The Effect of the Competence of Treasury Officials and Organizational Commitment on Budget Implementation Performance (Study at Manado Regional Office XI of the State Civil Service Agency for the Period 2022–2024)

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Abstract. This study aims to analyze the effect of the competence of treasury officials (X1) and organizational commitment (X2) on Budget Implementation Performance (Y) at the Manado Regional Office XI of the State Civil Agency (BKN) during the period 2022-2024, both partially and simultaneously. This research uses a quantitative approach with data collection techniques through questionnaires to treasury officials and budget managers at Manado Regional Office XI of the State Civil Service Agency. Data analysis was conducted using descriptive statistical methods and path analysis through structural model testing (SEM-PLS). The results showed that the competence of treasury officials, which includes the Commitment Making Officer (PPK), Pay Order Signing Officer (PPSPM), and Treasurer, has a positive and significant influence on Budget Implementation Performance at Manado Regional Office XI of the State Civil Service Agency. These competencies include technical skills, regulatory knowledge, and mastery of financial information systems such as Financial Application System at the Agency Level (SAKTI) and State Treasury and Budget System (SPAN), which crucially contribute to state financial management. In addition, the level of organizational commitment is also proven to have a moderate positive influence on Budget Implementation Performance. This commitment encourages employees to put in voluntary and loyal efforts in achieving organizational goals, which overall improves work unit performance in efficiency, effectiveness and compliance with budget regulations. Simultaneously, the competence of treasury officials and organizational commitment provide a strong prediction of the Budget Implementation Performance of the Manado Regional Office XI of the State Civil Service Agency. However, Budget Implementation Performance is also influenced by external factors not examined in this study, showing the complexity in the context of public budget management.

Keywords. Treasury Officials Competence, Organizational Commitment, Performance, Budget Implementation, Human Resources

A. INTRODUCTION

Government Agency Performance Accountability is a manifestation of the obligation of a government agency to account for the success or failure of implementing the vision and mission of the organization in achieving the goals and objectives set by the organization through

periodic accountability tools (Novatiani et al., 2019; Kantohe et al., 2024) [1][2]. To achieve good Government Agency Accountability, the State Civil Service Agency (BKN) is required to always improve performance (Asmawanti et al., 2020) [3]. Performance improvement is expected to be able to improve the role and function of the State Civil Service Agency as a sub-system of the Government system of the Republic of Indonesia which continues to strive to meet the aspirations of the community (Paramata et al., 2024) [4].

Based on Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP), where each government agency is required to prepare a Government Agency Performance Accountability Report (LAKIP) which is part of the Government Agency Performance Reporting System (SAKIP), which aims to encourage the creation of good and reliable governance, where the preparation and reporting are guided by the Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Government Agency Performance Reports (Sahoming et al., 2019) [5].

The Performance Report of the Manado Regional Office XI of the State Civil Service Agency is a performance achievement for one year from January to December in each current year, the Strategic Goal Achievement Value (NPSS) of the Regional Office XI of the State Civil Service Agency in 2024 is 100.02 which is obtained from the total summation of Perspective Performance Value (NKP) from 4 (four) assessed perspectives: Stakeholder Perspective with 2 (two) Key Performance Indicators (KPI), Customer Perspective with 2 (two) Key Performance Indicators (KPI), Internal Process Perspective with 4 (four) Key Performance Indicators (KPI) and Learn & Growth Perspective with 5 (five) Key Performance Indicators (KPI).

Budget Implementation Performance Indicators are indicators set by the Ministry of Finance as the State General Treasurer (BUN) to measure the competence of the implementation of the Ministry of State/Institution expenditure budget in terms of budget planning competencies, budget implementation implementation competencies, and budget implementation results competencies (Rahayuningsih & Syaflan, 2024) [6]. The Budget Implementation Performance Indicator is used as a monitoring and evaluation tool for budget implementation provided by the Directorate General of Treasury which is integrated into the Online Monitoring of the State Treasury and Budget System (OM-SPAN) (Puspitasari et al., 2023) [7].

The achievement of the Budget Implementation Performance Indicator Value is one part of the Strategic Objective of the State Civil Service Agency, namely the Realization of effective internal management of the State Civil Service Agency, efficient and accountable in which there is a target component of the Performance Agreement (PK) contracted / signed between the Head of the State Civil Service Agency and the Head of the Manado Regional Office XI of the State Civil Service Agency at the beginning of the year in 2022 - 2024 and translated into the Key Performance Indicators (KPI) of the Head of the Manado Regional Office XI of the State Civil Service Agency into the Achievement Value of the Budget Management Performance Indicator, so that the achievement of the value of the Budget Implementation Performance indicator is one of the success factors of the performance of Manado Regional Office XI of the State Civil Service Agency.

In achieving the Target of the State Civil Service Agency Strategic Plan and the Target of Performance Determination of the Head of Manado Regional Office XI of the State Civil Service Agency, the value of the Key Performance Indicators (KPI) of Manado Regional Office XI of the State Civil Service Agency, which is translated into the Value of Budget Management

Performance Indicators requires the cooperation of all Treasury Officials, Financial Operators and strong Organizational Commitment to achieve maximum value.

Table 1. Comparison of Strategic Plan Targets, Performance Agreement Targets, and Realization of Budget Implementation Performance Indicator Values

STRATEGIC PLAN TARGETS			PERFORMANCE AGREEMENT TARGET			REALIZATION		
2022	2023	2024	2022	2023	2024	2022	2023	2024
97 %	99.65%	99.65%	97.00%	99.65%	99.65 %	99.65%	99.58%	98.93%

Table 2. Achievement Value of Performance Indicators for Budget Implementation of the Manado Regional Office XI of the National Civil Service Agency 2022 - 2024

Year	Description	Quality of Budget Planning		Quality of Budget Implementation				Quality of Budget User Outcomes	Total Value	Weight Conversion (%)	Final Grade (%)
		DIPA Revision	Deviation Hal III DIPA	Budget Absorption	Contractual Expenditure	Bill Settlement	Management of UP and TUP	Output Achievement			
2024	Value	100	100	99.64	90	100	100	100	98.93	100	**98.93**
	Weight	10	15	20	10	10	10	25			
	Final Grade	10	15	19.93	9	10	10	25			
	Aspect Value	**100**		**97.41**				**100**			
2023	Value	100	1000	98.79	100	100	98.25	100	99.58	100	**99.58**
	Weight	10	10	20	10	10	10	5			
	Final Grade	10	10	19.76	10	10	9.83	5			
	Aspect Value	**100**		**99.41**				**100**			
2022	Value	1000	100	100	98.50	100	98	100	99.65	100	**99.65**
	Weight	10	10	20	10	10	10	25			
	Final Grade	10	10	20	9.85	10	9.8	25			
	Aspect Value	**100**		**99.30**				**100**			

Source: Online Monitoring SPAN Ministry of Finance

Based on data on the achievement of the Budget Implementation Performance Indicator value from 2022 - 2024 Manado Regional Office XI of the State Civil Service Agency experienced a decrease in the quality aspect of budget implementation, this was due to the following factors:

1) Budget Absorption in 2023 and 2024: The proportion of budget absorption in each quarter (I-IV) did not reach the target, especially in employee expenditure (51) due to the allocation of employee expenditure which was too large and the transfer of employees from Manado Regional Office XI of the State Civil Service Agency, resulting in the remaining employee expenditure budget that could not be absorbed that year.

2) Contractual Expenditures in 2022 and 2024: Contractual expenditures in 2022 and 2024 did not achieve maximum results due to the lack of careful planning in the implementation of the budget on contractual expenditures that are implemented in the fourth quarter of the current year, this is highly dependent on organizational commitment (leadership) in the implementation of contractual expenditures.

3) Management of Inventory Money (UP) and Additional Inventory Money (TUP) in 2022 and 2024: The management of UP and TUP in 2022 and 2024 is managed by the Expenditure Treasurer who has changed 3 (three) times, resulting in a lack of adjustment (learning) process for the management of UP and TUP and the process of mutating treasury

officials (Expenditure Treasurer) is carried out in the middle of the fiscal year, this is very dependent on the commitment of the organization (Leader) in mutating treasury officials.

Competence of Treasury Officials through Technical and managerial competence of treasury officials, such as Budget User (PA), Budget User Authority (KPA), Commitment Making Officer (PPK), Pay Order Signing Officer (PPSPM), and treasurer, greatly influences the accuracy and effectiveness of budget management (Sudarwati et al., 2017) [8].

Organizational commitment is the participation of management in maintaining employee behavior to achieve organizational goals (Rerung et al., 2017) [9]. Leadership is a process between relationships or interactions between leaders, followers and situations (Supit, 2023) [10]. High organizational commitment from work unit leaders is needed in achieving the value of the Budget Implementation Performance Indicator in order to achieve maximum results. The role of organizational commitment in improving service quality is realized through simultaneous management support for training, empowerment, and appreciation (Rerung et al., 2017) [9]. It can be interpreted that the high and low organizational commitment of government officials as budget managers can affect budget absorption (Rahmawati et al., 2021) [11].

Various previous studies have been in the form of identifying the analysis of factors that affect the budget absorption of government agencies. However, the results of previous studies have not shown consistent results and various differences of opinion have emerged. The importance of this problem motivates researchers to choose the topic of the Influence of Treasury Officer Competence and Organizational Commitment on the Achievement of Budget Implementation Performance Indicators at the Manado Regional Office XI of the State Civil Service Agency in 2022 - 2024. Researchers limit the scope of this research to focus only on budget planning factors, financial administration, procurement of goods / services, organizational commitment, to the absorption of non-optimal expenditure budgets at the Manado Regional Office XI of the State Civil Service Agency.

This study aims to analyze the effect of the competence of treasury officials and organizational commitment on Budget Implementation Performance at the Manado Regional Office XI of the State Personnel Agency (BKN) during the period 2022-2024, both partially and simultaneously.

B. METHOD

The approach used in this research is the Quantitative Method, which is a study to assess, the relationship between variables that have a causal relationship / associative relationship, namely the independent variable (free) and the dependent variable (bound). The independent variables in this study are the Competence of Treasury Officials (X1) and Organizational Commitment (X2), while the dependent variable in this study is the Budget Implementation Performance (Y).

The data collection technique uses a questionnaire which is compiled based on the indicators of each variable using a Likert scale with a score of 1 - 5. Indicators for variable Y are a) Quality of Budget Planning; b) Efficiency and timeliness of budget absorption; c) Quality of budget accountability reports.   Efficiency and timeliness of budget absorption; c) Quality of budget accountability reports. Indicators for variable X1 are a) Understanding of State Financial Regulations; b) Mastery of the State Financial System; c) Skills in budget planning and implementation. Meanwhile, the indicators for variable X2 are a) Affective Commitment; b) Normative Commitment; c) Sustainable Commitment. The number of respondents in this study were 70 employees of the Manado Regional Office XI of the State Civil Service Agency.

This research data analysis uses Partial Least Square (PLS), a structural model with a variant or component base that shifts from a covariance-based Structural Equation Modeling (SEM) approach that usually tests casual theories / relationships. SEM is an analytical technique for testing simultaneous relationships built between one or more independent variables with one or more dependent variables. Data analysis in this study used software, namely smartPLS. PLS is useful in describing the relationship between complex variables but with a small data sample size. PLS has two path analysis models, namely the Inner Model and Outer Model (Santosa, 2018) [12].

The hypothesis of this study is as follows:

H1 : The Competence of Treasury Officials (X1) influences the budget implementation performance (Y) at the Manado Regional Office XI of the State Civil Service Agency.

H2 : The Organizational commitment (X2) influences the budget implementation performance (Y) at the Manado Regional Office XI of the State Civil Service Agency.

H3 : The Competence of Treasury Officials (X1) and Organizational Commitment (X2) simultaneously influence budget implementation performance (Y) at the Manado Regional Office XI of the State Civil Service Agency.

C. RESULT AND DISCUSSION
RESEARCH'S RESULTS
1. Descriptive Statistical Analysis of Research

Descriptive analysis is used to describe the answers of the respondents studied. The following are the results of the statistical description of each variable in the form of mean and standard deviation data obtained from the results of filling out by respondents:

Table 3. Statistical Description of Research Variables

Variables	Number of Indicators	Mean	Std.Deviation	Interpretation
Treasury Officer Competence (X1)	12	3,23	1,12	Fairly good, with mixed perceptions
Organizational Commitment (X2)	12	4,37	0,42	Very good, with relatively uniform perceptions
Budget Implementation Performance (Y)	12	4,14	0,52	Good, with the consistency of respondents' perceptions

Source: Data processed by researchers (2025)

Based on the results of descriptive analysis of respondents' responses, it is known that the Treasury Officer Competency variable (X1) has an average score of 3.23 with a standard deviation of 1.12 which indicates a fairly good perception but with a high diversity of assessments. Meanwhile, the Organizational Commitment variable (X2) shows an average score of 4.37 with a standard deviation of 0.42 which indicates that respondents generally have a high commitment to the organization and a relatively uniform perception. For the Budget Implementation Performance variable (Y), the average score obtained was 4.14, indicating that budget implementation performance was considered good by respondents. The standard deviation value of 0.52 also indicates consistency in the assessment.

Thus, these results indicate that although in general the competence of treasury officials is at a fairly good level, there are some areas that require improvement through technical training or strengthening work capacity so that budget management can be carried out more effectively and accountably. Furthermore, work units have a high level of organizational commitment in supporting effective and accountable budget implementation. Overall, these

results indicate that the budget implementation performance of work units is at a good and accountable level, based on the perceptions of its managers.

2. Testing the Measurement Model (Outer Model)

This test aims to describe the relationship between each indicator block and the construct (latent) variable in the form of validity and reliability tests (Santosa, 2018) [12]. In this study using a reflective model, namely latent variables are indicated by measurement items that reflect these latent variables. The results of testing the measurement model in this study are depicted in figure 1 below:
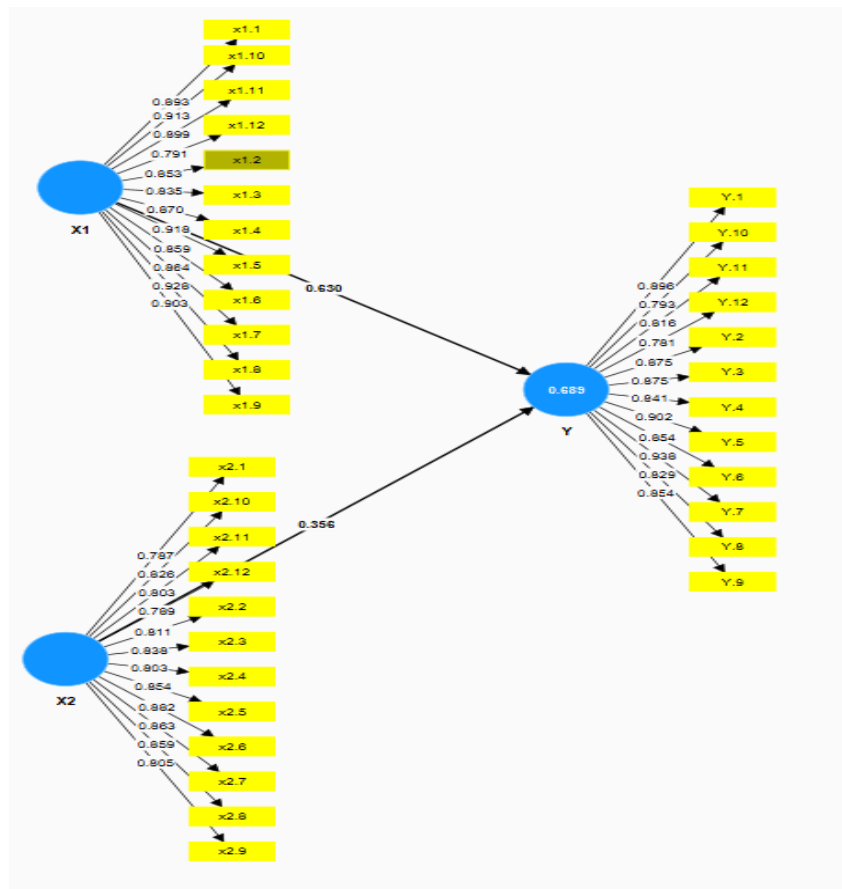

Figure 1. Outer Model Testing Results

a. Convergent Validity Test

This test is carried out in order to determine the correlation between the indicator score and the variable score using the loading factor value (outer loading) and AVE. Setiabudhi et al. (2025) state that the loading factor value must be greater than 0.7 so that the indicator can be said to be valid and the AVE value is more than 0.5 [13].

Table 4. Loading Factor Value

Construct	Indicator	Outer Loading	Conclusion
Treasury Officer Competence (X1)	X1.1	0,893	Valid
	X1.2	0,853	Valid

	X1.3	0,835	Valid
	X1.4	0,870	Valid
	X1.5	0,918	Valid
	X1.6	0,859	Valid
	X1.7	0,864	Valid
	X1.8	0,928	Valid
	X1.9	0,903	Valid
	X1.10	0,913	Valid
	X1.11	0,899	Valid
	X1.12	0,791	Valid
Organizational Commitment (X2)	X2.1	0,787	Valid
	X2.2	0,811	Valid
	X2.3	0,838	Valid
	X2.4	0,803	Valid
	X2.5	0,854	Valid
	X2.6	0,882	Valid
	X2.7	0,863	Valid
	X2.8	0,859	Valid
	X2.9	0,805	Valid
	X2.10	0,826	Valid
	X2.11	0,803	Valid
	X2.12	0,789	Valid
Budget Implementation Performance (Y)	Y.1	0,896	Valid
	Y.2	0,875	Valid
	Y.3	0,875	Valid
	Y.4	0,841	Valid
	Y.5	0,902	Valid
	Y.6	0,854	Valid
	Y.7	0,938	Valid
	Y.8	0,829	Valid
	Y.9	0,854	Valid
	Y.10	0,793	Valid
	Y.11	0,816	Valid
	Y.12	0,781	Valid

Source: Data processed by researchers (2025)

The results of testing the Competence of Treasury Officials, Organizational Commitment and Budget Implementation Performance have an outer loading value > 0.7 and indicate that each indicator meets the requirements and is said to be valid. In addition to the outer loading value, the test criteria for the convergent validity test are testing the AVE value which shows results more than the requirements, namely above 0.5, meaning that the construct can explain at least 50 percent of the variance in the items with the rician:

Table 5. Results of AVE Value (Average Variance Extracted)

Construct	AVE	Conclusion
Treasury Officer Competence (X1)	0,771	Valid
Organizational Commitment (X2)	0,684	Valid
Budget Implementation Performance (Y)	0,732	Valid

Source: Data processed by researchers (2025)

Based on the results of data processing using SmartPLS, the Average Variance Extracted (AVE) value for each construct in this study was obtained. The AVE value for Treasury Officer Competence (X1) is 0.771; Organizational Commitment (X2) is 0.684; and Budget Implementation Performance (Y) is 0.732. All three values are greater than the 0.50 threshold, which indicates that each construct has met the criteria for convergent validity. This means that the indicators in each variable are able to explain their latent variables well. Therefore, the research instrument can be considered valid for use in the advanced analysis stage.

b. Discriminant Validity Test

This test aims to determine if a construct is different from other constructs by looking at the indicator loading value, the construct AVE root value based on the Fornell Larcker criteria and the Heterotrait-Monotrait ratio (HTMT) criteria (Setiabudhi et al., 2025) [13]. The results of testing discriminant validity on the respondents of this study show a higher indicator value for each construct than other indicators and an HTMT value below 0.90 so that the results of this test are said to be valid for the discriminant validity test. The test results are described in table 6 below:

Table 6. Fornell-Larcker Criterion Validity Test Results

	X1	X2	Y	Conclusion
X1	**0,878**	0,368	0,761	Valid
X2	0,368	**0,827**	0,588	Valid
Y	0,761	0,588	**0,856**	Valid

Source: Data processed by researchers (2025)

Table 7. AVE and Root AVE Value

Construct	AVE	√AVE	Conclusion
Treasury Officer Competence (X1)	0,796	0,878	Valid
Organizational Commitment (X2)	0,798	0,827	Valid
Budget Implementation Performance (Y)	0,807	0,856	Valid

Source: Data processed by researchers (2025)

The results of testing the Fornell-Lacker criteria for the value of the Treasury Officer Competency construct (X1) of 0.0878, Organizational Commitment (X2) worth 0.827 and Budget Implementation Performance (Y) which is 0.856 which shows that these values are greater than the correlation between constructs so that they meet the criteria, namely different and not correlated so that the results of this test are valid. In addition, the root AVE on the construct is also higher than the AVE so that the discriminant validity in this study is good.

Table 8. Cross Loading Criteria Validity Test Results

	X1	X2	Y	Conclusion
X1.1	**0,893**	0,356	0,67	Valid
X1.2	**0,853**	0,228	0,643	Valid
X1.3	**0,835**	0,338	0,706	Valid
X1.4	**0,870**	0,355	0,74	Valid
X1.5	**0,918**	0,391	0,639	Valid
X1.6	**0,859**	0,286	0,644	Valid
X1.7	**0,864**	0,292	0,64	Valid
X1.8	**0,928**	0,396	0,707	Valid
X1.9	**0,903**	0,251	0,598	Valid
X1.10	**0,913**	0,353	0,653	Valid
X1.11	**0,899**	0,322	0,719	Valid
X1.12	**0,791**	0,292	0,628	Valid
X2.1	0,412	**0,787**	0,519	Valid
X2.2	0,314	**0,811**	0,488	Valid
X2.3	0,229	**0,838**	0,397	Valid
X2.4	0,149	**0,803**	0,476	Valid
X2.5	0,206	**0,854**	0,411	Valid
X2.6	0,224	**0,882**	0,444	Valid
X2.7	0,212	**0,863**	0,442	Valid
X2.8	0,353	**0,859**	0,541	Valid
X2.9	0,361	**0,805**	0,54	Valid
X2.10	0,425	**0,826**	0,572	Valid
X2.11	0,361	**0,803**	0,5	Valid
X2.12	0,204	**0,789**	0,421	Valid
Y.1	0,683	0,558	**0,896**	Valid

Y.2	0,684	0,543	**0,875**	Valid
Y.3	0,736	0,581	**0,875**	Valid
Y.4	0,740	0,545	**0,841**	Valid
Y.5	0,670	0,551	**0,902**	Valid
Y.6	0,642	0,541	**0,854**	Valid
Y.7	0,746	0,501	**0,938**	Valid
Y.8	0,580	0,317	**0,829**	Valid
Y.9	0,622	0,404	**0,854**	Valid
Y.10	0,913	0,472	**0,793**	Valid
Y.11	0,899	0,498	**0,816**	Valid
Y.12	0,791	0,465	**0,781**	Valid

Source: Data processed by researchers (2025)

The results of testing the Cross loading criteria in the table above show that the value of each construct indicator both on the Treasury Officer Competency variable (X1), Organizational Commitment (X2) and Budget Implementation Performance (Y) shows that these values are greater than the value of other construct indicators so that they are declared valid and meet the criteria.

Table 9. HTMT Criteria Validity Test Results

	X1	**X2**	**Y**
X1			
X2	0,369		
Y	0,776	0,596	

Source: Data processed by researchers (2025)

The HTMT Criteria test results show a value below 0.90 with details of the X2 ↔ X1 value of 0.369, Y ↔ X1 of 0.776 and Y ↔ X2, namely 0.596. These test results indicate that discriminant validity is met, indicating that the latent constructs measured are different from each other so that the results of this test meet the criteria and are declared valid.

c. Reliability Test

Reliability testing is carried out to describe the consistency of the instrument measurement results using Cronbach's alpha or composite reliability assessment with the criteria if the value is above 0.7 then it is said to be reliable (Setiabudhi et al., 2025) [13]. The test results on the competency variables of treasury officials, organizational commitment and budget execution performance have a value> 0.7 and indicate that each construct meets the requirements and is said to be reliable. The results of reliability testing in this study are described in table 10 below:

Table 10. Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Conclusion
X1	0,973	0,974	Reliable
X2	0,958	0,96	Reliable
Y	0,967	0,97	Reliable

Source: Data processed by researchers (2025)

3. Structural Model Testing (Inner Model)

This model testing is carried out as an advanced test after validity and reliability testing is carried out and meets the assessment criteria. This test aims to determine the relationship

between exogenous latent variables (variables that influence) and endogenous latent variables (variables that are influenced) (Setiabudhi et al., 2025) [13].

a. Multicollinearity Test

This test is used to determine the relationship between independent variables. By measuring the multiple correlation coefficient and comparing it with the correlation coefficient between independent variables, multicollinearity can be determined. An ideal regression model is when there is no correlation between the independent variables or the correlation between the independent variables is low. The presence of multicollinearity is detected with the Variance Inflating Factor (VIF). Data is declared free of multicollinearity if the VIF value is less than 3.

Table 11. Multicollinearity Test Results

	VIF	Conclusion
X1 - Y	1,157	Valid
X2 - Y	1,157	Valid

Source: Data processed by researchers (2025)

The VIF value for Treasury Officer Competency (X1) → Budget Implementation Performance (Y) is 1.157, while for Organizational Commitment (X2) → Budget Implementation Performance (Y) the value is also 1.157. The test results show that the VIF value is below 3, which means that this study is free from multicollinearity and valid.

b. F-Square Test (F^2)

The effect size measurement used to assess the level of influence of the independent variable on the dependent variable in the structural model uses the F^2 value. At the 95% confidence level, if the F^2 value is 0.02, it indicates a low effect, 0.15 indicates a moderate effect and 0.35 means strong. The following is a table of direct effect hypothesis testing results:

Table 12. F^2 Test Results

	F^2	Description
Treasury Officer Competence (X1) → Performance (Y)	1,104	Very Large Influence
Organizational Commitment (X2) → Performance (Y)	0,352	Big Influence

Source: Data processed by researchers (2025)

Based on the results of the effect test using the f-square (f²) effect size, it is known that:
- The Treasury Officer Competency variable (X1) has an F^2 value of 1,104, which shows a very large influence on the Budget Implementation Performance variable (Y).
- The Organizational Commitment variable (X2) has an F^2 value of 0.352, which is also in the large influence category.

Thus, it can be concluded that both independent variables make a significant contribution to the performance of budget implementation, with variable X1 having a more dominant influence than X2.

c. Test Coefficient of Determination (R^2)

This test uses the R^2 value to assess the level of independent latent variables in explaining the dependent latent variable. The path coefficient gives an idea of the strength of the relationship between variables. This test criterion has a value range of 0 to 1. The higher the value, the model can explain the data variation well. If the result of R^2 is > 0.67, it means that

the model is categorized as good and can explain data variations. Meanwhile, the value of 0.33 - 0.67 is categorized as moderate and < 0.33 is weak.

Table 13. Test Results of the Coefficient of Determination (R^2)

Influence	R^2	$R^{2 \text{ (Adjusted)}}$
X1, X2 → Y	0,689	0,680

Source: Data processed by researchers (2025)

The model of the influence of Treasury Officer Competence (X1) and Organizational Commitment (X2) on Budget Implementation Performance (Y) results in an R^2 value of 0.689, which means that 68.9% of variations in Budget Implementation Performance (Y) can be explained by the variables of Treasury Officer Competence (X1) and Organizational Commitment (X2). Meanwhile, the remaining 33.1% is explained by other variables outside this study (not included in the model). The adjusted R^2 value of 0.680 based on the assessment criteria is included in the moderate category, which means that the model or relationship between these variables is moderate. The test results show that the variables of Treasury Officer Competence and Organizational Commitment which are exogenous variables jointly affect the dependent variable (endogenous). This test also concluded that the hypothesis was accepted (H1 accepted), namely that the Competence of Treasury Officials and Organizational Commitment simultaneously had a positive effect on Budget Implementation Performance (Y).
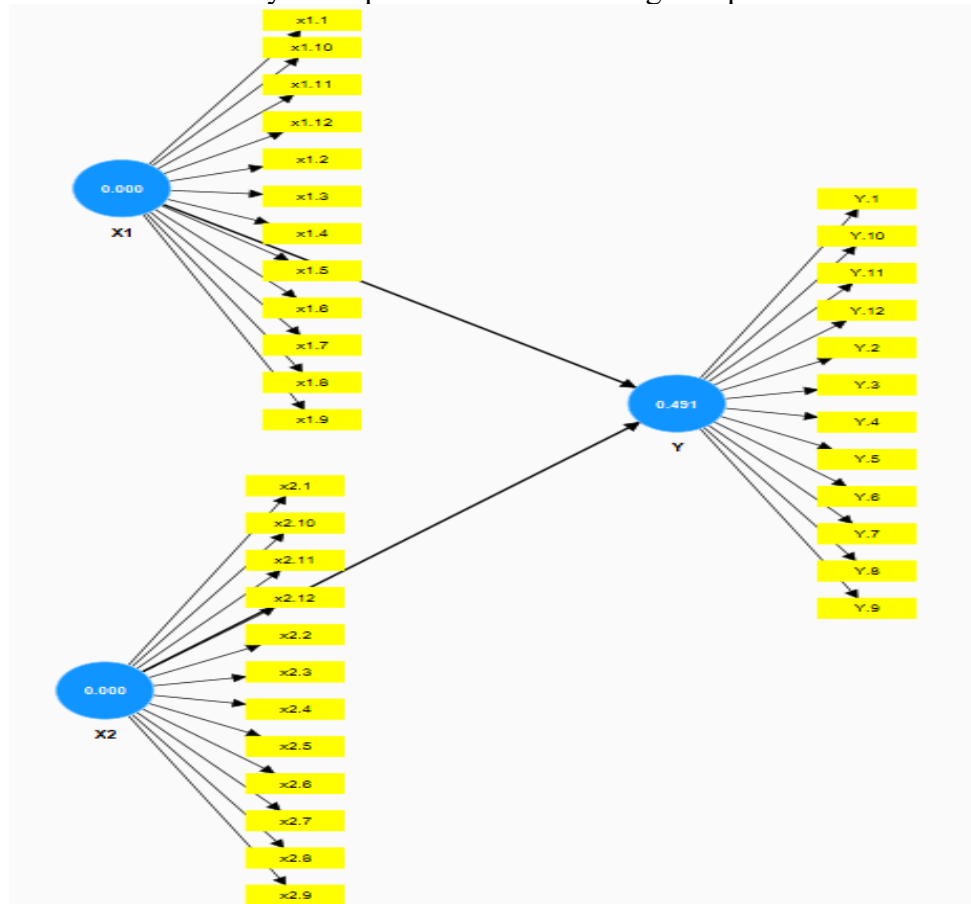

Figure 2. Results of Testing the Structural Model (Inner Model) with the Blindfolding Method

The test results obtained the Predictive Relevance (Q2) value for Performance is 0.491 or (49.1%). This positive value indicates that the model has predictive ability and the variables and data are able to predict the model. The value of 0.491 in the assessment criteria is Strong. Even though the value is Strong, this model is still able to predict the value of the dependent variable (Budget Implementation Performance).

4. Hypothesis Testing of Direct Influence

This direct effect hypothesis testing is carried out using the bootstrapping method to determine the relationship between constructs (other variables) with the t-test value criteria and the amount of the structural path coefficient with details, among others:
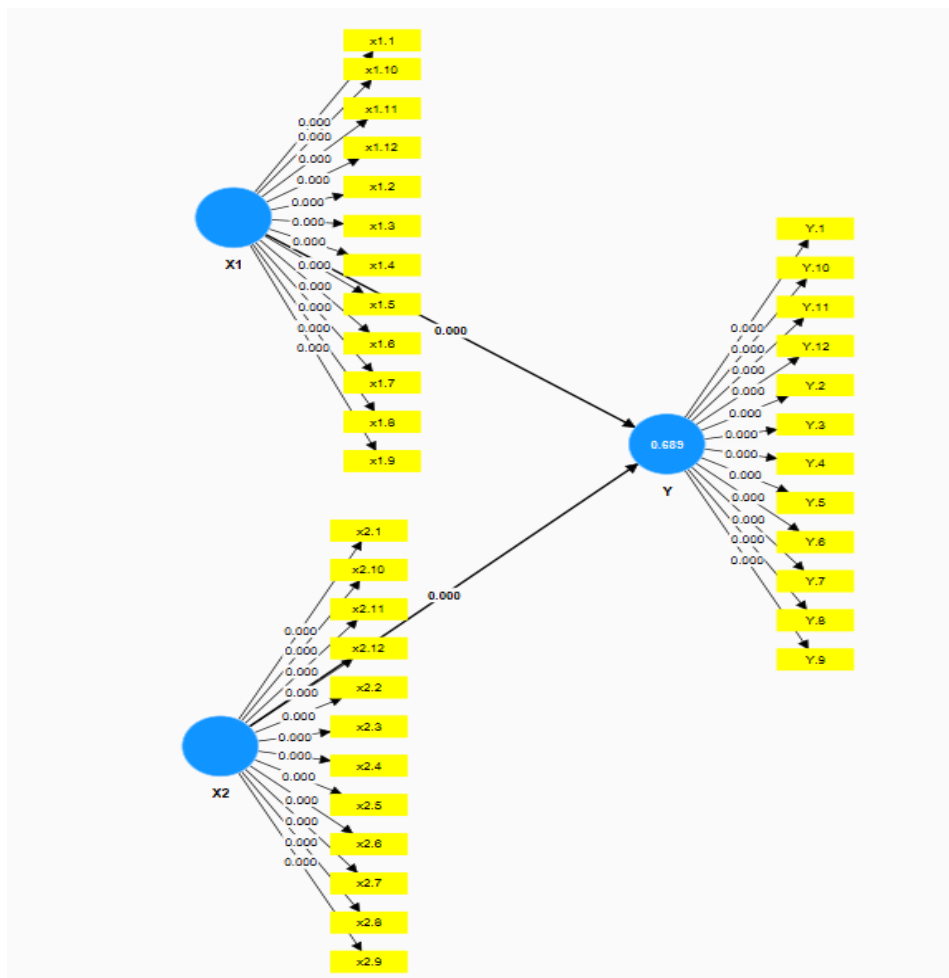

Figure 3. Results of Testing the Structural Model (Inner Model) with the Bootstraping Method

Direct effect hypothesis testing is carried out to describe the direct effect of independent variables. The assessment criteria for this test include the path coefficient, p-value and effect size. A positive path coefficient indicates that the variable relationship is in the same direction, while a negative path coefficient means that the variable relationship is in the opposite direction. Setia budhi et al. (2025) state that the p-value is used to determine the significance of the relationship between variables[13] . If the p-value is less than 0.05, it is declared significant.

The t test is also carried out with the criteria if the t-statistic> t-table (critical value) then the results are declared significant. In this test at the 95% confidence level, the t-table is 1.667. In addition, there is an effect size measurement used to assess the level of influence of the independent variable on the dependent variable in the structural model using the f^2 value. At the 95% confidence level, if the $f^{(2)}$ value is 0.02, it indicates a low effect, 0.15 indicates a moderate effect and 0.35 means strong. The following is a table of direct effect hypothesis testing results:

Table 14. Hypothesis Test Results of Direct Effect

Hypothesis	Coef. Path	F²	T-Statistics	p-value	Ket
H1. X1 →Y	0,630	1,104	9,504	0,000	Hypothesis accepted
H2. X2 →Y	0,356	0,352	4,204	0,000	Hypothesis accepted

Source: Data processed by researchers (2025)

Based on the results of hypothesis testing using Smart PLS, it was found that:
1) H1 (X1 → Y) shows a path coefficient value of 0.630, with a t = 9.504 > 1.96 and p = 0.000 < 0.05. In addition, the F² value of 1.104 indicates that the effect of variable X1 is very large. Thus, hypothesis H1 is accepted.
2) H2 (X2 → Y) shows a path coefficient value of 0.356, t = 4.204, and p = 0.000, with an F² value of 0.352 which is included in the large effect category. Therefore, hypothesis H2 is also accepted.

In conclusion, both independent variables (X1 and X2) have a significant effect on budget execution performance (Y).

DISCUSSION

The Effect of State Treasury Officer Competence on Budget Implementation Performance

The competencies of State Treasury Officials, which include Commitment Making Officials (PPK), Pay Order Signing Officials (PPSPM), and Treasurers, play a strategic role in state financial management (Arsyad et al., 2025) [14]. These competencies include technical skills, regulatory knowledge, and use of financial information systems such as SAKTI and SPAN. In this context, the Budget Implementation Performance indicator is used as a measuring tool to assess the quality of budget management at the work unit level, including efficiency, effectiveness, and compliance with regulations (Manangin et al., 2023) [15].

Effect of Organizational Commitment on Budget Implementation Performance

Further hypothesis testing is also carried out on organizational commitment to Budget Implementation Performance. The test results are that organizational commitment has a positive and moderate effect on Budget Implementation Performance at Manado Regional Office XI of the State Civil Service Agency. This means that employees of Manado Regional Office XI of the State Civil Service Agency state that organizational commitment is a crucial aspect of human resource management that has a significant impact on the performance of individuals and the organization as a whole. When all elements in the organization have high commitment, it will encourage increased motivation which has an impact on target achievement.

The Effect of Treasury Officials' Competence and Organizational Commitment on Budget Implementation Performance

Hypothesis testing is also carried out on the clarity of Treasury Officer Competencies and organizational commitment to Budget Implementation Performance. The test obtained results that clarity of Treasury Officer Competence and organizational commitment

simultaneously affect Budget Implementation Performance at Manado Regional Office XI of the State Civil Service Agency. This research model produces a coefficient of determination (R^2) of 0.689, indicating that 68.9% of the variability of Budget Implementation Performance can be predicted through the clarity of budget objectives and organizational commitment. Meanwhile, external factors that were not studied contributed 31.1% to the variation that occurred.

D. CONCLUSION

Based on the results of the research and discussion described above, this research can be concluded as follows:

1) The competence of Treasury Officials has a positive and significant effect on the Budget Implementation Performance of the Manado Regional Office XI of the State Civil Service Agency. The competence of Treasury Officials, which includes Commitment Making Officials (PPK), Pay Order Signing Officials (PPSPM), and Treasurers, plays a strategic role in managing state finances. These competencies include technical skills, regulatory knowledge, and the use of financial information systems such as SAKTI and SPAN. In this context, the Budget Implementation Performance Indicator is used as a measuring tool to assess the quality of budget management at the work unit level, including efficiency, effectiveness and compliance with regulations.
2) Organizational commitment has a positive and moderate effect on Budget Implementation Performance. The higher the level of organizational commitment owned by employees will encourage organizational improvement because employees voluntarily and faithfully strive to achieve organizational goals.
3) The competence of Treasury Officials and organizational commitment together affect the Budget Implementation Performance of the Manado Regional Office XI of the State Civil Service Agency. Budget Implementation Performance can be predicted through the clarity of the competence of treasury officials and organizational commitment. Meanwhile, external factors that were not studied contributed to the variation that occurred.

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