


Analysis of the Influence of the Realization of the Regional Revenue and Expenditure Budget (APBD), Clarity of Budget Targets on Regional Government Performance, Sleman Regency Case Study in 2022

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Article Info	ABSTRACT
Keywords: APBD Sleman 2022 Regional Budget Realization Local Government Performance Clarity of Budget Goals	Local governments are responsible for public services, infrastructure, employment and resource management. To improve performance, strong apparatus capacity, efficient financial systems and active community participation are required. Local autonomy includes both governance and financial arrangements. Factors such as budget, human resources, policies, transparency, accountability, and community participation affect performance. This study aims to evaluate the effect of APBD realization and Budget Goal Clarity on Local Government Performance in Sleman Regency in 2022, to support policy improvements and future measures. The research method used is quantitative with secondary data, data analysis techniques include classical assumption testing, multiple linear regression, and hypothesis testing. This research was conducted in Sleman district with a population of all local governments and a sample of 47 respondents.
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INTRODUCTION

Regional government performance refers to the ability of regional governments to carry out tasks which include policy formulation, decision making, decision making, and implementation of programs and activities aimed at meeting the needs of the community in the region. Regional governments are responsible for providing public services, building infrastructure, creating jobs, as well as organizing and managing state resources well in the region.(Nuzullestary & Mulyaningsih, 2021).

Improving regional government performance can be done through various means, such as increasing the capacity and competence of regional government officials, improving regional financial management systems, and increasing community participation in the decision-making process and evaluating regional government performance in achieving expected development goals and meeting the needs of the region.(Sundawa, 2022).

In implementing regional autonomy, each region will have its own powers, in regulating the regional government, including the finances of a region. In managing the finances of a region, it is regulated in article 1 of government regulation Number 58 of 2005 which contains regional finances which are all regional rights and obligations in the context of administering regional government which can be valued in money, in which there will be many forms of wealth which will be related to regional obligations (Cecep Cahya Supena & Diwan Pramulya, 2022).

Performance can be described as a function and process of individual responses to performance measurements expected by the organization, which includes work design, empowerment and development processes, as well as from the individual's own side which includes skills, abilities and knowledge (Wulandary & Rini, 2022).

Regional government performance is a description of the achievement of government goals and objectives as an explanation of the agency's vision, mission and strategy which identifies the level of success or failure in the process of implementing activities that have been determined by the regional government in accordance with established programs and policies. Performance can be interpreted as the output of tasks or activities within an organization. According to Mulyadi (2011:337), performance includes achieving strategic goals that have been previously set by personal, team, or organizational units, through behavior that meets expectations (Mustanir et al., 2020).

According to experts, performance is divided into two, namely individual performance and organizational performance. Individual performance is the result of employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance and group performance (Setyo Widodo & Yandi, 2022).

According to Bastian, performance measurement is a process of assessing work progress against predetermined goals and objectives, including information on the efficiency of using resources in producing goods and services, the results of activities compared with the desired goals, and the effectiveness of actions in achieving that goal (Milenia et al., 2022). Of the many phenomena regarding the low realization of performance of regional governments in realizing budgets that have not been 100 percent absorbed. The following is the budget in the city of Yogyakarta in 3 districts as follows:

Table 1 Regional Government Performance Report in Yogyakarta Regency FY 2022-2024

Regency	Year	Description	Budget	Realization	Percentage (%)
Bantul	2022	Income	2,247,414,071,054.00	349,360,164,717.86	15.54
		Shopping	2,142,809,041,633.00	452,574,376,076.43	21.12
	2023	Income	2,315,660,000	2,416,050,000	104.34
		Shopping	2,507,240,000	2,411,430,000	96.18
	2024	Income	2,480,010,000	152,310,000	6.14
		Shopping	2,613,010,000	150,100,000	5.74
	2022	Income	2,973,745,538,756.00	3,005,980,155,062.84	101.08
		Shopping	3,294,274,837,020.55	3,040,474,126,755.75	92.30
Sleman	2023	Income	2,923,490,000	3,083,610,000	105.48

Regency	Year	Description	Budget	Realization	Percentage (%)
Kulon Progo	2024	shopping	3,078,430,000	3,113,020,000	101.12
		Income	3,066,620,000	319,480,000	10.42
	2022	Shopping	3,206,150,000	209,110,000	6.52
		Income	5,230,936,691.00	1,391,140,962.00	26.59
	2023	Shopping	23,325,636,269.00	1,840,596,069.00	7.89
		Income	1,602,780,000	1,609,940,000	100.45
		Shopping	1,623,400,000	1,622,690,000	99.96
		Income	1,693,930,000	114,220,000	6.74
	2024	Shopping	1,775,950,000	77,630,000	4.37

Based on the data above, it can be explained that :

Bantul in 2022: Revenue reached 15.54% of the budget, while Expenditure reached 21.12%. And in 2023: Revenue exceeded the target by 104.34%, while Expenditure reached 96.18%. And also in 2024: Revenue only reached 6.14% of the budget, and Expenditure reached 5.74%. Sleman in 2022: Revenue reached 101.08% of the budget, while Expenditure reached 92.30%. And in 2023: Revenue exceeded the target by 105.48%, and Expenditure reached 101.12%. And also in 2024: Revenue only reached 10.42% of the budget, and Expenditure reached 6.52%.

Kulon Progo in 2022: Revenue only reached 26.59% of the budget, while Expenditure reached 7.89%. And in 2023: Revenues exactly reached the target, while Expenditures almost reached 100%. And also in 2024: Revenue only reached 6.74% of the budget, and Expenditure reached 4.37%. Bantul experiences large fluctuations in revenue and expenditure achievements from year to year, especially in 2024. Sleman has relatively stable achievements, but there is a significant drop in 2024. Kulon Progo experienced considerable differences between planned and realized revenues and expenditures, especially in 2022.

In regional government performance there are factors that are influenced, the first is that the budget allocated by the region can influence performance. If the budget allocated is large enough, the region will have a lot of resources for community needs in improving performance. Second, the human resources owned by the regional government, if the regional government has qualified employees, has good skills and competition, then the performance of the regional government will improve better.

Furthermore, if the policies implemented are effective and in line with what the community needs, the performance of the local government will increase. Fourth, transparency and accountability in financial management and local government management procedures. and lastly or fifthly, community participation also influences the performance of regional government. If the community is involved in decision making and the government responds to the aspirations of the community, then the performance of regional government will increase because the policies implemented will be more in line with community needs.

Of the factors that influence the performance of local governments that have been mentioned above, there are also factors that have not been tested, namely, firstly, information technology also influences the performance of local governments. By implementing good information technology, the performance of local governments can be more efficient and effective. Second, the political environment also influences regional government performance. If the political environment is unstable and supports regional government policies, performance will increase and vice versa.

Previous research on the factors that influence regional government performance which was examined by research results, namely expenditure variance, found that there was an average difference of 26.7, while the average use or absorption of the expenditure budget reached 73.14%. Based on the results of these calculations, it can be concluded that the government's financial performance can be assessed as quite good in terms of budget planning and efforts to use the budget effectively (Afri Liyani et al., 2023).

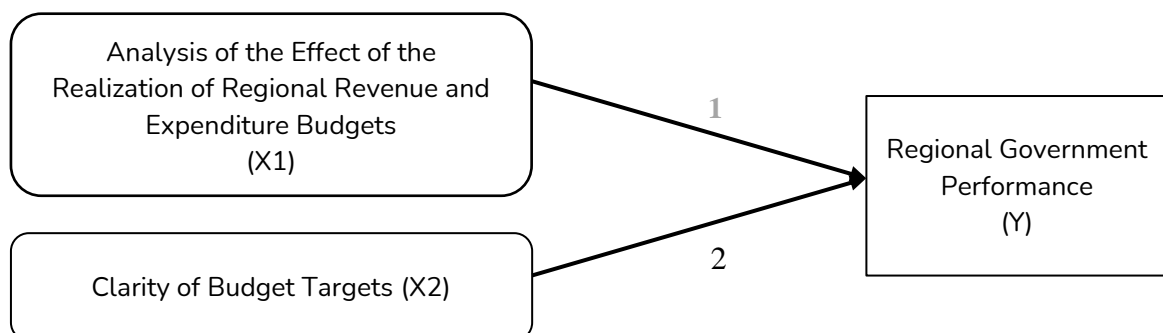
In this research, why does it need to be examined again because changes in regulations, changes in regulations related to APBD management and community participation in the APBD preparation process can change from time to time, so research conducted at that time may no longer be relevant at this time. Therefore, it is necessary to carry out the latest research to keep up with changes in regulations and current conditions.

This research uses Public Management theory. New Public Management (NPM) Theory: This theory emphasizes the importance of efficiency, effectiveness and accountability in public financial management. NPM can be used to analyze how the realization of the APBD budget and clarity of budget targets can improve local government performance.

In this research, the author examines the analysis of the influence of the realization of the Regional Revenue and Expenditure Budget, the level of community participation in the APBD preparation process and the performance of the Sleman Regency regional government. This research is used to measure the effectiveness and efficiency of planning performance achieved by using financial ratios, namely the ratio of income and expenditure efficiency in order to determine the ability of Sleman district to realize the APBD.

To make this research easier, the framework is as follows:

Table 2 Framework of thinking



METHODS

Types of research

This research uses quantitative methods which use methods of measurement and statistical analysis to collect data in a systematic, objective and controlled manner so that it can be used to determine the variables being studied. And quantitative methods are approaches in research that use numbers to answer research questions and test hypotheses.

Data source

The data used in this research is secondary data. Secondary data is data that has been published or used by an organization that is not its processing. And in other sources it is stated that secondary data is data that has previously been collected and reported by other people from an agency outside of the research itself.

Population and Sample

The population is the whole (universum) of research objects which is the center of attention and is the source of research data and according to Sujarweni (2015) the sample is part of the total number of characteristics possessed by the population used for research. Samples are also taken from populations that are truly representative and valid. In this research, the population is all local governments in Sleman Regency starting from 2022 to 2024. Determining the sample in this study used a purposive sampling technique which consisted of collecting data from several respondents from all local governments in Sleman district in 2022. The number of samples in this study was 47 samples.

Method of collecting data

In the data collection method, the author used the method in this research, Document Analysis. This method is used to collect secondary data related to the realization of the APBD, such as financial reports, government performance reports and documents regarding the implementation of related activities. with the APBD. This research uses quantitative research using secondary data. Data in the form of financial and annual reports. Data obtained from the Ministry of Finance's DJPK and other data sourced from references from articles, papers, journals and other sources. In this research, 2 variables are used, namely APBD realization (independent variable), clarity of budget targets (independent variable) and local government performance (dependent variable).

Data analysis

In data analysis, the author uses quantitative analysis. Quantitative analysis is an analysis method that uses data in the form of numbers or qualitative data. The analysis used in this research is a quantitative analysis method that provides an overview of the data that has been collected, including summary statistics such as mean median, and mode. Quantitative descriptive method analysis techniques can be used to analyze data regarding APBD realization, clarity of budget targets on regional government performance.

Data analysis technique

The data analysis technique used in this research to determine the analysis of the influence of the Realization of the Regional Revenue and Expenditure Budget (APBD), Clarity of Budget Targets on regional government performance is multiple linear regression analysis. The following are the data analysis techniques in this research:

Classic assumption test :

The classic assumption test is a series of statistical tests used to check basic assumptions in regression analysis. There are several classic assumption tests that are generally carried out in regression analysis as follows.

a. Residual Normality Test

Used to check whether the residual (error term) in the model has a normal distribution or not. One way to test the normality of residues is to use a QQ plot (quantile-quantile plot) or the Shapiro-Wilk test.

b. Heteroskedasticity Test

Used to check whether the variance of the residuals in capital is balanced or not. One way to carry out a heteroscedasticity test is to use a residual vs predicted value plot or the Breusch-Pagan test.

c. Multicollinearity Test

Used to check whether there is a strong relationship between the independent variables in the model. One way to carry out a multicollinearity test is to use the VIF (Variance Inflation Factor) value.

d. Autocorrelation Test

Used to check whether there is a relationship between certain residuals and residuals at previous times in the model. One way to carry out an autocorrelation test is to use a residual vs lagged residual plot or the Durbin-Watson test.

Multiple linear regression

According to Sugiyono (2009:277) multiple regression analysis is a linear relationship between two or more independent variables (X_1 X_2) and the dependent variable (Y). This analysis is used to determine the relationship between the dependent variables, whether each variable is positively or negatively related. The multiple regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information

Y : Local Government Performance

X_1 : The Effect of Regional Budget Realization

X_2 : Level of Public Participation in the APBD Preparation Process

a : Constant value, the intersection of lines on the X axis

b_1 b_2 : Variable X Regression Coefficient

and : Error/residual

Hypothesis testing

- a. Coefficient of Determination Test (R² Test)
The coefficient of determination (R²) aims to measure the extent of the model's ability to predict variations in the dependent variable with a coefficient of determination value between nil and one.
- b. Simultaneous Significant Test (F Test)
The F test is a process of testing significant equations that is used to find out how much influence the independent variables have together on the dependent variable.
- c. Persial Test (T Test)
The T test is carried out to show how far an individual dependent variable is in explaining variations in the dependent variable.

RESULTS AND DISCUSSION

Based on the results of research that has been carried out, the realization of the Regional Revenue and Expenditure Budget (APBD) has a persial influence on Local Government Performance in Sleman Regency in 2022 and also the Clarity of Budget Goals also has a significant influence on Local Government Performance in Sleman Regency in 2022. Why can it be said to have a significant effect because the results of data processing that have been carried out the value obtained is 0.00 smaller than 0.05.

Intasni Sleman Regency is one of the government agencies tasked with administration in the Sleman Regency area, Yogyakarta Special Region. At its inception in 1950 it was still called the sub-district affairs office (KKU). KKU is a government institution responsible for sub-district affairs. As time goes by and the increasingly complex tasks that must be carried out by the KUK, a Village Community Representative Body has been formed to resolve administrative problems at the sub-district level.

After that, in 1980 the BPD was changed to a Community Empowerment Institution (LPMD) and its duties expanded to include improving the village community. Furthermore, in 1999 the LPMD changed its name to the family welfare development (K3) working group with the aim of helping families improve their quality of life. And finally, on January 28 2008, in accordance with the Regent's Decree Number 821/07/SKB/2008 concerning the organization and work procedures of Sleman Regency regional government institutions, the name of K3 was changed to Sleman Regency Agency (Intasni).

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Analysis Results

Classic assumption test

This classical assumption test needs to be carried out because the regression model needs to pay attention to deviations from the classical assumption itself. If the classical assumptions can be fulfilled then the variables used will also be efficient.

a. Residual Normality Test

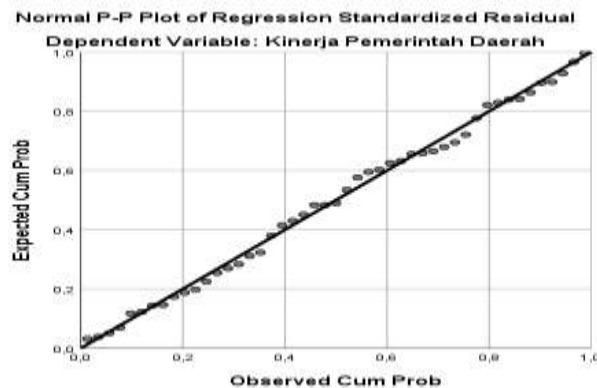
Used to check whether the resident (error term) in the model has a normal distribution or not. The following are the results of the normality test from this research:

Table 3 Normality Test Results with One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		47
Normal Parameters, b	Mean	-856.5009313
	Std. Deviation	2847,26570147
Most Extreme Differences	Absolute	,106
	Positive	,106
	Negative	-,070
Statistical Tests		,106
Asymp. Sig. (2-tailed)		,200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

From the results of data processing that has been obtained, the significant value at 0.200 is significant because it is greater than 0.005. therefore the residuals are normally distributed. The normality test can also be carried out using graphical analysis (normal PP Plot) regression. The way to find out is by looking at the distribution of data at the diagonal source on the Normal PP plot graph. If it spreads around the line and follows the diagonal line, the residual is normally distributed.

Table 4

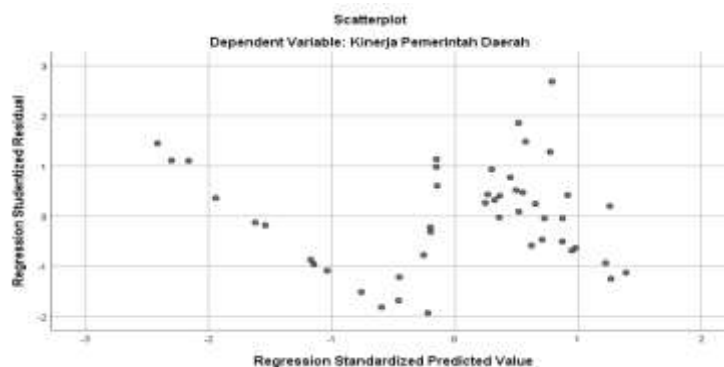


From the graph shown in the table above, we can see that the points are spread around the line and follow the diagonal, therefore we can say that the residual is normally distributed.

b. Heteroscedasticity Test

The heteroscedasticity test in this study was carried out with the aim of providing evidence whether in the regression model of this study there was variance originating from the residual values of one study to another. The following is a test of heteroskedasticity that has been carried out:

Table 5



Based on the image above, it shows that the points are distributed randomly above or below the number 0 on the Y axis. Therefore, it can be concluded that heteroscedasticity does not occur in the regression model, so this regression model is suitable for use to predict performance. Regional government based on the variables that have influenced it.

c. Multicollinearity Test

Multicollinearity aims to test in the regression model whether there is a correlation between the independent variables (independent). If there is no correlation between the independent variables, it means the regression model is good. If the tolerance value is greater than 0.10, it means that there is no multicollinearity in the regression model. And if the tolerance value is smaller than 0.10, it means that there is multicollinearity in the regression model. And if the value of VIF is smaller than 10.00 the multicollinearity occurs in the regression model. If the VIF value is greater than 10.00

then multicollinearity occurs in the regression. The following is a multicollinearity test as follows:

Table 6 Multicollinearity test results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Influence of the Realization of the Regional Revenue and Expenditure Budget (APBD)	,906	1,104
	Clarity of Budget Targets	,906	1,104
a. Dependent Variable: Regional Government Performance			

Based on the multicollinearity test from the table above with a VIF (Variance Inflation Factor) value of 1.104, it shows that this does not occur or shows that there is no significant problem in terms of multicollinearity of the independent variables in the regression model. Multicollinearity refers to a situation where two or more independent variables in a regression model have a strong correlation with each other, which can interfere with the estimation of regression parameters. When the VIF value is close to 1, it indicates that there is no significant correlation between the independent variables in the regression model, so the estimated regression parameters can be considered stable.

d. Autocorrelation Test

The autocorrelation test is carried out in order to test whether in the linear regression model there is a correlation between confounding errors in a period of time or space and confounding errors in the previous time or space. The following are the results of the Autocorrelation Test.

Table 7 Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,854a	,730	,717	2746.99777	1,718
a. Predictors: (Constant), Clarity of Budget Targets, Influence of Realization of Regional Revenue and Expenditure Budgets (APBD)					
b. Dependent Variable: Regional Government Performance					

The following are the results of the Durbin Watson Autocorrelation test

$$\begin{aligned}
 N &= 47 \\
 D &= 1,718 \\
 DL &= 1,443 \\
 dU &= 1,620 \\
 4-dL &= 4 - 1,443 = 2,557 \\
 4-dU &= 4 - 1,620 = 2,380 \\
 \text{Result} &= dU < d < 4-Du \\
 &= 1,620 < 1,718 < 2,380
 \end{aligned}$$

Based on the results of the Durbin Watson test that has been carried out above, it can be concluded that the regression model does not contain any symptoms of autocorrelation.

Multiple Linear Regression Test

Multiple linear regression is used to understand the relationship between one dependent variable and two or more independent variables. The aim is to determine how strong and significant the influence of each independent variable is on the dependent variable. The following are the results of the Multiple Linear Regression test as follows:

Table 8 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	6745,144	765,703		8,809	,000
	Influence of the Realization of the Regional Revenue and Expenditure Budget (APBD)	-1.331E-5	,000	-,516	-6,266	,000
	Clarity of Budget Targets	2.421E-5	,000	,857	10,411	,000

a. Dependent Variable: Regional Government Performance

Based on the tests that have been carried out in the table above

$$Y = a + b_1 \cdot x_1 + b_2 \cdot x_2$$

$$= 6745.144 + -1.3315 + 2.4215$$

The constant value (a) is 6745.144. This identifies that if the values of X1 and X2 are equal to zero, then the y value will be 6745.144. The coefficient value for the first independent variable (b1) is -1.3315, meaning that for every one unit increase in the first independent variable (X1), the dependent variable (Y) will decrease by -1.3315, assuming all other factors are constant or do not change. The coefficient for the second independent variable (b2) is 2.4215, meaning that for every one unit increase in the second independent variable (X2), the dependent variable (Y) will increase by 2.4215 units assuming all other factors are constant or unchanged.

So the conclusion is that the two independent variables, namely Realization of the Regional Revenue and Expenditure Budget (X1) and Clarity of Budget Targets (X2) have a significant influence on the Dependent Variable Regional Government Performance (Y). The Budget Target Clarity variable (X1) has a higher standard beta coefficient, indicating that this variable has a greater influence on Regional Government Performance (Y) compared to the Influence of Regional Revenue and Expenditure Budget Realization variable (X1). Apart from that, the low significant values for both coefficients indicate that the combination of the independent and dependent variables does not occur by chance and is reliable.

Hypothesis Test

a. Coefficient of Determination Test (R² Test)

The Coefficient of Determination is a statistical test which shows the model's ability to explain variations in the dependent variable. The coefficient of determination value lies between zero and one. If the R² value is greater then the model can be said to be good, and vice versa. The following is the coefficient of determination test (Test R²).

Table 9 Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,854a	,730	,717	2746.99777	1,718

a. Predictors: (Constant), Clarity of Budget Targets, Influence of Realization of Regional Revenue and Expenditure Budgets (APBD)

based on the results of the Coefficient of Determination test, it shows that the regression model used is quite good at explaining variations in regional government performance, with an R² of 0.730 which can be interpreted as the model being able to explain around 73% of the variation in regional government performance based on clarity of budget targets and the influence of budget realization and opinion. regional shopping.

b. Simultaneous Significant Test (F Test)

The simultaneous test will show how much influence the independent variables have together on the dependent variable. Simultaneous Significant Test is a statistical technique that will be used to test the joint influence of several independent variables on a dependent variable. This test is carried out by calculating the F-Statistics value and the P-value. The results of this simultaneous significance test will be used to determine whether the regression model as a whole has a significant relationship or not with the dependent variable. The following are the results of the simultaneous significant test (F Test) as follows:

Table 10 ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	896588606,930	2	448294303,465	59,408	,000b
	Residual	332023856,687	44	7545996,743		
	Total	1228612463,617	46			

a. Dependent Variable: Regional Government Performance

b. Predictors: (Constant), Clarity of Budget Targets, Influence of Realization of Regional Revenue and Expenditure Budgets (APBD)

Based on the simultaneous significant test (F test) in the table above, the significant value is $0.00 < 0.05$ and the calculated F value $59,408 > F$ value table 3.28. So it can be concluded that there is a significant value for the Realization of Regional Revenue and Expenditure Budgets (X1) and Clarity of Budget Targets on Regional Government Performance (Y). This proves that there is an influence on the Realization of Regional

Revenue and Expenditure Budgets (X1) and Clarity of Budget Targets on Government Performance Region (Y).

c. Partial Test (T)

The partial test is carried out in order to show the influence of an individual independent variable on the dependent variable by assuming that the other variables are constant. And the T test is carried out to show how far an individual dependent variable is in explaining variations in the dependent variable. The following is a partial test (T) which has been carried out as follows:

Table 11 Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients				
		B	Std. Error	Beta		
1	(Constant)	6745,144	765,703		8,809	,000
	Influence of the Realization of the Regional Revenue and Expenditure Budget (APBD)	-1.331E-5	,000	-,516	-6,266	,000
	Clarity of Budget Targets	2.421E-5	,000	,857	10,411	,000

a. Dependent Variable: Regional Government Performance

Based on the table above, it can be concluded that:

Hypothesis Testing 1

Testing the hypothesis of the Regional Revenue and Expenditure Budget (X1) on Regional Government Performance (Y) based on the results of the calculations that have been carried out, a significant value of $0.001 > 0.05$ is obtained. This shows that the realization of the Regional Revenue and Expenditure Budget has a significant negative influence on Regional Government Performance.

Hypothesis Testing 2

Hypothesis Testing of Clarity of Budget Targets (X2) on Regional Government Performance (Y). Based on the results of the calculations that have been carried out, a significant value of $0.001 > 0.05$ can be obtained. This shows that clarity of budget targets has a significant positive influence on regional government performance.

Discussion of Research Results

Does the Realization of Regional Revenue and Expenditure Budgets influence Regional Government Performance?

The Regional Revenue and Expenditure Budget is a financial plan prepared by the regional government to regulate expenditure and revenue in the region. The APBD includes details of the allocation of funds from income sources such as taxes, levies, grants and other sources for various purposes such as infrastructure development and public services.

In the context of this research on regional government performance, the APBD is an independent variable that will be used in the multiple linear regression model together

with clarity of budget targets. In this way, the APBD value can influence local government performance positively or negatively depending on how funds are allocated by the parties involved.

The problem of the Realization of Regional Revenue and Expenditure Budgets on Regional Government Performance, this refers to how much of the budget has been used or has been realized in a certain period. If the realization of the Regional Revenue and Expenditure Budget is high and according to plan, then this can improve the performance of the regional government. Because the funds allocated for infrastructure development and public services are fulfilled.

And if the realization of the Regional Revenue and Expenditure Budget is low or not in accordance with plan, then the performance of the regional government could be disrupted due to a lack of financial resources to implement these priority programs. In this research, we have proposed a hypothesis that the variable Realization of the Regional Revenue and Expenditure Budget (X1) has a negative influence on Regional Government Performance, in other words

Hypothesis 1 is accepted

Hypothesis 1 is:

The realization of the Regional Revenue and Expenditure Budget has a significant negative influence on Regional Government Performance. Acceptance of this hypothesis is due to the significant influence between the Realization of Regional Revenue and Expenditure Budgets (APBD) on Regional Government Performance.

Does Clarity of Budget Targets Affect Regional Government Performance

Clarity of Budget Targets is the ability to ensure that the targets or objectives of expenditure from the government budget have been clearly identified and well defined. In the context of the Regional Revenue and Expenditure Budget (APBD), this means that every program and activity funded by the Regional Revenue and Expenditure Budget (APBD) must have clear targets and objectives and performance indicators that can be measured.

By providing clarity on the budget targets, the use of the budget will be more effective and efficient because the activities carried out are directed towards achieving certain goals. Apart from that, clarity of the budget target also makes it easier to monitor and evaluate its implementation so that it can be known to what extent the target has been achieved. In this research, we have proposed a hypothesis that the variable Budget Target Clarity (X1) has a positive influence on regional government performance, in other words

Hypothesis 2 is accepted

Hypothesis 2 is:

Clarity of Budget Targets has a significant positive influence on regional government performance. Acceptance of this hypothesis is due to the significant influence on the clarity of budget targets on regional government performance.

CONCLUSION

Based on the results of the data analysis and discussion carried out in the previous chapter, it can be concluded that the Realization of the Regional Revenue and Expenditure Budget (APBD) has a partial influence on the Performance of the Regional Government in Sleman Regency in 2022. Clarity of Budget Targets has a significant influence on Performance of Regional Government in Sleman Regency in 2022. Realization of Regional Revenue and Expenditure Budget, Clarity of Budget Targets has a significant effect on the Performance of Regional Government in Sleman Regency in 2022.

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