

Integrated Approach to Budget (Unified Budget Approach) Implementation Evaluation and Medium-Term Expenditure Framework in Supporting the Implementation of Performance Based Budgeting in Bandung and Cimahi City Government in West Java

Nelli Novyarni

Indonesian college of Economics, on jln. Kayu Jati Raya, No.11 A. Rawamangun, East-Jakarta, Indonesia
Email: sweetynovyarni@gmail.com

Abstract

In support of transparency, efficiency and accountability of the reforms carried out following the principles of international financial management used. As a follow-up on the implementation of the legislation, the government has set the government regulation number 21 of 2004 which confirms that the performance-based budgeting should be supported by: (1) an integrated budget (Unified Budget); (2) medium-term expenditure framework (medium term expenditure framework) is usually called the MTEF. The study is an empirical research that examines "How to evaluate the implementation of an integrated approach to the budget and medium-term expenditure framework to support the implementation of performance-based budgeting in Bandung and Cimahi city government in West Java. Based on this study concludes that Unified budget as a factor supporting the implementation of performance-based budgeting has been applied to both the city government and Cimahi. Medium Term Expenditure Framework as a factor supporting the implementation of performance-based budgeting has been applied to both the Government of the city of Bandung and Cimahi. Performance-Based Budgeting Government of Bandung and Cimahi is good because factors have been applied with good support.

Keywords: Unified Budget, medium term expenditure framework, performance based budgeting

1. INTRODUCTION

Reforms in the areas of planning and budgeting began in fiscal year 2005 with reference to Act No. 17 of 2003 on State finances and Act No. 25 of 2004 on the national development planning system. The background of the need for reform of the budget system was based on the evaluation of the state budget system implemented more than 30 years, or two budget system that identified a weakness is the lack of budget discipline in which there are two separate management systems budget. According to Anny Ratnawati (2009) showed that the lack of fiscal sustainability assurance caused by the system adopted is a single budget year and zero-based budgeting, lack of transparency, lack of efficiency and lack of accountability. In line with the development of modern financial management system of the State of Indonesia has sepatutnya budget reforms following the principles of financial management of the plant which is internationally used. As a follow-up on the implementation of the legislation, the government has set the government regulation number 21 of 2004 which confirms that the work plan and budget were prepared using three approaches, namely: (1) an integrated budget (Unified Budget); (2) medium-term expenditure framework (medium term expenditure framework) is usually called the MTEF; and (3) performance-based budgeting is commonly called PBB (performance based budget).

In practice, the above-mentioned approaches focus on CPB. Both of the other approaches (integrated budget and MTEF) to support the implementation of EAPs. Unified budget approach is the application requirements CPB. While the MTEF approach is a guarantee of continuity of the provision of budget activity because it has been designed for up to three or five years into the future.

The main characteristic of EAPs is the budget prepared by considering the relationship between funding (input), and the expected results (outcomes), so as to provide information about the effectiveness and efficiency of activities. The main characteristic that has yet to be reflected in planning and budgeting documents exist. It's as said Sri Mulyani (14 April 2009) in the magazine said tempo change performance-based budgeting system is not a trivial matter. In other countries it took up to 10 years to implement. Sri Mulyani also expect changes in the budgeting system was not an obstacle for the economy, because of the experience in 2005 showed changes in the budgeting system ever caused meorosotnya anggaran. dan absorption rate not to change the system time will be similar constraints.

Another factor is the weakness of the system before the 2005 budget is less associated between policy, planning, budgeting and implementation in the process of budgeting Budget / Budget, budgeting dan terpisahnya berhorizon one year regular budget and development budget. BerhMenurut budgeting guidebook Performance-Based Budgeting (buku1) causes include: (1) do not use the resource envelope as the basis for constructing a

medium-term national development plan (RPJMN) and strategic planning K / L. (2) programs and activities can not be used as a tool to measure the level of achievement of the objectives of national development effectiveness and efficiency of expenditure; (3) programs and activities also can not be used as a tool to measure the accountability of the performance of a work unit; (4) at the operational level there are still some fundamental questions about the relevance of planning and budget documents. For example, how to conduct an assessment of: linkage program with national development objectives; linkages with the program activities; linkages with the outcome indicator keluarannya. Untuk overcome these problems above, various efforts have been accomplished either through the study with reference to the international experience, coordination among agencies involved in planning and budgeting as well as improving the provisions of existing . Such efforts recommends that: i) restructuring programs / activities; and ii) the existence of guidelines that provide direction PBK application of these concepts operationally and simple, with a language that is easily understood. Therefore, it is necessary to develop guidelines for the implementation of performance-based budgeting as a reference in the application of performance-based budgeting by the ministry of the interior, especially the province of West Java.

2. RESEARCH PROBLEM

Based on the above, the issues raised are:

The absence of the main characteristics of EAPs is the budget prepared by considering the relationship between funding (input) and the expected results (outcomes)

Then the problem statement in this study are:

"How to evaluate the implementation of an integrated approach to the budget and medium-term expenditure framework to support the implementation of performance-based budgeting in Bandung and Cimahi government in West Java?"

3. RESEARCH PURPOSES

Purpose or reason for researchers to examine the above problem because:

1. To determine whether the unified budget has been applied to the district / city / province of West Java.
2. To determine whether the medium-term expenditure framework has been applied to the district / city / province of West Java.
3. To determine whether performance-based budgeting has been applied to the district / city / province of West Java, supported by the implementation of an integrated budget and medium-term expenditure framework.

4. DIFFERENCES WITH PREVIOUS RESEARCH

Differences in this study with previously that in this study wanted to know whether the application of the unified budget and medium-term expenditure framework has been done in order to support the implementation of performance-based budgeting to see dimensions / indicators of variables integrated budget and medium-term expenditure framework. Unified budget approach as prasarana application of performance-based budgeting while Medium Term Expenditure Framework is a guarantee of continuity of the budget provision has been designed activities for three or five years into the future.

Thus if the unified budget and medium-term expenditure framework has been applied to both the performance-based budgeting diharapkan penerapannya goes well in accordance with the guidelines for application of performance-based budgeting.

5. LITERATURE REVIEW

5.1 STATEMENT RELATING TO THE IMPLEMENTATION OF BUDGET BASED PERFORMANCE DESCRIPTION

Aspects that are available in the application of a unified budget, medium-term expenditure framework, namely:

1. Law No. 17 of 2003 on State finances
 2. Law No. 25 of 2004 on the national development planning system
 3. Government Regulation No. 21 of 2004 which confirms that the work plan and budget were prepared using three approaches: 1. Integrated Budget (unified budget), 2. the medium-term expenditure framework (medium term expenditure framework) and 3, performance-based budgeting (performance based budget).
 4. Regulation of the finance ministers on the preparation instructions RKA-KL (work plans of ministries and ministerial budget- institutions) are established and published each year.
- And other legal basis:
5. Act No. 1 of 2004 on the state treasury
 6. Law No. 15 of 2004 on the audit of the management and financial responsibility of the State
 7. Government Regulation No. 20 of 2004 on the government's work plan

5.2. THEORETICAL BASIS

Grounding theory in this study are:

5.2.1. PREVIOUS RESEARCH

Research carried out:

1. Nantarat Charonkul and Pruet Saribanpitak (2010) on A Model Integration of Performance-Based Budgeting conducted at universities in Thailand, the results showed significant integration with the approach of centralization-decentralization of authority in the management of performance-based budget, including some of the characteristics of integration and budgeting models that focused on governance which include transparency, accountability, decentralization and participatory management authority.
2. Viki Zuliansyah (2012) Analysis of the Performance-Based Budget Planning in the office of the police force of the Civil Service City Pematangsiantar with the results stated that the budget planning in the civil service city police station embankment siantar still not implementing performance-based budgeting.
3. Anggito Abimanyu, head of Fiscal Analysis Agency, Ministry of Finance, Faculty of Economics UGM. Title article: unified budget format eliminating overlap.
4. Financial Training Cimahi (June 6, 2012) in a paper entitled: "How Performance-based budgeting and Expenditure Framework

Medium-term influence on the operational business units of work? Results of this study indicate that to optimize operational efficiency in the central government unit can be through an increase in the implementation of performance-based budgeting and implementation of the medium-term expenditure

5. Praise Agus, S.St., Ak and RJ (2012): the title of the effect of the implementation of an integrated budgeting, performance-based budgeting and medium-term expenditure framework for performance
6. Other studies in www.digilib.ui.ac.id website in the title: "Analysis of factors that affect the implementation of the MTEF to the directorate general of human rights protection with the results as follows:
 - a. Communication factor has a value less so as not to support the implementation of the MTEF policy
 - b. Factor less valuable resources that do not support the implementation of the MTEF policy except the availability indicator that tersedianya Ruangan decent facilities and completeness of computers that can access the Internet quickly, but not supported by other indicators.
 - c. factors underlying sentiment executive officers generally worth enough but not supported by the paradigm shift that does not support the implementation of the MTEF policy.
7. Tempo, Six Kemenrtrian Experience the Performance Based Budgeting, six ministries that are:
 - a. Finance Department
 - b. Ministry of Education
 - c. Department Of Health
 - d. Department of Public Works
 - e. Department of Agriculture
 - f. National Development Planning Agency

Syukriy Abdullah, (February 8, 2010) diambbil of syukriy.wordpress.com website: "Medium Term Expenditure Framework (MTEF) or medium term expenditure framework (MTEF) is the best concept in the management of public finances (public expenditure management / PEM) when this particularly in developing countries which have a weakness in developing management (Bappenas) public finance. MTEF integrate macroeconomic and fiscal policies in several fiscal years, and the links between policy (policy), planning (planning) and budgeting (budgeting) comprehensively.

The purpose MTEF / MTEF:

In general, the purpose of MTEF are:

1. Improving macro fiscal situation, so as to reduce the budget deficit, increase economic growth and more rational in economic stability
 2. Increase the impact of government policies in a way linked with the government's policy priorities and programs are implemented
 3. Improve the performance and impact of the program one way to change the bureaucratic culture of administrative to managerial
 4. creating managerial flexibility and innovation in order to reach the ratio of cost / lower output, increase the effectiveness of programs / policies and increase the predictability of resources.
- According to the World Bank (1998) in syukriy abdullah (2010) MTEF objectives are:
1. develop a balance in macroeconomic policy and enforcement of fiscal discipline
 2. allocate resources better sectoral
 3. better budget predictability for any business or authority Political
 4. akuntabilitas better for the outcome of public expenditure in a legitimate decision-making process
 5. produce budgeting decision making more credible

World Bank (1998: 47-51) mentions six stages in the MTEF namely:

1. Establishment of the macroeconomic and fiscal framework: This stage is characterized by the formation of macro-economic model to project the revenue and expenditure in the medium term (medium-year term)
2. Development of sectoral programs implemented by doing:
 - A. Agreement above objectives, outputs and activities of each sector
 - B. review and develop programs and sub-programs
3. The development of the sector expenditure framework to analyze the trade-offs that occur between the sector and the sector itself and build consensus concerning the allocation of resources long-term (strategic) C. make each program
4. defining sectoral resource allocations by determining sector budget ceilings for the medium term (3-5 years)
5. sectoral budget preparation: sectoral programs that are run intermediate
6. endorsement political MTEF secara namely through exposure to the budget estimates cabinet and parliament for approval.

Article 33 58 2005 government regulation and Article 1 number 35 in the country minister rules no, 13/2006 stated medium-term expenditure framework is a policy approach to budgeting, with a decision on the policy conducted dalam KPJM in regional finance in Indonesia Perspectives more than one fiscal year, taking into account the cost implications as a result of the decision in question in the following year as outlined in the forecast forward.

Forecast forward (forward estimate) is the calculation of the funding requirements for the continuity of programs and activities that have been approved and into next year's budget preparation

According to Article 1 point 34 Regulation 58/2005 and Article 1 point 36 Regulation No, 13 / 2006. Konsep which also can not be separated is an integrated budget (unified budgeting) is planned to ensure that defined as the preparation of the annual financial plan that is integrated For all types of government expenditure in order to carry out activities that are based on the principle of achieving the efficient allocation of funds

Based on the above definition can be found several important things in the MTEF, namely:

1. The use of policy-based budgeting approach
2. The decision of the policy carried out in the perspective of the financial year
3. The cost implications and funding requirements
4. ensure the sustainability of programs and activities that have been approved. The nature of Performance-based budgeting is not the period of implementation of the budget but the results (outcomes) to be dicapai. outcome is a solution to the problem / needs faced by government And / or the public while the budget period is a mechanism for facilitate the planning, implementation and accountability of the budget
5. the basis for the preparation of next year's budget
6. terintegrasi for all types of government expenditure in order to carry out activities.

5.2.2. LITERATURE

1. Integrated Budget:

Integrated budget preparation is done by integrating the entire process of planning and budgeting in the ministries / agencies to produce documents RKA-KL with budget classification according to the organization, functions, programs, activities and types of expenditure. Integration or integrating planning and budgeting process is intended to avoid duplication in the provision of funds ministries / institutions both for the purposes of investment and operational costs. Unified budget is intended to be run concurrently activities / one-way / destination (annalatifah.blogspot.com)

Performance Based

2. Penganggaran

- a. Performance-based budgeting is done by taking into account the relationship between funding and the expected outputs and outcomes, including efficiency in achieving results and outcomes
- b. In a performance-based budgeting required performance indicators, guidelines issued standar Buku RI finance department and the Ministry of National Development Planning / Planning Agency Costs, and evaluate the performance of each program and the types of activities
- c. Level of planned output and unit cost is the basis for budget allocations and estimated progress of the program in question.

3. The Directorate General of Budget Handbook

Book 1: PERFORMANCE BASED BUDGETING

Book 2: IMPLEMENTATION GUIDELINES FOR PERFORMANCE BASED BUDGETING

Book 3: Guidelines for Implementation of the Medium-Term Expenditure Framework

Book 4: New Format Work Plan and Budget Ministry / Agency (RKA-KL)

Book 5: Implementation and Closing Jawal

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Government Regulation 58/2005 on the financial management area
Regulation no.13 domestic minister / 2006 on guidelines for the management of local finances.

5.2.3.Statement of That explains how this previous research Not Answered

1. In Zuliansyah Viki research (2012) states that:

- a. Budget planning in the office of the civil service police force Pematangsiantar still not implementing performance-based budgeting
- b. Budget planning is still not prepared in accordance with the approach of performance to be achieved
- c. Prepared budget is still not based on the needs that have been planned in the strategic plan and work plan
- d. Until 2010 the office of the civil service police forces have yet to develop performance indicators for each of the programs and activities undertaken.
- e. Still not apply the principles of performance-based budgeting.

2. Nantarat et.al (2010) examined a model of integration of performance-based budgeting at universities Thailand.

3. Anggito Abimanyu, head of Fiscal Analysis Agency, Ministry of Finance, Faculty of Economics UGM. Title article: unified budget format eliminating overlap.

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Judging from previous studies have been no studies that look at whether the unified budget and medium-term expenditure framework has been implemented well in order to support the implementation of performance-based budgeting.

6.RESEARCH METHODOLOGY

6.1.Objek Research and Research Sites

The object of this study was the effect of the application of an integrated budget and medium-term expenditure framework in mendukung performance-based budgeting. The location under study is city government and the city government of Cimahi, West Java.

6.2. design Research

This study used a qualitative descriptive approach. Where qualitative data quantified using a Likert scale ..

6.3. Period of data or research

Data taken researchers with a purposive sampling technique, then based on this research are the ones who are considered the most knowing and understanding as well as actors in a performance-based budget planning in government and Cimahi Bandung in West Java.

6.4. Data Collection Technique

Data collection techniques used in this study is the observation, interviews and documentation.

6.5. Research Model

Model studies by way of evaluating the application of performance-based budgeting and want to know whether the application of the unified budget and medium-term expenditure framework is well able to support the implementation of performance-based budgeting properly.

6.6. Methods of data analysis

Data analysis method used is by using a Likert scale 5 4 3 2 1 for variable unified budget and medium-term expenditure framework is then tested for validity and reliability then made range for 5 kategori. penilaian.

1-20 is not very good

21-40 is not good

41-60 is quite good

61-80 good

81-100 very good

For performance variables created by summing up the results of performance measures the performance of the performance measures is to make four indicators of performance in the form of 4 questions with three possible answers of each question to the respondent. Respondent is the unit of analysis research.

Application of a unified budget (X1)

Measuring instrument used was a questionnaire to analyze whether local governments implement budgeting by integrating the entire process of planning and budgeting in the ministries / agencies to produce documents RKA-KL with the classification of expenditure according to the organization, functions, programs, activities and types of expenditure. Integration or integrating planning and budgeting process is intended to avoid duplication in the provision of funds ministries / institutions both for the purposes of investment and operational costs.

As mandated by Act 17 of 2003, the budgeting system refers to practices that apply internationally. According to GFS (Government Financial Statistics) Manual 2001, state budgeting system implicitly uses the unified budget system, where there is no separation between routine and development expenditure, so that the economy will be different according to the classification of the previous classification. In this case, government expenditure by economic classification grouped into (1) compensation for employees; (2) the use of goods and services; (3) the compensation of fixed capital related to the cost of production has been carried out by units of government organizations; (4) the interest payable; (5) subsidies; (6) grants; (7) social security (social benefits); and (8) other expenses in order to transfer in the form of money or goods, and purchasing goods and services from third parties to be sent to other units.

In implementing changes in the format and structure of state spending has been done by making adjustments, but still refers to GFS Manual 2001 and Act No. 17 of 2003. Some important notes related to changes and adjustments format and structure of the new state spending, among others:

First, in the format and structure of the new I-accounts, government expenditure remained separated between government spending and shopping center for the area, because the expenditure for the area which is valid for this can not be classified into one of the state expenditure as stipulated in Law No. 17 of 2003;

Second, all state expenditures in form of assistance / subsidy in the format and the new structure is classified as a subsidy; and

Third, all expenses for this country 'contain' other names are scattered in almost all state spending items, in the format and new structures are classified as other expenditures.

With such a variety of changes and adjustments, government expenditure by economic classification (type of expenditure) consists of (i) employee expenses, (ii) spending on goods, (iii) capital expenditures, (iv) interest payments, (v) subsidies, (vi) grants, (vii) social assistance, and (viii) other expenditures. While shopping for the area, as applicable for this consists of (i) the fund balance, and (ii) special autonomy fund and adjustments. With the changes in the format and structure of expenditure by type of expenditure it is automatically no longer separation between recurrent expenditure and development expenditure (unified budget).

Some basic understanding of the critical components in such expenditure, among others:

Personnel expenditure accommodate all state expenditures are used to pay the salaries of employees, including various allowances they are entitled to, and paying honoraria, overtime, vakasi, special allowances and transit personnel expenditure, as well as paying pensions and health insurance (social contributions). In the classification also includes salaries / wages for the project is classified as development expenditure. With this format, you will see a post that overlap between personnel expenditures are classified as routine and development. This is where the future efficiency will be achieved. Similarly, spending on goods that should be used to finance government operations for the procurement of goods and services, and the cost of maintenance of state assets. Likewise, the opposite is often classified as development expenditure.

Capital expenditures to accommodate all state expenditures allocated for the purchase of investment goods (in the form of fixed assets and other assets). Capital expenditure items specified above (i) capital expenditures of fixed assets / physical, and (ii) capital expenditure other assets / non-physical. In practice these other expenditures during the non-physical comprise the majority of personnel expenditure, interest and trips that are not directly related to investment for development.

Subsidies accommodate all state expenditures allocated to pay subsidy on certain strategic vital commodity that dominate the life of the people, in order to maintain price stability in order to be affordable by most segments of society. The subsidy is allocated through state enterprises and private companies. Meanwhile, there has been a kind of subsidy that actually there is no element of the subsidy, then the expenditure will be classified as social assistance. Social assistance accommodate all state expenditures allocated as transfer of money / goods provided to the population, in order to protect from the possibility of social risks, such as the transfer of funds to the payment of social compensation.

Meanwhile, spending to accommodate the entire area of central government expenditure allocated to the regions, which utilization is left entirely to the area.

Conversion of expenditure by economic classification of the old format to the new format conversion are presented in the table below state spending.

The application of the medium-term expenditure framework (X2)

Measuring tool using questionnaires: want to know whether the government has done MTEF implementation stages which include:

1. Evaluate the policy runs

Policy evaluation is an absolute prerequisite for the implementation of the MTEF. It is closely related to the implementation of the budget Rolling paradigm. Rolling budget can be implemented properly in the planning process there is a mechanism to evaluate the policies that have been set to determine whether the next fiscal year is still carried out or discontinued.

2. Preparation of priority

Basically, in this stage, the government must undertake priority setting back based on the evaluation in the previous stage. This re-prioritization needs to be done to ensure that government policies will be implemented in the next fiscal year. In addition, at this stage the government will know the entire public policies that will run in the next financial year, either in the form of policies canal / advanced and new policies (new initiatives) so that the government can allocate budget funding in accordance with the degree of urgency at a later stage.

3. The process of budgeting

In this third stage, will be the process of calculating the allocation of funding each policy based on the priority list of existing policies in accordance with the budgetary resources available. The budgeting process will be carried out taking into account the following matters:

- a. If a continued policy of funding identifications using funding assumptions previous year coupled with adjustments to the existing parameters.
- b. If a new policy, the identification of funding needs assessment methodology (needs) and assessment of the economy (economic appraisal).

4. Determination of the baseline budget

5. Determination of the indicator parameters will affect the amount of allocation

6. Application of the three-year forecast forward

The application of performance-based budgeting (variables evaluated)

Measuring devices: whether integrated budgeting is done by integrating the entire process of planning and penganga done by integrating the entire process of planning and budgeting in the ministries / agencies to produce documents RKA-KL with the classification of expenditure according to the organization, functions, programs, activities and types of shopping . Integration or integrating planning and budgeting process is intended to avoid duplication in the provision of funds ministries / institutions both for the purposes of investment and operational costs. ran in the ministries / agencies to produce documents RKA-KL with the classification of expenditure according to the organization, functions, programs, activities and types of expenditure. Integration or integrating planning and budgeting process is intended to avoid duplication in the provision of funds ministries / institutions both for the purposes of investment and operational costs.

Performance measurement is based on the book 2: guidelines for the implementation of performance-based budgeting (PBB) is:

1. Input (input) is everything that is needed for the implementation of activities can be run to produce output. In this case the input that needs to be measured is the realization of the use of resources in the form of allocation of funds, how much money has been used.
2. Process, is a measure of activity in terms of speed and accuracy of execution of activities that illustrate% achievement activities.
3. Exodus, is something that is expected to be obtained directly from an activity that can be tangible or intangible. This output is measured based on a predetermined unit.
4. Results are everything that reflect the functioning of output in the medium term that have a direct effect which is part of (%) achievement of program objectives and linkages.

The substance to be evaluated:

Evaluation of the performance of activities in a work unit is an analysis conducted by the K / L to the achievement of outputs and outcomes at the program / activity over the allocation of inputs, by comparing the realization of the plan (including inputs, outputs, and outcomes). In detail things that are evaluated are:

1. The comparison of planned and actual inputs (input) activity
2. The comparison of planned and actual output (output) activity
3. The percentage (%) achievement of results (outcomes) program
4. The comparison between the applicable standards set fee

6.7. sample Size

Sample size is derived from the respondents involved in the preparation of the budget on the city of Bandung and Cimahi government as much as 14 respondents in West Java.

This study will contribute to the implementation of performance-based budgeting is already reflected in the government budget formulation West Java and provide advice on research findings in the form of deviations and provide solutions for city government and Cimahi in West Java

7.RESULT

The result of the studies are:

7.1.Result of Evaluation of Implementation of Integrated Budgeting and Medium Term Expenditure Framework in support of the Implementation of Performance-Based Budgeting.

7.2.. Application of Integrated Budget Questionnaire Results

Result = Total score of all questions for x20

$$\begin{aligned} & \text{Total responden} \times \text{jumlah question} \\ & = 300 : (14 \times 6) = 300 / 84 = 3.571429 \times 20 = 71.42 \end{aligned}$$

4.2.2. Application Evaluation Result of Term Expenditure Framework

Medium (X2)

This is result is 71.42 value included in the range 61-80 = application of the unified budget in good assessment category.

7.3. Performance Evaluation Results-Based Budgeting

An integrated budget and medium-term expenditure framework which both the good performance evaluation results with the results obtained from the questionnaire are as follows:

a. Comparison of plan and realization of input:

1-13 means the plan, compared to > 100%

14-27 means the plan, compared to < 100%

28-42 means the plan, compared to the 1: 1

The results of the questionnaire with a value of 32 means that the comparison of plans and realization of input 1:

l can be defined between the plan and the realization on target.

b. Comparison of planned and actual output:

The results of the questionnaire showed the achievement of 100% means that the results achieved all targeted.

c. Comparison between standard costs applicable to the standards set fee

The result is that the cost of that happened just as the cost of the standard set.

In Overall that the results showed that due to budgetary factors integrated in the urban districts of Bandung and Cimahi can be applied to both the government proved that the performance of Bandung and Cimahi is good.

8. CONCLUSIONS AND SUGGESTIONS

8.1. Conclusion

The conclusion that can be drawn from this study are:

8.1.1. Unified budget as a factor supporting the implementation of performance-based budgeting has been applied to both the city government and Cimahi.

8.1.2. Medium Term Expenditure Framework as a factor supporting the implementation of performance-based budgeting has been applied to both the Government of the city of Bandung and Cimahi.

8.1.3. Performance-Based Budgeting Government of Bandung and Cimahi is good because factors have been applied with good support.

8.2. Suggestion

Suggestions are recommended:

Bandung and Cimahi government should continue to use performance-based budgeting to keep well, as mandated by the government administration in the guidebook.

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Peraturan pemerintah nomor 21 tahun 2004

Peraturan pemerintah No.58/2005 tentang pengelolaan keuangan daerah

Peraturan menteri dalam negeri no.13/2006 tentang pedoman pengelolaan keuangan daerah.

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Biographies

NELLI NOVYARNI. Indonesia, Palembang, Nopember 6, 1975; Indonesia College of Economics, East Jakarta, Indonesia, bachelor degree; Gadjah Mada University, Yogyakarta, Indonesia, Master degree; studying in Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University until now.

MY ADDRESS:

NELLI NOVYARNI

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