



## Factors Influencing Performance-Based Budgeting: Leadership Style, Administrative Improvement and Sanctions

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**Abstract:** Prior research or relevant research is critical in a scientific article. Previous or relevant research strengthens the theory and phenomenon of relationships or influences between variables. This article reviews the factors affecting the preparation of performance-based budgets: leadership style, administrative refinement, and sanctions in a literature study of State Financial Management. This article aims to build a hypothesis of the influence between variables to be used in future research. This literature review article results are 1) leadership style affects Performance-Based Budgeting, 2) Administrative improvement affects the preparation of performance-based budgets, and 3) resources affect performance-based budgeting.

**Keyword:** Performance-Based Budgeting, Leadership Style, Administrative Improvement and Sanctions

### INTRODUCTION

The issuance of Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility, and Law Number 25 of 2004 concerning National Development Planning is the starting point of reforms in the field of budgeting. In 2004 the government also issued more detailed regulations on budgeting through Government Regulation Number 21 of 2004 concerning the Preparation of Work Plans and Budgets of State Ministries/Institutions. The regulation mandates that budgeting needs to be done with a performance-based budgeting approach. The implementation of performance-based budgeting needs to be supported by implementing a unified budget and a medium-term expenditure framework.

The focus of performance-based budgeting is the achievement of performance targets using existing means, namely budgets. The concept of budgeting is no longer emphasized by considering existing resources or inputs but rather a consideration of the performance targets to be achieved. With this shift in focus, it is hoped that efficiency and effectiveness of the

implementation of activities will be created using available inputs (Ali Tafriji Biswan, Iklima Devi Grafitanti, 2021).

Performance-Based Budgeting embodies a budgeting system that leads to organizational output and is very closely related to the organization's vision, mission, and strategic plan (Bastian, 2007). This budget management system aims to improve the efficiency and effectiveness of public expenditure by attributing the funding of public sector organizations to the results achieved through the systematic use of performance information (Robinson and Last, 2009). This system approach emphasizes the concept of money following programs and supervision of the performance of outputs and outcomes. The performance-based budget paradigm was conceived to address various weaknesses contained in traditional budgets, particularly the weaknesses caused by the absence of benchmarks used to measure performance in achieving public service goals and objectives (Mardiasmo & MBA, 2002).

Implementing a Performance-based Budget system is an opportunity for the government, but on the other hand, it can be a challenge. The government must formulate directions, policies, and programs following the community and its environmental conditions. On the other hand, the government must also pay special attention to accommodating people's aspirations, the correct scale of priorities, and a stricter supervisory function. Then, the government also needs to pay attention to the factors that affect the preparation of performance-based budgets, namely organizational commitment, improvement of administrative systems, human resources, and the time needed to achieve goals (W.Hasan, 2018).

This performance-based budgeting is expected to connect budget allocation with performance targets, increase efficiency and transparency in implementing government activities, and increase government flexibility and accountability in carrying out activities, including budget management (Ali Tafriji Biswan, Iklima Devi Grafitanti, 2021). Therefore, this literature study is needed to review the meaning of performance-based budgeting implemented in practice.

Based on the background, problems can be formulated that will be discussed in order to build hypotheses for further research, namely:

1. Does leadership style affect performance-based budgeting?
2. Does administrative improvement affect performance-based budgeting?
3. Do sanctions affect performance-based budgeting?

## **LITERATURE REVIEW**

### **Performance-Based Budgeting**

According to Halim (2007: 177), performance-based budgeting is a budgeting system for management to link any funding outlined in activities with the expected outputs and outcomes, including efficiency in achieving the outcomes of these outputs. These outputs and outcomes are outlined in the performance targets made in each performance unit. In Law Number 17 of 2003, a performance-based budget is a budget preparation system based on performance or work performance to be achieved. Meanwhile, according to Mardiasmo (2002: 105), the performance budget is a system of preparation and management of regional budgets oriented towards achieving results or performance. The performance reflects the effectiveness and efficiency of public services, which means it is oriented towards the public interest. Furthermore, Bambang Sancoko et al. (2008) said that the principle of a performance-based budget is theoretically a budget that connects the state budget (state expenditure) with the desired results (output and outcome) so that every rupiah spent can be accounted for its usefulness.

Performance-Based Budgeting is a budgeting method for management to associate any costs outlined in activities with the benefits generated. These benefits are described in a set of goals and outlined in the performance targets of each work unit. The reasons for preparing performance-based budgets are mainly to strengthen control and evaluate the budget outcome process through the empowerment of parliaments and audit offices (Peters & Savoie, 1996). Furthermore, the lack of observation of the capacity of public organizations to identify their various shortcomings (lack of reliable data, low learning ability, poor communication with organizations and stakeholders) often leads to the re-allocation of existing budgets after relating it to several "goals" and "results" (Walters, 1994).

### **Leadership Style**

Theoretically, leadership is essential in management because with good leadership, the management process will run well, and employees will be passionate about carrying out their duties (Widiyantora, 2005). Leadership factors play a significant role in overall efforts to improve performance, both at the group and organizational levels. Therefore, leaders are required to have qualified competence. Developing competencies is very important for leaders to make good leadership because skills do not appear suddenly. However, those skills must be trained and developed to become extraordinary or excellent leaders. An excellent leader is a leader who can exceed the capacity of others and can create something that others do not even think about (Cris Kuntadi, 2017).

Leadership style is a behavioral norm that a person uses when trying to influence others as he sees it (Thoha, 1993). Leadership behavior theory is a theory that puts forward that specific behavior distinguishes leaders from non-leaders. The behavioral theory seeks to determine how the leader's behavior determines its effectiveness (Alwi, 2010).

According to De Coster and Fertakis (1968), leadership styles can be divided into two dimensions: the initiative structure (initiating structure), which indicates the leader's behavior associated with the work performed. The second is a leadership style of consideration that shows close relationships, mutual trust, and mutual attention between leaders and subordinates. Furthermore, according to Yeh (1996), leadership style can be divided into two dimensions, namely, people-oriented leadership style and task-oriented leadership style. According to the approach of path-goal theory, a leader needs flexibility in using any style that suits a particular situation (Erwati, 2009 Izzaty, 2011).

### **Administrative Improvement**

According to Bastian (2006), performance-based budgeting requires a public administration system that is well organized, consistent and structured so that budget performance can be achieved based on predetermined measures. According to Tjokroamidjojo (1985), in Sinaga's quote (2008), administrative reform needs to improve the administrative system to support regional development. If the administrative system is getting better, it can spur performance-based budgeting.

Furthermore, according to Bintaro (1987), administrative improvement means immediate changes throughout the administration to achieve society's overall goal, namely modernization. Administrative improvement is an effort that is deliberately made to add to the structure and procedures of the government bureaucracy, the attitudes and actions of the bureaucratic apparatus, or both to increase organizational effectiveness and achieve development goals.

Meanwhile, according to Been Lee (1970) in Nugroho (2011), administrative improvement is an effort to implement new ideas in the administrative system and consciously improve the system to achieve positive development goals and objectives.

### Sanctions

According to Nugroho (2006), Reward and Punishment are two methods of motivating a person to do good and improve their achievements. In terms of implementing a performance-based budget, it is necessary to maintain consistency in planning with budgeting and providing clear rewards and punishments for regional apparatus work units.

Furthermore, Fitri et al. (2013, 7) mentioned that sanctions are a way to direct behavior to match the generally accepted behavior given when a behavior that is not expected is displayed by the person concerned or the person concerned does not respond or does not display an expected behavior. In imposing disciplinary penalties, the official authorized to punish beforehand is obliged to examine suspects who have violated the provisions, the purpose of which is to find out whether the person concerned has committed the offense and to find out the factors that encouraged the violation (Sudibyo Triatmodjo, 1983, p. 166).

(Skinner 1983) in (Wahyuningsih, 2009) reveals that human behavior is shaped by the series of reinforcements and punishments (punishment) he receives from the environment. Similarly, according to (Wahyuningsih, 2009), the socialization of the implementation of the principal regulations of the organization to members of the organization is not enough even though it is carried out continuously if it is not accompanied by a strict sanctions mechanism and is implemented as appropriate.

**Tabel 1: Previous Research**

No	Author (Tahun)	Previous Research Results	Similarities With This Article	Differences With This Article
1	Santrinita.t.j, Herman.k, dan agus t (2015)	The improvement of administration, resources, and awards positively and significantly affects performance-based budgets. In contrast, leadership style and sanctions positively and little affect performance-based budgets	Leadership style, administrative improvement & sanctions affect performance-based budgets	Resources and rewards affect performance-based budgets
2	Putri, wila & tanjung, mariani st.b, (2019)	Commitment, information systems, and resources significantly impact performance-based budgets		Information systems and resources affect performance-based budgets
3	Faisal i, heri k, m. Lubis (2020)	Improved administration, sanctions, resources, and rewards positively affect performance-based budgets	Administrative improvements & sanctions affect performance-based budgets	Resources and rewards affect performance-based budgets
4	K randa, ida ayu p, b. Kreuta (2018)	Improvement of administration, resources, and awards has a positive and significant effect on performance-based budgets, while sanctions have a negative and significant impact on performance-based budget	Administrative improvements & sanctions affect performance-based budgets	Resources and rewards affect performance-based budgets
5	Nengsi o.m, paulus k. A l,ida ayu p.r (2021)	Competence, commitment, and rewards simultaneously have a positive and significant effect on performance-based budgets		Competence, commitment and rewards affect performance-based budgets
6	Wahyudin	Improvement of	Administrative	Commitment, resources,

	hasan (2018)	administration, commitment, resources, and time has a positive and significant effect on performance-based budgets	improvements affect performance-based budgets	and time affect performance-based budgets
7	Maristiana ayu (2017)	Leadership style has a negative impact on performance-based budgets, while the quality of human resources, organizational culture, and commitment has a positive effect on performance-based budgets	Leadership style affects performance-based budgets	The quality of human resources, organizational culture and commitment affect performance-based budgets
8	Mustika (2018)	Administrative improvement has a negative and significant effect on performance-based budgets, while sanctions have a positive and significant effect on performance-based budgets	Administrative improvements, sanctions affect performance-based budgets	Leadership style
9	Yetti afrida indra (2017)	Improvement of administration, sanctions, commitments, resources, and rewards positively and significantly affects performance-based budgets	Administrative improvements & sanctions affect performance-based budgets	Commitment, resources and rewards affect performance-based budgets
10	Hariyadi (2015)	Leadership style, sanctions, and resources have a positive and insignificant impact on performance-based budgets, while the improvement of administration, commitment, and rewards, has a positive and significant effect on performance-based budgets	Leadership style, administrative improvement & sanctions affect performance-based budgets	Commitment, resources and rewards affect performance-based budgets
11	Ardyan gult prasetya (2018)	Leadership style, commitment, and resources have a positive and significant impact on performance-based budgets, while sanctions, awards, and the rule of law have a positive but insignificant effect	Leadership style affects performance-based budgets	Commitments, resources, awards and the rule of law affect performance-based budgets
12	Rolly yandra dan endang sutrisna (2013)	Administrative improvements, sanctions, commitments, resources, and rewards positively and significantly impact performance-based budgets	Administrative improvements & sanctions affect performance-based budgets	Commitment, resources and rewards affect performance-based budgets

## RESEARCH METHODS

Writing this scientific article is by qualitative method and literature review (Library Research). Examine the theory and relationship or influence between variables from books and journals offline in libraries and online sourced from Mendeley, Google Scholars, and other online media.

The literature review approach is a method used in writing this research. A literature review is an original work that summarizes and synthesizes previous research on a particular topic (Thorne et al., 2019). Literature review research contains reviews, summaries, and thoughts of the author by reviewing various documents both internationally and nationally,



such as academic publications, government publications, laws and regulations, journals, books, media news, and other forms of notes relevant to the topic discussed (Massaro et al., 2016; O'Connor et al., 2017; Yuhertiana, 2015). The ultimate goal of the literature review method is to obtain a detailed description related to something that other people or researchers have worked on before (Alahi & Mukhopadhyay, 2019; Suryanarayana & Mistry, 2016).

The literature review should be used consistently with methodological assumptions in qualitative research. It must be used inductively to avoid directing the researcher's questions. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali & Limakrisna, 2013). There are generally three main processes in making literature: planning, conducting, and reporting (Zhu et al., 2018) (Santis et al., 2018).

## FINDING AND DISCUSSION

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

### **The Influence of Leadership Style on Performance-Based Budgeting.**

From the research results by Santrinita. T. J, Herman. K and Agus T (2015), the leadership style of all organizational components towards performance-based budgeting is positive and insignificant. The positive influence can be seen from the commitment regression coefficient of all components of the organization of 0.196 and significant, where the significant level is smaller than the 0.05 ( $0.025 < 0.05$ ) calculated t value and more significant than the table t ( $0.196 > 1.780$ ). This calculation is in line with the results of Hariyadi's research (2015). The influence of leadership on performance-based budgets is positive and insignificant. Positive can be seen from the regression coefficient of commitment from the leadership of 0.208 and is insignificant because the significance level is more than 0.05, which is 0.162. Furthermore, from the research of Maristiana Ayu (2017), Leadership Style exerts a low influence, so the implementation of the performance-based budget that is carried out will be weak. In other words, a good leadership style cannot necessarily influence the implementation of performance-based budgets.

On the other hand, the research results by Ardyan Gulit Prasetya (2018) show that leadership style positively affects the implementation of Performance-Based Budgeting with a significant influence. This result indicates that workforce officials' leadership style impacts performance in planning and budgeting activities. This study's results align with the research (Fitri et al., 2013) and (Izzaty, 2011).

### **The Influence of Administrative Improvement on Performance-Based Budgeting.**

The results of research by Santrinita. T.J, Herman. K and Agus T (2015) showed that the effect of improving the administrative system on performance-based budgets was positive and significant. The positive influence can be seen from the regression coefficient of the improvement of the administrative system by 0.085, and significant where the significant level is greater than the 0.05 ( $0.445 > 0.05$ ) t value counted and smaller than the table t value ( $0.769 < 1.780$ ). The results of the study are in line with the results of the study (Faisal I, Heri K, M. Lubis 2020), (K Randa, Ida Ayu P, B. Kreuta 2018), and (Wahyudin Hasan, 2018). The result found that the improvement of the administrative system had a positive and significant effect on the preparation of performance-based budgets. Thus the hypothesis stating that it is suspected that the improvement of the administrative system has an effect and is significant to the preparation of performance-based budgets is accepted.

Performance-based budgets. If the improvement of the administrative system is good/significant, it will affect the preparation of a good/high-performance-based budget and

vice versa. If the improvement of the administration system is bad/low, performance-based budgeting will be wrong/low (Deliana & Nasution, 2016). This improvement follows the concept of administration, namely administrative reform, and it needs to be aimed at improving the administrative system for regional development. Continuous improvement of the administrative system in the form of instrument preparation and continuous performance-based budget measurement through the improvement of existing performance-based budget measurement instruments, namely minimum service standards, spending analysis standards, performance targets, and cost standards, are essential factors the successful preparation of performance-based APBDs. This improvement is under the Regulation of the Minister of Home Affairs Number 59 of 2007 Article 100, paragraphs (2) and (3).

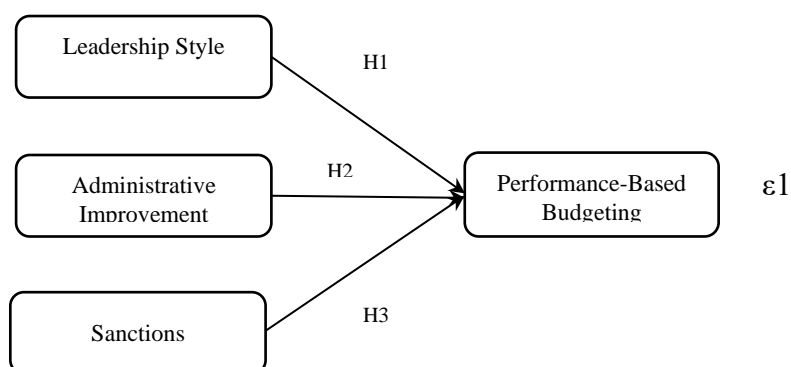
### The Influence of Sanctions on Performance-Based Budgeting.

According to Faisal I, Heri K, M. Lubis (2020), the effect of Sanctions on Performance-Based Budgeting is positive and significant. This result is in line with the research results (Yetti Afrida Indra, 2017), (Mustika, 2018); and (Rolly Yandra & Endang Sutrisna, 2013). Positive influences show that applying sanctions (punishment) is vital in successfully preparing performance-based budgets. This research follows the theory proposed by Skinner (1983) in Wahyuningsih (2009), which reveals that human behavior is formed by a series of reinforcements and punishments (punishment) that he receives from the environment. Similarly, according to Subagyo (2006) in Wahyuningsih (2009), socialization of the implementation of the principal regulations of the organization to members of the organization is not enough even though it is carried out continuously if it is not accompanied by a strict sanctions mechanism and is implemented as appropriate. Applying strict sanctions for delays in submitting accountability reports can motivate organizations to realize performance-based budgets. This implementation is under Government Regulation Number 8 of 2006 concerning the financial and performance of government agencies Article 3.

On the other hand, according to the results of research by Santrinita. T.J, Herman. K and Agus T (2015), the effect of strict sanctions on performance-based budgeting is positive and insignificant. The positive influence can be seen from the firm regression coefficient of 0.782 and insignificant where the significant rate is smaller than 0.05( $0.000 < 0.05$ ) and the calculated t value is greater than the table t value ( $4.486 > 1.780$ ). This research is in line with the study's results (Hariyadi, 2015) and (Arдын Gulit Prasetya, 2018).

### Conceptual Framework

Based on the formulation of the problem, theoretical studies, the results of previous congruent research, and the discussion of the influence between variables, the framework of thinking can be formulated as follows:



Picture 1: Conceptual Framework

Based on the above thinking framework, Leadership Style, Administrative Improvement, and Sanctions affect the Preparation of Performance-Based Budgeting. Apart from these three variables that affect the preparation of a Performance-Based Budget, many other variables affect it, including:

- a) Resources: (Santrinita.T.J, Herman.K, and Agus T, 2015), (Putri, Wila & Tanjung, Mariani St.B, 2019), (Faisal I, Heri K, M. Lubis, 2020), (K Randa, Ida Ayu P, B. Kreuta, 2018), (Wahyudin Hasan, 2018), (Yetti Afrida Indra, 2017), (Hariyadi, 2015), (Ardyan Gulit Prasetya, 2018), and (Rolly Yandra and Endang Sutrisna, 2013).
- b) Awards (Rolly Yandra and Endang Sutrisna, 2013), (Faisal I, Heri K, M. Lubis, 2020), (K Randa, Ida Ayu P, B. Kreuta, 2018), (Nengsi O.M, Paulus K. A L, Ida Ayu P.R, 2021), (Yetti Afrida Indra, 2017), (Hariyadi, 2015), (Ardyan Gulit Prasetya 2018), and (Rolly Yandra and Endang Sutrisna 2013). Komitmen: (Nengsi O.M, Paulus K. A L, Ida Ayu P.R, 2021), (Wahyudin Hasan 2018), (Maristiana Ayu, 2017), (Yetti Afrida Indra, 2017), (Hariyadi 2015), (Ardyan Gulit Prasetya, 2018), dan (Rolly Yandra dan Endang Sutrisna, 2013).
- c) Information systems: (Putri, Wila & Tanjung, Mariani St.B, 2019).
- d) Organizational Culture: (Maristiana Ayu, 2017).

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

This study examines the factors that influence the preparation of a performance-based budget consisting of variable leadership styles, administrative improvements, and sanctions. The analysis in this study uses literature reviews from various journals that examine the factors that affect the preparation of the performance-based budget. The results of this study show that leadership style generally has a low influence on the implementation of performance-based budgets. On the other hand, administrative improvements and sanctions generally positively and significantly influence the preparation of performance-based budgets.

### Recommendation

Based on the conclusion above, this article suggests that many other factors affect performance-based budgets, including variable leadership styles, administrative improvements, and sanctions. Therefore, a more in-depth study is still needed to determine what other factors can affect performance-based budgets in addition to those reviewed in this article. These factors include resources, expectations, commitment, information systems, and organizational culture.

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