

ABSTRACT

This study aims to determine the effect of information, organizational commitment, transformational leadership, quality of human resources and good governance on the effectiveness of performance based budget. This study uses a purposive sampling method with certain criteria or considerations. The sample in this study is the regional apparatus organization in form of service, agency, DPRD, inspectorate and regional secretariat with a total of 29 Regional Device Organisation. The type of data used in this study is primary data. The result of the study shows that information, organizational commitment, and transformational leadership does not significant to effectiveness of performance based budget. Meanwhile quality of human resources and good governance have significant to effectiveness of performance based budget.

Keywords: information, organizational commitment, transformational leadership, quality of human resources and good governance.