



IMPLEMENTATION OF PERFORMANCE-BASED BUDGET (ABK) AT THE COMMUNICATION AND INFORMATION DEPARTMENT OF SOUTH KALIMANTAN PROVINCE

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Abstract

In practice, from the results of SAKIP's evaluation of the 2017 Performance Report obtained from the Inspectorate of South Kalimantan Province, the results of the performance evaluation of 14 of 47 SKPD are still in the "Good" category and not "satisfactory". This means that the implementation of the Performance-Based Budget (ABK) which is echoed by the government as a step to realize Good Governance through SAKIP has not run optimally. There are still many funded SKPD activities that are not fully performance-based. This study aims to analyze the implementation of Performance-Based Budgeting (ABK) in the Communication and Information Office of South Kalimantan Province. This research is a qualitative research with descriptive analysis technique. Data were collected through interviews, documentation, and observation. The results show that in its implementation there are still obstacles, such as performance reporting that has not been optimal so that it affects performance appraisal, the quality of human resources is still not optimal even though they have been represented and the responsibility of the official apparatus is still low to complete the tasks that are the main tasks and functions; AND the Office of Communication and Informatics of South Kalimantan Province in 2017 has not taken the main steps for implementing performance-based budgeting in accordance with the guidebook for implementing Performance-based budgeting by the National Planning and Development Agency (BAPPENAS).

Keywords: Implementation, Performance-Based Budgeting (AKB), Communication and Information Office, South Kalimantan.

INTRODUCTION

Reform is often associated with every effort intended to make gradual, gradual and ongoing improvements in the existing system (Tawhid, 2021; Wakhid, 2011). Reform is also equated with a change and improvement or something that has a positive connotation (Davidson et al., 2010). Likewise, when the government made a number of improvements to governance, it was immediately declared a bureaucratic reform. Whereas reform, if it refers to a change towards improvement, then it is actually not something that is only done for a certain time or by certain conditions (Nawawi, 2015: 165).

The essence of bureaucratic reformWhat is being carried out by the government at this time is to change the management of development towards good governance (Damanhuri & Jawandi, 2017; Prasojo & Kurniawan, 2008). Good governance is characterized, among others, by high levels of performance, public accountability, transparency, efficiency, effectiveness, free from corruption, collusion, and nepotism (Hapsari, 2016; Fernanda, 2006). Governments for decades have grappled with measuring inputs (means measure) instead of (outcome ends measure) (Lestari, 2019). The discussion between the executive and the legislature only revolves around the budget and budget realization. Such a measurement only focuses on explaining how busy the government is with the community. In fact, the most important thing is the result (outcome). This does not mean that the measurement of inputs is not important to the government. The government needs to measure inputs, for example how much budget has been spent and what has been done (Mahmudi, 2015:2).

Nawawi (2015: 169) says that bureaucratic reform or changes towards improving a public organization to further improve its performance, is an ongoing effort as an objective need for an open organization that is constantly trying to adapt to the development of the environment in which the organization lives. Mahmudin (2015) However, if performance measurement only focuses on inputs and outputs (budget and realization), not outcomes, benefits, and impacts on society, as a result, public sector organizations will not be able to see their own existence that they exist to serve the community.

PhenomenonBureaucratic reform is not only a demand from the community, but is also part of a social phenomenon in society that cannot be separated from the attention of academics, which is part of research in the field of organizational change (Lestari, 2019). Various studies have shown that the motivation for bureaucratic reform includes various motives, namely the need for organizations to achieve efficiency, effectiveness, and economy (Probohudono et al., 2017; Syafruddin, 2010). The process of bureaucratic reform is mainly centered on reforms in the areas of financial management and operational management (Nawawi, 2015:170).

According to Mahmudi (2015: 6), performance measurement is used as a basis for conducting performance appraisals, namely to assess the success or failure of an organization, program or activity. The data from the Inspectorate of South Kalimantan Province above illustrates that of the 47 SKPD in South Kalimantan, only 16 SKPD (including the Inspectorate, Bappeda, and Organizational Bureau as evaluators) got an "A" score in SAKIP's evaluation of the 2017 Performance Report. The results of the SAKIP evaluation can be used as a basis for measuring the realization of the performance of SKPD in South Kalimantan Province in 2017. This means that from the performance measurement of the 2017 Performance Report, only about 34% of all SKPD in South Kalimantan Province have "satisfactory" performance. There are still around 65% or 31 SKPD of 47 SKPD in South Kalimantan Province whose performance has not reached "very satisfactory". The existence of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central

Government and Regional Governments, provides wide opportunities for regions to develop and develop their regions according to their respective needs and priorities (Badan Financial and Development Supervisor, 2005:4). The enactment of the two laws mentioned above also brings consequences for the regions in the form of accountability for the allocation of funds owned in an efficient and effective manner, especially in efforts to improve welfare and public services to the community. The existence of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, provides wide opportunities for regions to develop and develop their regions according to their respective needs and priorities (Badan Financial and Development Supervisor, 2005:4). The enactment of the two laws mentioned above also brings consequences for the regions in the form of accountability for the allocation of funds owned in an efficient and effective manner, especially in efforts to improve welfare and public services to the community. The existence of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, provides wide opportunities for regions to develop and develop their regions according to their respective needs and priorities (Badan Financial and Development Supervisor, 2005:4). The enactment of the two laws mentioned above also brings consequences for the regions in the form of accountability for the allocation of funds owned in an efficient and effective manner, especially in efforts to improve welfare and public services to the community. provide broad opportunities for regions to develop and develop their regions according to their respective needs and priorities (Badan Pembina Finance and Development, 2005:4). The enactment of the two laws mentioned above also brings consequences for the regions in the form of accountability for the allocation of funds owned in an efficient and effective manner, especially in efforts to improve welfare and public services to the community. provide broad opportunities for regions to develop and develop their regions according to their respective needs and priorities (Badan Pembina Finance and Development, 2005:4). The enactment of the two laws mentioned above also brings consequences for the regions in the form of accountability for the allocation of funds owned in an efficient and effective manner, especially in efforts to improve welfare and public services to the community.

According to Sulistio (2010:39) the current government financial management paradigm emphasizes that government activities must be oriented towards performance (results), not costs. The results obtained must be measurable, and support the achievement of the vision and mission in accordance with the government functions of each ministry/institution/regional work unit. Mardiasmo (2004:26) states that the use of this paradigm has several consequences for the government, including a change in the approach to budgeting from traditional budgeting to performance-based budgeting, demands for efficiency, cost cutting), and compulsory competitive tendering contracts. Nawawi (2015:

Effective and efficient allocation of funds can be achieved by starting with the preparation of work plans and budgets for regional work units (RKA-SKPD) as referred to in Law Number 17 of 2003 concerning State Finance articles 19 (1) and (2) namely, an approach based on work performance that will be achieved by building a budgeting system that can combine performance planning and annual budgets will show a link between the available funds and the expected results. This kind of budgeting system is also known as performance-based budgeting (ABK). Performance-Based Budgeting (ABK) is a budgeting method for management to relate each cost that is contained in activities to the benefits generated. These benefits are described in a set of goals and set out in performance targets for each work unit. Performance-based budgeting also

implies the optimal use of available funds to produce maximum service improvements and welfare for the community (Hamidi, 2014: 40).

In making performance-based budgets, local governments must first have a strategic plan (strategic planning) that is prepared objectively and also involves all components within the government. With this system, it is believed that local governments will be able to measure their financial performance which is reflected in their regional revenue and expenditure budgets. One of the aspects measured in the regional government performance appraisal is the financial aspect in the form of ABK (Performance-Based Budgeting) (BPKP, 2005:5).

Performance-based budgets are budgets that emphasize work performance or results. Planning and budgeting activities that involve all implementing elements in the Regional Work Units (SKPD), ranging from determining programs and activities, spending classification, determining cost standards, determining performance indicators and performance targets, up to the amount of budget that must be provided, requires serious attention to the leadership of the regional work unit and program and activity implementers. The budget document must be able to present clear information about the goals, objectives, and the correlation between the amount of the budget and the benefits and results to be achieved from a budgeted activity.

In practice, from the results of SAKIP's evaluation of the 2017 Performance Report obtained from the Inspectorate of South Kalimantan Province, the results of the performance evaluation of 14 of 47 SKPD are still in the "Good" category and not "satisfactory". This means that the implementation of the Performance-Based Budget (ABK) which is echoed by the government as a step to realize Good Governance through SAKIP has not run optimally. There are still many funded SKPD activities that are not fully performance-based.

RESEARCH METHODS

This study uses a qualitative descriptive method to explore the meanings, variations, and perceptual understanding that causes the phenomenon under study to emerge. This study will identify the needs of an institution, namely the Communication and Information Office of South Kalimantan Province to implement a performance-based budget in the 2017 fiscal year. Then, the readiness of the Communication and Information Office of South Kalimantan Province to implement a performance-based budget will be analyzed. In addition, the factors that support and hinder the implementation will also be analyzed.

Data collection techniques used in this study were observation (observation), interviews, and documentation. Qualitative data analysis is carried out if the empirical data obtained is qualitative data in the form of a collection of tangible words and not a series of numbers and cannot be arranged in categories/classification structures. Data can be collected in a variety of ways (observation, interviews, document digests, tapes) and are usually processed before they are ready for use (through recording, typing, editing, or transcribing), but qualitative analysis still uses words that usually organized into extended text, and do not use mathematical calculations or statistics as analytical tools.

RESULTS AND DISCUSSION

Planning is the first step in compiling a program and activity whether it is long term, medium term or short term. Law Number 25 of 2004 concerning the National Development Planning System and Law Number 32 of 2004 concerning Regional Government and Permendagri Number 54 of 2010 concerning Implementation of Government Regulation Number 8 of 2008 concerning Stages, Procedures for Compiling, Controlling and Evaluation of the Implementation

of Development Plans The regions have mandated all SKPDs to compile their strategic plans based on the RPJMD and describe them according to their duties and functions. The Strategic Plan for the Communication and Information Technology Office of South Kalimantan Province, which is a planning document for the relevant agencies in carrying out their duties and functions for the 2017-2021 period, is guided by the South Kalimantan Provincial RPJMD. The budget planning process at the Office of Communication and Information Technology of South Kalimantan Province emphasizes bottom-up planning and performance approaches.

According to the resource person, the main problem faced in the development of communication and informatics at the Communication and Informatics Service in 2017 was the existence of government regulations related to Law number 23/2014 and PP number 18/2016 which provide limits on authority as determined, and policies and regulations which are less effective, which will later be a challenge for the local government through the Office of Communication and Information of the Province of South Kalimantan to resolve, basically relate to:

- 1) Limited human resources with technical background in communication, informatics, statistics and coding.
- 2) The implementation of government and public services has not been maximized through the use of information and communication technology (ICT).
- 3) The local government has not yet maximized the provision of information and public communication.
- 4) Many areas have not been exposed to local government information.
- 5) The use of the government's official domain has not been maximized in the implementation of public services.
- 6) Lack of facilities and infrastructure to support administrative services, development and technical management of communications, informatics, statistics and coding.
- 7) The implementation of the authority and main functions of communication, informatics, statistics and coding is not yet optimal.
- 8) Limited supporting data in the implementation of communication, informatics, statistics and coding.

Handling these problems certainly requires policy support that is balanced between partiality and development of independence. In addition, considering that public awareness of local government information is still lacking, which of course needs support for infrastructure development which should be prioritized. The implementation of these policies requires coordination and cooperation between the central, regional and district/city governments, as well as other stakeholders. The role of the Office of Communication and Information of the Province of South Kalimantan is becoming increasingly dominant in efforts to provide enlightenment, educate and empower the community in development, as well as carry out democratic functions in the state, namely developing and managing information, communication, e-Government,

The Strategic Plan of the Office of Communication and Information of South Kalimantan Province, implementation in 2017 still refers to the old structure and is part of the Department of Transportation and Communication and Information of the Province of South Kalimantan. government that is accountable, transparent and characterized by good governance. The achievement of service performance as well as the main tasks and functions related to the Office of Communication and Information of the Province of South Kalimantan is part of the

achievement of performance and accountability to the Governor and Deputy Governor, as well as accountability to the people of the Province of South Kalimantan.

At the end of each period the Office of Communication and Information of the Province of South Kalimantan measures the achievement of the performance targets set out in the performance determination document. Measurement of the achievement of performance targets is carried out by comparing the performance targets using predetermined performance indicators and the realization of performance that has been achieved and implemented. The performance indicators outlined are performance indicators for strategic targets in accordance with the KPI (Key Performance Indicators) of the Communications and Information Technology Office of South Kalimantan Province that has been determined. The Office of Communication and Information of the Province of South Kalimantan has made maximum efforts to achieve all the targets of the strategic targets set out in the performance plan and performance determination in 2017.

Based on the guidebook for implementing performance-based budgeting from the National Planning and Development Agency (BAPPENAS), the implementation of performance-based budgeting at the Office of Communication and Information Technology of South Kalimantan Province can be described as follows:

1. Strategic Planning

To prepare a performance-based budget, the state ministry/institution must first have a Strategic Planning (Renstra). The substance of Strategic Planning (Renstra) provides an overview of where the organization should go and how (strategy) to achieve that goal. The Strategic Plan of the Office of Communication and Information of the Province of South Kalimantan, which was implemented in 2017 still refers to the old structure and is part of the Department of Transportation and Communication and Information of the Province of South Kalimantan. However, the substance of the new Strategic Plan that has been prepared by the Office of Communication and Information of the Province of South Kalimantan contains the vision and mission, objectives, directions and policies, programs and activities as well as budget planning strategies that must be achieved within a span of five years by prioritizing the priority scale that is implemented in the form of regional development. strategically at the regional level. It also sets out the vision and mission of the Provincial Government of South Kalimantan, which is "Established South Kalimantan (Independent and Leading) More Prosperous, Just, Independent and Competitive". To realize this vision, it is described in 5 (five) missions, and the Office of Communication and Information of the Province of South Kalimantan is in Mission II and IV which reads:

- 1) Realizing professional and public service-oriented governance.
- 2) Develop regional infrastructure that supports the acceleration of economic and socio-cultural development.

In accordance with the vision and mission of the local government, to describe it is carried out through the formulation of the goals and objectives to be achieved and relevant to the vision and mission of the local government. The formulation framework for the Office of Communication and Information of the Province of South Kalimantan begins with identifying the Vision and Mission of the Province of South Kalimantan, which is then linked to strategic problems and issues in the development of communication and informatics. Based on this, the Communication and Information Office of South Kalimantan Province describes it through a

strategy, namely "Development of communication and informatics in supporting South Kalimantan with infrastructure and bureaucratic reform by realizing public service-oriented government governance".

2. Synchronization

The synchronization of programs and activities/sub-activities at the Office of Communication and Informatics of South Kalimantan Province can be described as follows:

- 1) Organizing the relationship flow between sub-activities, activities, and programs to the underlying policies
- 2) Ensure that the proposed activities/sub-activities will actually produce outputs that support the achievement of program targets/performance. Ensure that program objectives/performance will support the achievement of policy objectives.
- 3) Ensure program linkage with the Medium Term Development Plan (RPJM).

If we look at the matrix presented by the resource persons above, it can be said that the Office of Communication and Information of the Province of South Kalimantan in 2017 has synchronized between sub-activities, activities, and programs against the underlying policies. The Office of Communication and Informatics of South Kalimantan Province has also ensured that the proposed activities/sub-activities will actually produce outputs that support the achievement of program targets/performance.

3. Preparation of Terms of Reference

Each proposed program, activity/sub-activity submitted by the state ministry/institution must be equipped with a frame of reference that clearly describes how the program and its contents are related to efforts to achieve the policy objectives that underlie it (Hamidi, 2014). The terms of reference should describe:

- 1) A description of the meaning of activities and why activities need to be carried out in relation to the main tasks and functions.
- 2) Work units/personnel who are responsible for carrying out activities to achieve outputs and who will receive services from the activities.
- 3) Details of the approach/methodology and the timeframe required for the implementation of the activity. A brief description of the activities to be carried out (including the location and how they are carried out) and accompanied by a description of the flow of thought between the activities/sub-activities and the underlying program
- 4) The required resource input data, especially the estimated cost.

If we look at the data submitted by the informants it can be said that the Office of Communication and Information Technology of South Kalimantan Province in 2017 has not developed a frame of reference as a step in implementing a performance-based budget.

4. Formulation/stipulation of Performance Indicators

Performance indicators are an important part of the preparation of a performance-based budget. Performance indicators are performance commitments that are used as the basis or criteria for evaluating the performance of state ministries/agencies. Performance indicators provide an explanation of what will be measured to determine whether the goals have been achieved

(Armala, 2020; Purnamasari, 2018). The size of the assessment is based on the following indicators:

- 1) Inputs, namely performance benchmarks based on the level or amount of resources: funds, human resources, materials, time, technology, and so on that are used to implement programs and or activities/sub-activities.
- 2) Outputs are performance benchmarks based on products (goods or services) produced from programs and/or activities/sub-activities in accordance with the inputs used.
- 3) Outcomes, which are performance benchmarks based on the level of success that can be achieved based on program outputs and or activities/sub-activities that have been implemented.
- 4) Benefits, which are performance benchmarks based on the level of benefit that can be felt as added value for the community and the government
- 5) Impact, which is a performance measure based on its impact on macro conditions to be achieved from the benefits

From the data provided by the informants, it can be concluded that the Office of Communication and Information of the Province of South Kalimantan in 2017 has established performance indicators as an important part of the preparation of a performance-based budget. It's just that an explanation of the benefits and impacts has not been conveyed in the Strategic Plan prepared by the Communications and Information Office of South Kalimantan Province.

5. Performance Measurement

Performance measurement is intended to identify and assess the success or failure of a program or activity/sub-activity. Therefore, performance-based budgeting needs to be supported by performance accountability which shows the accountability of state ministries/agencies for the success or failure of the management and implementation of the organization's mission in achieving goals and objectives which is carried out periodically and measured by predetermined performance indicators. In order for performance accountability to work properly, a performance measurement system and a performance management system are needed that can work synergistically.

The informant said that the performance measurement of the Communication and Informatics Office of South Kalimantan Province had been carried out periodically and was measured by the performance indicators that had been previously set. However, according to sources, the Office of Communication and Information of South Kalimantan Province in 2017 has not carried out monitoring and performance evaluation by paying attention to the achievement of performance indicators to complement the information generated in performance measurement in order to improve performance and increase accountability for future performance. Monitoring and evaluation of performance is intended to describe the relationship between performance achievements and the achievement of strategic objectives in order to realize the vision and mission as well as the objectives as set out in the strategic plan. Monitoring and evaluation of the performance has not been carried out on a regular basis.

6. Performance reporting

The final step of a performance-based budget is accountability for performance as outlined in a performance accountability report that is prepared honestly, objectively, and transparently. The performance accountability report describes the accountability for the implementation of duties and functions in the context of achieving the vision and mission and is useful as evaluation material or feedback for interested parties.

Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies has instructed that non-departmental government agencies to submit LAKIP to the president and a copy to the head of the Financial and Development Supervisory Agency guided by the preparation of a performance accountability system as a form of accountability for government agencies in achieving the organization's vision and mission. Furthermore, in the Decree of the LAN (State Administration Agency) number 239/IX/6/8/2003 concerning Guidelines for the Preparation of Accountability Reports for Government Agencies, it is also stated that every government agency is obliged to prepare, compile and submit written, periodic and institutional performance reports. However, with the Presidential Instruction and the decision, the Communication and Information Office of South Kalimantan Province in the data source submitted by the Organizational Bureau of South Kalimantan Province has submitted the 2017 LAKIP as a form of accountability for the implementation of the main tasks and functions as well as the authority to manage the resources entrusted to the government agency in achieve its strategic goals and objectives. However, it is felt that it has not been able to be reported optimally.

CONCLUSION

Based on the discussion of the research results that have been described, it can be concluded that the implementation of performance-based budgeting at the Office of Communications and Information Technology of South Kalimantan Province in 2017 has not gone well as mandated by Permendagri Number 13 of 2006; In its implementation there are still obstacles, such as performance reporting that has not been optimal so that it affects performance appraisals, the quality of human resources is still not optimal even though they have been represented and the responsibility of the official apparatus is still low to complete the tasks that are the main tasks and functions; and the Office of Communication and Informatics of South Kalimantan Province in 2017 has not taken the main steps for implementing performance-based budgeting in accordance with the guidebook for implementing Performance-based budgeting by the National Planning and Development Agency (BAPPENAS).

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