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Performance Measurement And Budget Transparency In Enhancing The Quality Of Public Sector Budgeting For Accountable And Sustainable Public Financial Management

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Abstract

This study examines the role of Performance Measurement and Budget Transparency in enhancing the Quality of Public Sector Budgeting to achieve accountable and sustainable public financial management. Using a Systematic Literature Review (SLR) approach guided by PRISMA 2020, this study synthesizes 50 international journal articles published between 2021 and 2026. Goal-Setting Theory, Principal-Agent Theory, and the Public Financial Management Framework provide the conceptual foundation for analyzing the relationships among the research variables. The findings indicate that performance measurement supports budget efficiency, program evaluation, resource allocation, and achievement of government objectives. Meanwhile, budget transparency strengthens fiscal information disclosure, public oversight, and government accountability. Furthermore, the integration of both mechanisms contributes to improving budget planning, allocation, implementation, control, and evaluation. This study highlights the importance of outcome-oriented performance indicators, accessible budget information, institutional capacity, and digital technology in strengthening public financial management. The study contributes to the literature by integrating performance evaluation and fiscal transparency as complementary mechanisms for improving public sector budgeting quality and promoting accountable and sustainable public financial management.

Keywords: Performance Measurement, Budget Transparency, Quality of Public Sector Budgeting, Public Financial Management, Accountability, Sustainability.

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INTRODUCTION

Public sector budgeting is one of the government's important instruments in allocating financial resources to achieve development goals and improve the quality of services to the community. However, the amount of budget allocated does not necessarily reflect the government's success in managing public finances effectively and efficiently. This problem can be seen from the ongoing mismatch between budget allocation, program implementation, and performance achievement in various government organizations. Research on Taiwanese government projects shows that performance evaluation is needed to assess the effectiveness of budget use in various development sectors. Meanwhile, a study of research and development management institutions in South Korea found that there are problems with efficiency in the use of budgets and weak linkages between performance evaluation and funding systems. This condition shows that the quality of public sector budgeting is not only determined by the availability of financial resources, but also by the government's ability to measure and evaluate the results of budget use (Wang et al., 2021; Hwang et al., 2021).

The phenomenon of mismatch between budget allocation and performance achievement is seen in the management of technology development projects by Taiwan's Ministry of Economic Affairs (MOEA). In the period 2007–2015, the Taiwanese government allocated nearly NT$19 billion annually to technology development projects, with the Organization Technology Development Project (OTDP) receiving about 75% of the overall funding of technology projects. Despite obtaining a larger funding allocation than other groups, the Biotechnology, Pharmaceutics, Materials and Chemistry (BPMC) domain showed the lowest level of implementation efficiency with a score of 0.3082, while Electronics, Information, Communications and Optoelectronics (EICO) achieved the highest average efficiency score of 0.5831. This difference shows that the large budget allocation does not automatically result in a better level of efficiency. Therefore, performance measurement is needed to evaluate the suitability between the resources used and the results achieved, as well as the basis for the government to determine priorities and improve budget allocation in the next period (Wang et al., 2021).

Budgeting efficiency problems are also found in public research and development management institutions in South Korea. The results of the evaluation of 17 institutions showed that only 6 institutions achieved efficiency levels, while the other 11 institutions still experienced inefficiency. The study identified a number of problems, including the complexity of the budget structure, the lack of optimal planning and dissemination of research results, the weak linkage between research evaluation and funding systems, and the limited budget to carry out organizational functions. In addition, a study of 304 managers of state-owned enterprises in Iraq showed that participation in budgeting, clarity of budget objectives, commitment to budget objectives, and the difficulty of budget

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objectives had a positive influence on employee performance. Budget commitment and participation were even the factors that had the greatest influence overall. The findings show that performance measurement and budgeting process characteristics have an important role in increasing the effectiveness of resource use and the achievement of public sector organizational goals (Hwang et al., 2021; Alhasnawi et al., 2026).

In addition to performance measurement, budget transparency is an important aspect in realizing the quality of public sector budgeting. The global financial crisis and increasing government debt problems have exposed weaknesses in fiscal reporting and limited information on the country's financial condition. Cross-country research using data from 82 countries, comprising 68 developing countries and 14 developed countries, during the period 2006–2014 showed that around 80% of countries have made efforts to improve fiscal transparency. The results of the study also show that fiscal transparency plays a role in reducing public debt and improving government effectiveness and government spending efficiency. The disclosure of financial information allows the public and stakeholders to obtain a clearer picture of the management of public resources, thereby strengthening oversight of budget allocation and use decisions. This condition confirms that budget transparency is not only related to the provision of financial information, but also related to the quality of decision-making and the efficiency of government financial management (Montes et al., 2019).

Although budget transparency is gaining attention, its implementation in government practice still faces various problems. A study of 30 mining producing local governments in Brazil found that only 38% of local governments meet the basic criteria of budget transparency, such as regular publication of information and clear data presentation. In fact, in 16 local governments, the use of mining royalty revenues worth around US$5.6 billion during the 2019–2021 period cannot be clearly traced based on the type of expenditure and the administrative field of government that receives the allocation of these funds. Similar problems were also found in Indonesia through an evaluation of the Bandung City Regional Revenue and Expenditure Budget (APBD) website. The results of the initial survey showed that only 42.8% of respondents were aware of the existence of the site, while the less attractive appearance, unclear color contrast, and low readability were obstacles in accessing budget information. These findings show that budget transparency is not enough to be realized through the obligation to publish documents, but also requires the availability of information that is easy to find, understand, and utilize by the public (Giusti et al., 2023; Az Zahraa & Suryatiningsih, 2024).

The relationship between budget transparency and the quality of public financial management is also seen in efforts to strengthen fiscal discipline and government accountability. A study of 73 countries during the period 2003–2013 found that fiscal rules

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were unable to improve government budget balances when the level of budget transparency was low. In contrast, fiscal adjustments were more likely to succeed when transparency was at an adequate level. Other research showed that fiscal transparency and public financial rules can improve budget balance, especially when supported by political competition and civil society involvement. Meanwhile, research in Jiaozuo City, China, found that fiscal transparency reform in the early stages led to a decline in fiscal revenues and expenditures per capita due to increased oversight, but in the long term it was followed by a recovery and growth in government revenues and expenditures. In the Indonesian context, the increase in the defense budget from Rp65 trillion in 2005 to Rp160 trillion in 2024 was also followed by an increase in operational efficiency from 68% to 88%, although corruption is still found to have a negative effect on efficiency. These findings show that transparency, performance measurement, and oversight of budget use need to run simultaneously to support accountable and sustainable public financial management (Gootjes & de Haan, 2022; Hansen, 2020; Liu & Chen, 2024; Prayitno, 2026).

Based on these various phenomena, a systematic study is needed on the role of performance measurement and budget transparency in improving the Quality of Public Sector Budgeting to support accountable and sustainable public financial management. Previous research has discussed performance measurement in the evaluation of government projects, the efficiency of budget management institutions, and the relationship between budget characteristics and organizational performance achievements. On the other hand, research on budget transparency focuses more on fiscal information disclosure, government spending efficiency, budget discipline, and accountability in public financial management.

However, based on the literature studied, the relationship between these two aspects in explaining the quality of public sector budgeting still requires more integrated mapping and synthesis. In particular, an understanding of how performance measurement and budget transparency complement each other in improving government budget planning, allocation, implementation, and evaluation. Therefore, this study uses the Systematic Literature Review (SLR) approach to identify, classify, and analyze the results of previous research on the relationship between performance measurement and budget transparency and the quality of public sector budgeting, as well as identify research gaps and their implications for strengthening accountability and sustainability of public financial management (Wang et al., 2021; Hwang et al., 2021; Montes et al., 2019; Giusti et al., 2023; Gootjes & de Haan, 2022; Alhasnawi et al., 2026).

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LITERATURE REVIEW

Goal-Setting Theory

Goal-Setting Theory explains that individual performance is influenced by clear, specific, challenging, and commitment-supported goals. In public sector budgeting, program goals and budget allocations are guidelines for the implementation of activities. The application of this theory to state-owned enterprises shows that clarity of goals, participation, and budget commitment play an important role in improving organizational performance (Alhasnawi et al., 2026).

This theory is the basis for explaining the relationship between performance measurement and the achievement of budget targets. Performance measurement provides information about the compatibility between actual results and predetermined targets. Research on technology projects and public research institutions shows that efficiency evaluation between inputs and outputs can identify program weaknesses and encourage improvement in government budget management (Wang et al., 2021; Hwang et al., 2021).

Principal-Agent Theory

The Principal-Agent Theory explains the relationship between the mandate giver (principal), namely the community and representative institutions, and the recipient of the mandate (agent), namely the government. This relationship can cause information gaps because the government has more information about the use of the public budget. Therefore, budget transparency is needed so that the public can know and supervise the government's financial management.

Information disclosure needs to be supported by public oversight and involvement in order to increase accountability. Cross-border research shows that fiscal transparency is associated with improving spending efficiency and government effectiveness. Transparency also strengthens the implementation of fiscal rules and limits abuse of authority in budget management (Montes et al., 2019; Gootjes & de Haan, 2022; Hansen, 2020).

Public Financial Management Framework

Public Financial Management (PFM) is a public financial management framework that includes planning, allocation, implementation, control, and evaluation of the government budget. This framework explains that the quality of budgeting is determined by the suitability of fund allocation with public priorities and the benefits generated. Budget management also needs to consider the efficiency of resource use and the needs of the community (Longo et al., 2024).

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The quality of public financial management also requires a balance between budget discipline and implementation flexibility. Proper control helps to keep the use of funds directed without hindering public services. Research shows that the budget control system, the quality of human resources, and the use of information technology play a role in increasing the government's financial management capacity (Bukh et al., 2026; Basloom et al., 2022).

Performance Measurement

Performance measurement is the process of measuring performance through the determination of indicators and comparisons between actual results and predetermined targets. In the public sector, this measurement is used to assess program effectiveness, budget efficiency, and the achievement of government goals. Thus, budget success is not only seen from the level of fund absorption, but also from the results achieved (Wang et al., 2021).

The results of performance measurement can be used as a basis for evaluating and improving budget allocation in the next period. Research shows that efficiency evaluation helps governments identify weaknesses in resource management and improve program effectiveness. Clarity of goals and commitment to budget goals also support improving the performance of public organizations (Hwang et al., 2021; Alhasnawi et al., 2026).

Budget Transparency

Budget transparency is the government's openness in providing information about budget planning, allocation, implementation, and accountability. This information must be presented in a complete, timely manner, and easily accessible to the public. Transparency is not only related to the publication of documents, but also the clarity of information regarding the use of public funds. Research shows that there are still local governments that have not presented information on budget allocation in an open and detailed manner (Giusti et al., 2023).

Budget transparency allows the public and stakeholders to oversee the alignment between plans and the realization of the use of funds. Cross-border research shows that fiscal transparency is associated with increased government effectiveness and spending efficiency. Information disclosure also supports fiscal discipline and strengthens oversight of government financial management (Montes et al., 2019; Gootjes & de Haan, 2022; Liu & Chen, 2024; Hansen, 2020).

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Quality of Public Sector Budgeting

The quality of public sector budgeting is the quality of the government's budgeting process in planning, allocating, implementing, and evaluating the use of the budget. This quality is reflected in the accuracy of fund allocation, spending efficiency, clarity of targets, and budget suitability with community needs. Quality budgeting is not only oriented to the absorption of funds, but also to the benefits produced for public services (Longo et al., 2024; Alhasnawi et al., 2026).

Budgeting quality also requires good control and continuous evaluation. Performance measurement helps the government assess program achievements, while budget transparency strengthens openness and oversight of the use of funds. Both aspects are expected to improve the quality of budgeting and support accountable and sustainable management of public finances (Wang et al., 2021; Montes et al., 2019; Farshadfar et al., 2022).

Method

This study uses the Systematic Literature Review (SLR) method by referring to the guidelines of Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020. The study focuses on the relationship between Performance Measurement, Budget Transparency, and Quality of Public Sector Budgeting in supporting accountable and sustainable public financial management. Goal-Setting Theory, Principal-Agent Theory, and Public Financial Management Framework are used as conceptual foundations to analyze the relationships between variables.

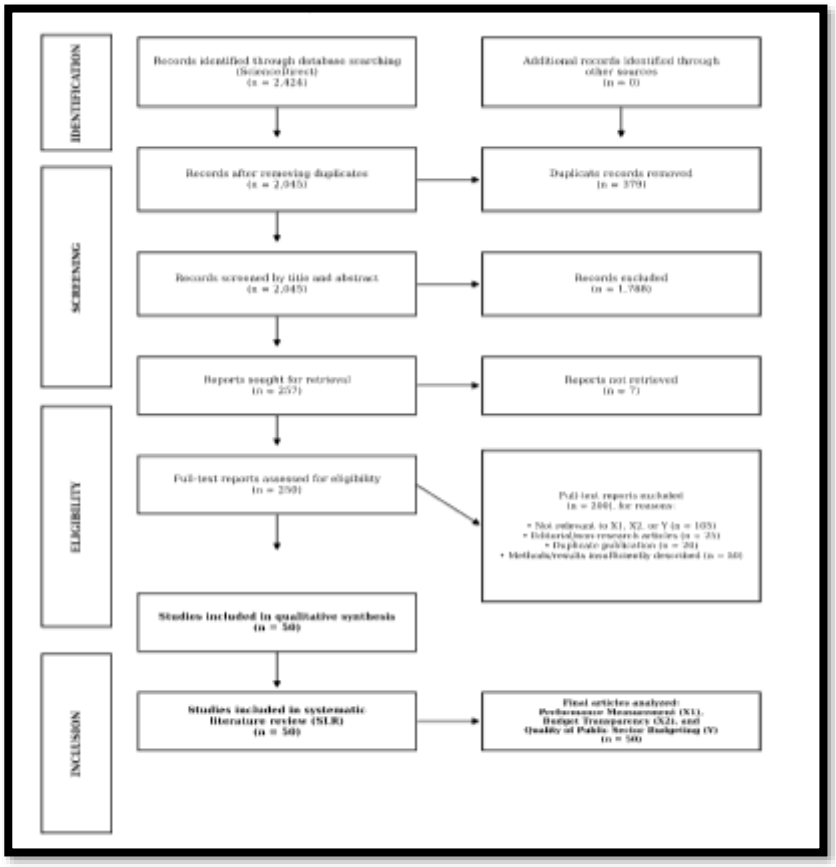
The research includes international scientific publications for the period 2021–2026 that discuss performance measurement, budget transparency, government budget management, public spending efficiency, and financial accountability. The literature search was conducted through the ScienceDirect database using keywords related to the three research variables. From the identification process, 2,424 articles were obtained as the initial number, without additional articles from other sources. Articles were then grouped based on their relevance to the variables Performance Measurement (X1), Budget Transparency (X2), and Quality of Public Sector Budgeting (Y).

Search keywords include "Performance Measurement", "Performance Evaluation", "Budget Transparency", "Fiscal Transparency", "Public Sector Budgeting", "Government Budgeting", and "Public Financial Management". The inclusion criteria include articles from international journals in English, according to the research period, relevant to the study variables, and having clear information on methods and research results. Duplicate articles, editorials, irrelevant publications, and articles with inadequate research information are excluded from the selection process.

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The selection process was carried out through the stages of identification, screening, feasibility assessment, and inclusion. Of the initial 2,424 articles, 379 duplicate articles were deleted, leaving 2,045 articles. Furthermore, 1,788 articles were issued based on title and abstract examinations. A total of 257 articles were checked to obtain complete texts, but 7 articles were not successfully obtained. Of the 250 articles assessed for eligibility, 200 articles were excluded based on exclusion criteria. Thus, 50 articles were obtained that were included in the final synthesis of the research.



Source : Data processed, 2026

Figure 1. PRISMA Flow Diagram

Figure 1 illustrates the flow of literature selection based on the stages of PRISMA 2020, starting from identification, screening, feasibility assessment, to determining articles included in the final synthesis. The analysis is directed to identify how performance measurement contributes to the evaluation of performance and efficiency of budget use, as well as how budget transparency strengthens information disclosure and accountability in public financial management. The two aspects are then synthesized to understand their contribution to the quality of government budget planning, allocation, implementation, and control. The results of the study are used to identify patterns of

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findings, differences in research results, limited literature, and research gaps as the basis for the development of accountable and sustainable public sector budgeting studies.

Research Results

This study collects 50 articles from international journals for the 2021–2026 period to examine the relationship between performance measurement, budget transparency, and quality of public sector budgeting in supporting accountable and sustainable public financial management. The literature synthesis also identifies the contribution of both independent variables to strengthening the accountability and sustainability of public sector financial management.

Table 1. Journal Index Distribution

Journal Index	Number of Articles	Percentage
Scopus Q1	42	84,00%
Scopus Q2	4	8,00%
Scopus Q3	1	2,00%
Scopus Q4	3	6,00%
Total	**50**	**100%**

Source : Data processed, 2026

Based on Table 1, the distribution of journal indexes shows that most of the articles come from reputable journals of Scopus Q1, which is as many as 42 articles (84.00%). Furthermore, Scopus Q2 includes 4 articles (8.00%), while Scopus Q3 includes 1 article (2.00%). while 3 articles have a reputation for Scopus Q4 (6.00%). The dominance of Q1 journals shows that this research is supported by literature sources with high publication quality ratings.

Table 2. Distribution of Research Theories

Theory	Number of Articles	Percentage
Public Financial Management and Fiscal Governance	12	24,00%
Institutional and Governance Frameworks	11	22,00%
Economic Evaluation and Resource Allocation	10	20,00%
Performance Measurement and Efficiency Frameworks	8	16,00%
Sustainability, Resilience and Policy Frameworks	7	14,00%

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Goal-Setting Theory	1	2,00%
Other/not explicitly stated conceptual frameworks	1	2,00%
Total	**50**	**100,00%**

Source : Data processed, 2026

Based on Table 2, Public Financial Management and Fiscal Governance is the most dominant analytical framework, with 12 articles (24.00%). Furthermore, Institutional and Governance Frameworks include 11 articles (22.00%), while Economic Evaluation and Resource Allocation is 10 articles (20.00%). Meanwhile, Performance Measurement and Efficiency Frameworks are used in 8 articles (16.00%), and Sustainability, Resilience and Policy Frameworks are 7 articles (14.00%). This dominance shows that the public sector budgeting literature emphasizes a lot on financial management, institutional governance, efficiency, and the accuracy of public resource allocation.

In addition to the main framework, Goal-Setting Theory found in 1 article (2.00%), while the other 1 article (2.00%) did not explicitly state the theoretical framework. This diversity of approaches shows that improving the quality of public sector budgeting is not only related to performance measurement, but also involves financial control, institutional capacity, economic evaluation, and fiscal sustainability. Overall, this distribution is the basis for performance analysis and budget transparency. The goal is to support the quality of public sector budgeting.

Table 3. Distribution of Research Countries

Country	Number of Articles	Percentage
United Kingdom (United Kingdom)	3	6,00%
United States	2	4,00%
Indonesia	2	4,00%
Canada	2	4,00%
Sweden	2	4,00%
Brazil	1	2,00%
China	1	2,00%
Denmark	1	2,00%
Ethiopia	1	2,00%
Finland	1	2,00%
Ghana	1	2,00%
Iran	1	2,00%
Iraq	1	2,00%
Ireland	1	2,00%

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Country	Number of Articles	Percentage
Italy	1	2,00%
Jordan	1	2,00%
Morocco	1	2,00%
The Netherlands	1	2,00%
Norway	1	2,00%
Saudi Arabia	1	2,00%
South Korea	1	2,00%
South Sudan	1	2,00%
Taiwan	1	2,00%
Türkiye	1	2,00%
Uganda	1	2,00%
Vietnam	1	2,00%
Yemen	1	2,00%
Multicountry/regional/global	17	34,00%
Total	**50**	**100,00%**

Source : Data processed, 2026

Based on Table 3, the UK had the highest number of studies with 3 articles (6.00%), followed by the United States, Indonesia, Canada, and Sweden with 2 articles each (4.00%). Meanwhile, 17 articles (34.00%) covered multiple countries or regions, demonstrating the global relevance of public sector financial management and budgeting across different governance and fiscal contexts.

Table 4. Distribution of Research Methods

Research Methods	Number of Articles	Percentage
Quantitative	28	56,00%
Qualitative	11	22,00%
Literature Review	6	12,00%
Mix Method	2	4,00%
Conceptual/Theoretical	3	6,00%
Total	**50**	**100%**

Source : Data processed, 2026

Based on Table 4, quantitative methods dominated the research with a total of 28 articles (56.00%), followed by qualitative methods with 11 articles (22.00%). Furthermore, literature review/scoping review included 6 articles (12.00%), conceptual or theoretical approaches as many as 3 articles (6.00%), and mixed methods as many as 2 articles

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(4.00%). The dominance of quantitative approaches shows that most studies use empirical measurement, efficiency analysis, and modeling to evaluate resource use and public sector performance.

Meanwhile, the qualitative approach provides an understanding of government budgeting governance, policies, and implementation. Literature review-based research contributes to integrating previous research findings, while conceptual approaches and mixed methods broaden the perspective of analysis. The diversity of methods suggests that the study of the quality of public sector budgeting requires an approach that not only measures performance and efficiency, but also considers transparency, accountability, and sustainability of public financial management.

Table 5. Distribution of Research Sectors

Research Object/Sector	Number of Articles	Percentage
Health and Social Services	16	32,00%
General Government and Public Financial Management	15	30,00%
Energy and Climate Finance	6	12,00%
Transport, Infrastructure and Public Investment	5	10,00%
Education and Research Institutions	3	6,00%
Public Procurement and Defense	2	4,00%
Municipal and Environmental Public Services	2	4,00%
Cross-Sector Efficiency Studies	1	2,00%
Total	**50**	**100,00%**

Source : Data processed, 2026

Based on Table 5, the health and social services sectors dominated the research objects with 16 articles (32.00%), followed by general government and public financial management with 15 articles (30.00%). Furthermore, the energy and climate finance sectors included 6 articles (12.00%), while transportation, infrastructure, and public investment were 5 articles (10.00%). The composition shows that discussions on resource management, budget efficiency, and performance evaluation are mostly found in the public service sector and government institutions.

The education and research sectors include 3 articles (6.00%), while public procurement and defense as well as regional and environmental public services each

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have 2 articles (4.00%). The cross-sector efficiency study includes 1 article (2.00%). The diversity of research objects shows that the quality of budgeting is related to various fields of public service and development. Thus, measuring budget performance and transparency is an important aspect to evaluate the effectiveness of resource allocation, increase accountability, and support the sustainability of public sector financial management.

Table 6. Main Research Results

Main Research Results	Number of Articles	Percentage
Sustainable financing, fiscal resilience, and long-term public value creation	12	24,00%
Performance measurement, program evaluation, and efficiency of public resource use	11	22,00%
Budget planning, resource allocation, and fiscal control	8	16,00%
Budget transparency, fiscal information disclosure, and public accountability	7	14,00%
Institutional capacity, governance, and implementation of public policies	7	14,00%
Digital transformation, information accessibility, and monitoring systems	5	10,00%
Total	**50**	**100,00%**

Source : Data processed, 2026

Based on Table 6, sustainable finance and fiscal resilience dominated the literature with 12 articles (24.00%), followed by performance measurement (22.00%) and budget planning (16.00%). Other themes included transparency, governance, and digital transformation. Overall, the 50 articles highlight that performance measurement, fiscal transparency, and effective resource allocation are essential to improving accountability and sustainability in public sector budgeting.

DISCUSSION

1. Performance Measurement and Its Role in Improving the Quality of Public Sector Budgeting

Performance measurement is an important instrument in improving the quality of public sector budgeting because it provides information about program achievement compared to predetermined targets. It is not enough for the government to only assess success based on the level of budget absorption, but also needs to

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consider the efficiency of resource use and service results to the community. Research on government project evaluation and the efficiency of public research institutions shows the importance of performance measurement in assessing the effectiveness of resource use and identifying opportunities for organizational improvement (Wang et al., 2021; Hwang et al., 2021).

Performance measurement also plays a role in linking budget planning with the achievement of program results. Setting clear indicators allows the government to evaluate the appropriateness between fund allocation, the implementation of activities, and the benefits produced. Studies on the evaluation of road maintenance projects and social service efficiency show the relevance of performance assessments in evaluating budget use in various public service sectors (Alsulami et al., 2026; De Matteis et al., 2025; Odeck et al., 2026).

In the perspective of Goal-Setting Theory, performance measurement is related to setting goals, commitment to achievement, and providing feedback. Clear budget targets help organizations direct resources according to priorities and evaluate the results of their implementation. Research on budget characteristics and institutional development shows the relevance of goal setting in building relationships between budgeting characteristics and the performance of public organizations (Alhasnawi et al., 2026).

Overall, performance measurement serves as an evaluation mechanism that links budget use to the results of government programs. Performance information helps identify inefficiencies, improve allocation priorities, and improve decision-making accuracy. Thus, performance measurement is one of the important factors in building the quality of public sector budgeting that is oriented towards community outcomes and benefits.

2. Budget Transparency and Its Contribution to Public Budget Accountability

Budget transparency is an important principle in public budget management because it provides the public with access to information about the planning, allocation, and use of government funds. Transparency allows stakeholders to know the alignment between the planned budget and the realization of spending. Research on fiscal transparency shows that information disclosure can strengthen oversight of budget policies and encourage more responsible financial management (Gootjes & de Haan, 2022; Liu et al., 2024).

However, budget openness has not been fully implemented optimally. Research on 30 local governments in Brazil found that only 38% of local governments met the basic criteria of budget transparency. In fact, in 16 local governments, the allocation of mining royalty revenues could not be clearly traced. This condition shows

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that the availability of budget documents does not necessarily guarantee the disclosure of information regarding the use of public funds (Giusti et al., 2023).

In the perspective of Principal-Agent Theory, budget transparency serves to reduce the information gap between the government as the budget manager and the public as the mandater. Information disclosure allows the public, legislative institutions, and auditors to supervise government fiscal decisions. Therefore, transparency requires information that is complete, easily accessible, and understandable by stakeholders (Gootjes & de Haan, 2022; Giusti et al., 2023).

Overall, budget transparency is not only related to the publication of budget documents, but also the government's ability to provide clear, accurate, and accountable information. Transparency supported by oversight mechanisms can strengthen public trust and reduce the risk of budget abuse. Thus, budget openness is an important factor in increasing the accountability of public sector financial management.

3. The Integration of Performance Measurement and Budget Transparency in Public Budget Management

The integration of performance measurement and budget transparency is an important approach in strengthening the quality of government budget management. Performance measurement provides information about program achievements, while transparency allows the information to be known and evaluated by stakeholders. Both have complementary functions in ensuring the use of the budget in accordance with public development goals and priorities (Wang et al., 2021; Gootjes & de Haan, 2022).

In the budgeting process, performance measurement helps the government determine priorities based on the results of previous program evaluations. Meanwhile, transparency provides space for the public to assess the basis for decision-making and resource use. The social decision-making analysis approach shows the importance of information and consideration of benefits in determining the allocation of resources in the public sector (Longo et al., 2024).

The relationship between these two variables can also be understood through research on the effectiveness of fiscal rules. Gootjes and de Haan (2022), through an analysis of 73 countries, found that fiscal rules are more effective when supported by an adequate level of budget transparency. These findings show that budget control policies require information disclosure in order to be effectively monitored and implemented. Although the study did not directly test performance measurement, the results provide an overview of the importance of integrating control instruments and fiscal transparency.

Overall, the integration of performance measurement and budget transparency can strengthen results-oriented and accountability-oriented budgeting

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processes. Performance measurement ensures that program achievements can be evaluated, while transparency ensures that budget processes and results can be monitored. Such integration is an important basis for improving the effectiveness of decision-making and the quality of public sector budget management.

4. Quality of Public Sector Budgeting for Accountable and Sustainable Public Financial Management

The quality of public sector budgeting reflects the government's ability to effectively plan, allocation, implement, and evaluate resources. Quality budgeting is not only oriented towards the absorption of funds, but also considers the suitability of allocation to community needs and the achievement of program objectives. Studies on social service budget control and resource decision-making analysis emphasize the importance of accurate allocation and supervision of the use of public funds (Bukh et al., 2026; Longo et al., 2024).

Budgeting quality is also related to the government's ability to maintain fiscal efficiency and discipline. Adequate financial information helps governments identify liabilities, evaluate resource use, and consider long-term budget consequences. Studies of accrual-based surpluses in Canada's public sector and transportation financing show the relevance of financial information in supporting fiscal decision-making (Farshadfar et al., 2022; Lewis et al., 2021).

The accountability aspect is an important part because the government has the responsibility to explain the use of public funds to the public. Research on strengthening accountability for health service purchases in Uganda and strategic procurement of health in vulnerable countries shows the importance of accountability in maintaining the quality of public services. Budget management needs to be supported by supervision, clarity of responsibility, and suitability of the use of funds with service objectives (Namirembe et al., 2026; Osoro et al., 2026).

Meanwhile, the sustainability of public financial management requires governments to consider long-term development needs. Financing antimicrobial resistance management, climate finance, and sustainable procurement shows that budget decisions are related to service resilience and development sustainability. Therefore, the quality of budgeting needs to consider the economic, social, and environmental benefits of the use of public resources (Munyonho et al., 2025; Pillay et al., 2025; Nsiah-Sarfo et al., 2023).

Overall, the quality of public sector budgeting is not only determined by the accuracy of planning and allocation of funds, but also by the government's ability to measure performance and provide budget information transparently. The integration of these two aspects can strengthen supervision, improve resource use efficiency, and support the sustainability of public services. Thus, performance measurement

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and budget transparency are important factors in realizing accountable and sustainable public financial management.

Conclusion

Based on a Systematic Literature Review (SLR) study of 50 international journal articles for the 2021–2026 period, this study concludes that Performance Measurement and Budget Transparency are important aspects in improving the Quality of Public Sector Budgeting. Performance measurement helps the government evaluate the efficiency of budget use, the achievement of program targets, and the accuracy of resource allocation. Meanwhile, budget transparency strengthens fiscal information disclosure, public supervision, and government accountability in managing state finances.

The results of the study also show that the integration of these two aspects can strengthen the quality of government budget planning, allocation, implementation, and evaluation. The Goal-Setting Theory, Principal-Agent Theory, and Public Financial Management Framework explain the importance of achieving goals, reducing information gaps, and integrating public financial management processes. Therefore, budget performance measurement and transparency need to be applied continuously to support effective, efficient, accountable, and sustainable budgeting.

Research Limitations

This study has limitations in the use of the SLR approach with 50 international journal articles for the period 2021–2026 searched through the ScienceDirect database. The use of one database and the limitation of publication periods cause the study to not fully cover all relevant research on performance measurement, budget transparency, and public sector budgeting quality. In addition, there are seven articles that were not successfully obtained in the complete text search process and therefore cannot be considered in the final synthesis.

Other limitations are related to differences in the characteristics of countries, research sectors, methods, and indicators used in the analyzed articles. Some studies discuss performance measurement and fiscal transparency separately so that the relationship between the two variables on budgeting quality has not been fully explained. This study also did not conduct empirical testing or meta-analysis, so the results are a synthesis of literature findings and have not provided statistical measures regarding the relationship between variables.

Suggestions

Further research is suggested to expand the search of the literature through various international databases, such as Scopus and Web of Science, and expand the

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scope of publications to obtain more comprehensive study results. Empirical research is also needed to examine the relationship between Performance Measurement and Budget Transparency to the Quality of Public Sector Budgeting. Quantitative, qualitative, and mixed methods approaches can be used to identify factors that affect the successful implementation of these two aspects in public sector organizations.

For governments and public sector organizations, performance measurement needs to be directed at achieving program results and benefits, not just the level of budget absorption. Budget transparency also needs to be strengthened through the provision of complete, accurate, timely, and easily accessible information to the public. In addition, the integration of financial information systems, improving the competence of the apparatus, and strengthening public supervision need to be priorities to improve the quality of budgeting and maintain the sustainability of government financial management.

Practical and Theoretical Implications

Practically, this study implies that improving the quality of public sector budgeting requires the integration of performance measurement and budget transparency in all stages of government financial management. The government needs to implement results-oriented performance indicators, strengthen budget information disclosure, and develop an integrated financial information system. Such implementation can help improve the efficiency of resource allocation, strengthen supervision, and ensure budget use in accordance with community needs and development priorities.

Theoretically, this study strengthens the relevance of Goal-Setting Theory, Principal-Agent Theory, and Public Financial Management Framework in explaining the quality of public sector budgeting. Goal-Setting Theory explains the importance of goals and performance evaluation, while Principal-Agent Theory emphasizes transparency to reduce information gaps and strengthen accountability. Meanwhile, the PFM framework explains the integration of budget planning, allocation, implementation, control, and evaluation. The integration of these three perspectives expands the understanding of the role of performance measurement and budget transparency in realizing accountable and sustainable public financial management.

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