Sumatra, Jambi, and Bangka Belitung. It can be said to have an effect because in the F test it is known that the calculated F is 376.112. The results obtained for the F table are 3.11 (see the statistics table). Because the calculated F> F table (376.112> 3.11) and the significance value in the F test (0.000 <0.05). This means that Ho is accepted, it can be stated that Good Governance and Non-Tax State Revenue together have a positive and significant effect on APBN Performance.

**5. Simultaneous Influence of Organizational Commitment can moderate the relationship between Good Governance and Non-Tax State Revenue with APBN Performance at the Ministry of Finance in the South Sumatra Region.**

Based on the results of hypothesis testing conducted by the researcher, the results obtained indicate that Organizational Commitment can simultaneously moderate the relationship between Good Governance and Non-Tax State Revenue on APBN Performance at the Regional Office of the Directorate General of State Assets of South Sumatra, Jambi, and Bangka Belitung. It can be said to be influential because in the F test it is known that the calculated F is 12.895. The results obtained for the F table are 1.37 (see the statistical table). Because F count > F table (12.895 > 1.37) and the significance value in the F test (($< 0.001 < 0.05$). Therefore, it can be stated that Organizational Commitment to the relationship between Good Governance and Non-Tax State Revenue simultaneously has a significant and positive effect on APBN Performance, which means that Organizational Commitment is able to moderate the effect of Good Governance and Non-Tax State Revenue on APBN Performance.

**CONCLUSION**

Based on data analysis and hypothesis testing, it is concluded that the factors that influence APBN Performance with Organizational Commitment as a moderating variable at the Regional Office of the Directorate General of State Assets in South Sumatra, Jambi, and Bangka Belitung are as follows: Good Governance and Non-Tax State Revenue have a significant and positive partial effect on APBN Performance. Organizational Commitment is able to moderate the relationship between Good Governance and Non-Tax State Revenue on APBN Performance. Simultaneously, the application of the principles of Good Governance and Non-Tax State Revenue significantly increases APBN Performance. The researcher suggests that the Ministry of Finance continue to strengthen the implementation of Good Governance and support non-tax state revenue.

**RECOMMENDATION**

Further research is expected to expand the sample to other regions and add variables such as motivation and internal control systems. These results are expected to provide an overview to the public to participate in evaluating and supporting the improvement of APBN Performance in Indonesia.

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