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Performance-Based Budgeting Implementation Model at the Deputy for Marketing, Ministry of Tourism

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Abstract: Performance-based budgeting is an important approach to promoting effective, efficient, transparent, and accountable public financial governance. This research is motivated by the suboptimal implementation of performance-based budgeting at the Deputy for Marketing, Ministry of Tourism, as indicated by low scores in several budget implementation indicators, findings from the Audit Board of Indonesia, and evaluation results from the Inspectorate showing that internal evaluation has not been fully optimized. This study aims to analyze the factors causing the suboptimal implementation of performance-based budgeting and to formulate an implementation model for the Deputy for Marketing. The research method used is a qualitative approach with a case study design. Data were obtained through interviews with key informants and document review of planning documents, budgeting documents, budget implementation documents, performance reports, evaluation results, and relevant policy documents. Data analysis was conducted through data reduction, data presentation, conclusion drawing, and verification. The results show that performance-based budgeting has been implemented, but it has not yet been optimal because the linkage between budget, activities, outputs, and outcomes has not been strongly and measurably established. The influencing factors include leadership style, organizational commitment, quality of resources, and reward and punishment mechanisms. This study recommends a model that integrates these factors with the roles of implementing actors through the stages of setting indicators, preparing budget documents, reporting, evaluation, and utilizing performance information.

Keyword: Performance-Based Budgeting, Budget Performance, Output, Outcome, Leadership Style, Organizational Commitment, Quality of Resources, Reward and Punishment.

INTRODUCTION

Accountability in Indonesia's public sector remains a major issue, particularly in relation to the effective, transparent, and responsible management of public funds. In response to this challenge, the Government of Indonesia has carried out budgeting reforms through several regulatory stages, beginning with Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on the State Treasury, and Law Number 25 of 2004 on National Development Planning. These reforms introduced three main pillars of budgeting: performance-based budgeting, a unified budget, and the Medium-Term Expenditure Framework. Among these, performance-based budgeting serves as the main approach for linking budget allocation with measurable performance targets.

Performance-based budgeting shifts the focus of budgeting from inputs to outputs and outcomes. This approach requires every ministry and institution to formulate clear performance indicators, apply appropriate cost standards, and conduct performance evaluations to ensure that public funds are used effectively and efficiently. Over time, this approach has been strengthened through several policies, including Government Regulation Number 90 of 2010, Government Regulation Number 17 of 2017, and the Redesign of the Planning and Budgeting System policy in 2020. These policies emphasize that budget allocations should follow government priorities, support program results, and contribute to national development targets.

Although the regulatory framework for performance-based budgeting has been established, its implementation in government institutions has not been fully optimal. Many institutions still face challenges in linking budget inputs, activities, outputs, and outcomes in a measurable way. This condition shows that performance-based budgeting is not only a technical budgeting instrument, but also requires strong institutional arrangements, effective planning, reliable performance indicators, and continuous evaluation.

The Ministry of Tourism is one of the ministries that has implemented performance-based budgeting in its planning, budget execution, and accountability processes. However, its implementation has not yet fully ensured that allocated budgets produce optimal and measurable performance. Audit findings from the Audit Board of Indonesia (BPK) from 2020 to 2025 indicate several problems in planning, implementation, control, accountability, and the achievement of activity results. These findings show that budget management within the Ministry of Tourism still needs to be strengthened, especially in ensuring the linkage between budget use and performance achievement.

Within the Ministry of Tourism, the Deputy for Marketing plays a strategic role because it manages one of the largest budget allocations among the technical work units. As a work unit with a significant budget, the Deputy for Marketing is expected to ensure that its budget is not only absorbed administratively, but also contributes to the achievement of organizational performance targets. However, budget implementation data from 2023 to 2025 show that the unit still faces challenges, particularly in the indicators of Deviation from DIPA Page III and Budget Absorption. These challenges indicate that budget planning, activity readiness, implementation control, and coordination still need improvement.

In addition, BPK audit reports on tourism marketing programs show that the implementation of performance-based budgeting at the Deputy for Marketing has not been adequate. Measurement, reporting, and evaluation of program results during and after implementation have not been fully optimal. Evaluations conducted by the Inspectorate from 2021 to 2024 also show that the internal evaluation and accountability components have not yet reached the expected scores. This indicates that the use of performance information has not been fully integrated into budget decision-making and program improvement.

Based on these conditions, this research is important to analyze why the implementation of performance-based budgeting at the Deputy for Marketing, Ministry of Tourism, has not been optimal. This research also seeks to formulate an implementation model that can strengthen the linkage between budgeting, program implementation, performance measurement, evaluation, and the use of performance information in future budget planning.

METHOD

The selection of an appropriate research method is essential because it determines the direction and level of success of the study. In this research, the researcher employs a qualitative approach, as the study seeks to gain an in-depth understanding of the implementation of performance-based budgeting at the Deputy for Marketing, Ministry of Tourism. This research also focuses intensively on one specific object, namely the implementation of performance-based budgeting at the Deputy for Marketing, and can therefore be understood as a case study. Accordingly, the findings of this research are contextual and are not intended to be generalized to all ministries or other institutions, as the findings apply only to the specific case, situation, and organizational environment being studied.

RESULT AND DISCUSSION

The implementation of performance-based budgeting within the Deputy for Marketing, Ministry of Tourism, shows that budgeting is not merely an administrative process for allocating funds, but also an instrument to ensure that programs and activities contribute to measurable performance targets. Promotional activities are expected to support broader strategic outcomes, such as increasing tourist visits, strengthening Indonesia's tourism image, increasing foreign exchange earnings, and improving organizational governance. Therefore, the linkage between strategic objectives, program objectives, performance indicators, activity outputs, and outcomes becomes essential.

The study identifies four main factors influencing the implementation of performance-based budgeting within the Deputy for Marketing: leadership style, organizational commitment, quality of resources, and reward and punishment mechanisms. These factors affect the entire budgeting cycle, from planning and determining indicators to implementation, reporting, evaluation, and the use of performance information.

Leadership Style

Leadership style plays an important role in directing programs, setting priorities, and ensuring the connection between budget allocation and performance targets. The findings show that leadership has provided direction and determined several priorities, but this role has not been fully optimal. Some performance indicators are still unclear, measurement tools are not yet fully available, and the division of responsibility between units still requires stronger operational definitions and technical mechanisms. In addition, several activities in the budget documents are not yet fully synchronized with the Strategic Plan. This indicates that leadership still needs to be strengthened in ensuring consistency between strategic planning, budgeting documents, implementation, and performance achievement.

The analysis also shows that reflect the instability of initial planning. The Deputy for Marketing conducted many budget revisions in 2023, 2024, and 2025, indicating that programs, activities, and budget allocations still required repeated adjustments during the fiscal year. This condition affected the DIPA Page III Deviation and Budget Absorption indicators. Although there was improvement in 2024, the decline in 2025 shows that budget implementation still faced challenges in aligning the cash withdrawal plan with actual realization. Therefore, stronger leadership control is needed to maintain planning consistency and ensure that changes in programs or budgets do not disrupt performance achievement.

Table 1. Frequent Budget Revisions

Year	Total Budget Revisions	DIPA Revisions	POK Revisions	Description	Total Budget Revisions
2023	38	9	23	Budget implementation required several adjustments during the fiscal year.	38
2024	49	15	34	This was the highest number of revisions, indicating frequent adjustments to budget planning and implementation.	49
2025	33	10	23	Although lower than in 2024, the number of revisions remained relatively high.	33

Table 2. DIPA Page III Deviation and Budget Absorption Indicators Score

Year	DIPA Page III Deviation Score	Budget Absorption Score	Description
2023	52.82	82.37	The DIPA Page III Deviation score was relatively low, indicating that the cash withdrawal plan was not yet well aligned with budget realization. Budget absorption was also not fully optimal.
2024	88.05	89.09	Both indicators improved significantly, showing better budget planning and stronger budget implementation compared with the previous year.
2025	81.79	76.83	Both indicators declined compared with 2024, indicating that budget planning and budget execution still faced challenges during the fiscal year.

Organizational Commitment

Organizational commitment is reflected in the organization's ability to oversee the relationship between planning, budget implementation, outputs, and performance achievements. The Deputy for Marketing has shown organizational commitment through meetings, coordination, supporting regulations, and the use of monitoring tools. However, this commitment has not been fully translated into firm and structured supervision. Budget absorption in 2025 shows that realization was still low in the first three quarters and increased significantly only in the fourth quarter. This indicates that budget implementation was not evenly distributed throughout the year and that many activities tended to accumulate toward the end of the fiscal year.

Monitoring and evaluation have been implemented, but they remain focused mainly on activity progress, budget realization, and output reporting. Evaluation at the broader program level, especially evaluation that measures effectiveness and contribution to outcomes, still needs to be strengthened. The use of the PERSI application has supported monitoring and reporting, but the quality of data input remains uneven. Some reports are still too general and do not provide sufficient information on implementation progress, obstacles, outputs, follow-up actions, or the relationship between activities and performance targets. As a result, monitoring and evaluation have not yet fully supported evidence-based decision-making.

The follow-up on BPK recommendations also shows that organizational commitment still needs improvement. Although several recommendations have been followed up, some still require further action, particularly in improving monitoring and evaluation reports, strengthening evaluation methods, completing supporting documents, updating guidelines, and clarifying the relationship between activities and performance results. In addition, several guidelines, implementation instructions, and technical instructions have not been fully updated and do not yet cover all types of promotional activities.

Quality of Resources

The quality of resources is a key factor in supporting performance-based budgeting. The Deputy for Marketing still faces challenges related to the number, distribution, and competence of human resources. Workload analysis shows a gap between the available number of employees and the ideal personnel needs. This gap affects planning, budgeting, implementation, reporting, and evaluation processes. In addition, employee distribution among units is not fully balanced, which may create unequal workloads between supporting units and technical units.

Table 3. Employee Need of the Deputy for Marketing Based on Workload Analysis

No	Work Unit	Current Employees	Required Employees Based on Workload Analysis	Shortage	Fulfillment Rate
1	Deputy for Marketing	1	1	0	100%
2	Secretariat of the Deputy for Marketing	33	180	147	18.3%
3	Assistant Deputy for Tourism Marketing Strategy and Communication	34	133	99	25.6%
4	Assistant Deputy for Domestic Tourism Marketing	21	64	43	32.8%
5	Assistant Deputy for International Tourism Marketing I	21	50	29	42.0%
6	Assistant Deputy for International Tourism Marketing II	25	79	54	31.6%
7	Assistant Deputy for International Tourism Marketing III	25	66	41	37.9%
	Total	**160**	**573**	**413**	**27.9%**

The findings also show that not all employees fully understand the concept and technical implementation of performance-based budgeting. Some employees are able to prepare activities and manage budgets, but not all can clearly connect activities with outputs, outcomes, and performance indicators. Capacity-building activities have been carried out, but they are not yet fully continuous or specifically directed toward strengthening performance-based budgeting. Therefore, more systematic and sustainable training is needed, particularly in performance indicator formulation, outcome measurement, data processing, reporting, evaluation, and the use of performance information for planning and budgeting.

Resource quality is also related to institutional support for tourism marketing abroad. Indonesia does not yet have Tourism Attachés in target market countries, while overseas promotion still relies on the VITO scheme. Although VITO supports promotion, market intelligence, and industry networking, its role is limited because it does not have diplomatic status, is not fully integrated into embassy reporting systems, and does not have a cross-ministerial mandate. This condition affects the availability of market data, international coordination, promotion effectiveness, and accountability for overseas promotional outcomes.

Reward and Punishment

Reward and punishment mechanisms have not yet functioned as strong drivers of performance-based budgeting. Although Minister of Finance Regulation Number 62 of 2023 provides a basis for assessing budget performance, the implementation of reward and punishment has not been clearly felt at the work unit level. Rewards are still influenced by fiscal policy and political budgeting conditions, while punishment is more often related to administrative compliance, such as delays or procedural problems, rather than substantive performance outcomes.

The current system still emphasizes administrative compliance more than measurable performance consequences. Output achievements are not yet sufficient to explain real outcomes, and the contribution of promotional activities to broader results, such as tourist visits, length of stay, spending, and foreign exchange earnings, is not yet clearly measured. Therefore, the reward and punishment mechanism needs to be strengthened so that it is not only linked to budget absorption and administrative timeliness, but also to the achievement of outputs and outcomes.

Based on these findings, the study formulates a performance-based budgeting implementation model for the Deputy for Marketing. The model integrates four supporting factors—leadership style, organizational commitment, quality of resources, and reward and punishment—with the roles of key implementing actors, including the Budget User Authority, Commitment Making Officials, structural and functional officials, financial verifiers, and the Government Internal Supervisory Apparatus. These actors are connected to all stages of performance-based budgeting, from setting goals and indicators to preparing budget documents, reporting results, evaluating outcomes, and using performance information for future planning.

Model

The model consists of four main stages. The first stage is setting measurable goals and performance indicators. This stage is important to ensure that every activity has a clear direction, measurable targets, reliable data sources, and accountable measurement methods. The second stage is presenting expected results and expenditure levels in budget documents. This ensures that budget documents do not only contain activity lists and allocations, but also explain the expected performance results. The third stage is measuring and reporting results during or after implementation. Reporting must be supported by complete, valid, and useful data so that it can support performance control and decision-making. The fourth stage is evaluating results for future strategic planning and budgeting. Evaluation should assess not only whether activities have been implemented, but also whether they contribute to tourism marketing outcomes.

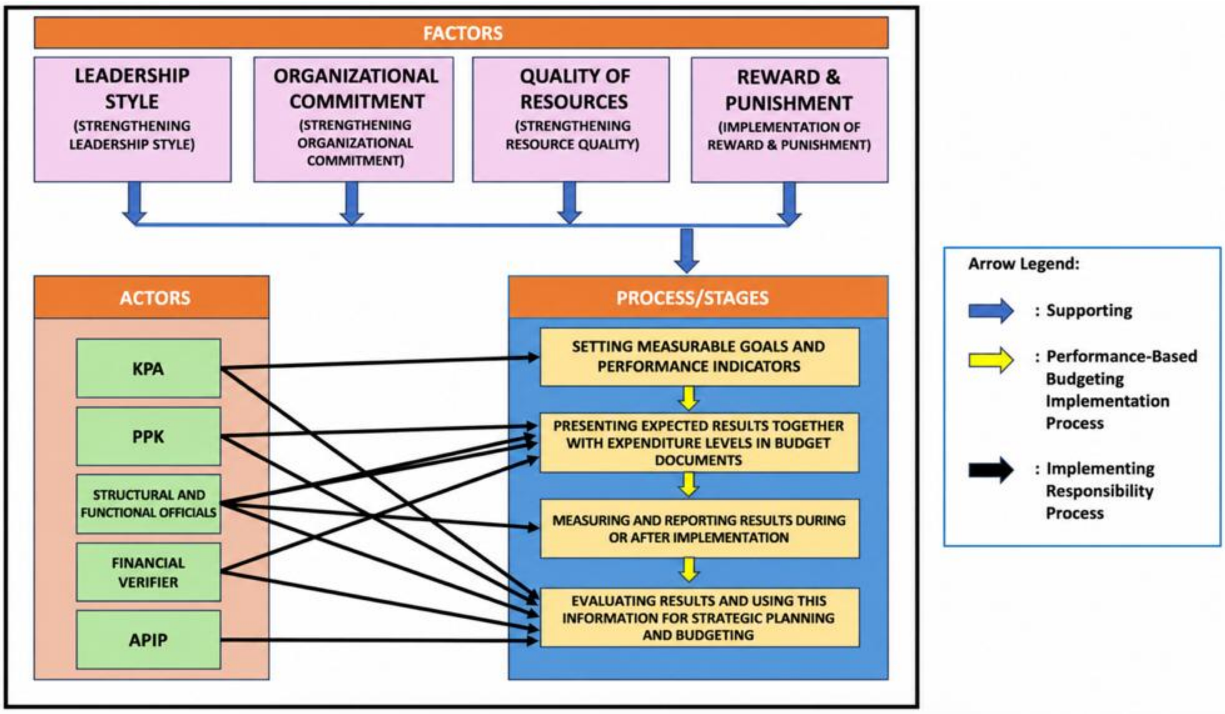

Figure 1. Performance-Based Budgeting Implementation Model at the Deputy for Marketing, Ministry of Tourism

Overall, the study concludes that the implementation of performance-based budgeting at the Deputy for Marketing has been carried out, but it has not yet been fully optimal. The main challenge lies in strengthening the linkage between budget allocation, activities, outputs, and outcomes. To improve implementation, the Deputy for Marketing needs clearer performance indicators, stronger leadership control, more consistent organizational commitment, adequate and competent resources, improved monitoring and evaluation systems, and reward and punishment mechanisms that are directly linked to measurable performance achievements.

CONCLUSION

Based on the research findings, the implementation of performance-based budgeting at the Deputy for Marketing, Ministry of Tourism, has generally been carried out through planning, budgeting, implementation, reporting, and evaluation processes. However, it has not yet been fully optimal because the linkage between budget inputs, activity outputs, and performance outcomes remains weak and not clearly measurable.

The suboptimal implementation is influenced by four main factors: leadership style, organizational commitment, quality of resources, and reward and punishment mechanisms. Leadership has not fully ensured clear performance indicators, adequate measurement tools, and consistency between strategic planning and budgeting documents. Organizational commitment is visible, but supervision, monitoring, evaluation, data input, and technical guidelines still need improvement. The quality of resources also remains a challenge due to limited personnel, uneven employee distribution, competence gaps, and the absence of stronger overseas institutional support such as Tourism Attachés. Meanwhile, reward and punishment mechanisms have not been consistently implemented and are still more focused on administrative compliance than on substantive performance outcomes.

Therefore, this study formulates a performance-based budgeting implementation model that integrates supporting factors, implementing actors, and budgeting stages. The model involves key actors such as the Budget User Authority, Commitment Making Officials, structural and functional officials, financial verifiers, and the Government Internal Supervisory Apparatus. The stages include setting measurable goals and indicators, presenting expected results in budget documents, measuring and reporting performance, and using evaluation results for future strategic planning and budgeting. This model is expected to strengthen accountability, improve budget effectiveness, and ensure that budgeting is more clearly oriented toward performance outcomes.

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