

ABSTRACT

Performance-based budgeting with attention to linkages between funding the expected outputs and outcomes including efficiency in achieving outcomes and outputs, so that the principles of transparency, efficiency, effectiveness and accountability can be achieved. Researcher choose Badan Perencanaan Pembangunan Daerah (BAPPEDA) as an object of study because is one of the government agency that is under the auspices of the Republic of Indonesia and the finance ministry has an important role in regional development role.

In this research, qualitative analytical descriptive method is used, collecting data based on the fact that there is then analyzed and interpreted through facts obtained so that it can be made a conclusion and suggestion by comparing that data with existing standards.

Based on the results of research, by the author on the BAPPEDA and the discussion which refers to the rules set of the Domestic Minister, the researchers concluded that:

- 1. BAPPEDA has implemented a reform of planning and performance-based budgeting.*
- 2. BAPPEDA has implemented based budgeting process in accordance with PERMENDAGRI No. 25 Tahun 2009.*

Keywords : *Performance based-budgeting, Performance, Regulation of the Domestic Minister.*