

FACTORS AFFECTING THE IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING POLICIES: COMMUNICATION, RESOURCES, AND BUREAUCRATIC STRUCTURE

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Abstract: This study reviews the factors that influence the implementation of performance-based budgeting policies as the dependent variable on communication, resources, and bureaucratic structure as independent variables in a literature study of state financial management. This research is a literature review that aims to build a hypothesis of the influence between variables so that it can be used in further research. This study shows that communication, resources, and bureaucratic structure affect the implementation of performance-based budgeting policies. The research method for this scientific article is a literature review and qualitative method through the identification of several relevant literatures which are classified based on the relevance and quality of the literature found and examines theories and relationships or influences between variables from books and journals both offline and online. in libraries and online sources from Mendeley, Google Scholar and other online media. The results of this study can be concluded that: Communication affects the implementation of performance-based budgeting policies. Resources affect the implementation of performance-based budgeting policies. The bureaucratic structure affects the implementation of performance-based budgeting policies.

Keywords: Implementation of Performance-Based Budgeting Policies, Communication, Resources, Bureaucratic Structure

INTRODUCTION

The implementation of performance-based budgeting policies is one of the very important processes in public policy that determines whether the public policies pursued by the government are correct and can be implemented properly in the field and successfully produce predetermined outputs and outcomes. The implementation of performance-based budgeting policies is very necessary because without being implemented, the policy is only a good plan that is neatly stored. If a policy is not right, then it will fail even though the policy has been implemented properly.

According to Grindle, (in Abdul Wahab, 2015) that policy implementation is not just a mechanism for elaborating political decisions into routine procedures through bureaucratic channels, but more than that, it concerns issues of conflict, decisions, and who derives what from wisdom. So it is not wrong to say that policy implementation is an important aspect of the entire wisdom process. Policy implementation is also the process of applying a policy to a plan. In an implementation, there is a basic meaning contained, namely the existence of policy goals or objectives, the existence of activities or activities to achieve goals, and the results of activities. Policy implementation is not only limited to actions or behaviors or bureaucratic units responsible for implementing programs and generating compliance of target groups but more than that it continues with a network of socioeconomic political forces that influence the behavior of all parties

involved and ultimately there are expected and unexpected impacts.

One of the efforts to realize Good governance is to make changes to the budgeting system used by the Government of Indonesia. The changes to the budgeting system were made because traditional budgeting was considered inefficient. The budgeting process only increases or decreases the amount of the budget using the previous year's budget so that the budget tends to be set higher so that the state needs a more responsive budgeting system and can accommodate the demands of performance appraisal from an organizational unit. The implementation of performance-based budgeting is considered the most relevant to achieving such goals. This is shown by the change using the traditional budgeting system to a performance-oriented budgeting system (Performance Budgeting). The change began with the issuance of Law Number 17 of 2003 concerning State Finance which explained the change from the traditional budgeting system to a performance-based budgeting system.

According to Hutapea, R.S.T. (2022) Performance Budgeting is a budgeting approach that emphasizes the use of budgets for the achievement of results or goals. The implementation of performance-based budgeting in Indonesia can be seen from the performance evaluation of ministries/institutions carried out by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (PANRB).

Bureaucratic reform is a need that needs to be met to ensure the creation of improved government governance. The better the governance of a country, the more the wheels of national development will turn. To encourage the strengthening of bureaucratic reforms and the Government Agency Performance Accountability System (SAKIP) in government agencies, the Ministry of PANRB carries out evaluations every year. This is done to map the progress of bureaucratic reforms and the level of effectiveness and efficiency of budget use. The Ministry of PANRB carried out SAKIP and RB evaluations of 84 ministries and agencies, 34 provincial governments and 514 districts and cities. The purpose of the evaluation is to assess and assist government agencies in improving the quality of performance management implementation and bureaucratic reform (Ministry of PANRB, 2021).

Based on the results of the performance evaluation of ministries/institutions conducted by the Ministry of PANRB in 2020 on 84 ministries and institutions, 34 provincial governments and 514 regencies and cities, it is known that there are 1 (one) provincial government with an A predicate, 4 (four) provincial governments and 8 (eight) district/city governments with a BB predicate, as well as 21 provincial governments and 115 district/city governments with a B predicate while the results of the 2020 SAKIP evaluation show 1 (one) government provinces with AA predicate, 3 (three) provincial governments and 11 A-predicate regency/city governments, 9 (nine) provincial

governments and 56 districts/cities with BB predicate, as well as 20 provincial governments and 258 districts/cities with B predicate (Ministry of PANRB, 2021).

Based on the results of the performance evaluation of ministries/institutions that have been carried out by the Ministry of PANRB, it is expected that there will be a strong commitment from the central and local governments to continue to improve the quality of accountability for their performance so that a bureaucratic culture that is high performance, high integrity, and serves the community well and The use of the state budget will be more targeted, measurable and accountable because of the relationship between the budget and the results to be achieved.

Based on this explanation, what we want to research in this article are the factors that influence the implementation of performance-based budgeting policies, including communication, resources and bureaucratic structure. This study aims to determine the effect of communication, resources, and bureaucratic structure on the implementation of performance-based budgeting policies.

This research begins with a literature search related to the implementation of performance-based budgeting policies. A literature search is the first step to collecting information relevant to this research. By searching the library, information about previous research that has been carried out is obtained. A certain amount of literature is needed to support the theory and see to what extent

communication, resources, and bureaucratic structures influence the implementation of performance-based budgeting policies.

Implementation of Performance-Based Budgeting Policies

Policy implementation is a way in which policies are implemented by administrative agencies at every level mandated in the policy. Policies can be implemented and supported by the implementers of activities. Policy implementation can integrate policy objectives with their realization with the results of government activities. Implementation can also be interpreted as a process of activities carried out by various actors so that in the end they will get a result that is in accordance with the goals or objectives of the policy itself, (Wijayanti, 2021).

Performance-based budget is a budgeting system oriented towards achieving performance that focuses more on outputs and outcomes and its implementation can be accounted for so that the level of efficiency and effectiveness of a program can be achieved (Nur & Oman 2014). Performance-based budgeting is a procedure or mechanism to strengthen the relationship between funds given to government agencies/agencies with outcomes and outputs, through budget allocation based on information about performance (Anggarini & Puranto, 2010). Performance-based budgeting is a budgeting system that orients budgets to organizational outputs and is closely related to the vision, mission, and strategic

plans of ministries/agencies. The characteristic of performance-based budgeting is the preparation of a budget by paying attention to the relationship between funding inputs and the results to be achieved or outcomes that are finally able to inform about the effectiveness and efficiency of an activity (performance-based budgeting, 2007). The performance-based budgeting approach was conceived to address various weaknesses found in traditional budgets, particularly weaknesses caused by the absence of benchmarks used to measure performance in the achievement of public service goals and objectives. This approach shifts the emphasis on budgeting from the previous one which placed great emphasis on the measured performance of work activities and programs. The main focus of this approach is on the level of efficiency of organizing activities.

Implementation of performance-based budgeting policies is a mechanism that integrates performance information into the annual budgeting process or on the allocation of organizational resources. The dimensions or indicators of the implementation of performance-based budgeting policies are a good information system, the formulation of performance indicators, a management accounting system, and analysis and evaluation tools (Bawono, 2015). Some of the factors influencing policy implementation are communication factors, resources, dispositions or bureaucratic attitudes and structures. Policy implementation is a dynamic process that includes the interaction of many factors. There are four variables in the implementation of public

policy, namely communication, resources, attitudes, and bureaucratic structure (bureaucratic structure). These four factors must be implemented simultaneously because each other has a close relationship. Furthermore, performance evaluation can be interpreted as the process of assessing and disclosing policy implementation issues to provide feedback for improving the quality of performance. The method of implementation of the evaluation can be done by comparing the results against the target (in terms of effectiveness) and the realization of resource utilization (seen from the efficiency side). The success of the implementation of a public policy is measured by the process of achieving the final result in accordance with the objectives to be achieved and refers to the policy design that has been made (Winarno, 2016).

Communication

According to (Ratnaningrum, 2020) Communication is an activity of conveying information, both messages, ideas, and ideas from one party to another in one work unit or across units that are carried out directly and indirectly which aims to provide knowledge and information to others so that they can influence thinking, change attitudes, and encourage others to do certain things.

Communication can be interpreted as the process of conveying information from the communicator to the communicant. Policy communication is the process of delivering policy information from policymakers to policy implementers, (Widodo, 2018). Communication can be interpreted as the process of conveying

information from the communicator to the communicant. Policy communication is the process of delivering policy information from policymakers to policy implementers, (Widodo 2018). In addition, communication is also the delivery of messages and information about policies between policymakers to policy implementers including the transfer of knowledge consisting of the nature of the policy, the way of implementation, the boundaries of norms, and the evaluation of the policy itself. The communication process is a way of delivery, clarity and consistency (Edward in Winarno, 2016).

Communication in everyday life is very important. Man cannot avoid various forms of communication because with communication man can build the relationships he needs as a social being. The messaging process should use effective means to make it easier for message recipients to understand the message received. The delivery of the message can be in the form of gestures, oral, or written. In communicating, good communication skills are needed so that the objectives to be conveyed can be received and understood well by the recipient of the message. Communication between organizations will provide success in a policy if communication and coordination between policy implementers is carried out properly. Communication between organizations and implementing activities referred to in this study is a policy implementer who can communicate regulatory standards so that accuracy and consistency are obtained as well as a measuring tool in policy supervision.

Each policy can be implemented properly if there is effective communication between policy implementers and target groups. The goals and objectives of the policy can be well socialized so as to avoid any distortion of the policy (Ratnaningrum, 2020). If the policy is to be implemented, then the implementation instructions must be understood and clear. If the implementation instructions are not clear, then the implementors will experience confusion about what will be done. In addition, implementers have the flexibility to impose their own views on the implementation of policies, views that may differ from those of their superiors or views that should be used as a reference (Winarno, 2016: 157).

Interactive and dialogical communication patterns are made possible by the application of e-government. Both the government and society are positioning themselves on the side of the giver and receive information. This is in line with the dynamics that continue to develop in society, both because of the growth of a culture of free speech as a result of the reform movement and because of the rapid development of information and communication technology that changes a lot of social values, social, economic, cultural order, including government (Cris Kuntadi, 2022).

Edward in Winarno (2016) stated that implementation will be effective if policy measures and objectives are understood by individuals responsible for achieving policy objectives. Clarity of policy size and objectives needs to be communicated appropriately with implementers. The

consistency and uniformity of the base size and objectives need to be communicated so that implementors know exactly the size and purpose of the policy. There are 3 (three) dimensions or indicators in the policy communication process, namely:

1) Transmission

Transmission is the first factor that affects policy communication, before the official implements a decision, he must be aware that a decision has been made and an order for its implementation has been issued. Many of these decisions are ignored or there are often misunderstandings of the decisions issued. The obstacles that arise in transmitting implementation commands are:

- 1) Conflict of opinion between the executors and orders issued by policy makers. Conflicts in this policy will create immediate obstacles or distortions to policy communication.
 - 2) Information goes through multiple layers of bureaucratic hierarchy as we know, bureaucracies have a strict structure and tend to be very hierarchical. This condition greatly affects the level of effectiveness of policy communication. The use of indirect means of communication and the absence of specified communication channels may also distort the commands of the executor.
 - 3) The capture of communications may be hampered by selective
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perception and the refusal of implementers to be aware of policy requirements. Sometimes the executors ignore what is obvious and try to guess the true meaning of communication.

The transmission dimension aims to enable information to be conveyed to the target group and related parties, not just to policy implementers. The government as a policymaker is expected to be aware of the decisions that have been made and have issued warrants for their implementation. Pros and cons are inevitable. Conflicts of opinion between the implementers and the orders issued by policy makers are one of the triggers. The existence of bureaucratic hierarchies makes the level of effectiveness of policy communication carried out also slightly hampered. Due to obstacles in communication, policy implementers ignore the requirements of a policy.

2) Clarity

The dimension of clarity aims to make the information received by policy implementers, target groups and related parties easy to understand and clear, so that there are no errors in the interplay of information. The vagueness of the communication message conveyed regarding the implementation of policies that will encourage the occurrence of incorrect interpretations may even contradict the meaning of the original message.

Factors that drive the vagueness of policy communication are the

complexity of public policy, the desire not to disturb community groups, the lack of consensus regarding the purpose of policy objectives, problems in initiating a new policy, avoiding policy accountability, and the nature of court policy formation.

Edward in Winarno (2016) explained that if the policy is implemented as desired, then the implementation instructions must not only be accepted by the policy implementers, but the communication of the policy must be clear. The vagueness of the communication message conveyed with regard to the implementation of the policy will encourage incorrect interpretation and may even conflict with the meaning of the original message. Edwards identified six factors that drive the vagueness of policy communication, including the complexity of public policy, the desire not to interfere with community groups, the lack of consensus regarding policy objectives, problems in initiating a new policy, avoiding policy accountability and the nature of court policy formation.

3) Consistency

A policy implementation will be effective and effective if the implementation orders are consistent, that is, the implementation instructions do not conflict with each other. If there is conflict, it will encourage policy implementers to take loose (flexible) actions in interpreting and implementing a policy.

The effectiveness of policy implementation is seen from clear and consistent commands. The consistent dimension aims that the information submitted must be consistent so as not to cause confusion in policy implementers, target groups and related parties. Inconsistent policy implementation orders will encourage implementers to take leeway in interpretation and in implementing policies. Factors that affect the level of consistency are the complexity of public policy, the problem of problems that initiate new programs and the result of the many unclear goals.

Implementation will be effective if the measures and objectives of the policy are understood by the individuals responsible for achieving the policy objectives. Clarity of policy size and objectives needs to be communicated appropriately with implementers. The consistency and uniformity of the base size and objectives need to be communicated so that implementors know exactly the size and purpose of the policy. The dimensions or indicators of communication are transmission, clarity and consistency (Edwards in Winarno, 2016: 156).

Resources

Resources are a very important element in improving an organization's service to public needs. One of them is human resources which are key in towards the competitive advantage of the organization so that its quality must continue to be developed. The dimension or indicator of a resource is the level of

knowledge and skill (Izzaty, 2011). The appointing resources of each policy must be supported by adequate resources, both human resources and financial resources. Human resources are the adequacy of both the quality and quantity of implementors that can cover the entire target group. Financial resources are the adequacy of investment capital for a program/policy. Both must be considered in the implementation of government programs/policies. Because without reliability the policy implementor becomes less energetic and runs slowly and soberly. Meanwhile, financial resources ensure the sustainability of programs/policies. Without adequate financial support the program cannot run effectively and quickly in achieving goals and objectives (Edwards in Winarno, 2016).

(Ratnaningrum, 2020) Resources are everything that implementors use in achieving goals that have been set through a policy. Resources are one of the factors that influence the success of policy implementation. This is because policy implementation requires the support of human resources in the form of quality and quantity of implementors consisting of all target groups, financial resources in the form of budget support, adequate facilities and infrastructure

Resources are important in good policy implementation. Indicators used to see the extent to which resources influence policy implementation include staff, information, authority, and facilities (Edwards in Agustino, 2016:138-139). Resources in the form of funding are inputs that can be used to produce the output of

an organization or Government Agency. This is closely related to performance appraisal from an efficient and economical aspect. To assess government agencies or agencies for performance achievement is considered effective if the output produced can meet the targets and targets that have been set (C. Kuntadi, 2021).

The effectiveness of the policies implemented will not run effectively and well if they are not supported by the potentials of unavailable resources. Potential resources will affect the policy implementation process. Some of the things included in the resource are the relatively large number of staff who are accompanied by adequate capabilities and expertise for the purposes of policy implementation (Edwards in Winarno, 2016).

Bureaucratic Structure

Bureaucratic structures are organizational forms that become the overall implementers of policies for carrying out collective agreements in order to solve social problems in modern life. Basically, policy implementers know what is being done and have the desire and resources to do so, but in doing so they are still hampered by the organizational structures in which they carry out activities. The dimension or indicator of bureaucratic structure is the division of authority and relations between organizational units (Winarno, 2016).

Bureaucracy is actually a system for turning complex work into simple, and also a way to save money in administration. If the traditional bureaucracy is unable to do

that then e-bureaucracy is the next hope, although the challenges are also quite tough, including the existence of a number of budgets that must be allocated. The bureaucratic chain from upstream to downstream and the volume of work covering all fields sometimes make the bureaucracy run slowly. The implementation of bureaucratic tasks carried out conventionally so far has also caused high costs. Not to mention the impact caused by such a system in the form of corruption, misappropriation, and fraud. It's no wonder that many people are skeptical when it comes to clean bureaucracy. Because in such a very fat system it is difficult to imagine that an activity will run effectively and efficiently (Cris Kuntadi, 2022).

At the government level, optimizing the use of advances in information technology can eliminate bureaucratic organizational barriers. Information technology can also form a network of management systems and work processes that allow government agencies to work in an integrated manner to simplify access to all information and public services. Thus, all state institutions, society, the business world, and other interested parties can at any time make optimal use of government information and services. In order for the transformation process towards e-government to be carried out as well as possible, strong leadership in each institution or unit of government is needed.

According to Edwards in Winarno (2016) "the bureaucratic structure explains how policies will be structured and explains how resources will be allocated. The

bureaucratic structure contains an element of coordination because in the operation of the organization involves many parties or agencies. Bureaucratic structure becomes important in the implementation of policies". The bureaucratic structure has two main characteristics, namely:

1. Standard operating procedures (SOPs) develop as an internal response to limited time, resources from implementers, and a desire for uniformity in the work of complex and widespread organizations. With SOPs, implementers can use the available time,

officials in complex organizations can uniformize actions that can create great flexibility and security in the implementation of regulations.

2. Fragmentation stems from pressures outside the bureaucratic unit which is an interest group outside the bureaucracy.

The bureaucratic structure consists of organizational structure, division of duties and authorities (tupoksi), relationships between organizations, and standard operating procedures (SOPs) in implementing performance-based budgeting policies (Ratnaningrum, 2020).

Table 1: Relevant past research

No	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
1	(Polii et al., 2017)	Regulation, disposition or attitude and communication have a positive and significant impact on the implementation of performance-based budgeting policies	Communication affects the implementation of performance-based budgeting policies	Regulation and disposition or positive and significant attitude towards the implementation of performance-based budgeting policies
2	(Badjuka, 2019)	Communication, resources, dispositions or bureaucratic attitudes and structures have a positive and significant effect on the implementation of performance-based policies	Communication, resources and bureaucratic structure influence the implementation of performance-based budgeting policies	Disposition or attitude has a positive and significant effect on the implementation of performance-based policies

No	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
3	(Primary, 2017)	Communication, resources, dispositions or bureaucratic attitudes and structures have a positive and significant effect on the implementation of performance-based policies	Communication, resources, and bureaucratic structure have a positive and significant effect on the implementation of performance-based policies	Disposition or attitude has a positive and significant effect on the implementation of performance-based policies
4	(Kurniasih et al., 2013)	Communication, resources, dispositions/attitudes of implementers, and bureaucratic structures positively affect the implementation of performance-based policies	The similarity with this journal is that both examine communication, resources and bureaucratic structures. Communication, resources and bureaucratic structure influence the implementation of performance-based policies	Disposition/attitude of implementers positively affects the implementation of performance-based policies
5	(Surianti & Dalimunthe, 2015)	Regulation, communication, and resources, positively and significantly affect the implementation of performance-based budgeting policies	The similarity with this journal is that both research communication and resources. Resources influence the implementation of performance-based budgeting policies	Regulation has a positive and significant effect on the implementation of performance-based budgeting policies
6	(Cris Kuntadi, 2022)	External pressures, organizational commitment, and	There are no similarities	External pressures, organizational commitment, and

No	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
		understanding of the financial management procedure system have a positive and significant impact on the implementation of performance-based budgeting policies		understanding of the financial management procedure system have a positive and significant impact on the implementation of performance-based budgeting policies
7	(Ontorael, 2018)	Budget, human resources and information systems have a positive and significant effect on the implementation of performance-based budgeting policies	The similarity with this journal is that both research human resources. Human resources influence the implementation of performance-based policies	Budgets and information systems have a positive and significant effect on the implementation of performance-based budgeting policies
8	(Ningtias, 2019; SURIANTI & Dalimunthe, 2015)	Transformational leadership, organizational commitment, and human resource competence positively influence the implementation of performance-based budgeting	The similarity with this journal is that both examine organizational communication and human resources. Human resources influence the implementation of performance-based policies	Organizational leadership and commitment have no effect on the implementation of performance-based policies
9	(Maulina, 2019)	Human resources do not have a positive and significant effect on the implementation of performance-based budgeting policies	-	Leadership style factors, monitoring and evaluation, and regulation have no effect on the implementation of performance-based budgeting policies

No	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
10	(Gowasa et al., 2020)	Human resources have a positive and significant effect on the implementation of performance-based budgeting policies	The similarity with this journal is that both research human resources influence the implementation of performance-based budgeting policies	-

MATERIALS AND METHODS

This method of writing scientific articles is a literature review (library research) and qualitative methods through identifying some relevant literature classified based on the relevance and quality of the literature found and examines the theory and relationships or influences between variables from books and journals both off line in the library and online sourced from Mendeley, Scholar Google and other online media.

In qualitative research, literature review should be used consistently with methodological assumptions. This means that it must be used inductively so as not to direct the questions posed by the researcher. One of the main reasons for

conducting qualitative research is that the research is exploratory, (Ali & Limakrisna, 2013).

Based on this relevant literature, it is analyzed using narrative patterns, with the aim of:

- 1) Deepen knowledge of the implementation of performance-based budgeting policies and help readers to understand together about the factors that affect budgeting performance in the government sector in Indonesia.

In this study, it offers an explanation of the factors that affect budgeting performance in the context of government in Indonesia.

RESULTS AND DISCUSSION

Based on theoretical studies and relevant previous research, the discussion of this literature review article in the concentration of State Financial Management is:

1. The Effect of Communication on the Implementation of Performance-Based Budgeting Policies.

(Polii et al., 2017) analyzed the investigation of the knowledge and understanding of members of the Regional

People's Representative Council (DPRD) about performance-based budgeting in Bitung City. The results of the analysis show that communication has an effect in performance-based budgeting. Communication is a contributing factor to performance-based budgeting in the partnership relationship between the legislature and the executive. In addition, communication is also a supporting factor in the implementation of performance-based budgeting in Bitung City. The DPRD can establish communication between the community, local governments, and the central government through political communication.

(Badjuka, 2019) analyzed the implementation of the SIRBA policy in improving the quality of financial management at the Gorontalo State University (BLU UNG) public service agency. The results of the analysis show that communication is influential in the implementation of the SIRBA policy. The observations showed that there were formal and informal meetings that discussed planning and budgeting activities at the faculty and work unit levels. As for smoothing communication, the delivery of messages is carried out via telephone, WA and SMS from the leadership to subordinates and between fellow implementers related to the implementation of the RBA. These various activities are evidenced by documents in the form of invitation letters for coordination meetings at the university and faculty levels and photos of coordination meeting activities.

Pratama, A.F. (2017) examined the

factors influencing the implementation of performance-based budgeting policies in the work unit of the Secretariat General of Disease Prevention and Control of the Ministry of Health. Based on the results of the research conducted, it can be concluded that communication affects the implementation of performance-based budgeting policies, where communication dimensions or indicators (transmission factors, clarity factors, and consistency factors) affect the dimensions or indicators of implementation of performance-based budgeting policies. Implementation of performance-based budgeting policies in the P2P Task Force based on effective communication factors.

(Kurniasih et al., 2013) analyzed the effect of e-government policy implementation on the performance of Cimahi city apparatus. Based on the results of the research conducted, it can be concluded that communication, resources, and bureaucratic structures have made a meaningful contribution to the success of policies. The communication dimension shows that the number of respondents who consider openness in the delivery of information in the implementation of e-government in Cimahi City is quite high. This can be seen from the two-way communication that has been established quite well between the apparatus in various SKPDs in Cimahi City. In the resource dimension, the resources of the e-government implementing apparatus in Cimahi City are sufficient. This can be seen from the number of apparatuses and clear task descriptions that are adjusted to the expertise of each apparatus. In addition, budget resources are sufficient in the

implementation of e-government in Cimahi City which is accompanied by budget accountability in the implementation of e-government in Cimahi City is sufficient as can be seen from the expenditures that are in accordance with needs. The facilities and infrastructure in the implementation of e-government are quite feasible, the information is sufficient and clear enough. Likewise, the clarity of authority is self-explanatory. This can be seen from the clear division of duties between apparatuses in accordance with the position of each apparatus.

2. The Effect of Resources on the Implementation of Performance-Based Budgeting Policies

(Surianti & Dalimunthe, 2015) analyzed The Implementation of Performance Based Budgeting In Public Sector (Indonesia Case: A Literature Review). The results of the analysis show that human resource problems in the government sector in Indonesia still remain the main problem, especially in regional governments.

(Badjuka, 2019) analyzed the implementation of the SIRBA policy in improving the quality of financial management at the Gorontalo State University (BLU UNG) public service agency. The results of the analysis show that the resources on the BLU UNG can be relied upon to implement the SIRBA policy. Human resources of the RBA operator team who are adequate as the spearhead of the SIRBA policy implementor element have the ability and expertise based on the needs recruited based on basic

competencies in the field of planning, mastery of information technology, and the field of budgeting and finance and have high dedication and willingness to work, so that what has been planned in the Strategic Plan can be implemented as planned. In addition, SIRBA's supporting facility resources displace an integrated management information system in a computerized system that processes and integrates the entire RBA planning flow in the form of a network of coordination, reporting and business and budget planning procedures to support performance and obtain information quickly, precisely, accurately, transparently, accountably and efficiently. The results of the observations found the implementation of the UNG Position Analysis. In addition, to ensure the continuity of HR expertise, technical training was carried out for the RBA Operator Team. From the aspect of supporting activities, it is supported by a website that can be accessed through www.ung.ac.id supported by a local network connected to the FO network that connects and integrates all work units in UNG and wireless networks using radio access transmitters that are distributed throughout the campus area in the form of hotspots. Progress in implementing the SIRBA policy on BLU UNG is highly dependent on the effectiveness of the human resources in it. The ability of implementors plays an important role and determines their success. This is in line with Abdussamad's research (2013) that an organization in carrying out its activities will always face humans as a dynamic resource and have the ability to continue to grow.

(Ontoraël, 2018) examined analysis of factors influencing the effectiveness of performance-based budget implementation in the Regional Financial and Asset Management Agency of North Sulawesi Province. Based on the results of the research conducted, it can be concluded that human resources have a positive and significant influence on performance-based budgets. Human resources play an important role in the implementation of performance-based budgeting owned by the government, where with the availability of human resources who are able to manage the implementation of budgeting and maximize the budget owned by local governments to achieve priority goals in development to improve regional capabilities.

(Ningtias, 2019) analyzed the influence of transformational leadership, organizational commitment and human resource competence on the target of implementing a performance-based budget on the regional revenue agency of Jember Regency. The results of the analysis show that the competence of human resources affects the implementation of performance-based budgets. This is because human resources in Bappeda Jember Regency use their creativity in completing their work.

(Maulina, 2019) analyzed the factors influencing the implementation of performance-based budgeting in Banda Aceh City. The results of the analysis show that human resources have no significant effect on the implementation of performance-based budgeting. Human resources are not one of the determining

factors for the success of performance-based budget implementation within the scope of the Banda Aceh city government.

(Gowasa et al., 2020) analyzed the effect of human resource competence on performance-based budget implementation. The results of the analysis show that the competence of human resources has a significant effect on the implementation of a performance-based budget. The implementation of competencies is carried out by applying several things to obtain competent human resources, namely having knowledge of work, having skills in work and having a responsible work attitude.

3. The Effect of Bureaucratic Structure on the Implementation of Performance-Based Budgeting Policies

(Kurniasih et al., 2013) analyzed the effect of e-government policy implementation on the performance of cimahi city apparatus. Based on the research results, it can be concluded that the bureaucratic structure has made a meaningful contribution to the policy's success. SOPs are readily available and the fragmentation (spread of responsibility) in the implementation of e-government is already quite high. Based on the results of the research, the SOP of Cimahi City has benefits as a standardization that must be done in completing work, reducing errors and omissions. The SOP also ensures that the established and scheduled process can take place as it should. In addition, SOPs will ensure the availability of data for process improvement so that accountability by reporting and documenting results in the implementation

of tasks increases. The efficiency and effectiveness of task execution also increase because SOPs provide concrete ways to improve performance and avoid variations in the process of implementing activities and overlapping task implementation. Thus, SOPs can help government administration officials involved in the service process become more independent so that the information needed in the preparation of standards and providing performance information is adequately available. Bureaucratic structure influences the implementation of performance-based budgeting policies. This study's results align with the research conducted by (Kurniasih et al., 2013).

(Badjuka, 2019) analyzed the implementation of the SIRBA policy in improving the quality of financial management at the Gorontalo State University (BLU UNG) public service agency. The results of the analysis show that the

bureaucratic structure in the implementation of the SIRBA policy is based on Standard Operating Procedures (SOP) which regulates the flow of SIRBA implementation which provides uniformity in the actions of implementors, resulting in excellent flexibility, as well as fairness in the implementation of the rules. In addition, there is a distribution of responsibilities consisting of leaders, financial officials and technical officials who have carried out functions and responsibilities proportionally, namely preparing the annual RBA, as well as conveying operational performance accountability, coordinating the preparation of the RBA and preparing documents for the implementation of the BLU UNG budget, technical persons in their respective fields who are obliged to, among others, compile planning for technical activities in their fields, carry out technical activities in accordance with the RBA and account for operational performance in their field

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the

influence between variables, then in the process of thinking about this article as below.

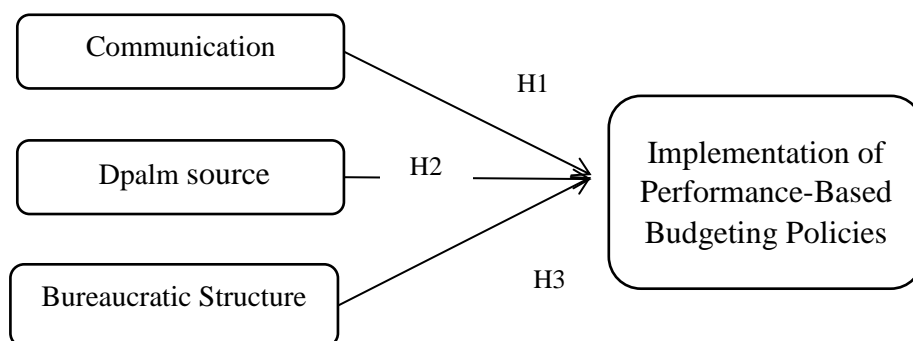


Figure 1: Conceptual Framework

Based on the *conceptual framework* image above, communication, resources, and bureaucratic structures influence the

- a) Organizational commitment: (C. Kuntadi., 2022), (Ningtias, 2019).
- b) External Pressure: (C. Kuntadi., 2022)
- c) Understanding the system of procedures: (C. Kuntadi., 2022).
- d) Attitude or Disposition: (Polii et al., 2017), (Badjuka, 2019), (Pratama, A.F., 2017), (Kurniasih, 2013)

CONCLUSIONS

Based on relevant theories and articles and discussions, hypotheses can be formulated for further research:

1. Communication affects the implementation of performance-based budgeting policies.

implementation of performance-based budgeting policies. Apart from the three exogen variables that affect the implementation of performance-based budgeting policies, there are many other variables that affect it, including:

- e) Regulation: (Polii et al., 2017), (Surianti, M., & Dalimunthe, A.R, 2015),
- f) Budget: (Ontorael, 2018)
- g) Information systems: (Ontorael, 2018)
- h) Leadership: (Ningtias, 2019), (Maulina, 2019)

2. Resources influence the implementation of performance-based budgeting policies.

3. Bureaucratic structure affects the implementation of performance-based budgeting policies.

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