

**ANALYSIS OF THE IMPLEMENTATION OF A PERFORMANCE-
BASED BUDGET SYSTEM IN THE DAWUAN VILLAGE
GOVERNMENT, SITUBONDO REGENCY**

Avisenna Harkat, SE, MM

Putri Novita Sari

Public Sector Accounting Study Program

Business Department

ABSTRACT

This study aims to analyze the implementation of a performance-based budgeting system in the Dawuan Village Government, Situbondo Regency. The research method used is descriptive qualitative using primary and secondary data from interviews and documentation studies. The results of the study indicate that the implementation of performance-based budgeting in Dawuan Village has been carried out through the stages of determining performance indicators, setting cost standards, and performance evaluation. Performance indicators have been formulated in the Village Medium-Term Development Plan (RPJM) document, cost standards are prepared based on the Village Work Plan (RKP) and outlined in the Village Budget (APBDes) through the preparation of the Budget Plan (RAB), and evaluation is carried out by comparing activity plans and budget realization and their implementation. However, in its implementation, the village government still experiences obstacles related to the dynamics of conditions in the field that impact changes in the implementation time and achievement of activities, thus requiring certain adjustments.

Keywords : *Performance-Based Budget, Performance Indicators, Cost Standards, Performance Evaluation, Village Government*