*Review Top bebasis Budgetary Performance In Training and Education Center Personnel Vocational Education Department of West Java Province*

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*abstract*

*Performance-based budget structured to overcome the weaknesses found in traditional budgeting system, particularly the weakness which be caused by the absence of benchmarks that can be used to measure performance in achieving the goals and objectives of public service. The purpose of this study is to determine performance-based budgeting on Balai Pelatihan Pendidik dan Tenaga Kependidikan Pendidikan Kejuruan Dinas Pendidikan Provinsi Jawa Barat. To find out the barriers and solutions in performance-based budgeting on Balai Pelatihan Pendidik dan Tenaga Kependidikan Pendidikan Kejuruan Dinas Pendidikan Provinsi Jawa Barat.*
*The method used in this research is descriptive method. Performance-based budgeting process at the Training Center of Undang-undang No. 32 tahun 2004 tentang Pemerintah daerah, Undang-undang No. 33 Tahun 2004 tentang Perimbangan Keuangan Pemerintah Pusat dan Daerah dan Keputusan Menteri Pendidikan Nasional.*

*Key words: budgets, performance-based budgeting*