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# IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING IN IMPROVING REGIONAL EXPENDITURE EFFICIENCY: LITERATURE REVIEW

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**Abstract**

Performance-based budgeting is a planning, budgeting and evaluation system that emphasizes the relationship between the budget and the desired results. Budgeting with this performance approach is prepared with an output orientation. The success of a government organization does not only depend on how the organization carries out its daily processes and activities, but also depends on how routine and non-routine activities are sequenced within a strategic planning framework. Strategic planning is a key word that will provide direction and guide daily activities and activities. The performance of the Regional Government can be measured through the evaluation of the implementation of the APBD. For this reason, Cost Analysis Standards, performance benchmarks, and cost standards were developed. The most important reason for preparing an annual budget is the need to determine the level of income and expenditure (expenditure)

***Key words: Budget, Revenue, Expenditure and Performance***

## INTRODUCTION

Currently, the government has implemented its budgeting system with a performance-based budget system. Before the performance-based budget system was implemented, the government used a traditional budget system where this system emphasized costs rather than results/performance. This traditional budget system was dominated by the preparation of a line item budget where the budget preparation process was based on the realization of the previous year's budget, thus there were no significant changes to the following year's budget. The budget is a statement regarding the estimated performance to be achieved during a certain time period expressed in financial measures (Mardiasmo, 2009:61). With the issuance of Law Number 17 of 2003 concerning State Finance, Article 19 paragraph (1) and (2) which states that in the context of preparing the RAPBD (Regional Revenue and Expenditure Budget Plan), SKPD (Regional Work Unit) as the budget user prepares the RKA (Work Plan and Budget) with an approach based on the work performance to be achieved. In making a performance-based budget, the regional government must first have a renstra (strategic planning) that is prepared objectively and also involves all components within the government.

A country's budgeting is influenced by the Indonesian budget system through a performance-based budgeting system, namely a budgeting system that emphasizes the utilization of available funds to achieve optimal results from the implementation of development programs and activities (Abdul et al., 2017). The APBD (Regional Revenue and Expenditure Budget) is the annual financial plan of the regional government that is discussed and approved jointly by the regional government and the DPRD (Regional People's Representative Council), and is stipulated by regional regulations. This performance-based budgeting system prioritizes efforts to achieve work results or outputs from the planned allocation of costs or specified inputs, so that an effective performance budget is more than a program or organizational budget object with anticipated outcomes (Rawung, 2021).

The shift in government management paradigms over the past two decades from process-oriented to results-oriented has helped reform the state financial management system in both developed and developing countries, including Indonesia. The reform of state financial management in Indonesia, which began with the issuance of Law No. 17 of 2003 concerning State Finance, has brought many fundamental changes to state financial management. These fundamental changes include the introduction of a performance-based budgeting approach in government budget preparation. Correspondingly, within the framework of regional autonomy, Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments opens opportunities for regions to develop and build their regions according to their respective needs and priorities. Both laws have consequences for regions in the form of accountability for the allocation of their funds in an effective and efficient manner (Romenda & Ningsih, 2020).

Effective fund allocation means that every expenditure made by the government is directed towards achieving the strategic goals and objectives outlined in the regional strategic planning document. Meanwhile, efficient fund allocation means that achieving these strategic goals and objectives uses the minimum resources while maintaining the planned level of quality. This effective and efficient expenditure allocation can be achieved by implementing performance-based budgeting in regional government budget preparation (Romenda & Ningsih, 2020). Performance-Based Budgeting is a budgeting system that is oriented towards organizational output and closely linked to the organization's vision, mission, and strategic plan (Liza & Mariana, 2023; Mariana et al., 2024; Mariana & Rahmaniar, 2022; Ramadana et al., 2023). This approach emphasizes the concept of value for money and monitoring output performance. As a modern approach, performance-based budgeting is designed to address the weaknesses of traditional budgeting systems, particularly those caused by the lack of clear performance measurement tools. Traditional budgeting systems often focus solely on allocating funds without considering the extent to which those funds support the achievement of public service goals and objectives. As a result, budget effectiveness is low, which impacts suboptimal regional development planning. A performance-based budget emphasizes work performance or results. According to Bastian (2006: 171), a performance-based budget is a budgeting system oriented toward organizational output, closely linked to the organization's vision, mission, and strategic planning. This budgeting system directly links output to desired outcomes, while emphasizing the effectiveness and efficiency of the allocated budget (Sulistio, 2010).

In 2006, the Indonesian government issued another regulation regarding the implementation of performance-based budgeting through Regulation of the Minister of Home Affairs (Permendagri) Number 13 of 2006, which was amended by Regulation of the Minister of Home Affairs Number 59 of 2007 and then amended again by Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the second amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management. This regulation mentions the preparation of RKA SKPD (Regional Work Unit Work Plan and Budget). By preparing RKA SKPD, the need for performance-based budgeting has been fulfilled. Performance-based budgeting requires optimal output or allocated expenditure so that each expenditure must be oriented or economical, effective, and efficient in its implementation and achievement of an outcome. Through the implementation of performance-based budgeting, agencies are required to create performance standards for each activity budget so that it is clear what actions will be taken and how much money is needed, as well as the results that will be obtained in the future.

The performance indicators of the SKPD contained in the SKPD's work plan (renja) must support the achievement of the performance indicators contained in the SKPD's strategic plan. Furthermore, the performance indicators of the SKPD's work plan must be supported by the performance indicators contained in the SKPD's RKA. The suitability of these performance indicators will logically link the objectives to be achieved as stated in the SKPD's strategic plan document with the operational activities carried out by the SKPD. Another country that has successfully implemented performance-based budgeting is Australia. This can be used as an example for developing a performance-based budgeting system in Indonesia. There are still many aspects that need to be improved in terms of performance budgeting, especially in several government agencies that still use traditional budgeting systems. Determination of budgets for programs and activities is still based on the method of adding and reducing the amount of expenditure items in the previous year's budget. This has an impact on the allocation of funds that is not effective and efficient because it is not based on the performance achievements of programs and activities, so it seems like there is something wrong with the use of the budget.

## LITERATURE REVIEW

### Financial Management

According to PP No. 58 of 2005 concerning Regional Financial Management, it is explained that regional financial management is the entire activity that includes planning, implementation, administration, reporting, accountability, and supervision of regional finances. In its implementation, according to the Directorate General of Fiscal Balance, the Regional Financial Management Officer (PPKD) must notify all Heads of Regional Work Units (SKPD) to prepare and submit a draft of the SKPD Budget Implementation Documentation (DPA-SKPD) no later than three working days after the APBD is determined. The draft DPA-SKPD contains details of the targets to be achieved, functions, programs, activities, budgets provided to achieve these goals or targets, as well as plans for withdrawing funds from each work unit and estimated revenues.

### Legal Basis for Financial Management (PBK)

According to Government Regulation Number 58 of 2005, all activities include planning, implementation, administration, reporting, accountability, and oversight of regional finances. It also regulates how to manage state and regional finances effectively and efficiently. Furthermore, derivatives of this Government Regulation include Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management. Furthermore, Regulation of the Minister of Home Affairs Number 54 of 2010 concerning the Implementation of Government Regulation Number 8. In 2020, the government issued Minister of Home Affairs Regulation No. 17 concerning Technical Guidelines for Regional Financial Management. With the enactment of Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management, the implementation of Performance-Based Budgeting (PBK) in regional governments has been strengthened and has become a normative and operational obligation in the preparation of the Regional Budget (APBD). This Minister of Home Affairs Regulation emphasizes that all regional planning and budgeting processes must link input, output, and outcome so that budgets are no longer prepared solely based on routine needs but must demonstrate measurable performance achievements. Minister of Home Affairs Regulation 77/2020 is presented as a technical regulation that clarifies and reduces the provisions of PBK which were previously regulated generally in Law 23 of 2014 and Government Regulation 12 of 2019. If in laws and government regulations PBK is only referred to as a budgeting principle, then Minister of Home Affairs Regulation 77/2020 provides a detailed explanation of how to implement PBK in real terms in OPD, starting from the preparation of RKA, determination of performance indicators, output/outcome targets, to evaluation of budget performance. Through this regulation, every program, activity, and sub-activity must be accompanied by clear, measurable, and relevant performance indicators. Regional governments can no longer submit budgets without including specific performance targets. Thus, budgets are directed not at how much money is spent, but at how much performance can be achieved. This is the essence of PBK.

Furthermore, Home Affairs Ministerial Regulation 77/2020 mandates the use of standard cost instruments, such as the Standard Unit Price (SSH), the Basic Activity Unit Price (HSPK), the Standard Expenditure Analysis (ASB), the General Cost Standard (SBU), and the Special Cost Standard (SBK). These instruments provide an objective and consistent basis for calculations, enabling regional government spending to be structured efficiently, effectively, and accountably. The use of these standard costs is a crucial tool in the Regional Budget Plan (PBK) to promote efficiency and value for money. Minister of Home Affairs Regulation 77/2020 also strictly regulates the format of planning and budgeting documents, particularly the RKA (Regional Budget Work Plan) and DPA (Regional Budget Plan), ensuring that all regions use the same and consistent format. This format includes performance components such as indicators, targets, benchmarks, and budget requirements based on performance analysis. This standardization ensures that the PBK concept is not merely normative but is actually implemented in budget preparation practices in each Regional Apparatus Organization (OPD).

On the other hand, this regulation reinforces the principle of "money follows program," meaning that the budget follows priority programs, not the other way around. Programs or activities that do not significantly impact performance are not prioritized for funding. This encourages local governments to develop programs that align with regional development goals and deliver tangible results for the community. Through these provisions, Home Affairs Ministerial Regulation 77/2020 directly contributes to increasing the efficiency of regional spending. Because every rupiah spent must have measurable outputs and outcomes, regional budgets are no longer prepared haphazardly or repetitively without a performance basis. The performance evaluation process required by this regulation also ensures that regional spending efficiency can be improved over time.

## Planning Pillars for Improving Regional Government Performance

Performance planning is the primary foundation for implementing performance-based budgeting. Well-formulated performance indicators reflect the organization's goals and objectives and provide information that forms the basis for effective budget allocation. (Syuliswati & Asdani, 2017) In the context of local government, thorough planning allows for focus on desired outcomes, thereby increasing accountability and transparency in budget management (Afriady & Rahmah, 2022; Selviani, 2020; Sofyani, 2018).

## Performance-Based Budgeting

Performance-based budgeting is essentially a budgeting system that focuses on the results to be achieved. Bastian (2006:171) states that performance-based budgeting is a budgeting system that is oriented towards organizational output that is closely related to the organization's vision and mission as well as strategic planning. Furthermore, according to Mardiasmo (2002:105) performance budgeting is a system for preparing and managing regional budgets that is oriented towards achieving results or performance. This performance reflects the effectiveness and efficiency of public services, which means it is oriented towards the public interest.

Performance-based budgeting must be accounted for in accordance with the achievement of predetermined performance targets, which are expected to be solutions to problems faced in the region (Abdullah, 2018:35). Performance-based budgeting itself is a budgeting that links each funding listed in expenditures (output) with the results achieved (outcome) therein, including efficiency, effectiveness, and economy as instruments to achieve program goals and objectives. According to Halim (2007:177) performance-based budgeting is a budgeting system for management to link each funding outlined in activities with the expected output and outcome, including efficiency in achieving the outcome of the output. These outputs and outcomes are outlined in the performance targets that have been made in each performance unit. In Law Number 17 of 2003, performance-based budgeting is a budgeting system based on the performance or work achievements to be achieved.

## Cost Standards

A cost standard is a comparison between the budget and the performance target, which can also be called the average cost per unit of output. Cost standards are the basis for assessing the reasonableness of the costs of a program or activity, as they demonstrate a rational relationship between input and output (Darise, 2009:123).

**Performance-Based Budgeting**

In the Regulation of the Minister of Home Affairs Number 13 of 2006, the stages for preparing the RKA-SKPD are as follows:

1. TAPD prepares a draft circular letter for regional heads regarding guidelines for preparing RKA-SKPD as a reference for SKPD heads in preparing RKA-SKPD.
2. The draft circular letter from the regional head regarding guidelines for preparing RKA-SKPD includes:
   a) PPA allocated for each SKPD program including revenue and financing plans.
   b) Synchronization of programs and activities between SKPDs with the performance of the relevant SKPD in accordance with the minimum standards set.
   c) Deadline for submitting RKA-SKPD to PPKD.
   d) Other matters that require attention from SKPD are related to the principles of increasing efficiency, effectiveness, transparency and accountability in budget preparation in order to achieve work performance.
   e) Documents as attachments include KUA, PPA, APBD account codes, RKA-SKPD format, analysis of spending standards and price unit standards.

3. The circular letter from the regional head regarding guidelines for preparing the RKA-SKPD as referred to shall be issued no later than the beginning of August of the current budget year.
4. Based on the guidelines for preparing the SKPD RKA, the SKPD head prepares the SKPD RKA. The SKPD RKA is prepared using the regional medium-term expenditure framework approach, integrated budgeting and budgeting based on work performance.
5. The work budgeting performance approach is carried out based on paying attention to the relationship between funding and the expected outputs of activities and the expected results and benefits, including efficiency in achieving these results and outputs.
6. To implement the preparation of the SKPD RKA based on the work performance approach and to create continuity of the SKPD RKA, the SKPD head evaluates the results of the implementation of programs and activities for the previous two budget years up to the first semester of the current budget year. The evaluation aims to assess programs and activities that have not been implemented and/or have not been completed in previous years to be implemented and/or completed in the planned year or one year following the planned year.
7. If a program or activity is in the final year for achieving the specified work performance, the funding requirements must be budgeted in the planned year.
8. Preparation of RKA-SKPD based on work performance is based on performance indicators, performance achievements or targets, analysis of spending standards, unit price standards, and minimum service standards.
9. The RKA-SKPD contains the revenue plan, expenditure plan for each program and activity, and financing plan for the planned year, detailed down to the details of revenue, expenditure, and financing objects as well as forward forecasts for the following year. The RKA-SKPD also contains information on regional government affairs, organization, cost standards, and work achievements to be achieved from programs and activities.

**Elements of a Performance-Based Budget**

According to the Financial Education and Training Agency (2008:10), the main elements of performance-based budgeting are:

1. Vision and Mission. The vision is what the government wants to achieve in the long term. The mission describes how that vision will be achieved.
2. Objectives. Objectives are a breakdown of the vision and mission. Objectives are outlined in the national Medium-Term Development Plan (RPJM), which outlines the stages that must be completed to achieve the established vision and mission. These objectives provide a clear direction and reasonable challenges.
3. Goals. Goals are specific and measurable steps to achieve a goal. Goals can help budget preparers achieve their goals by setting specific and measurable targets. Good goals are created using several criteria, such as being specific, achievable, measurable, relevant, and time-bound.
4. Program. A program is a collection of activities to be implemented to achieve goals and objectives. Programs are divided into several activities and accompanied by target outputs and outcomes.
5. Activities. Activities are a series of services aimed at producing outputs and outcomes to achieve a program.
   Outputs and outcomes are the work achievements generated by an activity that will be implemented to support the achievement of a program's goals and objectives. Outputs and outcomes within a work unit's activities must be in accordance with what has been previously planned and included in the annual work plan document for the preparation of the LAKIP (Ismail and Idris, 2009:102).

**Implementation of Performance-Based Budgeting**

According to Bappenas (National Development Planning Agency) (2009:20) the implementation of performance-based budgeting includes:

1. Preparation of the Strategic Plan. In preparing a performance-based budget
2. Synchronization to ensure that planned activities can actually produce output that supports performance achievements.
3. Preparation of a framework of reference that must be completed for each proposed program and activity.
4. Determination of performance indicators that form the basis of performance criteria.

## RESEARCH METHODS

This study uses a qualitative approach with the aim of gaining a deeper understanding of the implementation process of performance-based budgeting to improve regional spending efficiency. Through this approach, researchers can gather comprehensive information, interpret the policy context, and understand the interaction patterns and processes that influence regional spending efficiency. This method also provides space for broad information gathering and understanding the realities of budgeting on the ground. A better understanding of the budgeting stages begins with the planning of the RPJMD (Renstra), Renstra (Renstra), RKPD (Renja), Renja (Renja), RKA (Work Plan), APBD (Regional Budget), and DPA (Development Plan).

## RESEARCH RESULT

Based on the results of qualitative research, the implementation of performance-based budgeting in local governments shows that the budgeting process has followed systematic stages, starting from strategic planning to budget execution. These stages include the preparation of the RPJMD (Renstra), Renstra (Renja), RKA (Work Plan), and the establishment of the APBD (Regional Budget) and DPA (Development Plan). The results of the study indicate that:

1. The Relationship between Planning and Budgeting
   Performance-based budgeting links planning documents with budget allocation. Each program and activity is structured based on the goals and objectives established in the strategic planning document.
2. Use of Performance Indicators
   Each activity is equipped with performance indicators that cover outputs and outcomes. This helps measure the program's success and serves as a basis for performance evaluation.
3. Implementation of Cost Standards
   The use of instruments such as standard unit prices and standard spending analysis helps in determining budget fairness, thereby encouraging regional spending efficiency.
4. Result Orientation (output and outcome)
   Budget allocation does not only focus on input or the amount of funds, but rather places more emphasis on the results to be achieved from each program and activity.
5. Regional Spending Efficiency
   The implementation of performance-based budgeting shows an increase in efficiency, where the budget is used more precisely and in accordance with regional development priorities.

## DISCUSSION OF RESULTS

The research results show that performance-based budgeting plays a significant role in improving the efficiency of regional spending. This is in line with the concept that the budget must be oriented towards value for money , namely economy, efficiency and effectiveness. The relationship between planning and budgeting reflects that the regional government has implemented the principle of money follows the program , which means that the budget is allocated based on program priorities that have a real impact on the community, not simply continuing the previous year's budget. The use of performance indicators is a key factor in the successful implementation of performance-based budgeting. With clear and measurable indicators, each activity can be evaluated objectively. This increases accountability and transparency in regional financial management.

Performance-Based Budgeting can improve regional spending efficiency by ensuring budgets are more accurately targeted. This occurs due to the linkage of programs to strategic objectives, the use of performance indicators, and cost standards. However, this efficiency is conditional, meaning it relies heavily on the capacity of human resources responsible for budget management, the quality of planning data, and the consistency of monitoring and evaluation. If these three conditions are not implemented effectively, Performance-Based Budgeting will remain a formal system without significantly impacting efficiency. The relationship between planning and budgeting (RPJMD, Renstra, RKPD, Renja, RKA to APBD (DPA) shows that normatively the PBK system has been implemented well and shows alignment between organizational goals and budget allocations. However, in practice this relationship is often only administrative in nature , meaning that planning documents are indeed connected to each other, but do not yet reflect a substantial relationship between strategic goals and budget realization. This shows that the main challenge of PBK is not only in the structure of the document but also in the quality of performance-based planning that is truly measurable and realistic.

The use of performance indicators demonstrates that each activity has outputs and outcomes, which, in theory, are core elements of PBK because they allow for objective performance measurement. However, in implementation, problems often arise, such as indicators that are still generic and non-specific, outcomes that are difficult to measure directly, and not all regional government agencies (SKPK) are able to distinguish between outputs and outcomes. Implementing cost standards provides clear boundaries for budget expenditures. These standards minimize the potential for waste and allow for more rational budget use.

However, in practice there are still several obstacles such as;

- The apparatus' understanding of the concept of performance-based budgeting is not yet optimal.
- The preparation of performance indicators which are sometimes not fully measurable and relevant
- There is still a tendency to use traditional budget patterns (Incremental Budgeting)

Nevertheless, the implementation of performance-based budgeting has generally shown positive results in improving regional spending efficiency. This is evident in the increasingly targeted budget allocation and increased focus on achieving results.

## CONCLUSION

The regional budgeting process from the RPJMD demonstrates that performance-based budgeting is not merely a technical approach, but a systematic series that ensures that each stage of planning and budgeting aligns with the goal of regional spending efficiency. The budgeting stage is the core of performance-based budgeting implementation because it is at this stage that programs and activities are assessed based on the desired outputs and outcomes, not simply on budget size. Thus, the budget is allocated based on measurable performance needs, thus encouraging more rational, targeted, and efficient budget use. Budgets are no longer prepared based on the traditional input-focused approach, but rather are geared toward achieving outcomes that provide tangible benefits to the community. This allows the principle of value for money, encompassing efficiency, effectiveness, and economy, to be more effectively realized in regional financial management.

However, the implementation of performance-based budgeting still faces several obstacles, such as limited understanding among officials, suboptimal development of performance indicators, and a tendency to maintain traditional budgeting patterns. Therefore, the implementation of performance-based budgeting still needs improvement to ensure its optimal performance. Regional governments need to continuously improve the capacity of their staff, particularly in understanding the concept and implementation of performance-based budgeting. A comprehensive evaluation of the performance indicators used in each program and activity is necessary, and the monitoring and evaluation system needs to be strengthened with integrity and data-driven support. Evaluations should be conducted not only at the end of the budget period but also periodically to ensure that program implementation remains on track. Increase transparency in the planning and budgeting process, including providing public access to information related to performance achievements.

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