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BUDGET EVALUATION AS A BASIS FOR IMPROVING BUDGET QUALITY

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Abstrak — *This study aims to analyze the role of budget evaluation as a basis for improving budgeting quality in public sector organizations. The study applies a qualitative approach using a literature review method covering 15 scientific articles on budget evaluation, performance-based budgeting, budget effectiveness and efficiency, accountability, internal control systems, human resource quality, and the use of budgeting information systems. The data were analyzed through content and thematic analysis involving identification, reduction, coding, thematic classification, and interpretation. The findings indicate that budget evaluation contributes to identifying discrepancies between plans and realization, assessing the effectiveness and efficiency of fund utilization, improving the clarity of performance indicators, and strengthening budget accountability. Budgeting quality is also influenced by human resource competence, data quality, integration between planning and budgeting, information system utilization, and internal control. The main constraints include inaccurate performance indicators, low budget absorption, limited staff capacity, system disruptions, and weak utilization of evaluation results as feedback. The study concludes that budget evaluation should be conducted periodically, supported by reliable data, and followed up in the preparation of the next budgeting period to produce a more effective, efficient, measurable, transparent, and results-oriented budgeting process.*

Keywords: *budget evaluation, budgeting quality, performance-based budgeting, effectiveness, accountability.*

1. INTRODUCTION

Budget is an instrument of something which is crucial in the planning, control, program implementation, and accountability of public sector organizations. Budget quality is not only assessed by the conformity between planned and realized amounts, but also by the budget's ability to support target achievement, resource efficiency, transparency, and accountability. Evalua tion of the Work Plan and Budget plays a role in ensuring efficient fund allocation, preventing irregularities, and improving the quality of financial information. Budget evaluation is conducted by comparing the budget plan, activity implementation, fund realization, and the results to be achieved. This process is carried out because it can help organizations identify irregularities, implementation obstacles, and factors that cause budget targets to be missed. Evaluation results can be used to improve planning and enhance performance in the following period. However, budget planning and evaluation in local governments have not always been able to improve performance due to problems with data quality, planning accuracy, activity suc cess, and reporting delays. Budget quality is also influenced by the participation of budget preparers, clarity of objectives, and consistency of evaluation. Clear objectives help officials understand the results to be achieved, while evaluation of budget irregularities can encourage improvements in employee attitudes and performance. The implementation of performance-based budgeting further strengthens the need for evaluation because fund allocation must be linked to program outputs and outcomes. Although superior to traditional budgeting, its implementation has not been fully optimized due to weak links between planning, implementation, reporting, and evaluation. Other problems are evident in low spending realization, inaccurate target setting, and the emergence of large budget surpluses. Measuring effectiveness and efficiency can help management assess the budget's ability to achieve targets and serve as a basis for decision-making in the following period. Budget performance evaluation is also necessary to ensure that funds are used according to plans, targets, regulations, and the principles of transpa rency and accountability. Findings from the infrastructure improvement program indicate that inaccurate unit prices, unplanned needs, and delays in implemen tation can result in budget realization not meeting targets. Most previous research still discusses budget evaluation at specific agencies, programs, or regions. Discussion on how evaluation results can be used as a basis for improving the quality of budgeting overall still needs to be developed. Therefore, this study aims to analyze the role of budget evaluation in improving the quality of budgeting, identifying supporting factors and constraints, and formulating improvement strategies so that the budget is more effective, efficient, measurable, transparent, and results-oriented.

2. RESEARCH METHODOLOGY

This research uses a qualitative approach with a literature review method. This method was chosen to analyze various research findings on budget evaluation, performance-based budgeting, budget effectiveness and efficiency, accounta bility, human resource quality, internal control systems, and the use of information systems in budgeting.

2.1. Research Design

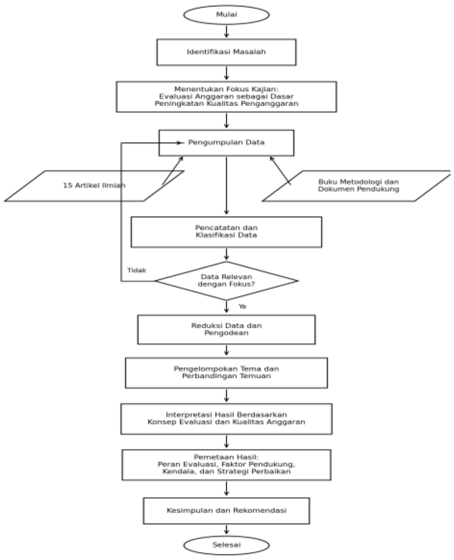

Figure 1. Research Flow
Source: Researcher (2026)

The research began by identifying issues regarding the suboptimal use of budget evaluation as a basis for subsequent budget preparation. Data was then collected from 15 relevant scientific articles. The articles were read, recorded, selected, and grouped based on the themes of evaluation, budgeting quality, implementation constraints, and improve ment strategies. The analysis results were used to formulate a relationship between budget evaluation and improving budge ting quality.

2.2. Data Collection Objects and Techniques

The research object is budget evaluation in public sector organizations and its contribution to improving budgeting quality. The research data are secondary data sourced from 15 scientific articles on the management of the National Budget (APBN), Regional Budget (APBD), regional apparatus organization budgets, village funds, performance-based budgeting, *SIPD (Standard Budgeting System), SPIP (Standard Budgeting System), and perfor mance accountability. Data collection was conducted through documentation techni ques. Each article was reviewed to obtain information regarding the research objec tives, methods, results, constraints, and recommendations related to budget evaluation and quality. This information was then recorded in a literature synthesis table so that findings between articles could be systematically compared.*

2.3. Research Instruments

The primary research instrument is the researcher, who determines data relevance, classifies information, compares research results, and develops interpre tations. Supporting instruments include a literature review matrix and a coding sheet. The coding sheet is used to group data into themes such as budget evaluation, budget quality, effectiveness and efficiency, accountability, human resource quality, information systems, internal control, and budget implementation constraints. The use of these instruments helps maintain consistency in the analysis process and ensures that all research sources are involved in developing the findings.

2.4. Analysis Techniques

Data were analyzed using content analysis and thematic analysis. The first step was for the investigator to reduce the data according to the research focus. The next step was to code and categorize the findings into themes such as the role of budget evaluation, budgeting quality indicators, supporting factors, implemen tation constraints, and strategies for improving budgeting quality. The findings from each article were then compared to identify similarities, differences, and recurring patterns.

3. RESEARCH RESULTS AND DISCUSSION

3.1. Research Results

The review of 15 articles shows that discussions of budget evaluation as a basis for improving budgeting quality can be grouped into four main themes. The first theme is the role of evaluation in comparing plans, realization, and perfor mance achievements. The second theme is factors influencing budgeting quality, such as target clarity, human resource competence, and data accuracy. The third theme is information system support and internal control over the budgeting process. The fourth theme is implemen tation constraints in the form of low absorption, inaccurate indicators, system disruptions, and weak follow-up of evaluation results.

No	*Fokus Literatur*	*Temuan*	*Relevansi*
1	*Evaluasi RKA dan kualitas laporan keuangan*	*Evaluasi RKA membantu meningkatkan efisiensi alokasi, mencegah penyimpangan, serta memperkuat transparansi dan akuntabilitas.*	*Evaluasi sebagai dasar perbaikan kualitas penganggaran*
2	*Perencanaan dan evaluasi anggaran pemerintah daerah*	*Perencanaan dan evaluasi belum optimal karena data belum mutakhir dan tindak lanjut masih terbatas.*	*Kualitas data dan tindak lanjut evaluasi*
3	*Partisipasi, kejelasan sasaran, dan evaluasi anggaran*	*Kejelasan sasaran dan evaluasi anggaran memengaruhi kinerja aparatur.*	*Hubungan evaluasi dengan kinerja*
4	*Anggaran berbasis kinerja dan akuntabilitas APBN*	*Anggaran berbasis kinerja lebih baik daripada sistem tradisional, tetapi belum diterapkan secara optimal.*	*Penguatan anggaran berorientasi hasil*
5	*Kebijakan penganggaran berbasis kinerja*	*Penganggaran berbasis kinerja meningkatkan efektivitas dan aspek ekonomis, tetapi belum sepenuhnya efisien.*	*Integrasi perencanaan dan evaluasi*
6	*Efektivitas dan efisiensi PAD serta belanja daerah*	*Rasio efektivitas, efisiensi, dan kontribusi dapat digunakan untuk mendukung keputusan anggaran.*	*Indikator kualitas penganggaran*
7	*Evaluasi kinerja anggaran BAPPEDA*	*Evaluasi memastikan anggaran sesuai dengan rencana, sasaran, regulasi, transparansi, dan akuntabilitas.*	*Evaluasi sebagai alat pengendalian*
8	*Evaluasi program sarana dan prasarana*	*Realisasi anggaran belum optimal akibat perencanaan lemah, harga satuan tidak tepat, dan perubahan kebutuhan.*	*Penyebab ketidaksesuaian anggaran*
9	*Kualitas SDM, kualitas anggaran, dan SIMDA*	*Kualitas SDM dan kualitas anggaran memengaruhi kinerja keuangan daerah.*	*Kompetensi aparatur*
10	*Penyusunan anggaran OPD*	*Penyusunan anggaran perlu didasarkan pada skala prioritas, kebutuhan*	*Keterpaduan kebutuha*

		unit, dan dokumen perencanaan.	*n dan alokasi*
11	*Pengelolaan dan pengendalian dana desa*	*Penganggaran hingga pelaporan cukup baik, tetapi penatausahaan belum sepenuhnya sesuai ketentuan.*	*Pengendalian internal*
12	*SIPD dalam perencanaan anggaran*	*SIPD mendukung integrasi data, tetapi terkendala server, jaringan, pemahaman pengguna, dan pelatihan.*	*Digitalisasi penganggaran*
13	*Sistem perencanaan dan penganggaran desa*	*Perencanaan dan penganggaran belum sistematis akibat keterbatasan SDM, teknologi, dan transparansi.*	*Kendala kelembagaan dan teknis*
14	*Strategi SMART dalam penyusunan anggaran*	*Strategi SMART meningkatkan kemampuan aparatur menyusun indikator kinerja yang jelas dan terukur.*	*Perbaikan sasaran dan indikator*
15	*Anggaran berbasis kinerja, SPIP, dan akuntabilitas*	*Integrasi anggaran berbasis kinerja, SPIP, dan akuntabilitas meningkatkan efisiensi dan transparansi.*	*Integrasi evaluasi dan pengendalian*

Table 1. Research Literature Synthesis
Source: Data processed by researcher (2026)

The review results indicate that the most fundamental budget evaluation is conducted through a comparison between the planned budget, actual fund usage, and program results. This comparison helps organizations identify deviations, the level of target achievement, and factors that cause realization to deviate from plans. The evaluation also provides information on allocation efficiency, transparency, and accountability in budget management. Evaluation results should not stop at reporting but should be used to improve budget preparation for the following period. Budget planning and evaluation are interconnected. Planning that is not supported by up-to-date data can result in unrealistic targets, while evaluations that use incomplete information can produce inaccurate conclusions. These conditions result in budget improvements not being fully based on existing problems. Therefore, data quality, timeliness of reporting, and completeness of evidence of implementation are crucial parts of the evaluation process. Clarity of budget targets also determines the quality of budget implementation. Clear targets help officials understand the results to be achieved, while evaluations enable organizations to identify deviations and take corrective action. Budget evaluations can influence employee attitudes and performance because the assessment results provide a picture of what has been achieved and what still needs improvement. Budgets with clear indicators are easier to measure and account for. The implementation of performance-based budgets strengthens the need for evaluation because the use of funds must be linked to program outputs and outcomes. This system is considered superior to traditional budgeting because it focuses not only on expenditure amounts but also on the resulting benefits. However, its implementation is not yet fully optimal because the link between planning, implementation, reporting, and evaluation remains weak. Performance-based budgets will struggle to achieve their objectives if performance indicators are unclear or not used as a basis for decision-making. Effectiveness and efficiency are important indicators in assessing budget quality. Evaluation of revenue and expenditure can demonstrate an organization's ability to achieve targets with available resources. A budget is considered effective if program objectives are achieved, while efficiency relates to the ability to use resources economically without compromising the quality of results. These measurements provide a basis for organizations to determine which programs need to be continued, improved, or terminated. Budget performance evaluation also serves to ensure compliance with plans and regulations. Evaluation results at BAPPEDA *indicate that this process is necessary to assess effectiveness, efficiency, target achievement, transpa rency, and accountability. Regular evalua tions help organizations determine whether budgets are being used according to development priorities. This process can also serve as a basis for continuous improvement in program development and implementation. Findings from the program to improve facilities and infrastructure indicate low budget realization. Failure to meet targets*

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may be due to suboptimal planning, inaccurate unit pricing, delays in implementation, or needs not yet included in the budget. This situation suggests that evaluations must analyze the causes of budget surpluses, not just the percentage of absorption. The quality of human resources is a crucial factor in the evaluation and budget preparation process. Apparatus with skills in planning, data analysis, system operation, and indicator development can produce a higher-quality budget. Conversely, limited competency can result in unmeasurable targets, invalid baseline data, and in-depth needs analysis. Budget preparation also requires the involvement of implementing units to ensure that fund allocations align with actual needs and priorities. Internal control is necessary to ensure that each stage of the budgeting process is carried out according to regulations. The processes of budgeting, allocation, distribution, adminis tration, accountability, and reporting must be supported by adequate audits and monitoring. Internal control helps prevent irregularities and ensures that financial information can be used as a basis for evaluation. Weaknesses in administration can reduce the reliability of data used in subsequent budget preparation. The use of SIPD supports the integration of planning, budgeting, implementation, and reporting data. This system can improve adminis trative efficiency and provide information for decision-making. However, server and network disruptions, limited user under standing, and minimal training still hinder its use. Information systems do not automa tically improve budgeting quality if they are not supported by adequate infrastructure and human resources. Findings regarding village financial management indicate that planning, budgeting, and administration are not always implemented systematically. These obstacles are influenced by limitations in personnel, mentoring, techno logy, bureaucracy, and transparency. This indicates that budgeting quality is deter mined not only by the availability of regulations, but also by the organization's ability to implement them consistently. Developing SMART-based indicators is one way to improve budget quality. Indicators must be specific, measurable, achievable, relevant, and time-bound. Indicators that meet these principles make it easier for organizations to assess the achievement of program outputs and outcomes. Evaluation also becomes more objective because there are clear measures to compare targets and realization. The latest review shows that integrating performance-based budgeting, SPIP (Standard Budgeting System), and accountability can improve the quality of financial management. Results-oriented budgeting requires support from risk control, communication, monitoring, and regular evaluation. This integration helps ensure that evaluation is not merely an administrative exercise but is truly used as a basis for improving budgeting quality.

3.2 Discussion Results

3.2.1. Budget Evaluation as Budgeting Feedback

Budget evaluation is not only used to determine the extent of realization, but also to assess the suitability between fund allocation, activity implementation, and achieved results. Comparing targets and realization provides information on deviations and the causes of program failure. This information serves as feedback for the preparation of the next budget, ensuring more realistic targets, schedules, activities, and funding requirements. Research shows that RKA evaluation can improve allocation efficiency while strengthening transpa rency and accountability in financial management. Evaluation is also closely linked to planning, as findings from the implementation phase can be used to improve subsequent plans. This means that budgeting quality will improve if evaluation results are truly used as a basis for decision-making, not simply as an accountability document. Evaluation needs to analyze the causes of deviations in greater depth. Low budget realization *does not always indicate efficiency, as it can be caused by activity delays, pricing errors, unimplemented programs, or needs not included in planning. Conver sely, high realization does not necessarily indicate success if program outputs and results are not achieved. Budget quality assessment must include both the use of funds and the resulting benefits.*

3.2.2. Evaluation in Performance Budget

Performance-based budgeting links alloca ted funds with the output and results to be achieved. This approach shifts atten tion from the size of the budget to the benefits generated by the program. Evaluation is an important part because budget success must be assessed based on target achievement, effectiveness, efficiency and accountability. The imple mentation of performance-based budgeting is conside red better than traditional budgeting systems because it pays attention to program results. However, its implemen tation still faces weaknesses in the relationship between planning, imple mentation, reporting and evaluation. This condition means that performance information is not always used to determine which programs need to be continued, improved or stopped. Clarity of targets is an important requirement in budget eva luation. Unclear targets will make it difficult for officials to determine the success of the program. Clarity of targets and budget evaluation are known to have an influence on improving apparatus performance. Therefore, budget indicators need to be formulated specifically, measu rably, achievable, relevant, and have a time limit. The SMART approach can help officials develop clearer indicators so that evaluations can be carried out objectively.

3.2.3. Supporting Factors for Budgeting Quality

Budgeting quality is influenced by human resources, data, information systems, internal controls, and the involvement of implementing units. Apparatus must be able to analyze needs, determine priorities, develop indicators, operate systems, and interpret evaluation results. Both human resource quality and budget quality influence the financial performance of local governments. The involvement of imple menting units is necessary to ensure the budget aligns with actual needs. Budgeting that is solely administrative can result in inaccurate allocations. Budgeting within regional government organizations should incorporate unit proposals, planning documents, priorities, and the results of previous year's evaluations. This participa tion can reduce the gap between program needs and the allocated budget. Internal control also supports budgeting quality. Control is essential from the initial planning stage, through allocation, implementation, administration, and reporting of activity results. Findings on village fund mana gement, for example, indicate that budge ting stages can run quite well, but administrative weaknesses still affect compliance and the quality of information received. Incomplete or disorganized data can hamper evaluation and result in inaccurate budget decisions.

3.2.4. Budgeting Quality Improvement Strategy

Budget evaluations still face challenges related to data quality, indicator accuracy, reporting delays, and consistent follow-up. Incomplete data or data that does not reflect the most recent conditions can lead to inaccurate evaluation results. This makes it difficult for organizations to determine whether deviations are due to planning weaknesses, implementation delays, or changes in needs during the budget period. Another obstacle is the poor alignment between targets, realization, and program results. Budget realization that falls short of targets can be influenced by inadequate planning, inaccurate unit prices, activity delays, and needs not yet included in the budget. Therefore, evaluations are not sufficient to simply compare absorption percentages; they also need to identify the causes and impacts of each deviation. Limited human resources *also affect the quality of evaluations. Officials do not always have adequate capabilities to develop indicators, analyze data, and use evaluation results as a basis for budget revisions. Evaluations often stop at the reporting stage without being followed by adjustments to programs, targets, or allocations for the following period. These conditions indicate that evaluations need clear follow-up to truly support improvements in budgeting quality.*

3.2.5. Budgeting Quality Improvement Strategy

Strategi pertama adalah menghubungkan Evaluation results are used to prepare the budget for the following period. Any devia tions should be recorded based on their causes, impacts, and follow-up actions. These results are then used to improve targets, indicators, schedules, allocations, and program designs. The second strategy is to strengthen SMART-based perfor mance indicators. Clear and measu rable indicators help organizations objec tively compare targets with actual perfor mance. Assessments are based not only on absorption percentages but also on outputs, results, benefits, target accuracy, and service quality. The third strategy is to improve staff competency through training in evaluation, budget analysis, indicator development, SIPD operation, and internal control. Capacity building needs to be carried out periodically because regula tions, systems, and organizational needs continue to evolve. The fourth strategy is to strengthen the integration between perfor mance-based budgeting, SPIP, and accoun tability. This integration can result in more focused planning, better risk control, and regular evaluations. Evalua tions should involve planning, finance, program implementation, and internal oversight units so that the results can be used as a basis for collective improvement. The fifth strategy is to establish budget quality indicators, including effectiveness, efficien cy, accuracy of targets, absorption, output quality, accountability, and evaluation follow-up. Measuring effective ness and efficiency can help organizations determine budget decisions for the following period. Consistent evaluation will make budgets more realistic, measurable, transparent, and results-oriented.

4. CONCLUSION AND RECOMMEN DATIONS

4.1. Conglusion

- *Research results show that budget evaluation plays a crucial role as a basis for improving the quality of budgeting. Evaluation helps compare plans, realization, and performance achievements, thus identifying devia tions and the causes of undera chieve ment. This information can be used to improve targets, indicators, programs, implementation schedules, and budget allocations in the following period.*

- *Budgeting quality is determined not only by the amount of budget absor ption, but also by effectiveness, effi ciency, accuracy of targeting, trans parency, accountability, and the resul ting benefits. Clarity of indicators, data quality, staff competence, internal control, and consistent follow-up on evaluation results are key factors in producing a better budget. Conversely, outdated data, poorly measurable targets, delays in imple mentation, limited human resources, and poor utilization of evaluation results can reduce the quality of budget allocations.*

- *Budget evaluation needs to be positioned as part of the planning cycle, not merely as an administrative activity after the budget is imple mented. Evaluation results that are used consistently can produce bud geting that is more realistic, measu rable, efficient, transparent, accoun table, and oriented towards the desired results.*

4.2. Recommendations

- *Public sector organizations need to*

conduct regular budget evaluations by comparing targets, realization, out puts, and program results. Each deviation needs to be supported by evidence and factual explanations regarding the cause, impact, and follow-up actions so that they can be used as input in preparing the next period's budget.

- *Performance indicators need to be developed based on the SMART principle to ensure targets are more specific, measurable, achie vable, relevant, and time-bound. Budget assessments should not focus solely on the percentage of absorption, but should also encom pass effecti veness, efficiency, quality of results, program bene fits, and the accuracy of activity targets.*

- *Civil servant competency improve ment needs to be carried out through training in budget preparation, devia tion analysis, program evalua tion, internal control, and the develop ment of performance indicators. Coordina tion between planning, finan ce, program implementation, and internal supervisory units is essential and must be strengthened so that evalua tion results can be consistently follo wed up.*

- *The government and public sector organizations are advised to establish mechanisms that link evaluation results to budget allocation decisions. Ineffective programs need to be impro ved or stopped, while programs that provide good results can be maintai ned and developed in accordance with technological developments.*

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