Assessing the Impact of Performance-Based Budgeting on Regional Development and Environmental Outcomes Mediated by Government Agency Accountability in Dairi District

Deddy Dharma Putra Situmorang*, Erlina, Sirojuzilam, Rujiman

Department of Regional Planning, University of Sumatera Utara, Medan 20222, Indonesia

Corresponding Author Email: situmorangdeddy@gmail.com

ABSTRACT

Provincial autonomy aims to stimulate and augment local capacities, fostering advanced, prosperous societies within autonomous regions. This goal requires the maximization of local potential and the encouragement of region-specific development, tailored to each Province's economic, geographical, and sociocultural attributes. This study employs a quantitative approach, involving 24 Provincial Apparatus Centers (DPOs), 15 districts, and 18 Community Health Centers within the Dairi government. A total of 121 respondents participated in the research. The study encompasses three variables: the dependent variable of provincial expansion, the independent variable of performance-based budgeting, and the mediating variable of government agency activity accountability. Performance-based budgeting scrutinizes the relationship between funding (input) and expected results (outputs), offering insights into the effectiveness and efficiency of activities. Budgets should be designed around the objectives achieved during the fiscal year, and the management and unit expenditures. The findings suggest that performance-based budgeting significantly and positively influences Provincial development in Dairi through the accountability process of government agency implementation, facilitating the evaluation of budget efficiency and effectiveness for Provincial development support programs. As a result, an enhanced level of community welfare, grounded in diversity, is realized.

1. INTRODUCTION

The purpose underpinning the concept of Provincial autonomy is the regulation and maximization of all Provincial capacities, with the aim of fostering progressive, affluent societies within these regions. In essence, autonomous provinces should enhance their unique potentials and endorse development that aligns with their economic, geographical, and socio-cultural characteristics. Through Provincial autonomy, the objective of regional leaders is to accelerate community well-being, improve service delivery, and promote community empowerment and participation.

However, the realization of these development goals often encounters several obstacles and challenges, including:

1) Lack of support from stakeholders or development actors,
2) Absence of integration, synchronicity, and synergy between central and Provincial government functions and among various regions,
3) Inconsistencies between planning, budgeting, implementation, and supervision,
4) Sub-par community participation in development planning,
5) Inefficient and ineffective use of resources [1].

As a result of these issues, achieving Provincial development objectives and those outlined in the Medium-Term Development Plan — such as economic growth, community prosperity, poverty reduction, income distribution, job provision, and Provincial financial capacity — often becomes a macroeconomic challenge.

Moreover, critical factors like infrastructure development, income growth, increases in life expectancy and average length of schooling, and enhancement of agricultural facilities and infrastructure significantly influence Provincial development [2].

In the administration of sound governance, adherence to the principle of accountability is paramount. Every action and decision made by State administrators, as stewards of the supreme dominion of the State, must be accountable to the people. Accountability involves meeting a series of obligations associated with the responsibility for managing assets entrusted to a government agency or an individual. Subsequently, the individual or entity must be held accountable for their actions. Accountability serves as a tool for monitoring managerial activities, including outcomes such as the provision of public facilities to the public and transparent accountability [3].

The budget plays a crucial role in the planning, control, and evaluation of government activities. Given its significant position, a government unit must document and report it to allow for differentiation between budget and implementation and to track progress. Planning and budgeting are integrated processes, hence, the outcome of planning takes the form of budgets [4]. A budget based on performance management addresses the growing demand for transparency and professionalism in budget administration. Performance-based budgeting stipulates that the budget be allocated according to the results obtained. Performance is the product and outcome

that is produced or set to be achieved in an activity or program.

The prerequisites for this performance-based budgeting approach are as follows:

1) Information about the objectives and performance of public expenditure serves as a primary indicator for program design and evaluation; and,

2) A budget process designed to facilitate the use of this information, with decisions regarding budget funds, overheads, and the cost review process.

2. LITERATURE REVIEW

Provincial development is defined as a process managed by local governments and all community members [5]. It is a model of partnership aimed at generating new job opportunities and fostering economic activities within the region, based on the fundamental issues of the chosen development strategy. In this context, it is crucial to establish and adhere to a vision and mission, subsequently selecting an appropriate path to realize them. The ultimate goal of development is to create an advanced society. To achieve this, development strategies are formulated in accordance with the economic sector, the primary driver of progress, while synchronously improving the quality of human capital and promoting the interrelated growth of other sectors [6].

Provincial development forms part of a partnership model between local governments and the private sector, aimed at creating new jobs and promoting economic growth within the region [7]. The varying socio-economic conditions across regions dictate the extent of governmental intervention needed. Disparities in the degree of inter-Provincial development result in differences in the level of inter-Provincial well-being [8].

The new paradigm of Provincial development in decorations includes, among others, the following:

1) Development takes into account the potential of the region concerned and the needs and capacities for action of the area;

2) Provincial development is not only related to the economic sector, but also to other social, political, legal, cultural, bureaucratic and other factors; And

3) Development is carried out in stages, according to the scale of priorities, and affects faster mobility in other sectors.

The concept of accountability in Indonesia has been explicitly implemented since the issuance of Presidential Instruction No. 7 of 1999. Under this instruction, government institutions are held accountable to other government institutions, aiming to establish a more impactful, successful, clean, and accountable government, as well as to enhance the capacity of government institutions to realize their vision, mission, and organizational objectives. According to the regulation, accountability reports from government agencies serve as the means to convey the reports utilized [9]. A reporting system is characterized as the development of an accountability system by government institutions based on strategic planning and by government institutions predicated on indicators, methods, mechanisms, and procedures. Initially, capacity was solely related to the financial sector, but emphasis has increasingly shifted towards this area [10].

Presidential Regulation No. 29 of 2014 concerning the Accountability System of Government Agencies establishes the obligation for a government agency to be accountable for the successful implementation of programs and activities. This responsibility is demonstrated through periodic performance reports from government agencies [11]. The Accountability System, as defined by government agencies, is a series of actions, tools, and systematic procedures designed by government agencies to identify, group, classify, and streamline the operations of government institutes within the framework of Accountability, thereby enhancing the performance of administrative agencies [12]. The implementation of the Accountability System of Government Agency Activities includes:

1) strategic plan;
2) decision to act;
3) activity measurement;
4) management of performance data;
5) Performance reports;
6) Analysis and evaluation of the performance.

The six elements or parameters are a unit that integrates with each other in the process of measuring accountability.

A results-oriented Government must understand the results it aims to generate and the measures or indicators suitable for assessing the impact of these results. Producing results is a challenging process for the government, especially given the context of limited budgetary resources and escalating societal needs. Consequently, the Government must utilize the budget as effectively and efficiently as possible [13]. The Government should focus on results/performance and engage in activities closely tied to results and performance, adhering to the principle of 'value for money', as demonstrated by financial outcomes (results), not inputs. This principle can only be fully appreciated when government agencies adopt a new governance paradigm, "fund expenditure, not fund allocation" [14].

The objective is to establish a System of Accountability within Government institutions that fosters exceptional and reliable governance. From an operational perspective, the goal of accountability is to ensure that government institutions are regular, transparent, engender public trust, and facilitate community participation in the implementation of national development. A comprehensive and evolving system of Enhanced Continuous Reporting (ECR) is expected, which will enhance decision-making processes by formulating strategic policies, initiating annual performance planning, measuring activity, providing accountability reports, as well as monitoring and resolving the issues that each government agency encounters on a continuous basis [15].

The budget is a financial strategy that systematically indicates the allocation of human, material, and other resources. Government budget systems encompass alterations such as financial control, management plans, prioritization of fund utilization, and public accountability. Activity-based budgeting emerges as a solution for accountability and measurement of governance activity [16]. The performance-based budget is a budgeting method that links each cost detailed by the administration with the returns generated from activities. Activity-based budgeting is also a system that integrates activity planning with the annual budget, establishing a connection between available funds and expected returns [17].

The implementation of a performance-based budgeting system necessitates clear and transparent performance measurement tools, such as performance indicators, as a primary objective of performance. Apart from activity indicators, explicit objectives for measuring and comparing

activities facilitate the evaluation of the effectiveness and impact of the work conducted and the funds expended to achieve the output [18]. The principles of an active budget align with the concept of monetary value (economy, efficiency, and effect) and the values of good business governance, as well as the responsibility of decision-makers to utilize the budget to accomplish set objectives, goals, and indicators [19]. The performance-based budget is marked by budget preparation that considers the relationship between funding (inputs) and expected results (outputs), reporting on the impact and effectiveness of activities [20].

3. METHODS/ALGORITHM/MATERIAL

Design

The framework of our approach includes the following theoretical research methods: theoretical approaches to data analysis, generalization, and systematicization of supportive materials. These methods make it possible to lay the groundwork for the use of original research models: methods of functional demonstrative modeling. Research using quantitative methods.

Data Collection

First-level data is data obtained from field sources or research centers that can provide direct information to researchers. In this case, the high-level data sources are located in King Dairi's governance zone and has 24 Provincial device entities (DPOs), 15 districts and 18 health centers throughout the Dairi Royal Decree. The number of respondents was 121 people.

Data collection is the main activity of the research process, and three of the chief things impact the quality of qualitative research data, i.e., the quality of investigate devices, the quality of data collection (2) and data analysis (3). The data collection process can be done in different environments, sources and forms. In this study there are three data collection techniques, namely:

Observation

Observation is a way of directly collecting data by seeing, hearing, observing and feeling things related to the services provided by Dairi officers and other aspects related to Provincial Apparatus Organizations (OPD).

Sampling

This research has three classes of variables: The subordinate variable is Provincial development. The independent variable, on the other hand, is a budget based on activity and the intermediate variable is the implementation of the Accountability System of Government Agencies.

Statical Analysis

Descriptive statistical analysis and infection statistics were used to analyze data. The data analysis technique used in this research is the SEM (Structural Equation Modeling) analysis technique, based on the PLS-SEM (Structural Equation Modeling) variation using the SmartPLS application.

4. RESULTS AND DISCUSSION

4.1 Research variable descriptive analysis

The respondents' characteristics were based on gender, year, education, and years of facility (Table 1).

Table 1. Profil respondent

Respondent Profile	Amount	Ratio (%)
Gender		
Female	38	31.4
Male	83	68.6
Year		
21 – 25	1	0.8
26 – 30	1	0.8
31 – 35	11	9.1
36 – 40	15	12.4
41 – 45	33	27.3
46 – 50	32	26.4
50 – 55	20	16.5
56 – 60	8	6.6
Level of Education		
SMA/SMK equivalent	2	1.7
D 1	1	0.8
D 2	4	3.3
S 1	53	43.8
S 2	60	49.6
S 3	1	0.8
Years of Service (Year)		
0 – 5	11	9.1
6 – 10	10	8.3
11 – 15	25	20.7
16 – 20	34	28.1
21 – 25	18	14.9
26 – 30	20	16.5
31 – 35	3	2.5
Term of Office (Year)		
0 – 1	68	56.2
2 – 3	30	24.8
4 – 5	11	9.1
> 6	12	9.9

According to the findings of data processing that has been done, descriptive statistics for the research variables are obtained as follows :

1. **Uji Outer Loading**

Convergent Validity: The association among pointers and latent variables indicates convergent validity. According to the findings of concurrent validity testing, X2.1 was obtained at 0.949; X2.2 of 0.956; X2.3 of 0.960; X2.4 of 0.946; X2.5 of 0.951; X2.6 is 0.938, where all indicators have a loading factor greater than 0.5. These findings indicate that all hands have decent convergent validity, meaning the needles are valid in measuring each latent variable.

2. **Cronbach Alpha Test**

Cronbach Alpha test findings can describe convergent validity. The Cronbach alpha value > 0.80 means that it has a reasonable scale, The alpha value > 0.70 means that it has an acceptable scale, and the Cronbach alpha value > 0.60 is considered an explorative scale; this is a low estimate. The Cronbach alpha value test findings for constructs are more important than 0.80, namely performance-based budgeting of 0.978, application of government agency performance accountability systems of 0.892, and Provincial development of 0.964. According to the test findings, Cronbach's alpha value is at least 0.80; It can be concluded that all construction indicators successfully meet the reliability test of Cronbach's alpha.

3. **Composite Reliability Test**

The findings for processing the data on the reliability value of the compound may explain that the construction criteria are perfect if there are more than 0.70 >. This means that all construction indicators are reliable or meet the reliability test.

The composite value of reliability of each construction is a budget based on activity 0.982, the implementation of the Compliance Responsibility System of the Government Agency of 0.914 and Provincial development of 0.969. It can also be clarified that the value of composite reliability is higher for all buildings than Cronbach's alpha value.

4.   AVE (Average Variance Extracted) Test

The test findings for the AVE value for the constructed variable founded performance-based budgeting of 0.903, Provincial Development of 0.798, and implementation of the Government Agency Performance Accountability System of 0.574. According to the test findings of the AVE value, it can be clarified that the AVE value for all construct indicators is more important than 0.50. All construct indicators are valid or meet convergent and discriminant validity requirements.

5.   The Goodness of Fit R–Square (R^2)

The analysis for the PLS model shows a degree of determination of endogenous variables with respect to exogenous variables. The higher the R^2 value, the better the resolution level. The R-squared value of the latent variable (Provincial development) is 0.505. The built variable of Provincial development, which can be Determining Coefficient (R^2), illuminated by the impact variables of planning, can be interpreted as 50.5%, and other variables outside this study demonstrate the rest.

6.   Predictive Relevance Analysis (Q^2)

Predictive research of great importance (Q^2) shows the relative impact of the structural model on the observational measurement of the subordinate variable. The predictive importance value $Q^2 > 0$ shows that the observed values have been constructed well. Therefore, the model has predictive importance. You can use the calculation formula Q^2.

a. $Q^2 = 1 - (1 - R1^2)(1 - R2^2) ... (1 - Rn^2)$
$$= 1 - (1 - 0.654) = 1 - 0.346 = 0.654$$

b. $Q^2 = 1 - (1 - 0.461) = 1 - 0.539 = 0.461$

The findings of the Q^2 calculation show that the Q^2 value = 0.654 and 0.461. The Q^2 value can be used to measure how well the model produces the observed values and parameter estimates. The Q^2 value greater than 0 (zero) indicates that the model is good enough, while the Q^2 value indicates that it is less than 0 (zero), while the model has no predictive importance. In this research model, the endogenous constructor or variable has a Q^2 value greater than 0 (zero), that is, 0.654 and 0.461, which shows that the model is good enough, so the forecasts of the model are considered important.

7.   Association Constant/Effect Measure Analysis (F^2)

Analysis of the association coefficient/influence size (F^2) is used to assess how strong the influence of exogenous constructs is on endogenous constructs. According to the findings of the examine of the extent of the power of F^2, the standards for F^2 can be clarified as follows:
a.   The influence of the budgetary variables according to the implementation of the System of Accountability of Government Agencies worth 0.189 euros in F^2 means that the product is small. The rise in this variable will rise the value of the System of Accountability of Government Agencies.
b.   The impact of performance-based budgeting variables on implementing the Government Agency Performance Accountability System with an F^2 value of 0.189 means

that the product is negligible. This indicates that the performance-based budgeting variable will positively effect the implementation of the Government Agency Performance Accountability System.

8.   Analysis of Direct Influence and Indirect Influence

The analysis of direct influence and the indirect influence of each variable generate a complete product in which the natural influence that has an indirect influence of the budgetary variable based on activity (X2) is 0.305 plus 0.106, which is a great impact. The direct influence of the indirect impacts of the budget according to the implementation of SAKIP (Z) is 0.325, with a total result of 0.325, which is a great impact.

4.2 Research hypothesis testing

The last stage is performed after having tested all the parameters and knowing their values, and it has been decided that the data are possible; The next stage is to decide whether the hypothesis can be accepted or discarded. To confirm the idea, in addition to looking at the coefficient of the route, you should see the value of the t-statistic. The value of the T statistic obtained should be reviewed by comparing the value of the T statistic with the T table.

The findings of the path coefficient as well as the implication test of the direct and indirect impacts of the independent variables, the dependent variable, and the intervening variable that statistically test findings found the internal variable coefficient values for the implementation of the Government Agency Presentation Accountability System of 0.106 with a t-statistic value of 2.824 > t-table of 1.96 and an importance level of 0.005 <0.05 (meets the criteria below 5%). These findings demonstrate an rise in the budgetary influence based on Provincial development (X2) through the System of Accounting of the Activity of Government Agencies (Z) and interprets whether the activity-based budget (X2) will be raised through the System of Responsibility for the Activity of Government Agencies (Z), then Provincial development will rise (Y). Therefore, the hypothesis is that performance-based budgeting has an optimistic and important influence on area expansion.

4.3 Discussion

According to the findings of the statistical tests, it is shown that the activity-based budgetary impact is positive and important in Provincial development through the application of the Government Agencies Accountability System (SAKIP), so, according to the approach taken, the activity-based budget affects Provincial development derived from the application of the Government Agency Accountability System (SAKIP). The findings of this study indicate that the activity-based budget is positive and important for the Provincial development of the Dairi Regency, through the implementation of the System of Responsibility in the Activity of Government Agencies (SAKIP).

Evaluation of government performance accountability in the Dairi Regency Government conducted by the Ministry of Administrative Reform and Bureaucratic Reform (Kemen PAN & RB) is carried out annually to assess the level of performance accountability or Accountability for findings (outcomes) on the use of the budget to realize government-oriented to the consequences (result-oriented Government). The findings of the assessment of the Performance

Accountability System for Government Agencies of the Dairi Regency Government for 2021 obtained a value of 52.63 or the CC predicate, indicating that impactiveness and competence in using the budget are still little when likened to its presentation successes. This is due to the quality of the development of a culture of bureaucratic performance and findings-oriented government administration in the Dairi Regency Government, which still needs improvement and needs improvement. What needs to be an essential concern is related to the level of impactiveness and competence in using the budget, which still needs to be higher when compared to its performance achievements.

A budget is a financial operations plan that contains approximations of future expenses and the likely source of income to be funded in a given time frame. The implementation of an action-based budget is increasing the accountability of the APBN/APBD, calling for transparency and professionalism. The old budget system of the lines emphasized the inputs, since the budget was raised compared to the previous year and the findings were not so remarkable. Based on Law Number 17 of 2003 concerning State Finance, the Government has established Government Regulation Number 21 of 2004, which confirms that work plans and budgets are prepared using three approaches, namely:
a. Combined Budget;
b. Average Term Expenditure Framework; and
c. Performance-Based Budgeting.

Performance-based budget requires that the budget be designated according to the work being obtained. Work activity is the product and result that is created or obtained by establishing an activity or program. Therefore, in the budget implementation document it is necessary to have budgetary information on the performance indicators and the objectives to be achieved in an allotment or program. Performance-based budgeting can enhance Provincial development, where all budgets issued can be accountable to the wider community.

Taking activity as the main objective, the promotion of an activity-based budget system as the main objective requires clear and transparent instruments to measure performance as an activity indicator. In addition to performance indicators, there should be clear performance measurement and benchmarks to assess the impactiveness and impactiveness of the work done and the funds spent to obtain the output/performance. Performance-based budgeting principles are according to the concept of monetary value (economic, impactiveness and competence) and the principles of good governance, as well as accountability to those responsible for accounting for the use of budgetary funds for the achievement of objectives, objectives and indicators set out in budgets.

The activity-based budget takes into account the relationship between funding (inputs) and expected findings (completion) to report on the impactiveness and impactiveness of activities. The budget should be according to the objectives achieved in that fiscal year, service standards and unit cost measurements. Each DPS shall be able to plan its budget, based on its functions and functions, according to the priority level and specific objectives and objectives for each job, together with clear and verifiable evaluation indicators, so that each work unit team has clear responsibilities. This system should measure the unit costs for each type of service to determine the competence and competence of each type of service. Through an activity-based budget between inputs, outputs and findings that bet on a solid governance system, a clear relationship will be seen.

Performance-based budgeting can also improve overall financial discipline.

Improved spending priorities mean a greater ability to create "financial space" for new spending initiatives, without increasing overall costs. This helps the government reduce spending on less impactive or less important programs in society and facilitates financial integration when necessary. And performance-based budgeting (and findings-based management in general) prospers in improving the competence of public facilities to help governments "do more with less" and control long-period pressure on overall community spending.

5. CONCLUSION

The performance-based budget has a positive and important impact on the Provincial development of Viceroy Dairi, through the implementation of an Accountability process in the Functioning of Government Agencies, which implies that the impactiveness and impactiveness of performance-based budgeting is much needed to help a findings-oriented Government achieve a superior Dairi. Social welfare in the harmony of diversity.

6. FUTURE RESEARCH

The budget of the actions purposes to progress the competence and impact of community spending based on the findings provided by the funds of public sector entities, systematically using activity data.

The DFB's systems and procedures ensure that budgets are executed as planned, that adequate and reliable budget data are provided and that they are better able to perform the more rigorous budget analyses required for activity-based budgeting. Finally, countries with severe administrative problems are less likely to obtain a large performance-based budgetary benefit.

REFERENCES

[1] Kholik, S. (2020). Perencanaan pembangunan daerah dalam era otonomi daerah. Jurnal Hukum Mimbar Justitia, 6(1): 56. https://doi.org/10.35194/jhmj.v6i1.1023

[2] Fazhurrahman. (2022). Analisis perencanaan pembangunan daerah dalam pemanfaatan dana kelurahan di Kota Bima. Jurnal Ilmiah Administrasi Publik (JIAP), 8(3): 324-333. https://doi.org/10.21776/ub.jiap.2022.008.03.9

[3] Wisdaningrum, O. (2022). Pengaruh perencanaan anggaran, sistem pengukuran anggaran, dan implementasi anggaran berbasis kinerja terhadap akuntabilitas kinerja pemerintah kabupaten banyuwangi. Jurnal Akuntansi dan Pajak, 23(1). https://jurnal.stie-aas.ac.id/index.php/jap/article/view/5990/pdf.

[4] Maysarah, M. (2019). Penyelenggaraan pemerintahan yang bersih melalui penerapan politik hukum. Jurnal Warta Edisi, 13(3): 34-42. https://doi.org/10.46576/wdw.v0i61.433

[5] Juanti, M. (2020). Perencanaan pembangunan daerah kabupaten kepulauan mentawai tahun 2012-2017. Jurnal

Demokrasi dan Politik Lokal, 2(1): 78-92. https://doi.org/10.25077/jdpl.2.1.78-92.2020

[6] Imtihan, H., Wahyunadi, Firmansyah, M. (2017). Peran pemerintah dan partisipasi masyarakat dalam perencanaan pembangunan daerah (Musrenbang Ds. Taman Sari Kecamatan Gunungsari Kabupaten Lombok Barat 2016). JNeo-Bis, 11(1): 1-10. https://core.ac.uk/download/pdf/300043088.pdf.

[7] Daerah, P.P. (2021). Paradigma dan inovasi penyelenggaraan pemerintahan daerah. Jurnal Media Birokrasi, 175-186. http://eprints.ipdn.ac.id/id/eprint/5975

[8] Apbd, D., Kabupaten, P., Toraja, T. (2016). Analisis kinerja pelaksanaan anggaran pendapatan dan belanja daerah (apbd) pemerintah kabupaten tana toraja. Jurnal Riset Akuntansi Terpadu, 9(2): 192-207. https://jurnal.untirta.ac.id/index.php/JRAT/article/view/4305.

[9] Purnomo, I.D., Jawade, H., Djauhari. (2018). Implementasi sistem akuntabilitas kinerja instansi pemerintah (SAKIP) dalam pelaporan akuntabilitas kinerja polri berdasarkan peraturan presiden RI nomor 29 tahun 2014 (Studi kasus di Polda Jateng) Indriyanto, 13(1): 229-238. Masters thesis, Fakultas Hukum Unissula.

[10] Hukum, P.I. (2021). Hukum perencanaan pembangunan daerah berbasis rapulung sumbawa. Jurnal Ilmu Sosial dan Pendidikan, 5(2). https://ejournal.mandalanursa.org/index.php/JISIP/article/view/1954/1623.

[11] Ilmu, L., Indonesia, P. (2013). Perencanaan pembangunan di Indonesia pascaorde baru: Refleksi tentang penguatan partisipasi masyarakat. Masyarakat Indonesia, 38(2): 375-397. https://jmi.ipsk.lipi.go.id/index.php/jmiipsk/article/view/655.

[12] Lestari, S., Salomo, R.V., Indonesia, U., Kinerja, A., Pemerintah, K. (2022). Implementasi sistem akuntabilitas kinerja pada pemerintah daerah di Indonesia. Tentang Jurnal Ini, 8: 798-808. https://doi.org/10.25157/moderat.v8i4.2854

[13] Deviani, N.A. (2022). Penerapan sistem akuntabilitas kinerja instansi pemerintah (SAKIP) dalam mewujudkan good governance. Akuntansi dan Manajemen merupakan, 2(3): 115-120. https://doi.org/10.30630/jam.v10i2.105

[14] Nadianti, R. (2021). Pengaruh perencanaan anggaran dan sistem pengukuran kinerja terhadap akuntabilitas kinerja instansi pemerintah dengan implementasi anggaran berbasis kinerja sebagai variabel intervening. Jurnal Ilmiah Mahasiswa FEB, 7(1). https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/5436/4782.

[15] Yuswardi, Husaini. (2019). Sistem informasi perencanaan pembangunan daerah berbasis web. Jurnal Sosial Humaniora Sigli, 2(2). https://doi.org/10.47647/jsh.v2i2.172

[16] Savitri, K.A.A., Dewantara, M.A., Darmayanti, N.L.P.A., Dewi, K.Y.K., Sari, N.K.C.P. (2019). Analisis faktor penyebab dan akibat dari ketidaktepatan waktu penyusunan anggaran pendapatan dan belanja daerah kabupaten buleleng tahun 2017. Jurnal Ilmiah Akuntansi Dan Humanika, 9(1): 59-71. https://doi.org/10.23887/jinah.v9i1.19939 .

[17] Biswan, A.T., Kusumo, D.P.P. (2021). Penajaman peran penganggaran sektor publik, Sebagai Alat Perencanaan Dan Pengendalian. Jurnal Akuntansi Syariah, 5(1): 58-77. https://doi.org/10.46367/jas.v5i1.341

[18] Jaelani, A. (2018). Sistem anggaran berbasis kinerja pada APBN di Indonesia perspektif ekonomi Islam. Al-Amwal : Jurnal Ekonomi dan Perbankan Syari'ah, 2(1): 6-7. https://www.syekhnurjati.ac.id/jurnal/index.php/amwal/article/view/2871/1600.

[19] Kurniati, P.S., Bisnis, D.A., Padjadjaran, U., Indonesia, U.K. (2019). Tinjauan perubahan sistem penganggaran berbasis kinerja di Indonesia. Jurnal Administrasi Publik dan Pembangunan, 1(2). https://doi.org/10.20527/jpp.v1i2.2441

[20] Wiyono, P., Budiati, A., Milwan. (2021). Analisis perencanaan dan penganggaran dalam pembangunan (Studi konsistensi perencanaan dan penganggaran pada dinas pekerjaan umum dan tata ruang kota Tarakan tahun 2018) Puji. Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi), 5(1): 299-315. https://media.neliti.com/media/publications/479719-none-e4d11525.pdf.