

Self-diagnostic tools of implementation status of Performance-based budgeting (PBB) (1/3)

Type of capacity	PBB (outcome levels)											
	motivation of introducing PBB	PBB framework	Documentation & presentation			linkage of other tools		performance management	Internal audit		External audit	
			performance assessment framework	annual budgeting process	external accountability	MTEF	operational efficiency		Type of audit	Follow-up	Type of audit	Follow-up
Level 4	Background and motivation of introducing PBB is clear.	Basic framework of PBB exist, and it is operational. It is shared in the relevant government organization widely.	Performance results are analyzed. The analysis are reported produced and it provides useful information for practicing PBB.	Performance information are used in the budgeting process as expected initially.	Way of holding accountability on performance information are developed. It is practiced.	PBB is linked with MTEF.	PBB is linked with measures relating to operational efficiency.	Performance management is delegated to the program manager level in the rules & regulations. Financial and non-financial incentives measures also exist. But those are functioning.	Performance audit is implemented.	Audit results are discussed in the audit committee. Follow-up actions are taken.	Performance audit is implemented.	Audit results are discussed in the audit committee. Follow-up actions are taken.
Level 3	Background and motivation of introducing PBB is clear. It is shared in the relevant government organization to some extent.	Basic framework of PBB exist, and it is operational to some extent. There is some limitation in sharing it among the relevant government organization limitedly.	Performance results are analyzed. Report are produced. The result-chain are developed, and KPIs (including its grading) are standardized to some extent. Hence, performance information are operational to some extent. Additional work to standardize the quality necessary.	Performance information are used in the budgeting process as almost expected initially. But it shall be utilized in a standardized manner.	Way of holding accountability on performance information are developed. It is practiced to some extent.	Framework of MTEF & PBB exist. It is functioning but is limited to budget and government organizations.	Framework of PBB & operational efficiency linkage exist. It is functioning but is limited to budget and government organizations.	Performance management is delegated to the program manager level in the rules & regulations. Financial and non-financial incentives measures also exist. Those are functioning to some extent.	Performance audit is implemented to limited extent.	Audit results are discussed in the audit committee. Follow-up actions are taken. But need to standardize the level of actions and quality across the relevant government organizations.	Performance audit is implemented in some extent.	Audit results are discussed in the audit committee. Follow-up actions are taken. But need to standardize the level of actions and quality across the relevant government organizations.
Level 2	Background and motivation of introducing PBB is clear. But the extent of sharing among the relevant government organizations is limited.	Basic framework of PBB exist. It is still non operational. But efforts for operationalizing it are now underway.	Performance results are analyzed. Report are produced. The result-chain developed needs more refinement KPIs (including its grading) are not standardized. Hence, there is a difficulty in use the performance information.	Performance information are used in the budgeting process to some extent. They are sometimes attached to the budget proposal in some cases.	Way of holding accountability on performance information are developed. But its effective use is limited in some extent.	Framework of MTEF & PBB linkage exist. Efforts of implementing its framework are observed.	Framework of PBB & operational efficiency linkage exist. Efforts of implementing its framework are observed.	Performance management is delegated to the program manager level in the rules & regulations. Financial and non-financial incentives measures also exist. But those are not functioning, or functioning in the limited cases.	Framework of performance audit exists. But it is not yet practiced, or practiced in the limited cases.	Audit results are discussed in the audit committee. Follow-up actions are taken but the levels of the actions are limited.	Framework of performance audit exists. But it is not yet practiced, or practiced in the limited cases.	Audit results are discussed in the audit committee. Follow-up actions are taken. But those levels are limited.
Level 1	Background and motivation of introducing PBB is vague. Thus there is a difficulty in communicating the relevant government organizations to understand the significance of PBB	Basic framework of PBB exist. But it is far from operational.	Performance results are neither always analyzed nor used. No reports are produced.	Performance information are used ineffectively in budgeting process. Not even attached to the budget proposal. Or those are used but in a different manner expected initially.	Way of holding accountability on performance information are still vague.	The linkage of MTEF and PBB is very weak.	The linkage of PBB and measures relating to operational efficiency is weak.	Performance management is centralized, not delegated to the program manager level. No financial and non-financial incentives measures exist.	Not yet reach the level of performance audit.	Audit results are not discussed sufficiently in the audit committee. No follow-up actions are observed.	Not yet reach the level of performance audit.	Audit results are not discussed sufficiently in the audit committee. No follow-up actions are observed.

Self-diagnostic tools of implementation status of Performance-based budgeting (PBB) (2/3)

Capacity category	MTEF linkage				PBB framework development	Practicing PBB							
Stakeholders	MOF				BAPPENAS	BAPPENAS							
Type of capacity	Forward estimate	Understanding MTEF and PBB linkage	basic knowledge & skills	training materials	Understanding MTEF and PBB linkage	DAF	Line departments						
						Basic framework of PBB	Understanding on PBB framework and practices	result-chain & KPIs	performance management	documentation & presentation	performance culture	guiding materials	training delivery
Level 4	Forward estimate are conducted. The quality meets the expected level.	Necessity and mechanism of MTEF-PBB linkage is understood.	Both manager level and expert level officials have basic knowledge and skills on MTEF-PBB linkage.	Guiding and training materials on MTEF-PBB linkage exist for sharing knowledge and skill among officials. Those are utilized widely.	Necessity and mechanism of MTEF-PBB linkage is understood.	Policy, legal and institutional framework of introducing PBB exist. Legal and institutional foundations are clear.	Necessity and mechanism of MTEF-PBB linkage is understood.	Result-chain and KPIs are developed properly.	Performance results are analyzed. The report are produced.	Performance information are used in the budgeting process as expected initially.	Performance culture exist	Guiding methodology nor documents exist in BAPPENAS line departments guiding PBB to line ministries. Those are aware and used.	BAPPENAS line department officials in charge give guidance to line ministries sufficiently in accordance with standardized manner.
Level 3	Forward estimate are conducted. The quality meets the expected level to some extent.	Necessity and mechanism of MTEF-PBB linkage is understood to some extent. But it needs to be standardized in the relevant officials.	Manager level and limited expert level officials have basic knowledge and skills on MTEF-PBB linkage.	Guiding and training materials on MTEF-PBB linkage exist for sharing knowledge and skill among officials. Those are utilized to some extent.	Necessity and mechanism of MTEF-PBB linkage is understood to some extent. But it needs to be standardized in the relevant official.	Policy, legal and institutional framework of introducing PBB exist. But need to further improve them, e.g. adding more concrete information on those documents.	Necessity and mechanism of MTEF-PBB linkage is understood to some extent. But it needs to be standardized in the relevant official.	Result-chain and KPIs are developed. Efforts of standardizing the level of outcome and outputs in result-chain and KPIs are underway. Also operational to some extent. But still further standardization is needed.	Performance results are analyzed. The report are produced. But needs to standardize the coverage and quality across the sector and programs.	Performance information are used in the budgeting process as almost expected initially. But still need to standardize the way of using performance information.	Performance culture is observed to some extent. But needs to standardize it across the relevant government organizations	Guiding methodology nor documents exist in BAPPENAS line departments guiding PBB to line ministries. Those are aware and used. But need to further improve.	BAPPENAS line department officials in charge give guidance to line ministries in accordance with standardized manner. But those ways are not always enough.
Level 2	Forward estimate are conducted. The quality meets the expected level to some extent. But needs to further improve its quality for practical use.	Necessity and mechanism of MTEF-PBB linkage is understood but to limited extent.	Only manager level officials have basic knowledge and skills on MTEF-PBB linkage.	Guiding and training materials on MTEF-PBB linkage exist for sharing knowledge and skill among officials. But those are not utilized effectively.	Necessity and mechanism of MTEF-PBB linkage is understood but to limited extent.	Policy framework of introducing PBB exist. But needs to add more concrete information. Legal and institutional foundations should be further improved.	Necessity and mechanism of MTEF-PBB linkage is understood but to limited extent.	Result-chain and KPIs are developed. But need to standardize the level of outcome and outputs. Hence, not operational.	Performance results are analyzed. The report are produced. But those efforts are very limited.	Performance information are used in the budgeting process to some extent. Attached to the budget proposal in some cases.	Performance culture is observed to limited extent.	Guiding methodology nor documents exist in BAPPENAS line departments guiding PBB to line ministries. But those are not fully aware and used.	BAPPENAS line department officials in charge give guidance to line ministries, not in accordance with standardized manner. Or giving any guidance on PBB on an ad hoc basis.
Level 1	Forward estimate are conducted. But the quality is unsatisfactory	Weak understanding of the necessity and mechanism of MTEF-PBB linkage is not understood at all or properly.	Both manager level and expert level officials do not have basic knowledge and skills on MTEF-PBB linkage.	No guiding and training materials on MTEF-PBB linkage exist for sharing knowledge and skill among officials.	Necessity and mechanism of MTEF-PBB linkage is not understood at all or properly.	No policy, legal and institutional framework of introducing PBB exist.	Necessity and mechanism of MTEF-PBB linkage is not understood at all or properly.	Result-chain and KPIs are not well developed.	Performance results are not analyzed. The report are not produced.	Performance information are used effectively in budgeting process. Not even attached to the budget proposal. Or those are used but in a different manner expected initially.	No performance culture exist	Neither guiding methodology nor documents exist in BAPPENAS line departments guiding PBB to line ministries	BAPPENAS line department officials in charge give guidance to line ministries, not in accordance with standardized manner. Or not giving any guidance on PBB.

Self-diagnostic tools of implementation status of Performance-based budgeting (PBB) (3/3)

Capacity category	Practicing PBB (continued...)					Scrutinizing Budget Proposal in PBB context				Building coordination mechanism		
Stakeholders	Line ministries					BAPPENAS			MOF	BAPPENAS & MOI	BAPPENAS & MOF	MOF & MOI
Type of capacity	Understanding on PBB framework and practices	result-chain & KPIs	performance management	documentation & presentation	performance culture	Budget scrutiny	PER	Full cost approach	Budget scrutiny	policy priority b/w central & local levels	b/w allocation & operational efficiency	Operational efficiency b/w central & local levels
Level 4	Necessity and mechanism of MTEF-PBB linkage is understood.	Result-chain and KPIs are developed properly.	Performance results are analyzed. The report are produced.	Performance information are used in the budgeting process as expected initially.	Performance culture exist	Methodology & points of budget scrutiny in PBB context are clear. Those are practiced.	PER can be conducted periodically.	Methodology of full cost approach exist. It is implemented.	Methodology & points of budget scrutiny in PBB context are clear. Those are practiced.	Mechanism of keeping policy priority coherence between the central and local governments exist. It is functioning.	Coordination mechanism of BAPPENAS (allocation efficiency) and MOF (operational efficiency) exist. It is functioning.	Mechanism of ensuring operational efficiency in central and local budget transfer exist. It is functioning.
Level 3	Necessity and mechanism of MTEF-PBB linkage is understood to some extent. But it needs to be standardized in the relevant official.	Result-chain and KPIs are developed. Efforts of standardizing the level of outcome and outputs in result-chain and KPIs are underway. Also operational to some extent. But still further standardization is needed.	Performance results are analyzed. The report are produced. But needs to standardize the coverage and quality across the sector and programs.	Performance information are used in the budgeting process as almost expected initially. But still need to standardize the way of using performance information.	Performance culture is observed to some extent. But needs to standardize it across the relevant government organizations	Methodology & points of budget scrutiny in PBB context are clear. Those are practiced. But needs to further standardize the implementation on the ground.	Methodology of PEF exist. Know-how of conducting PER exist to some extent.	Methodology of full cost approach exist. But needs to further improve its implementation across the relevant government organizations.	Methodology & points of budget scrutiny in PBB context are clear. Those are practiced. But needs to further standardize the implementation on the ground.	Mechanism of keeping policy priority coherence between the central and local governments exist. It is functioning to some extent. But needs to further improve.	Coordination mechanism of BAPPENAS (allocation efficiency) and MOF (operational efficiency) exist. It is functioning to some extent. But needs to further improve.	Mechanism of ensuring operational efficiency in central and local budget transfer exist. It is functioning to some extent. But needs to further improve.
Level 2	Necessity and mechanism of MTEF-PBB linkage is understood but to limited extent.	Result-chain and KPIs are developed. But need to standardize the level of outcome and outputs. Hence, not operational.	Performance results are analyzed. The report are produced. But those efforts are very limited.	Performance information are used in the budgeting process to some extent. Attached to the budget proposal in some cases.	Performance culture is observed to limited extent.	Methodology & points of budget scrutiny in PBB context are clear. But those are not practiced or practiced on a ad hoc basis.	Methodology of PEF exist. But know-how of conducting PER is not enough.	Methodology of full cost approach exist. But know-how of conducting it is not enough.	Methodology & points of budget scrutiny in PBB context are clear. But those are not practiced or practiced on a ad hoc basis.	Mechanism of keeping policy priority coherence between the central and local governments exist. But it is not functioning, or functioning in the limited cases.	Coordination mechanism of BAPPENAS (allocation efficiency) and MOF (operational efficiency) exist. But it is not functioning, or functioning in the limited cases.	Mechanism of ensuring operational efficiency in central and local budget transfer exist. But it is not functioning, or functioning in the limited cases.
Level 1	Necessity and mechanism of MTEF-PBB linkage is not understood at all or properly.	Result-chain and KPIs are not well developed.	Performance results are not analyzed. The report are not produced.	Performance information are used effectively in budgeting process. Not even attached to the budget proposal. Or those are used but in a different manner expected initially.	No performance culture exist	Methodology & points of budget scrutiny in PBB context are not clear.	No methodology and know-how of PER exist.	No methodology and know-how of full cost approach exist.	Methodology & points of budget scrutiny in PBB context are not clear.	No mechanism of keeping policy priority coherence between the central and local governments exist.	No coordination mechanism of BAPPENAS (allocation efficiency) and MOF (operational efficiency) exist.	No mechanism of ensuring operational efficiency in central and local budget transfer exist.