

REVEAL THE IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING IN GOVERNMENT AGENCIES

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Abstract

Implementation of a performance-based budget implementation at local government agencies viewed from the process of budget planning, budgeting up to the implementation of the budget, is a rich reality that regional development with social interaction and loaded with a variety of personal and group interests. This indicates that the behavioral aspects are very influential in the process of regional development planning and budgeting. It is necessary to do a comprehensive study on the scope of holistic and local government agencies. The object of this study is on the Department of Communication and Information (Dishubkominfo) NTB. This study aims to interpret the manifestation and the presence of a performance-based budget implementation and determine the constraints / obstacles in its implementation on Dishubkominfo NTB. This type of research is a qualitative research approach transcendental phenomenology. The results of this study indicate that Dishubkominfo in concept and rules already understood by their understanding of budget preparation, budget execution, performance measurement and reporting of performance. However, in practice there are obstacles, such as internal factors and external factors. The internal factors are communication and commitment while external factors, namely the politicization of the budget. This research is expected to give contributions to the implementation of performance-based budgeting in Dishubkominfo province, so as to create a quality budgeting effectively, efficiently and economically in accordance with the needs of budget amounts and provisions have been set either from the Central Government and Local Government.

Keywords : Performance based budgeting, manifestation, obstacles, dishubkominfo

1. Introduction

The use of the local government budget is now often become the public spotlight. People have started to seriously question pertanggungjawaban of implementation of the budget as a form of government services to the public. The local government is demanded to provide the best service to the public, along with a budget allocation administered annually. Mardiasmo (2009) whether the budget is an important part of management accounting public sector, where the budget is a planning tool management to achieve organizational goals. The planning process in an organization plays an important and indispensable in making an activities, both large and small (Kumorotomo and Purwanto, 2005:53). But in the process of planning and budgeting the necessary adequate knowledge on the process of either approach and how to implement them. Related to the above and in line with developments in the field of financial management. Government budgeting system in Indonesia through Law No. 17 of 2003 on State Finance, became the basis for state financial sector reforasi is from financial administration into financial management (Akhmad Solikin, 2006). One form budgeting reform is application Performance Based Budgeting. Dishubkominfo is one of the agencies the scope of West Nusa Tenggara provincial government should allocate budget according to performance indicators planning and account for all uses along with the achievement of performance that has resulted from the implementation of the budget. Based on the assessment of inspketorat province, Dishubkominfo obtain the value of CC (recapitulation LAKIP In 2015, the Inspectorate of August 2016). Values obtained indicate that Dishubkominfo has tried to make the application of performance-based budget implementation but has not been reached in line with expectations as set forth in the laws and regulations implementing performance-based budget system to another language implementation has not run optimally. Besides, it also Dishubkominfo is one of the twelve (12) SKPD who rated their performance, based on efforts to achieve the targets set out in the RPJMD indicators and the extent of the success of programs that have been run. (Suarantb.com, Thursday, March 17, 2016).

This happens because the business scope Dishubkominfo-budgeting actors concerned attempt to acquire and obtain budget without effort "maximum" is often performed. Preferably within the budget, Dishubkominfo should design programs / activities to the fullest along with output and impact to be

achieved as a benchmark and as an issue in the decision as well as the budget allocation. Based on preliminary research done, the compilers of the budget does not do like it (budgeting maximum). Implementation of performance-based budget is in principle expected that the efficiency in preparing the budget to benefit as much as possible. Furthermore, it can describe that allocation of the budget to fund a program / activities are based on the output to be obtained from the program / activity. So the purpose of the implementation of performance-based budgeting is that it can show the relationship between funding and achievement of performance to be achieved and improve efesensi, tansparansi and accountability in budget management (Bappenas, 2009: 13-14). Based on this, this concept that must be understood and applied by the actor-budgeting scope Dishubkominfo NTB. Basically if government agencies want to realize a system of performance-based budget implementation should pay attention to the effective elements of the performance-based budgeting. Anggarini and Puranto (2010: 100) states that the implementation of an effective performance-based budgeting must pay attention to the agreed objectives and measure their achievement and their systematic and reliable information on the achievement of performance.

The purpose of this study was to understand the meaning of being and existence of the implementation of performance-based budgeting and knowing the obstacles encountered, which is expected to help Dishubkominfo NTB in the application of the implementation of performance-based budgeting which fits the concept and rules and can understand the problems in implementation with other languages expected to contribute theoretical and practical application of performance-based budgeting implementation of government agencies. To limit the landscape in this study, researchers set the focus of research to uncover the essence of which is behind the meaning of a performance-based budget implementation viewpoint / persepsi actors Dishubkominfo-budgeting scope NTB.

Research related to performance-based budgeting has been done by several researchers, including Suhardjanto and Cahya (2008), Muhyarsyah (2008), Pamungkas (2009), Widyantoro (2009), Isti'anah (2010), Sulistio (2010), Achyani and Cahya (2011), Herman (2011), Yanuarisa, et al (2011), Wijayanti et al (2012), Amirya et al (2012), Andriani and Hatta (2012), Febriana (2012), Permana (2012), Subarkah (2012), Anugerahani and Wahjono (2013),

Mubarak et al (2013), Madjid and Ashari (2013), Tuasikal (2013), Yandra and Sutrisna (2013), Kurrohman (2013), Endrayani et al (2014), Sandra et al (2014), Siagian (2014), Nabila (2014), Sustainable and Riharjo (2014), Prastowo (2014), Kurniawan and Suryono (2014), Taufiqurrahman (2014), Ihwan and Rahman (2015), Frisk (2015), Tamasoleng (2015), Hesrini (2015), Hariyadi (2015), Ribeiro et al (2015), Men and Suhirman (2015), Yogivaria and Alfinur (2016), Farwitawati et al (2016), Nanda and Darwanis (2016) and Astutiningrum et al (2017). From all these studies indicate that the implementation of performance-based budgeting will bring changes to the financial governance effective and efficient, both from the budget planning process through the implementation of the budget. In contrast to previous studies, one being a freshness in this study is in this study using a phenomenological approach the transcendental as a research methodology to discover the meaning of the manifestation and presence as well as a limiting factor in the implementation of performance-based budgeting from the perspective of the perpetrators-budgeting Disihubkominfo NTB.

2. Theoretical Review

2.1 Public Sector Budget

Public sector budget is a document that describes the financial condition of an organization that includes information on income, expenditure and activity. Budget contains estimates of what will be done in the organization of the future. (Mardiasmo, 2002: 62). Budget public sector has several major functions, namely: (1) as a planning tool, (2) a tool of control, (3) a tool of fiscal policy, (4) a political tool, (5) a means of coordination and communication, (6) tools for performance evaluation, (7) a motivational tool, and (8) the tool creates a public space (Mardiasmo, 2004: 63).

Budgets are essentially an elaboration of quantitative and targeted local governments as well as the duties and functions of the work unit should be established within the organizational structure oriented to the achievement of certain performance levels. In other words, the budget should be able to provide a clear picture of the magnitude of the financing charges on a variety of targets to be achieved,

duties and functions of the principal in accordance with the conditions, potential, aspirations and real needs in the community for a particular year.

2.2 Performance Based Budgeting

As a system, the state budget planning has undergone many developments. Budget planning system in the country is now experiencing growth and change in accordance with the dynamics of public sector management and claims that arise in the community, the system of budgeting with the approach of New Public Management (NPM). The emergence of the concept of New Public Management (NPM) directly influence the draft state budget in general. One effect is the change of the budget system of the traditional budget model into a more budget-oriented performance.

Performance is a picture of the achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization (Bastian, 2006: 274). Each organization's activities must be measured and expressed its association with the vision and mission of the organization. Products and services will lose value if the contribution of products and services are not linked to the achievement of the vision and mission of the organization.

Performance-Based Budgeting them be the answer to be used as a tool of measurement and accountability for government performance. Performance-based budgeting is budgeting methods for management to associate each funding as outlined in the activities of an output (output) and the expected results (outcomes), including efficiency in the achievement of these outputs. Outputs and results are set forth in the performance targets in each work unit. As for how that goal is achieved, poured in followed by a financing program at each level of achievement of objectives.

3. Research Method

This research is qualitative non positivism. Proper use of qualitative methods in quantitative research. Another reason to use qualitative research methods based on the objective to be achieved is intended to reveal the essence of the meaning behind the adoption of the budget implementation of the performance-based-budgeting officials experience. So that the appropriate paradigm used is the

interpretive paradigm in the study, a greater emphasis on the reality of consciousness informant formed internally of experience informant. Based on the purpose of this study, the principle of the right phenomenology used to reveal the personal experience of a phenomenon that is reality. In this study, the type used peneltian phenomenology is a transcendental phenomenology which is more focused on the description of the experience of the participants, less focused on penasfsiran researchers (Moustakas, 1994). To that end, this kind of research is very appropriate to be used to reveal the essence of which is apparent from the behavior of the officer or informant-budgeting actors in defining performance-based budgeting. Therefore, researchers do not simply describe the phenomenon of the experience of each informant. But the important thing is to explain the meaning of the phenomena that appear and explain the meaning behind the meaning to describe a deep understanding of something experienced by informants awareness. This phenomenon was analyzed to compare the findings or the understanding of social reality-budgeting officials empirical concept of performance-based budgeting, previous research and other concepts related.

The research location is selected in this research is Dishubkominfo NTB. The choice of location of this research is based on several considerations including the First, Dishubkominfo as one of the working units (SKPD) scope NTB province a pilot project appraisal Government Agencies Performance Accountability Report (LAKIP) in 2016. Second, based on preliminary observational study, until 2016 Dishubkominfo into the public spotlight on the implementation of the budget (Suarantb.com, Thursday, March 17, 2016). Third, since the availability of access and space in this study.

To explore and understand the application of performance-based budget implementation in Dishubkominfo scope, this study can not be separated from the aggressor-budgeting and budget enforcement officials were included. Performers authors and executors of the budget is used as informants in this study are all involved and interact directly both in the preparation and implementation of the budget. To maintain the confidentiality of informants in this study, the researchers included only the initials of the names of informants.

Because in this study using a phenomenological approach, the main source is the words and actions according to Lofland (1984) in Moleong (2006) says, the primary data source in qualitative research are the words and actions, the rest is additional data such as documents and others. So in this

research data collection was done by interview and documentation metode. Methods interviews conducted by researchers directly involved in the interview with the informant, according Sarosa (2012) the involvement of the researcher in qualitative research is very important in the collection and analysis of data. In testing the validity of qualitative research data, reliability and validity refers to the analysis tools used as well as the data acquisition process described in detail in the discussion (Kamayanti, 2016: 59). The process of data analysis used are referring to the data analysis phenomenological approach recommended by Moustakas (1994) consisting of: 1). Describing the results of the interview, 2). Inventory statements, 3). Creating themes or units of meaning, 4). Building a thorough description, 5). Conclusion. Researchers presenting statements critical of the description of the interview about the manifestation and the existence of the application of the implementation of performance-based budgeting and constraints in implementation, of an important statement of the then researchers conducted a description in the form of a theme or units of meaning in the form of a description of textural (noema) and structural description (noesis). Furthermore, building a thorough description of the meaning and essence of the past experience of informants and investigators to the conclusion by comparing with the theory or the relevant previous research.

4. Results

From interviews and important records obtained from the informant. Furthermore, the understanding of the meaning of statements critical of the informant to obtain important theme of the statement was based on research questions that have been raised in this research. The themes found on the meaning of an important statement about the manifestation and the presence of informants implementation of performance-based budgeting in Dishubkominfo NTB and constraints in implementation. The following is a description :

4.1 Budgeting

In essence, the implementation of performance-based budgeting can improve allocative efficiency and productivity shopping areas that have multiple benefits (Anggarini and Puranto, 2010: 104) including: a). For the community, as the demands and aspirations of the people (public issues) to achieve the welfare of the community, b). For the Head of the Region, as a management tool, c). For

personnel and work units, as benchmarks in planning and d). For the stakeholder / DPRD, as a medium of communication and accountability about the success and failure of the implementation of the government's mission in achieving the goals and targets. Consequently, since the rule is set Dishubkominfo required to implement performance-based budgeting system. This regulation is already clearly reaffirmed in the Government Regulation 90 of 2010 on the Work Plan and State Ministries / Agencies, set up specifically of penyusunan budget that regulate the financial management including planning, budgeting, budget execution, measurement and performance evaluation budgets.

But in practice, it is not as easy as in its implementation. It is seen in penganggaranya-budgeting actors still use calculations incremental (plus-less) from the previous budget period, known as the traditional budget or line item budget. This reality is illustrated by the following ASP informant :

“Indeed our limited money yes, our money is limited so in love that definitive ceiling based budget year ago. These customs should certainly be on fox with this performance-based budget evaluation, no longer ee budget last year plus 10 percent of it into action next year, now the patterns it had to be revamped”.

Furthermore, ASP informant explained that :

“Well this slowly so that tomorrow we change each eee officials who will handle it knows this is what the output target, such as what impact”.

According to informants ASP, in a performance-based budgeting process feel that regardless of the amount of budget that has been set based on the previous year's budget because of budget constraints (noema). But the main activity to be done in planning the budget allocation is to change patterns that are not in accordance with the budget target outpunya / still impressed with the traditional budget (noesis). Besides the informant ASP statement, the budget should also be guided by the principles of performance budgeting, RPJMD and strategic planning as well as other Regional Head Circular. Thus, in formulating and determining the amount of the budget should be based on the needs and output to be generated (performance-based budgeting), not based on the habits of the amount of last year's budget by adding or subtracting last year's budget allocation. This indicates that it is better if it is completed budget allocation is no longer the priorities of a program / activity, it is no longer allocated to encourage efficient budgeting budget.

In line with that given by the informant ASP, FRZ informant mentioned that the understanding of a bureaucrat or-budgeting / officials who have the same would be an obstacle in preparing the budget

based on the output. According to the understanding of budgeting that are not based on the level of public needs to be one of the obstacles. Here's the explanation :

“Yeah well yeah, before we draw up a budget, so we have to absorb the first way of thinking we used as a bureaucrat, the level of understanding of bureaucracy that have not been the same for a program's goals are different, it is also a constraint point of view. The level of the public needs to be absorbed through what information, everyone around SKPD the main source of her, before he made up the name of the event. Well concepts earlier uptake program as outlined in the plan it must bersesuian mission and vision, the concept of regional heads when he promises campaign”.

Frz informants felt that the main thing that must be done in preparing the budget is absorbing information from needs of the public before the budget allocation. Frz informant information as a form of fundamental understanding of the implementation of performance-based budgeting (noema), all of it (uptake of information) should be guided by the vision and mission of the regional head (noesis). Budgeting is basically an elaboration of the Medium Term Development Plan (RPJMD) as part of the Regional Showcase Term Development Plan (RPJPD). Dishubkominfo scope of the budget preparation should be reflected in the preparation of the Work Plan Budget (RKA) should be guided by the RPJMD. In the concept of planning with budgeting should be mutually integrated, consistent and in sync with each other. But implementation is sometimes not in accordance with a predetermined plan. This phenomenon was revealed by informants SYK, the following:

“Eeee we have experienced this in accordance with the Development Plan alone, rpjmd medium-term, long-term was just that we searched our ubek (run) over the years. We were never out of it, except that there are things that are of urgency. For example, now that this is the field of transport BRT Bus Rapid Transit, it's never existed ideals of the past, why suddenly appeared throughout the Republic. Well then how the local government to react. Even now, because he was not based on performance, which never dreamed of finally hampered budgeted right so lo”.

SYK informants feel that the budget is not based on performance-based budgeting will be a problem that led to the budget allocations were not available. ASP informant opinion this is a form of real awareness in the budgeting process (noema). According to what has been set forth and defined in its medium to be a reference in the preparation of budgets and must not get out of this provision (noesis). SYK informant's statement, in line with research Nabila (2014) states that programs and activities are not yet fully guided by a strategic planning document. There is a missing link between the Strategic Plan, Work Plan, Programs, Activities, and Work Plan Anggaran. Appearing in the program budget plans that are not included in the Strategic Plan.

These figures reflect what is called by Mardiasmo (2002) stated that strategic planning is the soul of management accounting. Because at this stage of strategic planning, organizational management / government agencies make program alternatives that can support the budget allocation helpful. This proves that there must be a commitment early in the planning of programs / activities so that it does not slip out of the plan specified wherewith.

Based on the phenomenon that occurs above, Dishubkominfo NTB in preparing the budget is still memorable embrace traditional budget system. Where the budget system is not based on thought and analysis of a series of activities that must be done to achieve a predetermined goal. The make-up is based on the need for shopping or spending, and more oriented to the completion of activities and financial accountability regardless of whether it results in added value, odder value, corresponding objectives to be achieved. It can be seen during the implementation of the budget goes to frequent revision budgets of the respective areas of the scope Dishubkominfo. Part programs and plans often submit a revised budget to the Regional Development Planning Agency to change the type of the budget up to the amount of the budget documents set budget. This suggests that the process of planning and budgeting with the implementation of performance-based budget implementation has not been implemented optimally.

Understanding of budgeting actors in the implementation of performance-based budgeting in Dishubkominfo scope is expected to alter the patterns for this still adheres increamental (traditional budgeting). Achyani and Cahya (2010) states that the variable resources and proven to positively influence the effectiveness of the implementation of performance-based budgeting. Understanding of the perpetrators-budgeting on performance-based budget will facilitate the planning, budgeting, implementation to accountability.

The phenomenon that occurs at the same Dishubkominfo results of research conducted by several previous studies including, Isti'anah (2010), Wijayanti et al (2012), Tuasikal (2013) states that implementing a performance-based budgeting is never an easy as turning the palm of the hand, the lack of information priority development programs. therefore takes the process and the serious efforts of the

various parties involved in supporting the process of making up the budget need to develop a general fee standards are more oriented to outputs / outcomes.

4.2 *Implementation Of The Budget*

Implementation of the budget is the realization of a budget planning document that has been previously planned. Budget implementation closely related to the Strategic Plan (Plan) that had been developed. To be able to optimally implement the budget, implementation of the budget should be adapted to the strategic planning and priorities prepared objectively and based on the study Analysis of Cost Standards and rules that have been defined both by the central government or local governments.

Dishubkominfo budget execution is a form of leadership intervention, resulting in the implementation of the budget is not as expected, as well as statements from informants BDI :

“Budget execution is a form of intervention from the employer”.

Further, he said that :

“Back me say that this honest, sometimes it's not entered direnstra. If I see there is a desire leadership, no leadership directive. Direktip led it could be from the governor, that when there are national events are captured to be drawn in our region so yes, for example, that yesterday was Musabaqah Tilawatil Quran”.

Statement BDI informants felt that the planning that is tailored to the needs and guidelines, are not in accordance with the conditions of the field in the implementation. Still pressures of leadership in the process of budget implementation programs / Regional Work Units (noema) is based on less sepemahaman implementation of performance-based budget implementation (noesis). This condition will affect the output of the program / activities that become shifting from budget to be in line with expectations. It would be difficult to implement if they are not supported by the commitment of the executive and legislative branches.

In addition, the implementation of the budget must also be based on minimum service standards, where the minimum service standard is used as the basis for minimum outcome targets and as a theoretical concept of performance-based budget implementation. By legilitas, minimum service standards are already regulated in the PP 65 Year 2005 regarding Guidelines for the Preparation and Implementation of Minimum Service Standards. Implementation of the budget based on the minimum

service standards on the scope Dishubkominfo not as expected because of a lack of understanding on the implementation of the minimum service standards, as well as interviews with informants SYK:

“Eee is the basis we carry out an activity that is also the minimum service standards, but it's just the minimum service standards are existing onshore fields. Eee so we do not all refer to the right and it is also eee our lack of understanding in the implementation”.

Explanation of SYK informants felt that, even though we already have guidelines on minimum service standards as a reference both in budget formulation and budget execution (noema) but the need for a deep understanding in practice (noesis). It is known that at the minimum service standards reflected the types of services including targets as performance benchmarks that must be achieved by Dishubkominfo. It's just a reference in the implementation has not been optimally implemented because kekuarangpahaman in implementation. So that any discrepancies, the integration between the planning of programs / activities stated in the minimum service standards with the implementation of budgeting. This has an impact on the achievement of outputs / outcomes do not materialize which led to the implementation of performance-based budgeting is not optimal in practice.

A phenomenon that occurs as the result of research Nabila (2014) states that until now all the government units that act as the service unit has a Minimum Service Standards. it is that there can not be used as the basis for setting targets minimum outcome.

4.3 Performance Measurement

The main Aktivitas in the measurement of performance-based budgeting is to determine the performance indicators of each program / activity to obtain quantitative measures that describe the level of achievement of a goal or goals that have been set. Each performance indicators should be linked with the vision, mission, goals, objectives, and targets already established a government agency as well as the ultimate goal to be achieved. Performance measurement is done to fulfill three purposes (Mardiasmo, 2002: 121) were: first, to help improve the performance of the Government. Both for the allocation of resources and decision-making and a third to create public accountability and improve institutional communication. Based on these descriptions, in determining the amount of the budget should be seen from the output indicator of program / activities planned. Therefore, in assessing the success of a government agency is very necessary to have a clear indicator of each program / activity.

SYK informant stated that in determining the allocation of budget spending seen from the indicators of planning, as the result of the following interview:

“If you measure the use of the budget itself, the right of each item of work has indicators for planning programs / activities. Well so there planning that's how we thought mengktualisasikan accordance with the medium-term development plan that we describe in writing that would later fore binding quality and quantity. And we too, if we justify our argument is right, strong, qualified associated with the ideals we must team's local government budget allocated”.

SYK informants felt that before allocating the budget for each of the programs / activities of the major components that must be prepared is an indicator of program / activity plans (noema) to be gained from an activity in accordance with the Development Plan. With the performance indicators did not rule out what our proposals can be realized by the Local Government Budget Team (noesis). Thus, in the implementation of programs / activities can be measured the extent of its success.

Performance measurement program / activity is also a process of assessing progress toward goals and implementation of activities specific targets, including information on the efficiency of resource use and effectiveness of target achievement. Implementation of performance measurement is also according to the ASP informant mentioned that measurement of performance at the start of musrenbang, as the result of the interview follows:

“But sometimes also the determination of performance indicators starts from musrenbang and so forth, it is also the benchmark we see where can we finance, where we can not finance”.

ASP informants felt that the most fundamental thing is the performance indicator in determining when musrenbang (noema), on the basis of this informant ASP can provide budget allocations in accordance with their needs (noesis). Based on the explanation of each informant regarding this performance measurement, conceptually already understand how the role of performance indicators in measuring performance. Performance measurement is basically done by comparing the actual performance targets and performance. The data required in performance measurement is performance evaluation document, the actual achievement of outputs / outcomes, the budget ceiling, and the realization of the budget. Output generated in the form of performance measurement phase of performance measurement. Performance measurement results contained in the form of performance measurement is then reported in the performance accountability of government agencies (LAKIP).

Regarding this performance measurement, researchers have conducted research paper documents. The documents reviewed by the Strategic Plan is a document of the current budget year and LAKIP Dishubkominfo years from 2013 to 2015. The results of the researchers associated with the research paper documents 2013-2018 Strategic Plan with budget plans in 2013 to 2015 in connection with performance measurement. From the results, show that the performance indicators of the Strategic Planning documents to document current year's budget, some programs / activities contrary indicators of performance in its implementation, the uncertainty in the determination of indicators and multiple program / activity performance indicator not contained in the Strategic Plan so that in preparing the performance indicators in the plan labor budget is prepared without a clear indicator. As for LAKIP no link programs / activities and analysis between LAKIP achievement in a given year with the achievement of the report formed the previous year or the year after.

This phenomenon illustrates that the perpetrators-budgeting and implementing the budget conscious already understand the performance measurement program / activity. But contrary to the reality of implementation. This indicates a lack of willingness to formulate good performance indicators contained in the Strategic Plan and the budget plans and budget execution document. Performance Report is an overview that explains briefly and complete information about the gains which is based on the work plan set out in the framework of the implementation of the Budget and Expenditure (Article 1 point 3 of Government Regulation No. 8 of 2006 on Financial Reporting and Performance of Government Agencies. Article 1 numeral 11 Presidential Regulation No. 29 Year 2014 on Government performance Accountability System (SAKIP).

Reporting of performance is a reflection of the obligation to report on the performance of all activities and resources that need to be accounted for containing an explanation of the goals and targets associated with the results achieved. In connection with the reporting of performance, Dishubkominfo already made LAKIP with performance achievement CC indicating that the report made still far from expectations. As in an interview with the informant IHM :

“We are trying to complete the documents related to LAKIP or lkjp it with the formats that have been determined. Alhamdulillah (raising both hands / pray) with laoran reports we have given although far short of expectations by the inspectorate, although we value cc but is considered to represent”.

Informants statement IHM feel that reporting LAKIP documents that have been made trying to complete the formats specified (noema), is reflected in the assessment of our LAKIP report (noesis). even though not fully indicate the alignment between the work plan set out in the framework of regional revenue budget.

IHM informant statement, confirmed by interviews with informants following RTH:

“We also prepare a report related to the same strategic plan itself, has entered not, it equally with the medium-term development plan, is as ndak with regional work plan. So we make a report on a quarterly basis as well. So there are some programs / activities in accordance with strategic planning or medium term development plan and also we latch-hook and adjustable, heheee”.

RTH informants felt that, a report prepared for this was in accordance with the Strategic Plan by referring to RPJMD although linked (noema), this occurs because of the deliberate (noesis). From the above phenomenon, should the performance reporting should contain all indicators of performance already outlined both in the length of Medium Term Plan and Strategic Plan (Plan) without completing a set format. Performance reporting so created can be used as a reference in the preparation of next year's budget. It is as delivered from the research Nono (2014) mentions that in the discussion and the budget allocation, the House uses the performance data as a reference. To that end, performance planning and reporting information about performance (LAKIP) should also be presented to Parliament in order to become a reference in the budget discussion.

Based on the results of interviews conducted with informants about the manifestation and the presence of a performance-based budget implementation, conceptually-budgeting actors know about the creation of a performance-based budget. This is evidenced by budgeting began to lead from budgeting system traditional to performance-based budgeting, the performance measurement that have been oriented on performance indicators to see the outputs / outcomes of the program / activity and performance reporting has led to Regulation 29 of 2014 on the preparation of SAKIP even though the preparation is not fully connect with the Development Plan or Strategic Plan attainment of the result set.

In principle, the implementation of performance-based budgeting can improve the performance of the local work force, especially in the administration Dishubkominfo NTB administration or public service activities. However, the reality on the ground although this approach has been used many

problems in its implementation still appears barriers / constraints. Thus, the implementation of performance-based budgeting has not been fully implemented according to the rules and concepts. Based on the statements of the important results of interviews conducted, there are two factors that cause is not ideal that terimplementasinya by internal factors and external factors. Internal factors in this case is the new communicates and commitment while external factors are political. The description of internal and external factors described below.

4.4 Communication

The implementation of performance-based budgeting would be effective if the clarity of size, concept and rules understood by individuals who are responsible for the achievement of a performance-based budget implementation. Clarity size concepts and rules need to be communicated appropriately with the executive / officer. Consistency or uniformity of size of the grounds and objectives need to be communicated so that in this case-budgeting / officials know the exact size and the purpose of the policy. Communication should be carried out must be continuity to improve the quality of services and the implementation of performance-based budgeting ideal, both in the planning, budgeting, budget execution, reporting performance and to evaluate performance.

Communication in the form of coordination and dissemination on the scope NTB Dishubkominfo felt still very lacking. It was delivered by RTH informant in the interview, stating that:

“Lack of coordination, lack of coordination if I think of each field. Moreover, added another way, we do sometimes in the budget preparation time is very tight at all, in fact we should of (program planning) is also right to be ripe also in the planning program / activity, though tomorrow were asked to collect them from our ready”.

Similar feelings were expressed by the informant ASP, stated that :

“Yeah, so indeed from the secretariat, fields for that right there should be coordination and Eee preparation is from below, from the sexy actually, from sexy and then to the head of the field later collected in the program and then mixed”.

Based on the interview, indicating that the communication has not been fully run smoothly. Due to the lack of communication in the form of coordination or socialization related to the implementation of performance-based, then it will lead to limited knowledge of decision-makers, information and

cognitive abilities (bounded rationality) that can help in the process of analysis and calculation. Bounded rationality which is why the local government is still using the traditional paradigm.

Communication is very important to do in order to successful implementation of performance-based budgeting. This is consistent with the theory of policy implementation by Edward III (1980) in which communication is a critical success factor implementations.

4.5 *Commitment*

Other internal factors that become obstacles in the implementation of performance-based budgeting is a lack of commitment related to the implementation of the budget on the scope Dishubkominfo NTB. Should to be able to realize a successful implementation can not be separated from the commitment of all parties, especially the leadership commitment is a very important aspect. This can be realized in the form of attention and support from all echelons to achieve the objectives of the program / activities are budgeted, supported by sustained leadership commitment. Management commitment on an ongoing basis can be shown by the new leadership of strategic policy consistency with official policy / previous leadership. This must be done to maintain the effectiveness and sustainability of the organization's performance without losing space for new initiatives. However, different consistency Dishubkominfo leadership on the scope of the province, from the research findings illustrate that the replacement of the leadership would lead to programs / activities which could not be controlled properly. As stated by the informant RTH follows:

“Surely it would make corrections, for example, it's often the replacement of the leadership. sometimes in the middle of the current budget, so eee unfinished budget year to be replaced, so not it automatically does eee if related to this control right eee course should actually finished first was so'm only there may be replacement of the leadership, but this is sometimes no replacement leaders in the middle being surrounded. so for eee program / activity while eee this if I think so yes it is if it is done, finished”.

As a form of commitment, leadership should actually facilitate the entire process from planning to budgeting accountability and guarantee the implementation of the budgeting process efektifitas. Associated with budget planning contained in the preparation of the Regional Budget (APBD), the research findings show also that there is still lack of commitment from the leadership. This is reflected in the strategic plan that has been set is sometimes not in accordance with the implementation.

According to researchers, there is a tendency of behavior that leads to selfish tendencies or his group (dysfunctional behavior) that causes terdistorinya budgeting. Because the apparatus behavior also determine the successful achievement of government objectives are reflected in the allocation of public budgets. This is illustrated by the following statement BDI informant:

“What they will do exactly as it appears here in our strategic plan. Back me say that this honest, sometimes it's not entered direnstra, if I see there is a desire leadership, there is directive leadership”.

BDI informants feel, though budgeting and implementation of the budget already contained in the strategic plan (noema) but in reality remains interference management (noesis) in practice, although not stated in restra. Statements made indicate that there is still a charge that prioritizes the interests of executives with no public interest. Executive submitted a budget that can enlarge angencynya, in terms of both financial and non financial. With the lack of commitment of the consistency of the budget preparation process opens opportunities improper allocation of budgeted targets led to the successful implementation of performance-based budget implementation berlancaar not well.

Other findings show that a similar lack of commitment in terms of the consistency of the budget plan, submitted by the informant SYK as follows :

“Its entry in the medium-term development plan that is right eee transportation already exist which, for example of the rural transport in the city associated with the city authorities themselves, then of course our inter-district, was maximized. But suddenly appeared overwhelmed bus is operational budgets, haaahahaha”.

SYK informants felt that the Development Plan can not be separated from the budgeting process (noema), SYK informant opinion is a form of explicit awareness in the experience you have had in the bureaucracy (noesis) that transport in rural and city are the city authorities. This statement indicates that the need to establish a budgetary commitment, so that what has been set forth and defined in the Development Plan document is the reference to be obeyed.

This phenomenon is consistent with the results of research Noor and Hassan (2013) states that consistency can affect the successful implementation of performance-based budgeting. This confirms that the commitment of the leadership with a consistency ranging from planning to implementation of the budget should be made to maintain continuity and should be a concern and a major consideration that is not a big budget goal distorted.

4.6 Politically

Budget decided by politics, while the calculation and analysis of ammunition in it is in the process of decision making. Budgeting can be affected by various factors, including social, economic and political. Budget has several characteristics that make the budget was laden with political issues, ranging from budgeting to the process. The budget process in question is from the start level of the proposal to the implementation and evaluation. In this process of political elements that many play or plays. Sebagaiman described by informants in interviews following BDI :

“Honest we have to face if we want to say what the council desires we have to meet new minimum he would agree with our budget, ya understand my language so nah lo him. Kan times she was when first ahead of the elections, kalaunya want pil pil, an election, or what, the election of the governor, the president began to busy looking for so that he could stand in front of the public. This council deliver the, wee later I help it is important, now that he was asked to SKPD budget. Each council there is given a budget to fund the aspiration, to be honest because the aspiration fund that he can not do it alone, for example aspiration fund the council there, she said ooo I have the right 1 billion I would point to dapil me this, with regard to, for example, with transportation ooo I want to be woken up road”.

BDI informants felt that the budget can not be separated from the desire of the board (noema), because with the election or another election is the basis to apply for the benefit of the council (noesis) to convey their aspirations to the people. Statement submitted by the BDI informants indicated that political content is very difficult to avoid, because it usually comes from the existence of interests between the political elite and the ruling elite in influencing government policy. Besides it is also where the legislature can not be separated from their participation in meetings with government budgeting. It is the same as the results of previous research conducted by Adrian (2014) states that the budgeting in the public sector is a complex and lengthy process and can not be separated from politicization.

5. Conclusion, Implication And Limitation

5.1 Conclusion And Implication

Based on the description of the findings that have been presented above, the scope of Dishubkomiinfo province, in concept and rules already understand the embodiment and where the implementation of performance-based budgeting. This is evidenced by understanding the mindset of each informant as the budgeting process is now beginning to lead from the traditional budget to budget

performance. In addition, the measurement of performance that has been oriented performance indicators to see the outputs / outcomes of the program / activity. The constraints / bottlenecks in the implementation of performance-based budgeting can be categorized into internal factors are lack of communication, weak leadership and commitment to external factors is the strong politicization in the planning process of planning, budgeting up to the budget execution process.

The implication of this study is the first, by knowing the embodiment and presence and obstacles to the implementation of performance-based budgeting Dishubkominfo scope, is expected to be a reference or initial information to take in implementing the policy of performance-based budgeting. Second, for academics need to study more deeply on public sector budgets, in order to enhance public sector accounting literature. Third, quantitative research is necessary to test statistically about the findings of researchers.

5.2 Limitation

The main limitation of this study is that the informant researchers concentrated on the preparation of budgetary sphere Dishubkominfo actors, due to time constraints in the study. To obtain optimal results need further research to add Dishubkominfo informants from outside, such as the role of Parliament, local government budget team and the community.

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