

(Research Article)

A Model of Budgetary Slack in Public Sector Organizations: The Influence of Organizational Commitment and Organizational Culture With Organizational Agility as a Mediating Variable

Ayu Rakhma Wuryandini^{1*}, Tri Handayani Amaliah², Lukman Pakaya³, Sitti Fatira Gumohung⁴,
Kiki Amelia Bilondatu⁵

¹ State University of Gorontalo, Indonesia; e-mail: ayurakhma@ung.ac.id

² State University of Gorontalo, Indonesia; e-mail: triamaiah@ung.ac.id

³ State University of Gorontalo, Indonesia; e-mail: lukman.pakaya@ung.ac.id

⁴ State University of Gorontalo, Indonesia; e-mail: fatiragumohung@gmail.com

⁵ State University of Gorontalo, Indonesia; e-mail: ameliabilondatu486@gmail.com

* Corresponding Author: ayurakhma@ung.ac.id

Abstrak. This study aims to examine the relationship between organizational commitment and organizational culture with budgetary slack, as well as to analyze the mediating role of organizational agility within Regional Government Agencies (OPD) of the Gorontalo Provincial Government. This research employed a quantitative approach using questionnaires distributed through purposive sampling. Data were collected from 48 respondents and analyzed using Partial Least Squares Structural Equation Modeling (SEM-PLS) with SmartPLS. The results show that organizational commitment has a negative but insignificant relationship with budgetary slack and does not significantly affect organizational agility. Organizational culture also has a negative and insignificant relationship with budgetary slack; however, it has a positive and significant effect on organizational agility. Meanwhile, organizational agility does not significantly influence budgetary slack and does not mediate the relationship between organizational commitment or organizational culture and budgetary slack. The findings indicate that strengthening organizational culture is important for improving organizational adaptability, although such adaptability has not yet proven effective in reducing budgetary slack. The model explains 74.6% of the variance in organizational agility, while budgetary slack is largely influenced by factors beyond this study.

Keywords: Budgetary Slack; Organizational Agility; Organizational Commitment; Organizational Culture; Public Sector Organizations.

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1. Introduction

Budgeting is a fundamental management mechanism for planning, resource allocation, coordination, and performance evaluation. In public sector organizations, budgeting has a particularly strategic role because it determines the allocation and utilization of public resources to support development programs and public services. Consequently, the quality of budgeting is closely related to efficiency, accountability, and organizational performance. However, the budgeting process may be affected by behavioral factors, particularly when budget preparers possess more detailed information about operational conditions than decision makers. This information asymmetry can create opportunities to establish budget targets that are easier to achieve than the organization's actual capacity, a condition commonly referred to as budgetary slack (Agustina et al., 2026; Dari et al. 2021; Group et al. 2024; Hansen, D. R., & Mowen 2015; Otalor & Oti 2017). Budgetary slack is therefore not merely a technical budgeting issue but also a behavioral and organizational problem that may reduce the quality of budget information and managerial decision making.

The issue is particularly relevant in Regional Government Agencies (Organisasi Perangkat Daerah/OPD) because budgetary decisions directly concern public resources and government accountability. In the Gorontalo Provincial Government, fiscal limitations and changing development priorities require OPDs to manage resources efficiently while

maintaining effective public services. Nevertheless, the existence of information asymmetry and differences in interests among actors involved in budgeting may provide opportunities for dysfunctional budgeting behavior. Agency Theory explains that conflicts of interest and information asymmetry between principals and agents can encourage opportunistic behavior, including the creation of budgetary slack (C.Jensen et al., 1976). Thus, understanding the organizational conditions that may reduce such behavior is important for improving the quality of public budgeting.

Previous studies have examined budgetary slack through several organizational and behavioral factors. Organizational commitment has received considerable attention because employees who are strongly attached to organizational goals are expected to prioritize organizational interests over personal interests. Empirical studies, however, have reported inconsistent findings regarding the relationship between organizational commitment and budgetary slack (Putri et al. 2021; Susanto & Nurullah 2025; Thomas & Indriaty 2025; Widyantoro et al., 2024). Similarly, organizational culture has been associated with budgeting behavior because shared values, norms, accountability, and adaptability can influence how employees behave during the budgeting process. Nevertheless, previous findings concerning organizational culture and budgetary slack remain mixed (Susanto & Nurullah 2025; Walter 2021). These inconsistencies indicate that direct relationships between individual or organizational characteristics and budgetary slack may not fully explain how organizational conditions are translated into budgeting behavior.

One possible explanation is the existence of an organizational mechanism that connects internal organizational characteristics with adaptive organizational behavior. Organizational agility has emerged as an important organizational capability for responding rapidly and effectively to environmental changes. It encompasses the ability to recognize changes, respond quickly, adjust organizational processes, and reconfigure resources while maintaining organizational effectiveness (Usman et al. 2025; Wuryandini & Panigoro 2024; Yusuf et al. 2022). Research has also shown that organizational culture can contribute to the development of organizational agility, particularly through values that support adaptability, collaboration, innovation, and responsiveness (Djunaidi et al., 2024). From the perspective of Dynamic Capabilities Theory, organizational agility reflects the organization's ability to adapt its resources and processes to changing environmental conditions through processes of sensing, seizing, and reconfiguring (Amaliah et al. n.d.; Suartini et al. 2024). Therefore, organizational agility may provide a mechanism through which organizational commitment and organizational culture influence budgeting behavior.

Despite the growing literature on budgetary slack and organizational agility, limited attention has been given to organizational agility as a mediating mechanism linking organizational commitment and organizational culture to budgetary slack, particularly in public sector organizations. Existing studies have generally focused on direct relationships or examined environmental uncertainty and other budgeting-related factors, while the adaptive capability of the organization has received comparatively less attention as an explanatory mechanism (Susanto & Nurullah 2025; Worley & Iii 2010; Wuryandini et al. 2025). This creates an empirical gap concerning whether stronger organizational commitment and organizational culture can enhance organizational agility and whether such agility subsequently contributes to reducing budgetary slack.

Accordingly, this study investigates the relationships between organizational commitment, organizational culture, and budgetary slack, while positioning organizational agility as a mediating variable in OPDs of the Gorontalo Provincial Government. The study adopts a quantitative approach and examines the proposed relationships using Partial Least Squares Structural Equation Modeling (SEM-PLS). The study makes three contributions. First, it extends research on budgetary slack by integrating organizational commitment, organizational culture, and organizational agility into a single analytical framework. Second, it provides an organizational-level explanation of how adaptive capability may function as a mechanism connecting internal organizational characteristics with budgeting behavior. Third, it provides empirical evidence from the public sector context of the Gorontalo Provincial Government, thereby contributing to the relatively limited literature on the role of organizational agility in public budgeting.

The remainder of this paper is organized as follows. Section 2 presents the theoretical foundation and development of the research hypotheses. Section 3 describes the research methodology, including the research design, sample, measurement instruments, and SEM-PLS analysis. Section 4 presents the empirical results and hypothesis testing. Section 5 discusses the findings in relation to the relevant theories and previous studies. Finally, Section 6 presents the conclusions, implications, limitations, and directions for future research.

2. Literature Review

Previous studies have examined budgetary slack from various behavioral and organizational perspectives. Agustina et al. conducted a systematic literature review and identified organizational and behavioral factors as important aspects in explaining budgetary slack (Agustina et al. 2024). Studies in Indonesia have also examined organizational commitment in relation to budgetary slack through different organizational and budgeting factors (Putri et al. 2021; Susanto & Nurullah 2025; Thomas & Indriaty 2025; Widyantoro et al. 2024). These studies indicate that organizational commitment is relevant to budgetary slack, although differences in research contexts and findings suggest that its relationship with budgetary slack requires further investigation.

Organizational culture has also received attention in studies of budgetary slack. Susanto and Nurullah examined organizational commitment, organizational culture, and environmental uncertainty in relation to budgetary slack (Susanto & Nurullah 2025). Further examined organizational culture together with organizational commitment and budget participation in explaining budget slack (Ekayani et al. 2021). These studies suggest that organizational culture may influence budgeting behavior, but previous research has generally emphasized its direct or moderating role rather than examining the organizational mechanism through which culture affects budgetary slack.

Meanwhile, research on organizational agility has mainly focused on organizational adaptation, transformation, and responsiveness. (Yusuf et al. 2022) developed an organizational agility framework based on organizational design, while Walter reviewed the conceptualization of organizational agility (Walter 2021). examined the influence of organizational culture on organizational agility (Felipe et al. 2017), and (Kovynyov et al., 2021). Investigated organizational agility through transformation initiatives (Wuryandini et al. 2025) However, limited research has connected organizational agility with budgetary slack.

Therefore, a research gap remains in integrating organizational commitment, organizational culture, organizational agility, and budgetary slack within a single model. In particular, limited evidence exists regarding organizational agility as a mediating mechanism between organizational commitment or organizational culture and budgetary slack in public sector organizations. This study addresses this gap by examining these relationships in the Regional Government Agencies of the Gorontalo Provincial Government.

3. Research Method

This study employed a quantitative research approach to examine the relationships among organizational commitment, organizational culture, organizational agility, and budgetary slack in Regional Government Agencies (OPD) of the Gorontalo Provincial Government. The research was conducted using a survey method, in which primary data were collected through structured questionnaires distributed to respondents directly involved in organizational and budgeting activities. A purposive sampling technique was applied to select respondents who were considered capable of providing relevant information regarding organizational conditions and the budgeting process. A total of 48 respondents were included in the final analysis.

The research model consists of organizational commitment and organizational culture as exogenous variables, organizational agility as a mediating variable, and budgetary slack as the endogenous variable. The proposed relationships were developed based on Agency Theory and Dynamic Capabilities Theory. Agency Theory provides a basis for explaining the potential relationship between organizational characteristics and budgetary slack through differences in interests and information asymmetry, whereas Dynamic Capabilities Theory explains organizational agility as an organizational capability to respond and adapt to environmental changes.

The research procedure was conducted in several stages. First, the research variables and their respective indicators were identified based on relevant theoretical and empirical literature. Organizational commitment was measured using indicators derived from the three-component conceptualization of commitment, and organizational culture was measured using relevant dimensions of organizational culture. Organizational agility was measured by the organization's ability to respond to and adapt to change, and budgetary slack was measured using indicators of budget attainability (Felipe et al. 2017; Suartini et al. 2024; Sugiyono 2022).

Second, the questionnaire was distributed to the selected respondents using a five-point Likert scale. Third, the collected data were screened and prepared for analysis. Finally, the proposed research model and hypotheses were tested using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS.

The PLS-SEM analysis was conducted in two stages. The first stage involved evaluation of the measurement model (outer model) to assess indicator reliability, convergent validity, discriminant validity, and construct reliability. Indicator reliability was evaluated through outer loadings, while convergent validity was assessed using the Average Variance Extracted (AVE). Construct reliability was evaluated using composite reliability. Discriminant validity was examined to ensure that each construct was empirically distinct from the other constructs in the model.

The second stage involved evaluation of the structural model (inner model). The structural model was assessed through the coefficient of determination (R^2), path coefficients, and hypothesis testing. The significance of the structural relationships was evaluated using bootstrapping in Smart-PLS (Ghozali, I., & Latan 2015; Hair et al. 2014). The direct effects were examined to determine the relationships between organizational commitment, organizational culture, organizational agility, and budgetary slack. The indirect effects were subsequently examined to determine whether organizational agility mediates the relationships between organizational commitment and budgetary slack and between organizational culture and budgetary slack.

4. Results and Discussion

Respondent and Questionnaire Return

The data used in this study were obtained from questionnaires distributed to respondents who were directly involved in the planning, preparation, implementation, management, and supervision of budgets in seven Regional Government Organizations (OPD) of the Gorontalo Provincial Government. The selected OPDs consisted of the Regional Secretariat, Regional Financial and Asset Management Agency, Regional Development Planning Agency, Public Works and Spatial Planning Agency, Education Office, Health Office, and Regional Inspectorate. The respondents were selected purposively based on their involvement and experience in the regional budgeting process.

A total of 56 questionnaires were distributed. Four questionnaires were not returned and another four questionnaires were incomplete and therefore excluded from the analysis. Consequently, 48 completed questionnaires were considered suitable for further analysis, resulting in a response rate of 86%. The respondents were officials and employees directly involved in budgeting activities, including heads of agencies, secretaries, heads of divisions, financial and planning officers, commitment-making officials, technical activity officials, treasurers, and members of budget preparation teams. The final sample therefore consisted of 48 valid observations.

Table 1. Questionnaire Distribution and Response Rate.

Description	Number of Questionnaires
Questionnaires distributed	56
Questionnaires not returned (2 BPKAD, 2 Regional Secretariat)	4
Questionnaires returned but incomplete or not properly completed (1 BAPPEDA, 3 PUPR)	4
Usable questionnaires	48
Response rate	86%

Structural Model Evaluation

Coefficient of Determination (R^2)

The structural model was evaluated using the coefficient of determination (R^2). The R^2 value for Organizational Agility was 0.746, indicating that Organizational Commitment and Organizational Culture jointly explained 74.6% of the variance in Organizational Agility. The remaining 25.4% was explained by factors outside the research model.

In contrast, the R^2 value for Budgetary Slack was 0.137. This indicates that Organizational Commitment, Organizational Culture, and Organizational Agility jointly explained 13.7% of the variance in Budgetary Slack, while 86.3% was explained by other factors not included in the model. Thus, the model provides considerably stronger explanatory power for Organizational Agility than for Budgetary Slack.

Table 2. R- Square Values.

Variabel	R-Square	Strength of Relationship
Budgetary Slack (Y)	0.137	Weak
Organizational Agility(Z)	0.746	Strong

Effect Size (f^2)

The effect size analysis provides additional information regarding the substantive contribution of each exogenous construct to the endogenous constructs. Organizational Culture had a very large effect on Organizational Agility, with an f^2 value of 1.886. Organizational Culture had a small effect on Budgetary Slack, with an f^2 value of 0.049. Organizational Commitment had a small effect on Organizational Agility, with an f^2 value of 0.026, while its effect on Budgetary Slack was very small at 0.019. Organizational Agility had a small effect on Budgetary Slack, with an f^2 value of 0.038.

Table 3. F-Square Value.

Variable	Organizational Culture	Budgetary Slack	Organizational Commitment	Organization al Agility
Organizational Culture		0.049		1.886
Budgetary Slack				
Organizational Commitment		0.019		0.026
Organizational Agility		0.038		

Hypothesis Testing

The hypotheses were tested using the bootstrapping procedure in PLS-SEM. A two-tailed significance level of 5% was applied, with a critical t-value of 1.96. A hypothesis was considered statistically supported when the t-statistic exceeded 1.96, and the p-value was below 0.05.

Table 4. Results: Path Coefficients and Indirect Effect.

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Description
Organizational Commitment → Budgetary Slack	-0.174	-0.18	0.199	0.874	0.382	Not Sig
Organizational Commitment → Organizational Agility	-0.11	-0.11	0.114	0.964	0.335	Not Sig
Organizational Culture → Budgetary Slack	-0.474	-0.485	0.33	1.434	0.152	Not Sig
Organizational Culture → Organizational Agility	0.934	0.946	0.089	10.45	0	Sig
Organizational Agility → Budgetary Slack	0.358	0.353	0.343	1.043	0.297	Not Sig

The results show that Organizational Commitment had a negative but insignificant effect on Budgetary Slack ($\beta = -0.174$; $t = 0.874$; $p = 0.382$). Organizational Commitment also had a negative and insignificant effect on Organizational Agility ($\beta = -0.110$; $t = 0.964$; $p = 0.335$). Organizational Culture had a negative but insignificant effect on Budgetary Slack ($\beta = -0.474$; $t = 1.434$; $p =$

0.152). In contrast, Organizational Culture had a positive and significant effect on Organizational Agility ($\beta = 0.934$; $t = 10.450$; $p < 0.001$). Organizational Agility had a positive but insignificant effect on Budgetary Slack ($\beta = 0.358$; $t = 1.043$; $p = 0.297$).

For the mediation relationships, the indirect effect of Organizational Commitment on Budgetary Slack through Organizational Agility was negative but insignificant ($\beta = -0.039$; $t = 0.516$; $p = 0.606$). Meanwhile, the indirect effect of Organizational Culture on Budgetary Slack through Organizational Agility was positive but insignificant ($\beta = 0.334$; $t = 0.987$; $p = 0.324$). Therefore, neither mediation hypothesis was supported.

Table 5. Specific indirect effects.

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Description
Organizational Culture → Organizational Agility → Budgetary Slack	0.334	0.339	0.338	0.987	0.324	Not supported
Organizational Commitment → Organizational Agility → Budgetary Slack	-0.039	-0.05	0.076	0.516	0.606	Not supported

Comparison

This study extends previous research on *budgetary slack* by incorporating Organizational Agility as a mediating mechanism between Organizational Commitment, Organizational Culture, and Budgetary Slack. While previous studies have primarily examined budgeting and organizational factors as direct determinants of *budgetary slack*, this study connects organizational capabilities with budgeting behavior. The findings show that Organizational Culture has a strong and significant effect on Organizational Agility, whereas Organizational Agility does not have a significant effect on Budgetary Slack and does not mediate the relationships between Organizational Commitment or Organizational Culture and Budgetary Slack. These findings indicate that an organization's ability to adapt does not automatically reduce *budgetary slack* behavior. Therefore, the contribution of this study is to demonstrate that developing *organizational agility* and controlling *budgetary slack* require different but complementary mechanisms, with budgetary controls, transparency, monitoring, and accountability remaining necessary to reduce *budgetary slack*.

The empirical findings underlying this argument show that Organizational Culture → Organizational Agility is significant ($\beta = 0.934$; $t = 10.450$; $p < 0.001$), whereas Organizational Agility → Budgetary Slack is not significant ($\beta = 0.358$; $p = 0.297$). The mediation effect of Organizational Culture → Organizational Agility → Budgetary Slack is also not supported ($\beta = 0.334$; $p = 0.324$), as is the mediation effect of Organizational Commitment → Organizational Agility → Budgetary Slack ($\beta = -0.039$; $p = 0.606$).

5. Conclusions

This study examined the relationships between Organizational Commitment, Organizational Culture, Organizational Agility, and Budgetary Slack in Regional Government Organizations in Gorontalo Province. The findings show that Organizational Culture has a positive and significant effect on Organizational Agility, indicating that a supportive organizational culture plays an important role in strengthening the organization's adaptive capability. However, Organizational Commitment does not significantly affect Organizational Agility, while Organizational Commitment and Organizational Culture do not significantly affect Budgetary Slack. Organizational Agility also has no significant effect on Budgetary Slack. Furthermore, Organizational Agility does not significantly mediate the relationships between Organizational Commitment and Budgetary Slack or between Organizational Culture and Budgetary Slack. These findings indicate that organizational agility does not automatically translate into lower budgetary slack. The study therefore contributes to the literature by demonstrating that strengthening organizational agility and reducing budgetary

slack require different but complementary mechanisms. In particular, efforts to reduce budgetary slack should be supported by budgeting controls, transparency, monitoring, and accountability.

This study has several limitations. The sample consisted of 48 respondents from seven Regional Government Organizations in Gorontalo Province, which may limit the generalizability of the findings to other public-sector organizations. In addition, the relatively low explanatory power of Budgetary Slack ($R^2 = 0.137$) indicates that other factors outside the research model may explain budgetary slack. Future research could therefore involve a larger and more diverse sample and incorporate additional variables that are more directly related to budgeting behavior, such as budget participation, information asymmetry, budget pressure, budget emphasis, internal control, and monitoring mechanisms.

Author Contributions

Conceptualization: Author 1; Methodology: Author 1; Software: Author 1; Validation: Author 1 and Author 3; Formal analysis: Author 1; Investigation: Author 3; Resources: Author 4 and Author 5; Data curation: Author 3, Author 4, and Author 5; Writing—original draft preparation: Author 1; Writing—review and editing: Author 2; Visualization: Author 4 and Author 5; Supervision: Author 1, Author 2, and Author 3; Project administration: Author 3; Funding acquisition: Author 1, Author 2, and Author 3.

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Data Availability Statement

The data supporting the findings of this study are available from the corresponding author upon reasonable request. Due to the confidentiality of respondent information, the data are not publicly available.

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Conflicts of Interest

The authors declare no conflict of interest.

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