
Evaluation of the Implementation and Impact of Performance-Based Budgeting (PBB) on Performance and Control Effectiveness in the Indonesian Public Sector

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Abstract

This study investigates the impact of Performance-Based Budgeting (PBB) implementation on financial control, managerial performance, and accountability in the public sector. A qualitative research method was used with a literature study approach to analyze relevant research reports. The results showed an evaluation of the implementation and impact of Performance-Based Budgeting (PBB) on performance and control effectiveness in the Indonesian public sector showed that PBB has great potential to improve transparency, accountability, efficiency, and control effectiveness in public financial management. However, the success of PBB is also influenced by factors such as effective leadership, managerial skills, and human resource capacity and information technology. PBB implementation challenges, such as resistance to change and limited resources, need to be overcome to achieve optimal results. Thus, with training, improved technological infrastructure, and organizational support, PBB can improve the efficiency of public financial management and the achievement of organizational goals in the public sector.

Keywords: *Performance-Based Budgeting, public sector, leadership, accountability*

INTRODUCTION

Over the past few decades, many countries, including Indonesia, have focused on public finance reform to improve efficiency, transparency, and accountability in the management of state budgets. One method that has received increasing attention is Performance-Based Budgeting (PBB). (Karlina, 2023). PBB aims to allocate resources based on desired results and achieved performance, rather than just based on traditional inputs and needs. Research by Pourghaffar et al, (2023) concluded that this approach can optimize the use of public budgets in a more effective and efficient way.

The implementation of PBB in Indonesia's public sector has become an

important topic in public policy discussions. Central and local governments are required to adopt this system to improve the effectiveness of budget management. However, this implementation faces various challenges. Dewi & Wiguna, (2019) stated that many institutions have difficulties in understanding and applying PBB concepts comprehensively. In addition, Wardani & Dewi, (2022) revealed that limited human resources and information technology are also significant obstacles in the effective implementation of PBB. Therefore, an evaluation of PBB implementation at various levels of government is important to assess the extent to which the program is implemented in accordance with established standards and to identify areas that require improvement.

Mahmudi, (2016) explains that one of the main objectives of implementing PBB is to increase the effectiveness of financial and operational controls within government institutions. By linking budgets to expected results, PBB is expected to strengthen internal control systems, increase transparency, and improve accountability for the use of public funds. However, the real impact of PBB on control effectiveness still requires further research (OECD., 2018). Questions such as whether PBB can actually reduce waste and abuse, and how PBB affects institutions' ability to monitor and evaluate performance on an ongoing basis, need to be answered to understand the extent to which PBB has achieved its objectives.

In addition to technical and control aspects, PBB implementation also has a significant impact on managerial performance in the public sector. According to the report of Savignon et al. (2019), managerial performance depends not only on the systems and procedures implemented, but also on the quality of leadership in place. (2019), managerial performance depends not only on the systems and procedures implemented, but also on the quality of leadership in place. Effective leadership can moderate the relationship between PBB implementation and improved managerial performance. Leaders who understand and support PBB can encourage staff to be more committed to achieving the expected results, while weak leadership can be a major obstacle in implementing PBB. (Andriani, 2018). Therefore, research on the role of leadership in the context of PBB is essential to understand these dynamics more deeply.

METHOD

The research method used to examine the implementation and impact of Performance-Based Budgeting (PBB) in the Indonesian public sector is a qualitative method with a literacy study approach. Data were collected from various sources such as research reports, academic journals, books, government policy documents, and international organization reports. The literature selected was based on its relevance, novelty, and credibility. Data analysis was conducted through content analysis and thematic synthesis techniques, where key themes such as control effectiveness, implementation challenges, leadership roles, and managerial performance were identified and categorized. The triangulation method was used to compare findings from different sources to ensure data validity and reliability. (Sugiyono, 2016)

The analysis process involved coding, grouping and interpreting the data to identify patterns and draw relevant conclusions. To ensure validity, the

researcher conducted member checking with experts in the same field and maintained an audit trail to record all stages of the research. The results of the analysis were compiled in a comprehensive report that included a description of the findings, a discussion linking the findings to theory and previous research, and practical recommendations for policymakers and practitioners. Although this study provides deep insights, its limitations include potential subjectivity in interpretation and generalizability that may be limited.

RESULTS AND DISCUSSION

Evaluation of Performance-Based Budgeting (PBB) Implementation in the Public Sector

Performance-Based Budgeting (PBB) is an approach to budget management that links funding to expected performance outcomes. In Indonesia, the implementation of PBB in the public sector began as part of the country's financial reforms with the aim of improving efficiency, transparency and accountability in public financial management. Evaluation of PBB implementation is important to assess the extent to which these objectives have been achieved. Performance-Based Budgeting (PBB) is an approach to budget management that allocates resources based on expected performance outcomes, rather than on traditional requirements or inputs alone. This approach has the potential to improve efficiency and effectiveness in several ways by allocating funds more appropriately. That is by linking budget allocations directly to expected results, Oktavia, (2017) explains that PBB helps in identifying programs and activities that deliver the best results. This allows the government to allocate funds to areas that provide the greatest added value, increasing the efficiency of budget use. Then transparency and accountability, which explains that PBB strengthens transparency in budget management by clarifying the performance objectives measured and the expected results of each budget allocation. As such, the budget management process becomes more open and accountable, allowing stakeholders to better track the use of public funds. In addition, the implementation of PBB is a driver for innovation and performance improvement. According to Mahmudi, (2016) that by setting specific performance targets, PBB encourages innovation and performance improvement in various government sectors. Public institutions are encouraged to seek more effective and efficient solutions to achieve the set performance goals, which in turn improves operational efficiency and effectiveness.

Suwanda et al. (2021) argued that PBB strengthens data-driven decision making by providing measurable information on program and activity performance. This helps stakeholders to make more informed and strategic decisions in budget allocation and management.

The Indonesian government began to adopt PBB gradually since the early 2000s, emphasizing on regulations and policies, such as the issuance of regulations and policies that support PBB, including Minister of Finance Regulations (PMK) and presidential instructions. (Andriani, 2018). In addition, the government also provided intensive training to civil servants at various levels of government on PBB concepts and applications, and developed and

implemented a financial management information system that supports the implementation of PBB. (Wardani & Dewi, 2022) In addition, the government also provides intensive training for civil servants at various levels of government on the concept of PBB, as well as developing and implementing financial management information systems that support the implementation of PBB (Wardani & Dewi, 2022).

Evaluations of PBB implementation in different provincial governments show variations in the level of success. For example, West Java Province has had significant success in implementing PBB with improved quality of financial reports and more efficient budget management, while Papua Province faces major challenges in PBB implementation due to limited infrastructure and human resource capacity, despite efforts to overcome these barriers through training programs and technology upgrades. (Dewi & Wiguna, 2019) The evaluation shows that despite significant progress, there are still challenges that need to be overcome. With continued efforts in strengthening HR capacity, improving IT infrastructure, and changing organizational culture, PBB can be implemented more effectively to achieve efficiency, transparency, and accountability in public financial management in Indonesia. (Wardani & Dewi, 2022). In addition, compliance with standards in the context of PBB implementation refers to the extent to which government institutions follow the guidelines, rules, and procedures that have been set by central authorities or relevant regulatory bodies in the implementation of PBB. These standards cover various aspects, ranging from planning and budgeting processes, performance reporting, to evaluation and auditing. Compliance with standards in the implementation of PBB in Indonesia's public sector is a crucial aspect to ensure the objectives of public finance reform are achieved. Despite the challenges, with the right efforts in training, technology upgrades, incentives, and regular evaluations, government institutions can improve their compliance with UN standards. (Yuhertiana & Fatun, 2020). This will ultimately support improved efficiency, transparency and accountability in public financial management in Indonesia.

Performance-Based Budgeting (PBB) has been recognized as one approach that can improve public budget management by allocating resources based on expected performance outcomes. Despite its great potential to improve efficiency and effectiveness, PBB implementation is not without its challenges. Suryanto, and Kurniati, (2019) explained that changing the budget paradigm from inputs to outputs requires awareness of the importance of performance and results, as well as commitment to implement the change. These limitations can hinder the performance planning, reporting, and evaluation processes necessary for effective PBB implementation. PBB requires setting specific and measurable performance targets for each budget allocation, but determining relevant and measurable indicators is not easy. This process requires a deep understanding of the organization's objectives as well as the ability to accurately measure results.

Despite the challenges, PBB implementation remains an important step in public finance reform to improve efficiency, transparency and accountability. Overcoming these challenges requires a strong commitment from all

stakeholders, investment in HR capacity building and IT infrastructure, and an approach based on continuous learning and improvement. Karlina, (2023) explains that with concerted efforts and strong commitment, UN implementation can be a catalyst for positive change in public budget management, bringing tangible benefits to society and the country as a whole.

First of all, strong leadership and effective communication from leaders are key in driving UN adoption at various levels of government. Supportive leadership will facilitate the cultural change required to adopt a performance-based approach.(Dewi & Wiguna, 2019). Furthermore, the establishment of relevant, specific and measurable performance indicators is also necessary to facilitate accurate evaluation of the achievement of performance outcomes. Involving all stakeholders in the PBB process is also important, as their active participation enables the identification of needs, priorities and barriers that need to be addressed. Finally, an appropriate reward and sanction system can serve as an incentive for parties involved in the PBB process to achieve the set performance targets.

The Impact of Performance-Based Budgeting on Control Effectiveness

PBB has the potential to improve control effectiveness through various mechanisms, such as increasing focus on results, transparency, budget discipline and accountability. Therefore, it is important to carefully consider the potential positive and negative impacts of PBB before implementing it in public agencies. Andriani, (2018) argues that PBB has the potential to increase the effectiveness of controls by encouraging public agencies to use public funds more efficiently and effectively, but PBB can also have a negative impact if not implemented properly. This impact can be measured through Transparency and Accountability, which assesses the extent to which PBB increases transparency in budget management and accountability of government officials for the use of public funds. (Habiburrochman & Rizki, 2020).

In the context of the public sector, the implementation of PBB is expected to improve control effectiveness, which includes transparency, accountability and efficiency in public financial management. This article explains in detail the impact of PBB on control effectiveness in the public sector. Key elements of control effectiveness according to Mahmudi (2016), include: transparency, which is openness in the budget management process and performance reporting; accountability, which is the responsibility of public officials to report and account for the use of the budget; and efficiency, which is the optimal use of resources to achieve maximum results. (Andriani, 2018)

Suryanto, and Kurniati,(2019)explains that in public budget management, the concepts of transparency, accountability, and efficiency are key to achieving the desired goals. Transparency allows for better oversight and accountability for the use of public budgets. Accountability demands responsibility from public officials to report and account for the use of budgets in a clear and detailed manner. Public leaders and administrators must be accountable for every decision they make in budget management, and must be prepared to be held accountable for their actions to the public and oversight institutions.

Meanwhile, efficiency is an effort to use available resources optimally to achieve maximum results. (Habiburrochman & Rizki, 2020). In the context of public budget management, efficiency involves allocating the right funds and resources to each activity or program by minimizing waste and maximizing the results produced. With good efficiency, the government can be more effective in achieving development goals and services to the community, while still ensuring responsible and transparent use of public funds.

In addition, the UN increases the accountability of public officials as they are held accountable for achieving predetermined results, which are evaluated through regular audits and performance reports. (Mahmudi, 2016)(Mahmudi, 2016), explains that PBB also promotes efficiency by reducing waste and ensuring resources are used for programs and activities that provide added value. Nonetheless, challenges such as limited human resource capacity and information technology infrastructure need to be overcome to ensure effective and maximum implementation of PBB in supporting public finance reform.

Performance-Based Budgeting has great potential to improve the effectiveness of controls in the Indonesian public sector through increased transparency, accountability and efficiency. With these measures, PBB can be more effectively implemented and support public finance reform in Indonesia. (Suwanda et al., 2021)

The impact can be measured through transparency and accountability, by evaluating the extent to which the UN improves transparency in budget management and accountability of government officials for the use of public funds. (Habiburrochman & Rizki, 2020)

In the context of the public sector, the implementation of PBB is expected to improve control effectiveness, which includes transparency, accountability and efficiency in public financial management. This article outlines the impact of PBB on control effectiveness in the public sector. Control effectiveness in public financial management refers to the ability of institutions to ensure that the budget is used in accordance with the objectives set, by minimizing the risk of misuse of funds, and increasing transparency and accountability. (Mahmudi, 2016). The UN has a significant impact on the effectiveness of controls in public sector financial management in Indonesia by preparing budgets based on expected performance results, which increase transparency, accountability, and efficiency. (Wardani & Dewi, 2022). Challenges such as limited human resource capacity and information technology infrastructure need to be overcome for effective PBB implementation.

Limited capacity of human resources (HR) and information technology (IT) infrastructure are two main challenges that need to be overcome to effectively implement Performance-Based Budgeting (PBB). Therefore, intensive training efforts are needed to improve the understanding and skills of human resources related to PBB. In addition, effective coaching and supervision are also needed to ensure that human resources can implement the PBB concept properly in practice. (Susanto, 2023). In addition, limited information technology infrastructure can be an obstacle in collecting, managing, and analyzing the performance data required for PBB.

Existing financial management information systems may not be designed to optimally support PBB, requiring investment in the development or upgrade of existing systems. There is also a need to improve the broader IT infrastructure, such as stable internet availability and adequate data security, to ensure a smooth process of using information technology in UN implementation.

Effect of UN on Managerial Performance and Leadership

The PBB concept emphasizes the achievement of measured performance outcomes as the basis for budget allocations, which have a direct impact on managerial actions and decisions. PBB also encourages continuous monitoring and evaluation of performance, which enables managers to identify weaknesses or potential improvements in program implementation. Overall, the effect of PBB on managerial and leadership performance is significant. With PBB in place, it is expected that managers will be more efficient and effective in achieving organizational goals, while leaders can provide the necessary direction and support to ensure the overall success of PBB implementation. The effect of Performance-Based Budgeting (PBB) on managerial performance, with leadership moderation, is an interesting area of research in the context of public sector management. Managerial performance refers to the ability of managers to effectively achieve organizational goals, while leadership relates to the role and influence of leaders in achieving these goals. The positive and negative impacts of implementing PBB can be assessed from several studies which can be summarized as follows (Habiburrochman & Rizki, 2020).

Table 1. Impact of PBB Implementation

Positive Impact	Negative Impact
1. Increase focus on target achievement. That the UN encourages managers and leaders to focus on achieving measurable and realistic performance targets.	1. Increased work pressure. The UN can increase work pressure for managers and leaders as they must constantly strive to achieve performance targets.
2. Improve communication and collaboration. The UN requires effective communication and collaboration between various levels in the organization.	2. Narrowing focus. The UN can cause managers and leaders to focus too much on achieving set performance targets, neglecting other important aspects.
3. The UN can encourage a performance culture in organizations by emphasizing the importance of achieving results and accountability.	3. Triggers data manipulation. Managers and leaders may be tempted to manipulate performance data to make it look better.
4. The UN provides better information about organizational performance, which can help managers and leaders make more informed decisions.	4. Increased Bureaucratic Burden. PBB requires a complex and time-consuming performance measurement system.
	5. Triggering a "Chasing the Numbers" Culture, that the UN can

5. PBB can promote budget discipline by setting realistic and measurable performance targets. Public agencies will be motivated to achieve these performance targets to avoid losing their budgets.	encourage a "chasing the numbers" culture where public agencies focus more on achieving statistical performance targets than on improving the quality of public services in real terms.
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The table can explain that the implementation of PBB has the potential to increase the efficiency and effectiveness of the use of public funds, as well as improve managerial and leadership performance. Therefore, it is important to carefully consider the potential positive and negative impacts of PBB before implementing it in public agencies. Effective leadership plays an important role in amplifying the positive impact of PBB on managerial performance by providing the necessary support, direction and resources.

The effect of Performance-Based Budgeting (PBB) on managerial performance, moderated by leadership, is an important aspect of public sector management. PBB, with its focus on achieving measurable performance objectives, can motivate managers to achieve the targets set in their budget allocations. (Dewi & Wiguna, 2019) Effective leadership can reinforce this motivation by providing the necessary support, direction, and resources. In addition, the UN encourages managerial accountability as their performance is assessed based on the results generated from budget allocations. Strong leadership can reinforce managers' sense of responsibility towards achieving goals and using funds efficiently and effectively. (Savignon et al., 2019).. PBB implementation also requires more informed decision-making regarding budget allocations to achieve expected performance outcomes. Effective leadership can assist in providing clear direction and vision, as well as facilitating good decision-making processes. Therefore, the effect of PBB on managerial performance can be influenced by strong leadership factors, which can guide, support, and facilitate managers in achieving organizational goals efficiently and effectively.

For example, the Ministry of Health decided to implement Performance-Based Budgeting (PBB) to improve the effectiveness of its budget management and managerial performance. In this context, it can be reviewed how PBB affects managerial performance moderated by leadership, that before the adoption of PBB, the Ministry of Health may have experienced some problems, such as the distribution of funds that were not always efficient, the lack of accountability in the use of the budget, and the lack of motivation among managers to achieve predetermined performance goals. However, after implementing PBB, the MOH had to develop budgets based on expected performance outcomes, such as immunization coverage rates or reduced infant mortality rates. This encourages managers to focus on the measured performance objectives and make more informed budget decisions to achieve the desired outcomes.(Yuhertiana & Fatun, 2020)

For example, the implementation of PBB in the Ministry of Health shows how PBB can improve budget management effectiveness and managerial

performance. Before the implementation of PBB, the Ministry of Health faced problems such as inefficient distribution of funds and lack of accountability. After adopting PBB, budgets were prepared based on expected performance outcomes, such as immunization coverage or reduced infant mortality. Effective leadership, as demonstrated by the Minister of Health or Director-General, provides the necessary direction, support and oversight, strengthens managers' sense of responsibility and facilitates better decision-making processes. The combination of an effective PBB and strong leadership enables the Ministry of Health to achieve performance objectives more efficiently, improve public health services, and ensure optimal and accountable use of funds. (Karlina, 2023)

From these case examples it can be said that the implementation of Performance-Based Budgeting (PBB) in the health sector offers valuable insights into how this financial management tool can improve budget management effectiveness and managerial performance. Prior to the adoption of PBB, the Ministry of Health was faced with serious challenges, including inefficient disbursement of funds and a lack of accountability in budget utilization. However, by implementing PBB, the budget management paradigm fundamentally changed. This means that implementing PBB changed the way budgets are structured, focusing on measured performance outcomes, such as immunization coverage rates or a reduction in infant mortality. This not only provides a clearer basis for the allocation of funds, but also motivates managers to achieve set performance targets. Effective leadership, as demonstrated by the Minister of Health or Director-General, is key to this successful implementation. They provide the necessary direction, support and oversight, strengthen managers' sense of responsibility and facilitate better decision-making processes. It can be said that with the combination of an effective PBB and strong leadership, the Ministry of Health managed to achieve its performance goals more efficiently. Public health services improved, while the use of funds became more optimized and accountable. This study shows that PBB is not just a budget management tool, but also a holistic approach that can shift paradigms and improve overall organizational performance. In the context of health, this can mean a significant difference in people's quality of life and well-being.

The implementation of PBB also increases managerial accountability, as managers are now judged based on achieving established performance objectives. Effective leadership in the Ministry of Health, such as the Minister of Health or the Director-General, can strengthen the sense of managerial responsibility by providing clear direction, support, and necessary oversight. In addition, successful implementation of PBB and achievement of performance objectives can be greatly influenced by effective leadership. Leaders who are able to provide motivation, support, and appropriate direction to managers under them will facilitate good decision-making processes, build a results-oriented work culture, and reduce organizational barriers that may arise during the PBB implementation process. Thus, through a combination of effective PBB and strong leadership, the Ministry of Health can achieve the set performance objectives more efficiently and effectively, improve public health

services, and ensure more optimal and accountable use of funds.

So it can be said that the influence of PBB on managerial performance can be influenced by strong leadership factors. Effective leadership can strengthen the positive impact of PBB on managerial performance by providing the support, direction, and facilitation needed to achieve organizational goals efficiently and effectively. According to Oktavia, (2017) Effective leadership plays an important role in moderating the influence of PBB on managerial performance. Leaders who are able to provide clear direction, support, and motivation to managers can strengthen accountability, improve appropriate decision making, and overcome organizational barriers that may arise during the PBB implementation process. With the combination of effective PBB and strong leadership, the Ministry of Health can achieve its performance goals more efficiently and effectively. This will ultimately improve public health services, ensure more optimal and accountable use of the budget, and help achieve the organization's overall strategic goals.

CONCLUSION

From the overall description that has been discussed, it can be concluded that Performance-Based Budgeting (PBB) has a significant impact on public sector management. The implementation of PBB can improve control effectiveness, managerial performance, and accountability in the use of public funds. Improved transparency in budget allocation and performance reporting, as well as more informed decision-making based on measured performance results, are some of the benefits of PBB implementation. However, the effects of PBB depend not only on the budget mechanism itself, but are also influenced by factors such as effective leadership, managerial skills, and human resource and information technology capacity. Strong leadership can amplify the positive impact of PBB by providing direction, support and motivation to managers to achieve set performance goals.

Challenges such as resistance to change, capacity constraints, and organizational barriers also need to be overcome to ensure successful implementation of PBB. With measures such as training and capacity building, improved information technology infrastructure, and support from across the organization, the effectiveness of PBB can be enhanced in supporting public finance reform and the achievement of the organization's strategic objectives. The main conclusion, therefore, is that Performance-Based Budgeting is a useful tool in improving public financial management and the achievement of performance objectives in the public sector. However, to maximize its potential, it requires a combination of effective PBB and strong leadership, as well as efforts to overcome challenges and obstacles that may arise during the implementation process.

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