

Performance-Based Budgeting and Regional Financial Performance: The Role of Productive Expenditure and Accountability

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ABSTRACT

Purpose: This study examines the relationship between Performance-Based Budgeting (PBB) and regional financial performance, with a particular focus on the role of productive expenditure and accountability.

Design/Methodology/Approach: This research adopts a quantitative approach using panel data from 33 local governments in Central Java Province over the period 2022–2024, resulting in 99 observations. Productive expenditure is used as a proxy for outcome-oriented budget allocation, while accountability is measured using the Government Institution Performance Accountability System (SAKIP) score. Data were analyzed using panel regression techniques.

Findings: The results reveal that productive expenditure has a significant negative effect on regional financial performance, indicating that increased allocation toward capital or outcome-based spending does not necessarily improve financial outcomes due to inefficiencies in budget execution, particularly in procurement processes. In contrast, accountability, as proxied by SAKIP scores, does not show a significant effect, suggesting that accountability practices remain largely procedural rather than performance-driven. Additionally, government size as a control variable has a significant positive impact on financial performance.

Research Implications: These findings highlight the need for local governments to strengthen managerial capacity, improve budget execution mechanisms, and enhance substantive accountability practices to ensure that performance-based budgeting achieves its intended outcomes.

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INTRODUCTION

The New Public Management (NPM) paradigm has driven a significant transformation in public sector governance in Indonesia by emphasizing transparency, responsiveness, and accountability. One of the key manifestations of this transformation is the adoption of Performance-Based Budgeting (PBB), which aims to shift traditional budgeting systems toward a more outcome-oriented approach (Fauziah et al.). The implementation of PBB is expected to establish a strong linkage between resource allocation and the performance outcomes achieved by each organizational unit (Pratolo et al., 2020).

The application of PBB in local governments is particularly crucial, as budgets are no longer viewed merely as nominal financial documents but as strategic instruments to achieve public service targets outlined in development plans (Pessina et al., 2016). This perspective aligns with Goal-Setting Theory, which posits that clearly defined and challenging goals can enhance organizational performance (Locke & Latham, 2019). Specifically defined objectives help reduce ambiguity in program implementation, thereby improving focus and effectiveness in achieving performance targets (Hoek et al., 2018).

PBB not only emphasizes the magnitude of budget allocation but also the quality of performance management processes, as reflected in the Government Institution Performance

Accountability System (SAKIP). The quality of this performance management system significantly influences the effectiveness of PBB in producing goal-oriented and accountable budgets (Afronisa & Erawati, 2024; Sahara & Roy, 2025). The implementation of PBB is assessed through robust performance measurement systems, including accountability mechanisms represented by SAKIP scores (Wisdaningrum, 2022). Higher SAKIP scores indicate better integration between performance planning and budgeting processes, reflecting a stronger outcome-oriented approach. In this regard, SAKIP ensures that budgeting is formulated and evaluated based on performance achievements rather than mere administrative compliance (Fauziah et al., 2025; Pratolo et al., 2020).

Within the PBB framework, the approach underscores the linkage between budget allocation and measurable performance outcomes, positioning the budget not merely as a financial tool but as an instrument to achieve organizational objectives (Suwanda et al., 2021). PBB is designed to ensure that planned outputs and outcomes are achieved, thereby promoting the effective and efficient use of public resources (Fauziah et al., 2025). In this context, budget allocation is directed toward productive expenditures, particularly capital expenditures, rather than routine administrative spending. Therefore, capital expenditure is employed as a proxy for productive spending, reflecting the quality of PBB implementation in outcome-oriented planning and allocation.

PBB plays a direct role in enhancing regional financial performance by linking budget allocation and execution with measurable outcomes. Through PBB, governments formulate and implement budgets based on clear performance indicators, leading to more effective, efficient, and accountable financial management (Fauziah et al., 2025; Pratolo et al., 2020). Moreover, the emphasis on outputs and outcomes contributes to improved budget execution and overall financial performance (Pratolo et al., 2020).

Financial performance, as defined by Jantika, represents the outcomes achieved from budget utilization, which are reported in financial statements (Fitriani & Syarif, 2025). Budget absorption is widely recognized as a key indicator in assessing accountable budget implementation. A higher level of budget absorption indicates a greater capacity of local governments to realize planned programs and achieve performance targets (Priyono et al., 2022). In the context of public financial management, budget absorption reflects the alignment between planning and realization, thereby capturing not only implementation capacity but also the effectiveness of planning, accuracy of program execution, and consistency in financial management (Maharani et al., 2024).

Furthermore, budget absorption is frequently used in empirical studies as a proxy for local government financial performance due to its measurable, objective, and consistently available nature in official government reports. Compared to other financial performance indicators that require composite measures, budget absorption provides a more direct representation of a government's ability to execute its budget. Therefore, this study employs budget absorption as a proxy for financial performance, as it effectively reflects the capacity of local governments to implement budgets in an effective, consistent, and accountable manner in line with established plans.

Empirical findings on the relationship between capital expenditure and financial performance remain inconclusive. Several studies report that capital expenditure has no significant effect on financial performance (Maharani et al., 2024; Fitriani & Syarif, 2025). In contrast, qualitative evidence suggests that PBB implementation positively influences budget performance at the ministerial level (Dhamara & Fauzi, 2023). More recent studies also indicate that PBB contributes to improvements in performance and accountability (Sahara & Roy, 2025). However, studies that simultaneously integrate both managerial and allocative dimensions of PBB—represented by SAKIP and capital expenditure—remain limited. This gap highlights the need for a more comprehensive examination of PBB in explaining variations in

regional financial performance, particularly when financial performance is proxied by budget absorption.

Based on the existing literature, this study offers three main contributions. First, it conceptualizes PBB comprehensively by incorporating both managerial and allocative dimensions, represented by SAKIP scores and capital expenditure, respectively, whereas prior studies typically focus on only one dimension. Second, this study links PBB to financial performance using budget absorption as a proxy, thereby emphasizing budget execution as a tangible outcome of PBB implementation, which remains underexplored in empirical literature. Third, by integrating Agency Theory and New Public Management, this study provides a more comprehensive conceptual framework to explain how performance management quality and budget allocation decisions jointly influence regional financial performance. Accordingly, this research is expected to enrich the public sector accounting literature and provide relevant policy implications for strengthening PBB implementation in local governments.

LITERATURE REVIEW

Goal Setting Theory

Goal Setting Theory, proposed by Edwin A. Locke and further developed with Gary P. Latham, explains that specific and challenging goals can improve performance by providing clear direction, motivation, and evaluation standards (Locke & Latham, 2019). In the public sector, this theory is relevant to Performance-Based Budgeting (PBB), where budget allocation is linked to predefined performance targets. The use of performance indicators and output–outcome targets helps organizations manage resources more effectively and improve coordination and performance (Hoek et al., 2018). Additionally, accountability systems such as SAKIP function as evaluation tools to assess the alignment between planning and budget realization. Therefore, PBB, productive expenditure, and accountability can be seen as managerial instruments that support the achievement of regional financial performance.

Agency Theory

Agency Theory, introduced by Michael C. Jensen and William H. Meckling, describes the relationship between principals and agents, where authority is delegated to manage resources (Jensen & Meckling, 1976). This relationship often leads to information asymmetry and potential conflicts of interest. In the public sector, citizens and legislative bodies act as principals, while local governments act as agents. Therefore, strong governance and accountability systems are needed to reduce opportunistic behavior and ensure transparent resource management (Schillemans & Busuioc, 2015). Productive expenditure and accountability systems such as SAKIP serve as monitoring mechanisms that reduce information asymmetry and encourage transparent budget management, ultimately improving financial performance.

The Effect of Productive Expenditure on Regional Financial Performance

Productive expenditure refers to local government spending allocated to activities that generate long-term economic and social benefits, such as infrastructure development, public investment, and service improvement. In the context of public financial management, a higher allocation toward productive expenditure reflects efforts to utilize public resources more effectively and efficiently in achieving development objectives. From a modern public sector management perspective, the ability of government organizations to allocate budgets toward value-added activities is a key determinant of organizational performance. Empirical evidence suggests that effective resource management enhances public sector performance, as budgets are directed toward activities that contribute directly to organizational goals (Andrews et al.,

2016). Therefore, a higher proportion of productive expenditure is expected to improve regional financial performance.

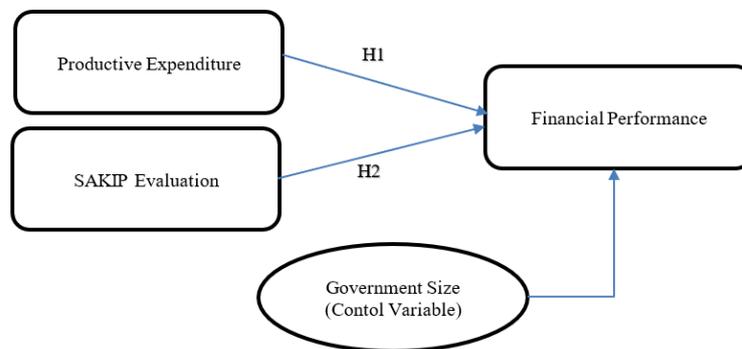
H1: Productive expenditure has a positive effect on regional financial performance

The Effect of SAKIP Evaluation Scores on Regional Financial Performance

Performance accountability is a fundamental principle in public sector governance, emphasizing the obligation of governments to account for the use of public resources. In Indonesia, this accountability is measured through the SAKIP evaluation, which assesses the extent to which government institutions plan, implement, measure, and report their performance systematically. A strong accountability system not only functions as an internal control mechanism but also enhances transparency and public trust. Effective accountability practices foster a reciprocal relationship between accountability and trust, ultimately contributing to improved organizational performance. Empirical studies indicate that higher accountability strengthens institutional legitimacy and enhances performance effectiveness in the public sector (Hyndman & McConville, 2018). Therefore, higher SAKIP evaluation scores are expected to improve regional financial performance.

H2: SAKIP evaluation scores have a positive effect on regional financial performance

Figure 1. Research Framework



METHODS

This study employs a quantitative approach to examine the effect of performance-based budgeting (PBB) on regional financial performance. Rather than treating PBB as a single construct, it is operationalized through two key dimensions: productive expenditure and accountability. Productive expenditure reflects outcome-oriented budget allocation, while accountability is represented by the evaluation score of the Government Institution Performance Accountability System (SAKIP). The population consists of local governments in Central Java Province. This study uses secondary data obtained from Local Government Financial Reports for the period 2022–2024. A purposive sampling technique is applied based on the following criteria: (1) availability of complete and accessible financial reports, (2) availability of budget realization data, (3) availability of SAKIP evaluation scores, and (4) availability of capital expenditure data. Based on these criteria, 33 local governments are selected from a total of 35, resulting in 99 observations using panel data (cross-section and time series). Data analysis is conducted in several stages, including descriptive statistics, classical assumption tests, and multiple linear regression analysis. To address potential heteroskedasticity, robust standard errors are applied. All analyses are performed using Stata..

Table 1. Operational Definition of Variables

No	Variable	Definition	Indicator
1	Financial Performance (KK)	Financial performance refers to the ability of an organization to manage resources from planning to outcomes (Maharani et al., 2024)	Measured using the effectiveness ratio of budget realization (Mahmudi, 2016; Mardiasmo, 2018) \n KK = Realized Expenditure / Budgeted Expenditure

No	Variable	Definition	Indicator
2	Productive Expenditure (PROD)	Capital expenditure represents productive investment contributing to long-term growth (OECD, 2017)	Measured by the ratio of capital expenditure to total regional expenditure (Mahmudi, 2019) \n PROD = Capital Expenditure / Total Expenditure
3	SAKIP	SAKIP integrates planning, budgeting, and performance reporting systems aligned with accountability practices (PermenPAN-RB No. 88, 2021)	Measured using SAKIP evaluation scores (0–100) issued by the Ministry of Administrative and Bureaucratic Reform (Pratolo et al., 2020)
4	Local Government Size (SIZE)	Reflects the scale and complexity of government operations and resource capacity (Mahmudi, 2019)	Measured using the natural logarithm of total assets \n SIZE = Ln (Total Assets)

RESULT AND DISCUSSION

Descriptive Statistics

Based on the analysis of 99 local governments in Central Java Province, the average financial performance (KK) is 0.929 with a low standard deviation, indicating relatively high and stable performance across regions. Productive expenditure (PROD) has an average proportion of approximately 13.49%, with a wide range, suggesting variation in budget allocation policies among local governments.

Table 2. Descriptive Statistics

Variable	Obs	Mean	Std. Dev	Min	Max
KK	99	0.9296148	0.310183	0.7929955	0.92728622
PROD	99	0.1249093	0.396842	0.599092	0.2707914
SAKIP	99	67.84535	4.152554	62.18	81.79
SIZE	99	28.38253	0.3478674	27.560675	29.335589

Source: Processed data, 2025

The average SAKIP score is 67.84, which falls within the “good” category, with values ranging from 62.18 to 81.79, indicating moderate variation in accountability performance across regions. Meanwhile, local government size (SIZE) shows relatively low variation. Overall, the variation in productive expenditure and SAKIP scores reflects differences in the implementation of performance-based budgeting (PBB) across local governments.

Multiple Linear Regression Results

Table 3. Multiple Linear Regression Results

Variable	Coefficient	Robust Std. Error	t	P>t	95% Confidence Interval
PROD	-0.1633073	0.805784	-2.03	0.045	-0.3232756 – -0.003339
SAKIP	0.0000804	0.0006933	0.12	0.908	-0.0012959 – 0.0014568
SIZE	0.0175509	0.0074614	2.35	0.021	0.0027381 – 0.0323637
Constant	0.4480504	0.2109803	2.12	0.036	0.0292015 – 0.8668993

Source: Processed data, 2025

Based on the regression results, the estimated model can be expressed as:

$$KK = 0.4480 - 0.1633(\text{PROD}) + 0.00008(\text{SAKIP}) + 0.0175(\text{SIZE}) + \epsilon$$

The results show that productive expenditure (PROD) has a negative and significant effect on regional financial performance ($p < 0.05$), indicating that higher allocation to productive spending does not necessarily improve financial outcomes. In contrast, SAKIP has no significant effect ($p > 0.05$), suggesting that accountability practices remain largely administrative. Meanwhile, local government size (SIZE) has a positive and significant effect ($p < 0.05$), implying that larger governments tend to have better financial performance.

Hypothesis Testing

The regression analysis employs robust estimation to address potential heteroskedasticity. The results indicate an R^2 value of 0.0703, suggesting that productive

expenditure, SAKIP, and local government size jointly explain 7.03% of the variation in regional financial performance. The model is statistically significant at the 10% level ($\text{Prob} > F = 0.0803$), indicating limited but acceptable explanatory power.

Partially, productive expenditure shows a negative and significant effect on financial performance ($\beta = -0.163$; $p < 0.05$), implying that higher allocations to productive spending may reduce financial performance in the short term. In contrast, SAKIP does not have a significant effect ($\beta = 0.00008$; $p > 0.05$), indicating that accountability systems are not yet reflected in fiscal outcomes. Meanwhile, local government size has a positive and significant effect ($\beta = 0.0175$; $p < 0.05$), suggesting that larger governments tend to achieve better financial performance.

DISCUSSION

This study examines the implementation of Performance-Based Budgeting (PBB) through two key dimensions: productive expenditure as a proxy for outcome orientation and SAKIP as a proxy for accountability. The results show that, simultaneously, these variables significantly influence regional financial performance, indicating that PBB components collectively explain variations in fiscal outcomes, although with limited explanatory power.

The findings reveal that productive expenditure has a negative and significant effect on financial performance. This suggests that increasing the proportion of productive spending does not necessarily improve budget effectiveness. Although productive expenditure—particularly capital expenditure—is theoretically associated with long-term economic growth and public service improvement (Mahmudi, 2016; Mardiasmo, 2018), its implementation often involves complex planning and procurement processes that may delay budget realization. Such complexity can increase administrative burdens and coordination costs, thereby slowing budget execution (Sulastri & Kuntadi, 2023). As a result, while productive expenditure supports long-term development, it may reduce short-term financial performance, particularly when measured using budget effectiveness ratios. From an agency theory perspective, this reflects potential inefficiencies arising from discretionary resource allocation without adequate governance and monitoring. Meanwhile, goal setting theory suggests that performance outcomes depend on the clarity of goals and the organization's capacity to implement them effectively. Thus, although PBB promotes outcome-oriented budgeting, limited managerial capacity and implementation challenges may prevent these goals from being fully realized in financial performance (Pessina et al., 2016). Furthermore, this finding indicates a trade-off between development outcomes and short-term fiscal performance. Capital expenditure requires complex planning and execution processes, which may increase transaction costs and delay budget absorption. Consequently, while beneficial in the long term, productive expenditure may weaken short-term financial performance indicators.

The results also show that SAKIP has no significant effect on financial performance, indicating that improvements in accountability systems are not yet reflected in fiscal outcomes. Although SAKIP is designed to integrate planning, budgeting, and performance reporting, this finding suggests a gap between formal accountability systems and measurable financial performance. From an agency theory perspective, SAKIP should reduce agency problems through monitoring and evaluation. However, in practice, local governments may focus on fulfilling administrative requirements rather than integrating performance information into decision-making. As a result, higher SAKIP scores do not necessarily lead to better financial performance. This aligns with prior studies showing that performance measurement systems in the public sector may have only symbolic effects without strong managerial commitment (Rana et al., 2022). In the Indonesian context, previous studies indicate that SAKIP implementation has largely fulfilled formal requirements, such as documentation and reporting, but still faces challenges in indicator consistency, measurement quality, and the use of performance

information in budgeting decisions (Stefan et al., 2023). This suggests that SAKIP functions more as an administrative tool than a strategic management instrument. From the perspective of goal setting theory, the effectiveness of performance systems depends on how well goals are implemented and utilized in decision-making. Therefore, the impact of SAKIP on financial performance depends not only on the quality of reporting systems but also on bureaucratic capacity, organizational culture, and leadership commitment in using performance information for budgeting decisions.

Local government size is commonly proxied by total assets, expenditure, or population. Theoretically, larger governments tend to have more complex bureaucratic structures and broader public service responsibilities. From an agency theory perspective, increased organizational size may intensify information asymmetry and agency costs, thereby requiring stronger monitoring and control mechanisms to maintain fiscal accountability. In the public sector literature, prior studies highlight that the effectiveness of performance measurement and audit systems depends on organizational capacity and institutional resources (Rana et al., 2022). Larger local governments generally possess greater administrative capacity and more formalized structures, enabling better implementation of control and evaluation systems. In the Indonesian context, empirical evidence shows that government characteristics, including fiscal capacity and organizational scale, influence financial performance (Hasthoro & Sunardi, 2016). However, based on goal setting theory, organizational performance also depends on goal clarity and implementation capacity. In larger organizations, coordination challenges may reduce effectiveness if not properly managed. Therefore, the effect of local government size is conditional: while it can enhance resource capacity and performance potential, it may also create inefficiencies without effective governance and goal alignment. Overall, local government size can be viewed as both a direct determinant of financial performance and a supporting factor that strengthens the effectiveness of governance and accountability systems.

CONCLUSION

This study concludes that the implementation of Performance-Based Budgeting (PBB), proxied by productive expenditure and SAKIP evaluation scores, is associated with regional financial performance, although the relationship is statistically limited. This finding suggests that outcome-oriented budgeting and accountability systems have the potential to improve fiscal performance, but their effectiveness depends on the extent to which they are substantively implemented in financial management practices. In addition, local government size indicates that organizational resource capacity also plays an important role in shaping financial performance. However, this study has several limitations. The relatively low coefficient of determination indicates that the model explains only a small portion of the variation in financial performance, suggesting the presence of other influential factors such as governance quality, managerial capacity, and fiscal characteristics. Therefore, future research is recommended to incorporate additional variables and apply more comprehensive analytical approaches to better explain the determinants of regional financial performance.

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