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### Optimalization of Ministries Budget Efficiency by Implementation of Benchmarking at Budget Baseline Review in Indonesia

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#### ABSTRACT

*The study aims to analyze the benchmarking application conducted at the stage of the baseline review on Output Detail (RO) in the Budgeting of Ministry/Agency in the Directorate-General of Budget. The research was carried out by applying a quantitative method of case studies to capture phenomena in the stage of baseline review. Data is collected through interviews, observations, and document scrutiny. Data will be presented with the logic model in the application of benchmarking concepts. Research results show that benchmarking can improve the efficiency of Office Services RO by adjusting the composition of RO based on the Ministry of Institutions that are the benchmark. This research is expected to provide an alternative to the development of new mechanisms in the review of Line Ministries budget baseline that can be applied to other ROs in budget planning documents. This research is limited to the source of documentation and sources from the units in charge of the planning and maintenance process.*

#### INTRODUCTION

The Budget of State Revenue and Expenditure (APBN) is the implementation of the state's financial management according to the Constitution of the Republic of Indonesia Article 23 paragraph (1). APBN is prepared and established annually by the Law to be managed and used for the prosperity of the people. Regulations on the management of State finances are laid down in the Law No. 17 of 2003 on State Finance. Article 3 paragraph (1) of the Act states that the state finances shall be managed in an orderly, efficient, effective and accountable manner.

The preparation of the APBN including drafting of the Work and Budget plan for ministries/agencies regulated in The Government Regulations (PP) No. 6 of 2023. In those regulation, the preparation of RKAKL is carried out with the Performance Based Budgeting (PBB) Approach. The approach is aimed at increasing efficiency in the allocation of public expenditure by improving the relationship between allocation budget and earnings. The APBN Regulations are presented up to the formulation of the Work Plan and Budget of the Ministry/Agency (RKAKL) as regulated in Government Regulation No. 6/2023 on Work Planning and Budget (Zunaidi & Santoso, 2021).

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The implementation of the PBK is reflected in the structure of the RKAKL which contains performance information containing results, outputs, and performance indicators. In the RKAKL, output is represented by the Unit of Output Details (RO). RO is the real output resulting from a unit of the Ministry/Agency to support the achievement of the unit's target activity.

The budget preparation process is described in the budget cycle that began on T-1 or one year before the budget year was implemented (Directorate of APBN Preparation, 2014). The APBN preparation cycle consists of (i) evaluation of the budget implementation for the previous year, (ii) updating and review of the basic figures, (iii) setting of the indicative budget, (iv) preparation of a work plan, (v) establishment of a budget fund, (vi) preparing of the RKAKL, (vii) examining the RKAKL, (viii) formulating the plan of APBN, (ix) submitting the plan to the DPR, (x) clarifying the plan, and (xi) establishing the plan and listing the contents of the Budget Implementation Plan. (DIPA). Referring to the cycle, the updating and review of basic figures is one of the earliest processes in the formation of the budget structure of the Ministry/Agency. According to the Ministry of Finance Regulation (PMK) No. 62/2023 on Budget Planning, Budget Implementation, as well as Accounting and Financial Reporting, a Basic figure is an indication of the forecast of recurring activities and/or year-on-year activities based on the established policies and is the basis for the preparation of indicative figures of the budget year it planned.

The Directorate-General of Budget (DJA) as representative of Ministry of Finance to review the budget baseline that have been updated by the Ministry. The purpose of the review of baseline is to ensure that the value of the budget prepared by Ministry/Agency has been compiled in accordance with the principle of value for money that is efficient, effective, and economical (Pramudiati et al., 2023). According to Mahmudi (2015) efficiency indicates the ability of an organization to produce outputs with the minimum possible input or to produce the maximum possible output with a specified input, efficiency can be met in terms of the output can meet the expected impact, but economics means the input should be obtained at a cheaper price or spending less.

According to PMK No. 62/2023, matters to be discussed in the forum for the review of the basic figures are, among other things, (i) achievement of the previous year's output, (ii) fulfilment of operational expenditures, (iii) year-on-year activities, (iv) outputs of an incidental nature. Referring to PMK No. 62/2003 on Budget Planning, Budget Implementation, and Financial Accounting and Reporting, additional mechanisms to ensure efficiency may be used in addition to the measures specified therein.

The propensity toward inefficiency in Office Services RO, one of the output details (RO) that are generic in K/Ls, indicates the need for instruments to increase efficiency. Per PMK Nomor 62 Tahun 2023, Official Service RO is used to support goods and personnel that support operational, maintenance, and security activities related to the perkantoran. Based on the experience with using RO, the number of workers can be considered as a cost driver for RO analysis, which is important for efficiency analysis. The data alokasi anggaran Official Service RO di beberapa K/L with similar characteristics is shown in Table 1. The budget allocation is then presented along with the cost driver, which is the number of workers.

**Tabel 1.**  
**Comparison of the 2022 Official Service RO Cost Index**

<b>Ministries</b>	<b>Office Services Budget</b>	<b>Number of Civil Servant</b>	<b>Office Services Cost Index</b>
Coordinating Ministry for Economic Affairs	183.054.489.000	611	299.598.182
Coordinating Ministry for Political, Legal and Security Affairs	89.394.389.000	371	240.955.226
Coordinating Ministry for Maritime and Investment Affairs	105.768.999.000	419	252.431.979
Coordinating Ministry for Human Development and Cultural Affairs	117.829.191.000	431	273.385.594
Ministry of Administrative and Bureaucratic	106.501.297.000	640	166.408.277

**Source: DG Budget**

From Table 1. it can be found that the cost index of LP per employee on RO LP differs significantly on the K/L concerned. Significant differences suggest that no standard in a RO component

simultaneously reflects the inefficiency given that standardization of the component will indicate cost efficiency (Fajri & Oktyawati, 2021). These differences should be analyzed and evaluated in the budgeting process, especially in the revision of the base figures. Therefore, the study was carried out with the application of benchmarking to a common output detail in several ministries/agencies with similar characteristics. Details of such outputs will be disclosed using a logic model (LM) approach to the output referred to in different ministries/agencies so that best practices can be obtained in cost composition to output that is the subject of research. The results of the research are aimed at improving the efficiency of budget allocation on the RO LP in the Ministry/Agency that is the subject of research.

Indonesia applies the PBB approach in the preparation of APBN in accordance with Law No. 17 of 2003. PBB is an approach that associates resources used or inputs with goals or outcomes to be achieved, emphasizes achievement of performance results, uses specific indicators to measure impact, gives flexibility to managers to carry out activities, and is oriented to the medium and long term (Navin, 2003). Haryanto et al. (2007) explained that there is a relationship between expected results and budget allocation so that the efficiency and effectiveness of an activity can be properly measured. Performance measurement is one of the key parts of the PBK, therefore performance information becomes very important in this approach so that funding can be linked to the targeted results (Robinson, 2007).

The objective of the implementation of the PBB is to improve the efficiency and effectiveness of public spending by linking planned outcomes to the allocation of estimates and shown in transparent and systematic performance information (Robinson & Last, 2009). When budgets are formulated effectively and efficiently, governments will have sufficient fiscal space to fund new programmes and activities that are more beneficial to the community. PBK contains three elements: outcome, strategy, and activity/output, and there is a rational correlation between the three (Segal & Summers, 2002).

Government Regulation No. 6/2023 defines the RKAKL Structure as a reference to the PBB approach consisting of::

- a. Program;
- b. Activity;
- c. Output;
- d. Source of Fund.

PMK No. 62/2023 further regulates the expenditure details consisting of::

- a. Output Detail Classification;
- b. Output Detail Classification Indicator;
- c. Output Detail (RO);
- d. Output Detail Indicator.

Referring to the structure, the RO is the output at the lowest level that can be measured in government budget details. Robinson (2007) defines output as goods or services provided by the government to external parties. However, in Indonesian budgeting system beneficiaries of the budget is not only external parties, but also in internal government.

PMK Nomor 62/2023 describing the characteristics of Rincian Output consisting of:

- a. RO could be goods or services;
- b. RO emphasizes a particular focus on a project.;
- c. RO indicates achievement of the target of a working unit.;
- d. RO is specialized according to work tasks and work unit functions.;
- e. RO has a flexible nature, allowing K/L work units to individually assess and modify RO in accordance with the needs of the work units..

The LM approach and the PBB budget structure are used as a linkage and analysis tool to examine the relationship between performance and budget. A logical model is defined as a reliable and relevant model of how a plan will run (Bickman, 1987). Knowlton and Philips (2012) stated that LM can accurately indicate how outputs can be derived from an action. Taylor-Powell et al. (2003) stated that LM simply describes how a program, intervention or initiative is aimed at responding to a particular situation and shows the logical correlation between input, activity, and expected benefits. The W.K. Kellogg Foundation (2004) explains that the LM can provide a roadmap that can be illustrated in linking programme needs and activities with the impact that will be achieved on stakeholders.

The LM can be used to estimate the input, activity, output, and output of an activity so that it can identify the activities that form the cost structure (Rakhmadina & Setyaningrum, 2021). The activities and cost structure that have been declared can then be compared and used as a benchmark for other activities or outputs to improve performance or efficiency. Benchmarking is one of the management tools for central government in order to improve service to the public (Bowerman et al., 2001). Benchmarking is the sharing of best practices that have been tested in an organization and can be used as advice to improve practices in other areas (Francis & Holloway, 2007). An institution needs to look for comparisons with better practices in its field to improve its performance (Ferreira et al., 2022).

Benchmarking can provide data in comparison of the cost and activities with other parties so that it can study the factors that are the disadvantages and advantages of others (Thompson et al., 2022). Furthermore, Thompson and al. explain that cost efficiency evaluation involves activity based costing to determine the cost for each activity. Rivenbark and Carter (2000) explained that with benchmarking can be identified best practice so it can improve efficiency and operational effectiveness.

Budget is a government decision in funding programs to a set goal. Financing decision optimization is done by involving cost and efficiency implications in implementing alternative components and configurations in a program (Bautista-Arredondo et al., 2021). Benchmarking offers an alternative composition and component of both input and activity to fund programs by finding more efficient comparators. Nabiha & George (2021) found that external benchmarking can affect performance management in local governments by outlining elements in performance management both before and after benchmarking. Sari (2022) in Arfasia (2022), states that benchmarking can improve performance by adjusting performance indicators based on the institutions being compared.

## **MATERIAL AND METHOD**

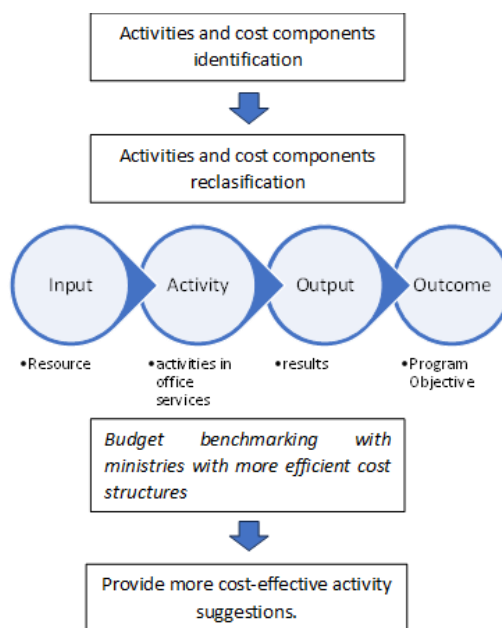
This research applies a case study approach. Case studies are a research method to answer research questions related to what and how, with relatively little control over the events that are studied and the focus of the research is actual events in real life (Yin, 2016). Case study research is carried out with exploration of more than one phenomenon, program, activity, process in depth for a certain period of time and researchers compile data in detail with various techniques in time continuously (Sugiyono, 2020).

The case study was conducted at the DJA in particular on the units that partnered with K/L in the preparation of the budget, namely the Directorate of Budget for Economics and Maritime (Abid Ekontim) and the Directorate of Budget for Political Affairs, Law, Security Defence and the Budget Division of the State Treasury. (Abid PHKPK BABUN). In this study, observations will be carried out to dig procedures for the re-examination of budget baseline.

This research phase includes preparation, data collection, and data analysis. Data includes primary data, i.e. interviews with relevant sources as well as secondary data such as regulations, documents, reports, and other documentation including data in the information system at the DJA.

Source selection is done with purposive sampling, which means selecting specific samples to generate relevant data to solve research problems (Yin, 2016). The sources in this interview are: (i) Directorate of the System of Regulation as the regulator, (ii) directorate of Abid Ekontim, Directorate Abid PHKPK BABUN as the investigator of RKAKL, (iii) offices in the Planning Unit of the Coordinating Ministry of the Economic Affairs (KEMENKOEKON) and the ministry of Administrative and Bureaucratic Reforms (KEMENPANRB) as the compiler of the RKAKL. Interviews with respondents were conducted semi-structured based on questions prepared according to the theory that became the reference. Observations are carried out to obtain a factual overview of an investigated incident and to publish documentation such as Journal, website article, publication, related Regulations, RKAKL Document, Operational Guidelines Activities, related Ministries/Agencies Performance Report.

After all the data is collected, the research continues with data analysis that includes compilation, demolition, reinstallation, interpretation, and drawing conclusions (Yin, 2016). Compilation is an early stage in this research. Compilations are done by collecting and sorting all the data and records collected. The compiled data includes other RKAKL documents, performance reports, operational guidance activities. Disassembly is done to break parts according to the purposes of the research. The data will then be classified into benchmarking data and the data will be adjusted to the benchmark that has been prepared. The Installation phase will group data referring to the model logic approach so that input, activity, and output can be identified for the researched RO. Interpretation of data will be used to implement the budget structure used as a benchmark so that the data that will be the object of application becomes more efficient. The final phase of this study is the drawing of conclusions from the results of the analysis on the data studied. The conclusion drawn must relate to the interpretation at the entire other stage. The conclusions drawn will be used to answer the research question (Rakhmadina & Setyaningrum, 2021). The entire phase of the analysis above is described in Figure 1. So this study can provide a proposal for a more efficient structure of activity and cost composition.



**Figure 1.**  
**Analysis Sequence**

## RESULT AND DISCUSSION

A budget is a projection statement of expected performance achievement in financial form. In order to the performance targeted by the government in K/L, the most fundamental component is the availability of human resources (HRM) as well as the means and supplies for carrying out the daily tasks allocated to Office Services RO. In the Baseline Review, Office Services RO was reviewed by guiding the steps of the revision of operational expenditure along with supporting documents.

The RKAKL document used in this study is the 2022 RKAKL which has been established as the Budget Implementation Document on KEMENPANRB and KENKOEKON in particular on Office Services RO. RO LP is used in the research because it is generic or carried out throughout K/L. RO is meant to be comparable so that the application of benchmarking between K / L. The Ministry is chosen because it has the same characteristics with the following criteria:

1. Consists of one Working Unit;
2. Has responsibilities of coordination, control, and/or policy formulation and implementation;
3. The target program is not directly accepted by the public.

Interviews to respondents were conducted to dig information related to the RKAKL documents that were examined either to the regulator, the RKAKL compiler, the RKAKL examiner, or other respected parties.

Based on RKAKL documents and interviews and referring to the standard account chart in accordance with PMK No. 275/2021, component 001 is wages and benefits and component 002 is operational office maintenance. Both of these components contain the following structure:

**Tabel 2.**  
**Component of Office Services RO**

<b>Component 001</b>	<b>Component 002</b>
1. Civil State Apparatus Salaries (PNS/PPPK)	1. Office Supplies
2. Position Allowance (Fungsional/Struktural)	2. Operational Honorarium (PPK, PBJ, etc)
3. Performance Allowance	3. Power and Service Subscriptions (Electricity, Water, and Internet)
4. Family Allowance (Wife/Husband/Children)	4. Building and Vehicle Rent
5. Meal Allowance	5. Building Maintenance
6. Overtime Pay	6. Building Insurance
7. Basic Allowance	7. Tools and Machine Maintenance
8. Fixed Honorarium for Non-Civil State Apparatus	

:

The accounts contained in the Office Services RO essentially represent the various needs for achieving the performance of the RO. Based on these needs, the cost components in Office Services RO can be classified as follows:

**Table 3.**  
**Cost Classification of Office Services RO**

Cost Classification	Cost Components	Cost Classification	Cost Components
Human Resource	Salary and Allowance for PNS	Working Room	Equipment Rent
	Salary and Allowance for PPPK		Power and Services Subscriptions
	Salary for Non Civil Servant Official		Equipment Maintenance
	Overtime Pay	Vehicle	Vehicle Rent
Finance and Procurement Administration	Honorarium Kuasa Pengguna Anggaran		Vehicle Maintenance
	Honorarium Pejabat Pembuat Komitmen	Supporting Staff	Honorarium for Supporting Staff (Driver, Cleaning Service, General Assistance, and Security Officer)
	Honorarium Staf Pengelola Kegiatan		Supporting Staff Equipment
	Honorarium for Expenditure Treasurer		Honorarium for Other Supporting Staff
	Honorarium for Pejabat Penandatanganan SPM	Office Supplies	Office Supplies
	Honorarium for HR Payment Administrator		
	Honorarium for Accounting System Management Team		
	Honorarium State-Owned Asset Depositor	Minister Operational	Ministry Operational Allowance
Honorarium for Procurement Unit	Minister Official Residence Operational		
	Minister's Meeting		
Building	Room Rent		Minister's/Senior Official Travel
	Building Management Package		
	Building Infrastructure Maintenance	Other Activities	Medics
	Building Insurance		COVID-19

In the classification of Table 5.1, the cost component in the RO LP can at least be classified into eight sections. HR Costs are allocated for compensation for Civil State Apparatus and Non-Civil State Apparatus Officers. Financial Management and Procurement of Goods and Services covers the honorarium of officials of the state financial management especially in budget disbursement, procurement and services, as well as the management of information systems of goods belonging to the state. Under the Finance Minister's regulations on entry fees standards, the granting of fees for the management of the state's finances is limited to functional officials performing the assigned duties. The limitation is a maximum grant of 40% of the rate specified in the Regulations of the Minister of Finance.

The maintenance costs of the building include the rental of the maintenance costs for the building and the facilities in it. For the provision of workspace facilities and service vehicles, K/L can arrange through rental or purchase. In the case of supplies made with purchases, their maintenance can be allocated to the procurement of goods and services. The supplies is an allocation for the supply of used items in the office such as office writing tools and other consumer goods. To support the implementation of daily activities, it is also necessary to provide support services such as hygiene, safety and health care, as well as other driver services. For operational purposes, the Minister may allocate the Operational Fund of the Minister in accordance with the Regulations of the Finance Minister No. 268 of 2014 concerning the Measures for the Execution of the Budget of the operational fund of the minister/the Head of the Agency. In addition to the basic components above, will be classified in other activities.

The budget allocation of KEMENPANRB in 2022 is Rp295.349.382.000. Of the total allocation, Rp106.501.297.000 is allocated to Office Services RO. The budget of Office Services RO in KEMENPANRB is provided for the payment of staff expenses and expenses of operational goods.

*"in office services there are two components, salary expenditures and operational expenditure of goods of office maintenance..."*

KEMENPANRB officials consisted of civil and government officials with contract of employment with a total number of officials is 640 (Kementerian PAN RB, 2023).

The classification of the budget details according to table 3. will be as follows:

**Tabel 4.**  
**Cost Component Classification of Office Services RO at KEMENPANRB**

Cost Classification	Cost Components	Allocation
Human Resources	Salaries and Allowances for PNS	81.825.702.000
	Salaries and Allowances for PPPK	715.615.000
	Salaries for Non Civil State Apparatus	183.750.000
	Overtime Pay	175.000.000
Financial Management and Procurement of Goods and Services	Honorarium for Kuasa Pengguna Anggaran	57.240.000
	Honorarium for Pejabat Pembuat Komitmen	299.520.000
	Honorarium for Staf Pengelola Kegiatan	133.200.000
	Honorarium for Expenditur Treasury	63.360.000
	Honorarium for Petugas Penandatanganan SPM	29.280.000
	Honorarium for HR Payment Administrator	15.960.000
	Honorarium for Accounting System Management Team	27.600.000
	Honorarium for State-Owned Asset Depositor	19.200.000
	Honorarium for Procurement Unit	-
Building	Room Rent	-
	Building Mangement Package	-
	Building Infrastructure Maintenance	3.038.792.000
	Building Insurance	60.000.000
Working Room	Equipment Rent	462.000.000
	Power and Services Subscriptions	3.808.200.000
	Equipment Maintenance	814.694.000
Vehicle	Vehicle Rent	-
	Vehicle Maintenance	3.964.260.000
Supporting Staff	Honorarium for Supporting Staff (Driver, Cleaning Service, General Assistance, and Security Officer)	6.542.900.000
	Supporting Staff Equipment	152.040.000
	Honorarium for Other Supporting Staff	-
Office Supplies	Office Supplies	1.855.784.000
Minister Operational	Minister Operational Allowance	1.440.000.000
	Minister Official Residence Operational	288.000.000
	Minister's Meeting	
	Minister's/Senior Official Travel	
Other Activities	Medics	300.000.000
	COVID-19	229.200.000
		106.501.297.000

Source: DJA

In the table 5.2. can be known the various components that form the structure of the budget RO LP in the KEMENPANRB Year 2022. The allocation of the SDM budget consists of the salary and allowance of the Civil State Apparatus (PNS and PPPK), the income of non-Civil State Apparatus officials for the Special Staff of the Minister, and the allowance for the component of SDM is calculated on the basis of staff data and the need for additional recruitment of new staff as well as taking into account the realisation of the budget of the previous year.

Financial management fees and procurement of goods and services are used to pay fees for financial managers, including Kuasa Pengguna Anggaran (KPA), Pejabat Pembuat Komitmen (PPK), and Expenditure Treasurer. (BP). However, KEMENPANRB does not allocate the honorary of the procurement officer as it is allocated to the General Service RO as described by the official of the planning unit:

*"Fees for officer procurement of goods and services allocated to General Service RO..."*

Provision of facilities and supplies in KEMENPANRB consists of buildings, workspaces, and service vehicles. The allocation of maintenance costs is calculated based on the size of the building and the installations attached to it include, among other things, electricity and telephone. Working space components include the rental of equipment and supplies, power and service subscriptions and the maintenance of workroom equipment. The equipment rented is a coffee photography machine for printing purposes. Power subscriptions and services such as electricity, telephone, internet, and clean water. Service vehicles in the KEMENPANRB have the status of State-owned goods so they allocate maintenance according to their type. Supporting power allocations include fees and uniforms for drivers, paramedics, guards, and sanitary services. Office Services RO at KEMENPANRB also covers the budget for the ministerial operations of the Ministry's Operational Fund and the Ministerial Office's Home Operations. In addition, the poliklinik maintenance budget is allocated for the procurement of medicines.

In the year 2022 KEMENKOEKON obtained a total budget allocation of Rp444,900,394,000 to carry out its tasks and functions. The amount allotted to Office Services RO was Rp183.054,489,000. Allocation Office Services based on the classification of costs in table 3 is:

**Tabel 5**  
**Cost Component Classification of Office Services RO at KEMENKOEKON**

Cost Classification	Cost Components	Allocation
Human Resources	Salaries and Allowances for PNS	117.730.239.000
	Salaries and Allowances for PPPK	-
	Salaries for Non Civil State Apparatus	210.000.000
	Overtime Pay	182.580.000
Financial Management and Procurement of Goods and Services	Honorarium for Kuasa Pengguna Anggaran	63.480.000
	Honorarium for Pejabat Pembuat Komitmen	513.360.000
	Honorarium for Staf Pengelola Kegiatan	282.480.000
	Honorarium for Expenditur Treasury	177.360.000
	Honorarium for Petugas Penandatanganan SPM	33.960.000
	Honorarium for HR Payment Administrator	13.800.000
	Honorarium for Accounting System Management Team	-
	Honorarium for State-Owned Asset Depositor	-
	Honorarium for Procurement Unit	132.800.000
Building	Room Rent	19.222.830.000
	Building Mangement Package	1.500.000.000
	Building Infrastructure Maintenance	2.685.000.000
	Building Insurance	-
Working Room	Equipment Rent	5.678.000.000
	Power and Services Subscriptions	4.032.000.000
	Equipment Maintenance	1.278.000.000
Vehicle	Vehicle Rent	10.126.440.000
	Vehicle Maintenance	1.663.900.000
Supporting Staff	Honorarium for Supporting Staff (Driver, Cleaning Service, General Assistance, and Security Officer)	7.081.186.000
	Supporting Staff Equipment	175.820.000
	Honorarium for Other Supporting Staff	396.000.000
Office Needs	Office Needs	1.910.000.000
Minister Operational	Minister Operational Allowance	1.440.000.000
	Minister Official Residence Operational	100.000.000
	Minister's Meeting	1.728.000.000
	Minister's/Senior Official Travel	254.460.000
Other Activities	Medics	1.196.794.000
	COVID-19	3.246.000.000
	Total	183.054.489.000

Source: DJA

From Table 5.4 can be seen the details of the budget which is a component of Office Services at KEMENKOEKON. The cost component for Financial Management and Procurement of Goods and Services consists of KPA, PPK, SPK, BP, Officer Administration Manager of Purchasing Officials, and Office and procurement service units.

The budget for the provision of facilities and supplies in KEMENKOEKON is divided over buildings, workspaces, and Service Vehicles. For the building, Kemenkoekon allocates the rental of an additional building of work space in the Bullfield Post Office. For Ali Wardana building, maintenance is carried out through the building management package. In addition, there are allocations for the layout of the workspace and pest control as well as waste management. In the provision of workspaces allocated rental of equipment and equipment, power subscriptions and services such as electricity, telephone, and TV subscription and the maintenance of equipment in the workplace. Service vehicles in KEMENKOEKON are provided for rent and for maintenance more intended for the purchase of fuel.

The allocation of support staff in KEMENKOEKON consists of driver fees, pharmacist fees, sanitary staff according to the PMK Standard Entry Cost (SBM) as well as uniform equipment. In addition to the staff fees stipulated in PMK SBM, there are fees for other support staff. The cost component of office requirements includes transportation of goods, purchase of ATK and seminar kits, subscription of newspapers, procurement of sanitary equipment, and provision of telephone, internet and computer supplies installation equipment. The Minister's operational allocation includes DOM,



ministerial home operations, meeting maintenance, as well as service trips. Meetings and service trips are also included for the Secretary-General. KEMENKOEKON also allocates medical expenses for doctors, pharmacists, and nurses, medical check-ups, and drug procurement.

Budget is essentially a government decision to fund a program planned to the results and goals that have been set. The characteristic of PBB is to link expected results with budget allocation and so that the efficiency and effectiveness of an activity can be measured. Benchmarking can offer an alternative composition and component of both input and activity to fund a program by finding a more efficient comparator.

Benchmarking can be carried out at the time of the Budget Baseline Review in accordance with PMK No. 62/2023 which provides space for use and application of other mechanisms in conformity with the notes listed in the appendix page 268 of the annex to the PMK is as follows: *"According to the improvement in the quality of revision of the basic numbers, matters to be discussed in a forum for the re-examination of the basic numbers, the mechanism used, and the means used to strengthen the analysis, can be developed from the system of re-review of the base numbers set out in the Appendix to the Regulations of the Minister of Finance and can be adapted to the needs"*

It is also confirmed from the results of interviews with the Directorate of the Budgeting System as the draftsman of the Finance Minister's Regulations as follows:

*"...in addition to the measures already listed in PMK 62, other mechanisms can be implemented to improve the quality of the budget and expenditure of K/L."*

Based on the data collected from both interviews, observations, and document examinations, the benchmarking of the LP RO in KEMENPANRB with KENKOEKON will be described in the logical framework of the model as follows:

Inputs in the LP RO include all civil state apparatus (ASN) officers assigned to the Ministry with specific posts. ASN officers are compensated for salaries and benefits, while Special Staff is paid an equivalent income to Office Eselon I. In case of need to complete work outside of working hours, ASN Officers may be granted surcharge. The surplus requirements are calculated on the basis of the rates in the Entry Cost Standards, which are submitted by the Office to the Directorate of Abid PHPK TABUN as follows:

*"Overtime pay is calculated according to the needs and based on the rates for each class in the entry cost Standards..."*

In addition to the basic job, ASNs who get additional duties as officers for the state's financial managers can be awarded fees.

Perbandingan komponen biaya input dalam RO LP adalah sebagai berikut:

**Tabel 6.**  
**Input Cost Comparison**

Cost Components	KEMENPANRB	KEMENKOEKON
<b>Human Resources</b>		
Wages and Allowances for PNS	81.825.702.000	117.730.239.000
Wages and Allowances for PPPK	715.615.000	-
Wages for Non Civil State Apparatus	183.750.000	210.000.000
Overtime Pay	175.000.000	182.580.000
Sub Total	82.900.067.000	118.122.819.000
<b>Financial Management and Procurement of Goods and Services</b>		
Honorarium for Kuasa Pengguna Anggaran	57.240.000	63.480.000
Honorarium for Pejabat Pembuat Komitmen	299.520.000	513.360.000
Honorarium for Staf Pengelola Kegiatan	133.200.000	282.480.000
Honorarium for Expenditur Treasury	63.360.000	177.360.000
Honorarium for Petugas Penandatanganan SPM	29.280.000	33.960.000
Honorarium for HR Payment Administrator	15.960.000	13.800.000
Honorarium for Accounting System Management Team	27.600.000	-
Honorarium for State-Owned Asset Depositor	19.200.000	-
Honorarium for Procurement Unit	-	132.800.000
Sub Total	645.360.000	1.217.240.000
<b>Total</b>	<b>83.545.427.000</b>	<b>119.340.059.000</b>

In table 6., it can be seen that there are generally differences in the allocation of the budget at KEMENPANRB and KEMENKOEKON for the input component. For the HR component, the calculation is based on the data of the officer and his post. Other things being considered are recruitment, retirement, and budget realization of the previous year. The number of ASNs in the KEMENPANRB and KEMENKON does not differ significantly between 640 and 611 employees. The differences in allocations for PNS and PPPK salaries and benefits as well as the income of special staff are influenced by the different organizational structures of each Ministry. According to Perpres No. 32 of the year 2021 KEMENPANRB consists of 5 units Eselon I and 4 specialized staff. Under the Eselon I unit there are a total of 29 Eselon II units.

Differences in the cost components of financial management and procurement of goods and services, significant differences exist in allocations for committing officer fees (PPK), activity manager staff (SPK) and expenditure treasury. According to detailed budget data from the information system at DJA, at KEMENKOEKON there are 14 PPK each accompanied by 2 SPKs and 1 assistant expenditure treasurer. The KPA is also accompanied by 2 SPKs. Each Deputy is served with 1 PPK and for Deputy VI 2 PPKs are served and at the Secretariat there are 4 PPK. This is different from the KEMENPANRB which implements that 1 Unit Eselon I is serviced by 1 PPK and 2 SPK without a reserve of auxiliary expenditure in each PPK. On this component the cost structure of honoraries on KEMENPANRB can be used as a benchmark so that the cost structures in KEMENKOEKON can be more efficient.

Activity is a process, tool, technology, action that needs to be used to a goal or expected outcome. On RO LP comparison of activities of each ministry can be presented as follows:

**Tabel 7.**  
**Activity Cost Comparison**

<b>Building</b>	<b>3.098.792.000</b>	<b>23.407.830.000</b>
Room Rent	-	19.222.830.000
Building Mangement Package	-	1.500.000.000
Building Infrastructure Maintenance	3.038.792.000	2.685.000.000
Building Insurance	60.000.000	-
<b>Working Room</b>	<b>5.084.894.000</b>	<b>10.988.000.000</b>
Equipment Rent	462.000.000	5.678.000.000
Power and Services Subscriptions	3.808.200.000	4.032.000.000
Equipment Maintenance	814.694.000	1.278.000.000
<b>Vehicle</b>	<b>3.964.260.000</b>	<b>11.790.340.000</b>
Vehicle Rent	-	10.126.440.000
Vehicle Maintenance	3.964.260.000	1.663.900.000
<b>Supporting Staff</b>	<b>6.694.940.000</b>	<b>7.653.006.000</b>
Honorarium for Supporting Staff (Driver, Cleaning Service, General Assistance, and Security Officer)	6.542.900.000	7.081.186.000
Supporting Staff Equipment	152.040.000	175.820.000
Honorarium for Other Supporting Staff	-	396.000.000
<b>Office Supplies</b>	<b>1.855.784.000</b>	<b>1.910.000.000</b>
Office Supplies	1.855.784.000	1.910.000.000
<b>Minister's Operasional</b>	<b>1.728.000.000</b>	<b>3.522.460.000</b>
Minister's Operational Allowance	1.440.000.000	1.440.000.000
Minister's Official Residence Operational	288.000.000	100.000.000
Minister's Meeting	-	1.728.000.000
Minister's/Senior Official Travel	-	254.460.000
<b>Other Activities</b>	<b>529.200.000</b>	<b>4.442.794.000</b>
Medics	300.000.000	1.196.794.000
COVID-19	229.200.000	3.246.000.000
<b>Total</b>	<b>22.955.870.000</b>	<b>63.714.430.000</b>

Table 7. shows the cost components in the activity include buildings, workspaces, service vehicles, support personnel, office requirements, ministerial operations, and other activities. On the building component, there is a significant difference in the budget allocation due to the existence of the rental of the building in KEMENKOEKON. This is revealed in an interview with officials at the planning unit KEMENKOEKON as follows:

"...KEMENKOEKON does not have building assets...The building of Ali Wardhana is borrowed (borrowed) from the Ministry of Finance, there is also the building of PAIK DJKN borrowing 1 floor...now the staff of KemenkoEKON is 600 for the ASN and PPNPN or supporting staff also 600..we has submitted a request for additional building to the DJKN but there is not an agreement between top manager..so the rental of the building to accommodate both ASN and non-USN positions..in the last few years the number (PPNPN) is 600 as much..."

Steps in the re-analysis of the basic rental figures for office buildings are not specifically in the PMK No. 62/2023, but there must be an indication in the Department of State that the construction and renovation of buildings has been carried out. Based on the results of the interview with the Respondent 7 of the DJKN, the plan for the rental needs of the building on for KEMENKOEKON is listed in the RKBMN submitted to the JKKN but based on the provisions concerning the KKMBMN is the Decree of the Minister of Finance No. 128 Year 2022 on Technical Guidelines for Implementation of Planning of the Needs of State Property, the need for the work space only takes into account the staff of the ASN. This is presented in a quotation interview with officials in the Directorate of State property, Directorate General of State Assets Management, as follows:

"...the need for rental of the room in Menko (KEMENCOEKON) is in their RKMBN... for the space needs only take into account number of PNS and PPPK..."

KEMENPANRB does not require additional space other than because of the optimization of the use of the room also because the non-ASN supporting staff force is not significant and its facilities through other services expenditures to support the work in each Deputy so that it is not included in the staff provided operational allocation in Office Services RO. It is drawn from an interview with the official of the planning unit of KEMENPANRB as follows:

"..no (allocated in the Office Services RO)...if our system is PPNPN is employed by who... then he is the one who pays (allocating the budget to) including for the facilities"

Based on the data and facts that have been presented, the budget for the rental of the building needs to be further evaluated, especially in terms of the amount of non-ASN power. According to the Law No. 4 Year 2015 on Civil State Appliances, in principle the staff at K/L is ASN. The existence of non - ASN power is not regulated in the law. Therefore, the presence of non-ASN officials in the Ministry of Institutions needs to be evaluated as it implies not only the payment of income, but also the provision of employment facilities.

For the provision of workspace, there are also significant differences in the rental of equipment and equipment. Of the total budget in KEMENKOEKON of Rp5.678.000.000, there are 2 components that are quite large, namely rental of 28 photo copy machine for 12 months with a total of Rp1.800.000.000 and lease of furniture for the post office of Rp250.000.000 per month with the total value of Rp3.000.000.000. It suggests that additional rental of the building may lead to additional need to spend on other components. In addition to these two components, the details to pay attention to are about the maintenance costs of electronic equipment such as Desktop PCs and Notebooks as well as printers. Both of these items generally do not require annual maintenance, but maintenance is done in case there is damage. Maintenance allocation for both equipment can use damage data from previous years as well as taking into account the economic lifespan of the equipment as the goods generally have a warranty.

In the provision of Ministry Vehicles, KEMENKOEKON prepared a rental allocation with a total budget of Rp10.126.440,000.

**Tabel 8.**  
**Vehicle Rent at KEMENKOEKON**

Type	Volume	Price/Month	Total
- Vehicle Rent for Minister	12	40.000.000	480.000.000
- Vehicle Rent for Echelon I [14 units x 12 months]	168	17.660.000	2.966.880.000
- Vehicle Rent for Echelon II [41 units x 12 months]	492	13.250.000	6.519.000.000
- Vehicle Rent for Operational Activity	24	6.690.000	160.560.000
			10.126.440.000

In addition to rental, KEMENKOEKON also continues to allocate maintenance of Rs. 1,663,900,000 which is mostly used for the purchase of fuel Service Vehicle Provision in KENPANRB is allocated in the form of maintenance of only Rp3,964,260,000 because of its BMN status. For service vehicles need to be carried out a more in-depth cost evaluation in the medium term to compare overall efficiency.

The allocation of supporting staff for KEMENKOEKON and KENPANRB does not differ significantly. Nevertheless, allocations for supporting personnel other than for staff, sanitary officers, pharmacists, and drivers that have been regulated in the PMK regarding the Charge Standards are not accurate when placed in the Office Services RO. It was presented in an interview with the standard cost officials at the Directorate of the Budgeting Systems as follows:

*"...outside of the PPPK only three of them (security officer, cleaning service, driver) are not allocated in Office Services RO...if for a particular project for 2 months 3 months can be, but not 12 months..."*

In accordance with the interview quotations of Respondents 4 regarding the non-ASN Staff in the KEMENPANRB, allocations for other supporting staff should be attached to the technical unit that has needs and classified in other service expenses to support work in the unit. Office supplies include allocations for used items such as office supplies, staff drinking water, office equipment, as well as information media subscriptions. The expense has previously been set out in the Standard Cost Regulation, i.e. the Internal Office Daily Requirements Cost Unit, which is defined as the cost unit used in the day-to-day use of the office as used goods that directly support operational maintenance and to meet the minimum requirement for an office to provide optimum service. The unit costs included the cost components of office writing, printing, household appliances, subscriptions to newspapers, news, magazines, and staff drinking water. For the territory of DKI Jakarta the unit cost of office needs is Rp.60.440,000 per year for a unit of work with up to 40 employees. For a unit work with more than 40 employees, the unit of cost is calculated based on the number of employees per year of Rp.1520,000. It is submitted by as the standard regulator of the cost as follows:

*"...the unit of cost of daily needs of the domestic office covers the things listed in the unit of such cost. The same item cannot be allocated again..."*

The allocation for KEMENPANRB's office needs with KENKOEKON did not differ significantly. However, when calculated by cost units in the PMK Standard Charges, the amount that should be calculated is Rp972.800.000 for KEMENPANRB and Rp928.720,000 for KENKOEKON. Both values differ quite significantly from the allocation described in table 7.

In addition to the Operational Fund of the Minister (DOM) and the operational houses of ministers, also allocated meetings and service trips for the Minister and the Office of Eselon I. The implementation of meetings at KEMENKOEKON should be the execution of tasks and functions and has been allotted in the Technical RO. For other activities, there are significant differences in the provision of health services. According to PMK No.62/2023, medical services should be allocated in General Services RO.

Within the RKAKL, the volume of Office Services RO is generally counted as one service. However, based on the analysis of the components in the proposed RO, the real output of the RO LP is the number of employees and their facilities prepared to carry out the tasks and functions of the relevant K/L. Therefore, the amount of staff can be used in the analysis on the budgeting process as a cost driver so that the efficiency in the preparation of the budget allocation for the said RO can be improved.

In budgeting, the efficiency of budget allocation to an activity can support the effectiveness of program achievement because resources are used properly. By using the concept of benchmarking, it is possible to evaluate the structure of the budget at one K/L so that the efficiency of the allocation of budget can be improved. By referring to the logical framework of the model, the structure can be illustrated so that it facilitates the benchmarking process.

From the input component, the budget allocation improvement can be done by reducing the number of PPKs by combining the PPK services for 2 Eselon 1 units, so that the total PPK can be reduced to 5 officials only. For surpluses can be evaluated the allocation of surplus money based on the analysis of the workload so that the exact allocation can be known. However, this could not be taken into account in the simulation as the data was not yet available.

For the efficiency of activity component, allocations can be made on all spending components that include building provision, workspace procurement, provision of supporting force, supply of office needs, ministerial operations, as well as other activities. Efficiency is based on both volume, adjustment to the provisions concerning the intended expenditure, and evaluation of the cost generator of the extended component.

Therefore, it is necessary to evaluate the need for non-ASN Staff in KEMENKOEKON because of the implications in the estimates in KEMENKOEKON not only on income payment, but also influence on the provision of work facilities. Assuming can be done rationalization of non-ASN Staff in KEMENKOEKON by 30%, proportionally the needs of the rental of buildings can be reduced including from rental equipment. The efficiency that can be obtained from the provision of buildings and workspaces reaches RP10.332.380.000.

For the provision of supporting power other than drivers, practitioners, guards, and sanitary officers, no longer allocated to the Office Services RO. It is supported by the results of an interview with the official of the Directorate of Abid PHPK BA BUN as follows:

*"...The supporting staff which can allocated in the Office Services RO only for those listed in the SBM..."*

With reference to the provisions on the unit cost of the daily needs of the office, the allocation for the cost component can be recalculated on the basis of the number of staff. The calculation based on the entry cost standard will result in an efficiency of up to 50%. In allocating the operational funds of the Minister, the efficiency is carried out by reviewing the maintenance of meetings and service travel for the Minister. Allocations for both activities can be eliminated and synchronized with the execution of tasks on the Technical RO. In other activities, in accordance with the provisions of PMK No. 62/2023, health services should have been allocated to the Public Service RO.

Based on the benchmarking results with the above-mentioned efficiency details, the budget structure of Office Services RO in KEMENKOEKON can be compiled as follows:

**Tabel 9**  
**Usulan Struktur Anggaran RO LP KEMENKOEKON**

<b>Code</b>	<b>Description</b>	<b>Ammount</b>
427752	Coordinating Ministries for Economic Affairs	164.631.729.024,00
035.01.WA	Management Supporting Program	164.631.729.024,00
2488	Public Service Improvement and Management	164.631.729.024,00
2488.EBA	Internal Management Support Services	164.631.729.024,00
2488.EBA.994	Office Services	64.631.729.024,00
001	Wages and Allowances	118.122.819.000,00
A		118.122.819.000,00
511111	Salary and Allowances for PNS	25.749.580.000,00
511119	Salary Rounding for PNS	433.000,00
511121	Wife/Husband Allowances for PNS	1.615.420.000,00
511122	Children Allowances for PNS	416.365.000,00
511123	Position Allowances for PNS (Structural)	4.927.580.000,00
511124	Position Allowances for PNS (Functional)	450.000.000,00
511125	Tax Allowances for PNS	230.000.000,00
511126	Rice Allowances for PNS	1.359.613.000,00
511129	Meal Allowances for PNS	5.249.784.000,00
511151	General Allowances for PNS	838.390.000,00
511512	Non PNS Allowances	210.000.000,00
512211	Overtime Pay	182.580.000,00
512411	Performance Allowances	76.893.074.000,00
002	Operational and Maintenance	46.508.910.024,00
A	Minister's Operational	1.440.000.000,00
521119	Other Operational Expenditure	1.440.000.000,00
B	Office Administration Management	28.364.610.024,00
521119	Other Operational Expenditure	928.720.000,00
521115	Honorarium for Working Unit Operational	566.400.000,00
522141	Rent Expenditure	26.869.490.024,00
C	Procurement for Supporting Staff Equipment	192.060.000,00
521111	Office Supplies Expenditure	192.060.000,00

Code	Description	Amount
D	Office Equipment Repair	1.278.000.000,00
521111	Office Supplies Expenditure	240.000.000,00
523121	Equipment and Machine Maintenance Expenditure	1.038.000.000,00
E	Vehicle Maintenance	1.391.500.000,00
523121	Equipment and Machine Maintenance Expenditure	1.391.500.000,00
F	Building Infrastructure Maintenance	3.918.500.000,00
522191	Other Service Expenditure	1.725.000.000,00
523111	Building Maintenance Expenditure	2.193.500.000,00
G	Power and Service Subscription	4.032.000.000,00
522111	Electricity Expenditure	3.720.000.000,00
522112	Telephone Expenditure	240.000.000,00
522119	Other Power and Service Subscription	72.000.000,00
H	Security, Cleaning, and other supporting staff	8.397.740.000,00
521111	Office Supplies Expenditure	7.081.186.000,00

Table 9. shows the proposed new budget structure for Perkenomian Kemenko. The efficiency achieved with the new structure is Rp18.422.759.976 or reaches 10,06%. With the new size of the budget, the cost index of RO LP per employee can fall to Rp269.446.365. Compared to KEMENPANRB, the cost index is still quite divergent. Nevertheless, with a gradual evaluation of the budget structure at KEMENKOEKON, the index can be improved every year.

This benchmarking mechanism can be implemented in the process of reviewing basic figures before February as the DJA has sufficient time after the establishment of the DIPA in December. The time interval between December and January can be used to carry out evaluations and research in detail on the structure of the K/L budget including benchmarking between the structure. The benchmarks also need to be supported by the availability of information about the cost index on RO which is the benchmarking object on the information system in the DJA. The budget data from the entire K/L can be processed and displayed in dashboards to help the analysis process.

The results of this study show that still RO LP can be evaluated to produce efficiency. The level of efficiency can still be improved when improved in data, cost unit standard as well as evaluation of cost-forming components. At RO LP, data is very important in formulating the calculation of some components including surplus money, maintenance of goods, and vehicle maintenance. Overtime pay is allocated at a certain nominal rate without a workload analysis to identify the need for extra hours of work. This information is processed from the interview as follows:

*"...the load is calculated based on the needs of each KL with reference to the SBM...the overload calculation is not accompanied by a workload analysis..."*

For the maintenance of goods, the maintenance allocation can be formulated calculations for goods requiring repair annually or incidentally using BMN damage data. The analysis of such data can be used to predict the likelihood of the BMN being damaged so that the allocation of maintenance can be determined more accurately.

The unit of maintenance costs for service vehicles has basically been set out in the PMK on the entry fee standard without taking into account the age of the vehicle. However, the maintenance value for new vehicles should be different for vehicles older than three years. With data on vehicle age, the size of the maintenance budget allocation can be taken into account more accurately so as to improve efficiency.

In KEMENKOEKON, the cost-forming of non-ASN staff has a significant impact on the component of payment in Office Services RO. Therefore, a comprehensive evaluation of the existence of non - ASN staff needs to be carried out throughout the ministries. This research uses the object of Office Services RO on a generic Management Support Program. However, in the Ministry of Institutions can also be identified Technical RO which characteristically has similarities between Ministries. This type of RO among other things concerning the formulation of policies, drafting, and regulation of legislation. RO means that it can be identified and analyzed so that the cost structure can be produced which is standard in the cost component of the RO.

## CONCLUSIONS AND SUGGESTIONS

In principle, benchmarking can offer an alternative composition and component of both input and activity to fund a program by finding a more efficient comparator. Along with the development of mechanisms and methodologies for reviewing basic figures, implementation of benchmarking can be applied by comparing budget structures with more efficient K/L based on calculations of specific indices.

The application of benchmarking is done by performing a generic RO analysis, i.e. Office Services RO on K/L which has certain characteristics. The budget structure of Office Services RO in each K/L is then examined and classified according to the logic model so that it can be compared and rearranged based on the cost component and activity on K/L which becomes the benchmark. The results of the research showed that the structure of the budget after benchmarking showed efficiency by adjusting the cost component with reference to the ministry that became the benchmark. The results also showed the efficiency for Office Services RO could be further improved by optimizing the analysis of workload data for overtime and state-owned goods data for more accurate calculation of maintenance budgets. In addition, benchmarking can also be applied to technical RO with similar characteristics, for example, to RO related to drafting legislative regulations.

Based on the conclusion, a new budget structure can be proposed to be applied to KEMENKOEKON Official Services RO. The benchmarking mechanism was then proposed to be applied to the process of reviewing basic numbers with data support and information dashboards. Where possible, benchmarking can be included in the RKAKL implementation guidelines set out in the Regulations of the Minister of Finance.

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