

***Analysis of Performance-Based Budget Preparation at the Regional Revenue  
Agency of Jember Regency***  
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***ABSTRACT***

*This study aims to analyze performance-based budgeting in the Regional Revenue Agency of Jember Regency and assess its conformity with the Minister of Home Affairs Regulation Number 77 of 2020 and the principles of New Public Management. The method used in this study is qualitative with a descriptive approach through interviews and documentation. Data analysis was conducted through the stages of data collection, data reduction, data presentation, and conclusion drawing. The results of the study indicate that the implementation of performance-based budgeting in the Regional Revenue Agency of Jember Regency is in accordance with the Minister of Home Affairs Regulation Number 77 of 2020 and the principles of New Public Management. This is demonstrated through the implementation of structured budgeting stages and an orientation toward effectiveness, efficiency, and accountability in regional budget management.*

***Keywords:*** *Performance-Based Budgeting, Budget Preparation, New Public Management, Regional Finance*