

Analysis of The Implementation of Performance-Based Budgeting For Village Funds (Case Study In Berau District)

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ABSTRACT

This study aims to examine the relationship between several variables, namely: performance-based budget implementation, budget absorption, accountability, and the use of performance information in formulating planning and budgeting. The research was conducted at the Village Government in Berau Regency which achieved the status of an Independent Village by using all Village Devices as research objects. The respondents to the study were village officials who were directly involved in the practice of formulating planning and budgeting, as well as reporting on village performance accountability. A total of 150 questionnaires were distributed, and only 97 were filled out completely and could be tested. Hypothesis testing is carried out with the *Structural Equation Model* (SEM) approach. The results showed that performance-based budgets are positively related to budget absorption and accountability of village officials. In addition, good accountability also makes the relevant village government officials use accountability reports as a reference in planning and budgeting for the upcoming period in village governments with independent village status.

Keywords: Village government, performance-based budgets, budget absorption, accountability, use of performance information.

INTRODUCTION

The concept of performance-based budgets has long been a product of organizational financial management reform as part of the grand agenda of *New Public Management* around the world (Robinson 2011; Jong *et. al.*, 2013; Bawono 2015; Widodo 2016). In the context of local governments in Indonesia, the initiative to implement a performance-based budget is marked by the issuance of Government Regulation Number 105 of 2000

concerning Regional Financial Management and Accountability (PP 105/2000) which provides a mandate to all levels of local government (provinces, regencies/cities, and villages) to implement performance-based budget. As stated in article 8 of the regulation which expressly states that the APBD (Regional Revenue and Expenditure Budget) is prepared with a performance approach. Furthermore, Law Number 17 of 2003 was also

issued which regulates financial management for the central and local governments in Indonesia. Law Number 06 of 2014 concerning Villages which provides a mandate and responsibility to villages to manage and account for village fund finances. This law is also a rule related to the stages of budgeting from its preparation to realization, the principles of budget and financial management, the current financial management system (accrual-based accounting, performance-based budgets and medium-term expenditure frameworks), accountability of financial management and financial relations between central and local governments (Handayani, 2019).

The implementation of performance-based budgets within the scope of local governments in Indonesia is in fact still not optimal. The Ministry of Finance of the Republic of Indonesia (2009) recognizes that the main characteristics of performance-based budgets, namely budgeting that pays attention to the relationship between funding (*inputs*) and expected outcomes are still not reflected in the planning and budgeting documents that have existed so far. Programs and activities cannot yet be used as a tool to measure the accountability of the performance of a work unit. (Handayani, 2019) also revealed that performance-based budgets in local governments in Indonesia are only partially implemented due to the continued cultivation of *line-item* and *incremental* approaches in the existing budgeting system, the many regulations related to regional to village financial management that conflict with each other, and the weakness of aspects of performance

measurement in the process of budgeting reform. Research by Mulihartanti (2018) found that in its implementation, the measurement of performance achievement is only based on the percentage of budget absorption alone and without attention to the *outcome* of the program/activity. In addition, the *control system* used has not run optimally because the evaluation of the implementation of programs or activities is carried out only quantitatively.

This practical problem certainly needs serious attention to continue to be addressed by implementation. Therefore, the support of empirical research that examines the phenomenon of failure and successful implementation of performance-based budgets is important and has indeed been widely carried out. It's just that previous research still focused on analyzing the implementation of performance-based budgets (Wijayanti *et. al.*, 2012), and the relationship of performance-based budgets with the performance of village government officials (Erwati 2009; Verasvera 2016) as well as the financial performance of the value *for money* (Kurrohman, 2013).

This research develops previous studies related to the relationship of performance-based budgets with the absorption of village budgets (Jualiani and Sholihin, 2014; Maisarah, 2014; Handoko and Rizki, 2012; Habiburrochman and Rizki, 2012) and collaborated with the research of Handayani (2019) by adding variables in the use of performance information. The addition of these two variables that are rarely associated with performance-based budgets is to empirically test the alleged role of performance-based

budget effectiveness on whether or not accountability and financial information use practices are present.

Performance accountability as a consequence of the effectiveness of performance-based budgets and the level of budget absorption is important because in the context of village government, the main objectives of village governments are not only related to efforts to achieve financial performance proxied by budget absorption, but also relating to the accountability of non-financial performance as stipulated in Ministerial Regulation Number 22 of 2017 concerning Guidelines for the Implementation of a Performance Accountability System within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration as well as Law No.6 of 2014 concerning Villages. The quality of accountability itself will be influenced by whether or not the planning and budgeting process is good. The addition of variables in the use of performance information is motivated by the reason that this activity is closely related to performance-based budgets. When the performance-based budget begins to run, one of the first things that must be implemented by the Village Government Apparatus in preparing planning and budgeting for the upcoming period is to study the results of performance achievements in the previous period. This activity is important so that what is formulated for the upcoming period can refer to the results of the achievements of the previous period, both to determine whether a program of activities needs to be continued or not, or in terms of determining new achievement targets.

This aspect is also very important to do in programs and activities that are multi-year. Until now, research on whether the use of performance information has a relationship with the Regional Device Task Force is still rarely studied, at least to the knowledge of researchers. In addition, this research was carried out in villages with independent village status in Berau Regency. This finding is expected to be an input for the Berau Regional Government or others in an effort to improve efforts to achieve performance in the future.

Tohom (2015) states that the budget absorption aspect is one of the indicators that can be used to measure *output* performance and efficiency from the stages of formulation, planning and budgeting in performance-based budget mechanisms. Budget absorption can then be used as a controlling tool and strategy for implementing budgets that lead to improved performance of government agencies. Added by Habiburrochman and Rizki (2012), performance-based budgets have the characteristic of being a fairly effective financial control tool because they are able to provide a clear picture of the specific goals of the organization to be achieved in budget targets and provide quality performance indicators. Thus, the organization manager will always be able to ensure the level of suitability of actual spending so that the realization of the spending budget will be achieved as planned.

The opinions of Habiburrochman and Rizki (2012) are in line with the concept of goal setting theory proposed by Locke *et. al.*, (1981) which emphasizes that to achieve maximum performance of an institution, it is necessary to have a relationship

between the goals that have been set and the *output* of performance. In relation to performance-based budgets, Kusuma and Budiarta (2013) stated that budget accuracy is influenced by goal setting. The performance-based budget in local government itself is in principle the process of formulating program plans and activities accompanied by budget plans, implementation terms and performance indicators for each program. All of these aspects can be seen as an annual goal-setting process. With the clarity of objectives in the formulation of planning and budgeting based on the concept of performance-based budgets, local governments can use it as a control tool in efforts to achieve agency performance, in this case budget absorption (Ulum and Sofyani 2016; Pratolo and Jatmiko 2017).

Research conducted by Maisarah (2014) revealed that the application of a performance-based budget has a positive effect on the quality of absorption of the Revenue and Expenditure Budget (APBDesa). They found that when performance-based budgeting practices are implemented by local governments by actually using the Budget Implementation Document and Cash Budget as a control tool in institutional operation, then it can lead to the achievement of targeted budget absorption. This finding is consistent with the findings of Handoko and Ngumar (2014), who stated that budget realization at the Surabaya City Revenue Office became more efficient and effective thanks to the implementation of a performance-based budgeting system. Similar results were also found by Ezponiza (2014) who compared the financial performance values of Village

Governments in Buton District before and after the implementation of performance-based budgets. It was found that the realization of the expenditure budget after the implementation of the performance-based budget in the city of Medan can be said to be efficient and the growth of spending shows a positive trend and is balanced with relatively good revenue growth. Based on the various explanations of the arguments above, the research hypotheses proposed are as follows:

1. H₁: The effectiveness of performance-based budgets is positively related to budget absorption.

Unlike *line-item* budget mechanisms that focus solely on accountability for what is spent on the input side, performance-based budgets emphasize accountability for what organizations have achieved from that spending (Hager *et. al.*, 2001). Performance-based budgets specifically require the provision of information on the achievement of performance at the level of activity (efficiency) as well as information about how well the activity is able to meet the specific goals of the organization (effectiveness). Kurrohman (2013) also revealed that performance-based budgets are designed to create accountability related to the quality of performance of public expenditure utilization because it is able to describe a clear relationship between the input, process, *output* and *outcome* variables of a program. Therefore, all forms of budget expenditures can be accounted for a more adequate performance-based budget to the wider community.

Ulum and Sofyani (2016) explained that the budgeting model based on the

concept of *new public management*, namely performance-based budgets, focuses on efforts to achieve *value for money*, namely the effectiveness, efficiency, and economical use of state money. The formulation of a performance-based budget also has implications for the need to prepare accountability for programs that are run in a quality manner, so that the value for money aspect can be measured and become input in the performance-based budget process for the next period. This argument is in line with Bastian's view (2018), but they added that there is another important aspect that must also be considered by the local government, namely the outcome indicators of the performance-based budget presented in a quality accountability report. The goal is that performance-based budgets are not only a formal mechanism that is run because of the "coercion" of the Law, but become a management system that is run in an integrated manner starting from the planning process to evaluation (reporting and auditing) by all village government agencies.

In the context of village government, performance-based budgets are the basic information in the preparation of accountability. The dokumen planning and budgeting contained in the Village Budget Implementation Document and cash budget documents, in practice become the main reference in the preparation of accountability for performance information. The existence of programs and activities accompanied by *rijit* achievement indicators, both in terms of rupiah units, volume and time, can help village government officials in compiling better performance reports. This condition is in line with several studies

that examine the relationship between the application of performance-based budgets and accountability in the context of village governments in Indonesia. Wibowo (2016) found that budget planning, budget implementation and performance-based budget accountability have a positive effect on government performance accountability in panggunharjo village government. Handayani (2019) also revealed that a good level of coordination between the persons in charge of the program in the preparation of performance-based work plans and budgets in the village government apparatus was able to optimize the accountability of services to the community. Meanwhile, compliance with the elements of performance measurement, rewards and penalties, performance contracts and external-internal controls in performance-based budgeting was found to have a positive influence on the performance accountability of the murya village government (Lestari 2014). Based on this, the research hypothesis is formulated as follows:

1. H₂: The effectiveness of performance-based budgets is positively related to performance accountability.

The implementation of a performance-based budget is essentially a mechanism that integrates performance information into the annual budgeting process or in the allocation of organizational resources. Performance information itself can be interpreted as information related to the results achieved from an activity and also includes information on the costs sacrificed to achieve these results (Robinson, 2017). There are two basic groups of performance information,

namely performance indicators/measures and evaluation. Performance indicators are quantitative measures that provide information related to the effectiveness and efficiency of programs and organizations. Meanwhile, evaluation is a systematic and objective assessment of ongoing or completed projects, programmes or policies, and matters related to their design, implementation and results.

Broadly speaking, performance-based budgeting can be defined as a budgeting model that presents information regarding what organizations with available financial resources expect and have done (Jong *et. al.*, 2013). This information is then used for the purposes of providing performance certainty, an overview of regulatory compliance, learning media for program improvement, and legitimacy for all actions and decisions that have been made. The use of this performance information will especially be very vital at the stage of *an expenditure review process* because it is very helpful in identifying what spending posts can be minimized, or even eliminated, as well as which posts should actually be increased in the amount of allocation. Through the implementation of performance-based budgets, the systematic use of performance information will be increasingly pursued in order to improve the quality of spending proration and the level of pressure on performance achievement (Robinson and Last 2009).

Some literature has documented evidence of linkages between performance-based budgets and the use of performance information in terms of resource allocation (Wang and Berman

2000), budget documentation (Osborne and Gaebler 1992), and justification of budget requests (Hatry 2002). In the context of village government in Indonesia, Bastian (2013) found that planning, budget allocation and supervision activities are positively related to the use of performance information for operational purposes in village government organizations. This performance information is mainly used as a means to measure the achievement of *outputs* and *outcomes* produced by the organization. Based on this, the research hypothesis is formulated as follows:

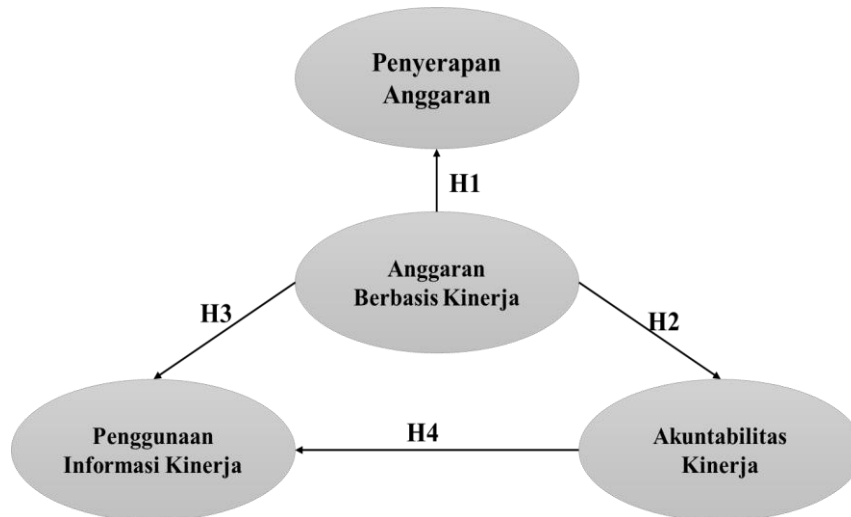
1. H₃: The effectiveness of performance-based budgets is positively related to the use of performance information.

Some literature on performance measurement states that the availability of results-oriented performance information reports can improve performance accountability and the use of performance information to support decision-making in an organization (Bastian, 2018). This condition illustrates the effect of performance accountability on the use of performance information. The availability of performance information will make the organization have the necessary information in policy formulation or decision-making for future period budgets. Kloot (1999) said that one of the factors influencing the increased use of performance information is performance information (accountability) compiled by organizations. Improved performance accountability will increase the desire of management and staff to use performance information in decision making. Bastian (2017) found that performance accountability and the use

of performance information had a positive relationship. This finding is in line with the findings of research conducted by Nurkhamid (2008). Based on this, the research hypothesis

is formulated as follows:

1. H₄: Accountability is positively related to the use of performance information.



Gambar 1. Model Penelitian

Sumber : Data diolah, 2022

METHOD

This study uses an *explanatory research* approach which is useful for analyzing how one variable affects another through hypothesis testing (Creswell 2012). The time dimension in the study uses a *cross-sectional* approach, namely research involving one specific time with many samples to test the relationship between independent variables and dependent variables.

The research was conducted in the village government in Berau Regency which has the status of an independent village. The object of this study is the entire Village Government which has the status of a village as an independent village. Meanwhile, the determination of research respondents who became samples was carried out using *purposive sampling* techniques, namely samples selected based on

certain criteria, namely village government officials involved in the process of planning, budgeting and performance reporting. Thus, the selected respondent is believed to have understood the conditions within the village government he occupied (Sihaloho and Halim 2005; Nurkhamid 2008). Because the level of analysis in this study is at the organizational level, each village government apparatus is represented by several village apparatus leaders as respondents. Based on the sample criteria, those selected as respondents consisted of: Village Head, Village Secretary, Kaur, Kasi, and Other Apparatus. The data collection technique is carried out by distributing questionnaires through *Google forms* that have been formulated by researchers online to all village

government officials. This method was chosen because it is considered the most effective to get a fairly high *response rate* when compared to other techniques such as sending via post or through internet surveys.

The variables of this study are first: Performance-Based Budget, which is a budgeting process that focuses on the benefits of the organization's work activities or programs, where each activity or work program must be measurable in performance benefits. This variable was measured using instruments that were summarized by (achyani and cahya 2011) with several indicators, namely: the effectiveness of performance-based budgets in improving programs, the effectiveness of performance-based budgets in improving decision making, the effectiveness of performance-based budgets in coordinating program implementation, effectiveness of performance-based budgets in reducing program overlapping, performance-based budget effectiveness in Accountability, and Performance-based budget effectiveness in performance evaluation.

The second variable is Budget Absorption is defined as the level of realization of the local government budget. This variable is measured by referring to the instruments developed by (Juliani and Sholihin 2014) with indikator- indicators as follows: Priority scale planning, target planning, realization of priority scales, compliance with laws and regulations, and comparison with last year's targets. Next is the Performance Accountability variable which is defined as a feeling of responsibility to achieve the achievement targets of a program/activity/policy. These variable indicators are program reports,

accountability initiatives, and evaluation coordination referenced from research (Cavalluzzo and Ittner 2004).

The last variable is the Use of Performance Information (PIK) which is defined as various types of use of performance information to support decision making in an organization. This variable is also measured with reference to the instruments developed by (Cavalluzzo and Ittner 2004). The indicators include: PIK for determining project priorities, PIK for resource allocation, PIK for program coordination, PIK for merivisi indik performance ator, and PIK to improve performance achievement methods.

Hypothesis testing in this study used the SEM (*Structural Equation Model*) approach with the help of SmartPLS software. The following are the steps for hypothesis testing using PLS (Hartono and Abdillah 2011), (1) Designing a Structural Model (*Inner Model*), used to predict causality relationships between constructs (latent variables); (2) Evaluation of the Structural Model (*Inner Model*), to assess how well the proposed model is for predicting the construct being measured; (3) Designing Measurement Models (*Outer Models*) and Path Diagram Construction; (4) Evaluation of the Measurement Model (*Outer Model*), the parameters for assessing the measurement model are the convergent validity and discriminant validity obtained through the algorithm iteration process. Test Validity, using Outer Loading indicator and descriminat validity. Meanwhile, reliability testing, using *cronbach's alpha* and *composite*

reliability value parameters; and (5) Hypothesis Testing is carried out by comparing the T-table values with the *T-statistics* values resulting from the *bootstrapping process*.

RESULT AND DISCUSSION

Data collection from questionnaires that have been distributed takes about 1 (one) week or 7 working days. The study compared 80 final responses (three working days) with the previous responses of 70 initial responses (the first three working days) using the Mann-Whitney Test (Field 2009) to ensure there were no biased answers. The results of the Mann-Whitney Test can be concluded that all variables used between the initial and final responses did not differ statistically

significantly. The conclusion was based on the significance value [*Asymp. Sig. (2-tailed)*] which is greater than 0.05. That is, although data collection occurs in slightly different periods, it does not affect the homogeneity of the data.

Hypothesis testing in this study was carried out using the SEM technique using SmartPLS software. Before testing the relationship between variables, researchers first test the quality of the instrument, namely validity (descriptive and convergent) and reliability. The convergent validity of constructs is seen in the *outer loading* feature, while the validity of the *discriminant* is seen in the *discriminant validity* feature. The reliability of the construct is measured from the calculation results of *Cronbach Alpha*.

Tabel 1
Instrumen Quality Test Results

Discriminat Validity				
	Performance-Based Budgets	Performance Accountability	Budget Absorption	Use of Performance Information
Performance-Based Budgets	0.798			
Performance Accountability	0.143	798		
Budget Absorption	0.467	-0.05	0.827	
Use of Performance Information	-0.112	0.389	-0.267	0.849
Outer Loading				
	Performance-Based Budgets	Performance Accountability	Budget Absorption	Use of Performance Information
(Convergent Validity)	82 1	849	0.807	834
	698	886	0.828	839
	867		0.868	826
	724		0.798	816
	867			812
	923			
	768			
	789			
Cronbach Alpha	0.967	0.678	0.829	0.868

Source : Data processed, 2022

In hypothesis testing, the value of t used is 1.96 because this study formulated a directional alternative hypothesis (Ghozali, 2008). Performance-based budget implementation is positively related to budget absorption, meaning that the better the implementation of performance-based budgets, the better the budget absorption will be (H_1 supported). This is because in the process of preparing a budget that is really planned with a performance orientation, the village government unit not only makes qualitative performance targets to be achieved, but also considers the allocation of funds and the time of achievement which is usually measured quarterly, quarterly, or semesterly. Thus, the level of budget absorption is neatly scheduled and makes it easier for village governments to control budget absorption.

Performance-based budgets are also positively related to accountability (H_2 supported). The support of H_2 indicates that the better the implementation of performance-based budgets, the better the accountability, especially the performance of village governments. As reported by Ministerial Regulation Number 22 of 2017 concerning Guidelines for the Implementation of a Performance Accountability System in the Environment of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, the ethics of performance-based budget aspects can really be formulated properly (coherent, detailed, coherent, and measurable), such as coherence between village problems ,

strategies/programs that are encouraged to overcome problems, proposed activities, achievement targets, achievement indicators, and performance measurement methods, so this will make it easier for village governments to monitor, evaluate, and report information on the progress of the organized programs. Thus, when it will be reported to LAKIP, the village government no longer has the difficulty of finding data and formulating performance reports. This is what supports the realization of accountability for the better performance of village governments .

In addition, it is important to report that the performance-based budget process in Berau Regency is carried out with a *bottom-up* approach, namely where the community and village officials both formal (NGOs, RT, Karang Taruna, PKK, etc.) and non-formal (religious leaders, cultural figures, and communities) are involved in planning called Musrembangdes (Musyawarah Village Development Planning). Thus, this performance-based budget accompanied by budgeting participation gives rise to supervision from the community to the Village Government as an agent, and then leads the Village Government to continuously improve their performance.

This study did not succeed in supporting H_3 which states the effectiveness of performance-based budgets is positively related to the use of performance information. This result is likely because the use of performance information by the Village Government on facts on the

ground is a mandatory or mandatory activity. Therefore, whether the implementation of the performance-based budget goes well or not, village government officials are still obliged to use performance information in planning and budgeting for the coming year.

The last hypothesis accepted is H4, which is that good accountability will trigger the Village Government to always use performance information in planning in the next year's budget period. Good accountability is characterized by reports submitted on time, targeted budget absorption and performance quality information is easy to understand and has relevance to use as a planning reference for the next period of budget. This good accountability is a reference and initial consideration for regional planning and budgeting in the next fiscal year. These results are in line with Bastian's research (2013) which explains that this is also inseparable from the sustainability of the program. The reason is, village programs are not only formulated for one fiscal year, but some are multi-year, for example the village main road construction program, Farmer Business Development, etc. Therefore, it is important to observe the annual achievements presented in the LAKIP reported in the village financial system, because this report on the good village financial system is the first reference for the Village Government in the formulation of the upcoming year's budget.

CONCLUSION

Based on the results of research testing, it was found that the better the implementation of a performance-based budget, the better the absorption

of the budget will also run. This is because in the process of preparing a budget that is really planned with a performance-oriented, the level of budget absorption will be neatly scheduled, making it easier for village governments to monitor, evaluate, and report information about the development of the organized program. This study also found that the use of performance information in the Berau Regency local government was not influenced by the effectiveness or not of the implementation of the ongoing performance-based budget.

An important implication of note is that it is important for village governments to run a truly good performance-based budget system to achieve good budget absorption and accountability, namely the status of independent villages. The reality on the ground often indicates the implementation of performance-based budgets that are not really based on substantive awareness, but rather on legitimacy and pseudo-adherence to the laws and regulations governing this. Legitimacy is carried out by the village government so that the village government appears to be an organization that complies with the applicable law. Finally, this process appears to be a false observance that is not oriented towards the substance of achieving the performance of budget absorption and accountability.

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