

## **ANALYSIS OF THE LOGIC MODEL APPROACH TO THE PREPARATION OF PERFORMANCE INFORMATION IN THE PLANNING AND BUDGETING PROCESS AT THE BIRO UMUM SEKRETARIAT DAERAH KALIMANTAN UTARA**

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### **ABSTRACT**

This research aims to describe and analyze in a comprehensive and detailed manner the processes, outcomes, supporting factors, and inhibiting factors for compiling performance information using the Logic Model approach in planning and budgeting at the Biro Umum of the Sekretariat Daerah of North Kalimantan Province. The researcher uses the stages of building a Logic Model from McLaughlin and Jordan (2015), which consist of gathering relevant information, defining problems and contexts, defining performance elements in tables, drawing models, and involving stakeholders in program verification. The results showed that the process and results of compiling performance planning and budgeting performance information at the Biro Umum of the Sekretariat Daerah of North Kalimantan Province were partly under the stages of building a Logic Model. However, the stages of drawing up the model and involving stakeholders in defining performance and program verification elements had yet to be fulfilled effectively. Existing performance indicators are output-oriented, not outcome-oriented. Recommendations for further research by evaluating the effectiveness of using the Logic Model approach in preparing planning and budgeting performance information.

### **KEYWORDS:**

planning, performance budgeting, performance information, logic model

### **INTRODUCTION**

In the context of planning and budgeting in Indonesia, there are indications of a lack of effectiveness and efficiency. Some Local Government entities appear to not fully adhere to the established planning and budgeting blueprint (Surianti, 2015). Viewed from a performance-oriented budgeting perspective, the budgeting process should serve as an instrument that establishes what kind of services will be provided by the government and how resources will be allocated to fund these services (Sirait, 2017). Therefore, it's crucial to ensure there is alignment between the expected performance from the Government and the budget allocation intended to support the achievement of this performance. This aligns with the basic principles of performance-based budgeting. However, two main issues arise in implementing this concept: first, the planning and budgeting process does not seem to fully support a comprehensive and in-depth situation analysis (Symond, 2015). Second, there is a need to revise and enhance the performance information structure, thereby establishing a clear relationship between input, output, outcome, and its impact (Pratama et al., 2018).

The Logic Model, as explained by the W.K. Kellogg Foundation (2004), is defined as a tool that visually illustrates systematic thinking about how resources are utilized to conduct program activities, aiming to produce the desired impact or results. Knowlton and Philips (2013) emphasize that the Logic Model not only details the logical sequence or strategy that

seems rational in achieving goals, but also considers the feasibility of the said strategy. The presence of logical elements and feasibility considerations in the Logic Model contributes positively to producing higher quality, efficient, and effective performance information.

Biro Umum Sekretariat Daerah of North Kalimantan plays a vital role as a supporting pillar for leadership services and secretarial functions. This bureau frequently faces significant challenges in its efforts to provide optimal support to the Regional Head and Deputy Regional Head (KDWKD). Additionally, with the public's rising expectations for higher quality public services and their desire for excellent service standards, the complexity of challenges faced by the bureau increases. Therefore, enhancing the quality of human resources (HR) and improving facilities and infrastructure become two critical elements that require special attention.

Biro Umum Sekretariat Daerah of North Kalimantan has adopted the policy of implementing the Logic Model in its performance information preparation process. However, the quality of planning and budgeting applied has not yet reached the expected or established standards. Performance evaluation data for the year 2022 indicates that Biro Umum Sekretariat Daerah of North Kalimantan achieved a performance level of about 95%. Nevertheless, evidence shows budgetary shifts and the need for additional budget allocations midway through the fiscal year. This indicates that even with high-performance achievements, there is a discrepancy between budget planning and its actual implementation. This situation highlights the importance of improvements in the effectiveness and efficiency of budget allocation and usage, to better align with the expected performance outcomes.

**Table 1. Summary of the Evaluation of the Implementation Results of the Regional Apparatus Plan for the Biro Umum**

No	Program	Performance Indicator of The Program (Outcome)	Performane Achievement
1.	Program Supporting the Affairs of the Provincial Regional Government	Percentage of Fulfillment of Administrative Services for Regional Government Administration	95 %

Source: LJKIP Biro Umum 2022

Based on the aforementioned exposition, the researcher is interested in conducting a study related to the planning and budgeting process at Biro Umum Sekretariat Daerah of North Kalimantan. The focus of the study will be placed on the process of compiling performance information in the context of planning and budgeting by integrating the Logic Model approach.

## LITERATURE REVIEW

### Planning Concept

Conyers and Hills (1984) in their book "An Introduction to Development Planning in the Third World" define planning as a continuous process involving decisions or choices from various ways to use available resources with the aim of achieving specific goals in the future. Planning without considering the availability of resources tends to result in an extensive list of needs without a concrete picture of their fulfillment, thus leading to uncertainty and frustration. On the other hand, a resource-based planning approach can generate more rational strategies and enhance effectiveness and efficiency in its implementation.

### Budgeting Concept

According to Mardiasmo (2002), a budget is a statement about the estimated performance to be achieved over a specific period, expressed in financial terms, while budgeting is the process or method to prepare a budget. The budgeting system is a framework that involves the activity of formulating programs and setting performance indicators as tools to achieve program objectives and targets. The initial stage in designing a budgeting system involves formulating programs and structuring government organizations in alignment with the designed programs. In this context, work units responsible for the execution of the program are also identified. Additionally, performance indicators are determined as parameters to measure the extent of program objectives' achievement based on the previously designed plan.

### Performance-Based Budgeting

Performance-oriented budgeting is a budgeting system focused on measuring the output of an organization, allocating resources to programs rather than organizational units, and aligning with the organization's vision, mission, and strategic plan. This system also takes into account the unit cost and work load of each activity. The objective of setting performance output measurements linked with costs is to measure levels of efficiency and effectiveness. This serves as a tool to uphold the principle of accountability, as it represents the output of an organization's activity processes (Bastian, 2010). The concept of performance-based budgeting, according to Suhadak & Nugroho (2007), involves a budgeting system that integrates performance planning and budgeting. Therefore, programs/activities should clearly measure performance indicators and specific targets/goals.

### Performance

Berman (2006) defines performance as the effectiveness and efficiency in the use of resources to achieve results. Performance planning involves defining the goals and objectives of an organization, building a comprehensive strategy to achieve those goals, and developing a comprehensive planning hierarchy to integrate and coordinate activities (Wibowo, 2011). In performance management, performance planning is the most critical stage. Performance planning is done at the initial stage of the entire performance management process. At the initial stage, the organization must formulate and establish performance criteria, performance indicators, and performance targets in the form of a performance contract or performance commitment. A good performance contract determination is not solely dictated from the top (top-down) but should ideally involve participation from subordinates (bottom-up) (Mahmudi, 2015). Performance information is a crucial tool in program management and performance enhancement.

### Logic Model

The W K Kellogg Foundation (2004) and Knowlton & Phillips (2013) describe the basic components of the logic model, which consist of Input, Activities, Output, Outcome, and Impact. According to McLaughlin & Jordan (2015:62-87) in their book titled "Handbook of Practical Program Evaluation (4th Edition)", there are five stages in building a logic model, which are: a) Collecting relevant information; b) Defining the problem and its context; c) Defining performance elements in a table; d) Illustrating the model; and e) Verifying the program's logic with stakeholders.

### RESEARCH METHOD

This study is a case study using a qualitative approach. The research location is at Biro Umum Sekretariat Daerah of North Kalimantan. The focus of this research is as follows:

- a) Unveiling the process of compiling performance information using the logic model approach at Biro Umum Sekretariat Daerah of North Kalimantan comprehensively.
- b) Determining supporting and inhibiting factors in compiling performance information using the logic model approach at Biro Umum Sekretariat Daerah of North Kalimantan.

### RESULTS AND DISCUSSION

Planning and budgeting are two processes that are closely intertwined. The output from the planning phase directly forms the basis for the budgeting phase. This indicates that every program formulated during the planning phase has financial implications defined in budgeting. Therefore, the effectiveness and efficiency of budget use significantly depend on the accuracy and precision of the planning process. Performance indicators, as a benchmark for the success of regional development policies, must be able to provide an overview of capturing each result of development programs and activities as a basis for assessing performance levels, both in the planning, implementation, and evaluation phases.

The framework for performance preparation starts from what wants to be changed (impact) based on what is intended to be achieved (outcome) to realize the desired change. Next, to achieve the outcome, information is needed about what is produced (output), and to generate this output, "what will be used (input)" is required (Kumolo, 2017:160). This framework of relationships summarizes the understanding of the Logic Model Theory. Each component forms a sequence that indicates a hierarchical and logically related relationship between the desired conditions of a program through strategies to achieve the desired conditions.

Good development planning should be able to create an integrated policy that forms interrelated performances where development impact is achieved through various outcomes from different programs to achieve development goals. The success of the program is determined simultaneously in various outputs from several activities. The integration of impact, outcome, and output forms a performance architecture capable of analyzing all problems and producing a policy formulation based on its root cause.

This is in line with the concept by Cole and Parston (2006) in their book titled "Unlocking Public Value," Chapter 4 "Defining Value" in the discussion Building a Public Service Value Outcome Model consisting of: Defining Building Blocks, Identification, Weighting Outcomes, and Filtering Metrics. The Building Blocks consist of Mission, Core Functions or Capabilities, Stakeholders, and Stakeholders' Expectations. In the Identification stage, there's the **Public Service Value Outcome Filter**, which consists of:

- a) **Mission Focused** - Are the results achieved aligned with the organization's mission and vision?
- b) **Action Oriented** - Do the results drive measurable improvements? Are employees accountable for improving results? Do employees understand how their actions affect outcomes?
- c) **Comprehensive** - Do the results, when viewed as a whole, reflect all the organization's core capabilities, functions, and strategies?
- d) **Creates Value for Stakeholders** - Are the results something valued by the organization's stakeholders?

Biro Umum Sekretariat Daerah of North Kalimantan has the second-highest Petty Cash (UP) after the Regional Representative Council Secretariat. Based on the Decree of the Governor of North Kalimantan Number 188.44/K.1/2023 About Petty Cash Limit at the Regional Working Unit in the North Kalimantan Provincial Government environment, the value of UP for Biro Umum Sekretariat Daerah of North Kalimantan, compared to several other Regional Device Organizations (OPD), can be seen in the following table:

**Table 2. The Proportion of Petty Cash in the Implementation of the Regional Budget**

No.	Regional Device Organization	Petty Cash (Rp.)
1.	Secretariat of Regional House of Representatives	3,000,000,000
2.	<b>Biro Umum of Regional Secretariat</b>	<b>2,500,000,000</b>
3.	Regional Finance and Assets Agency	750,000,000
4.	Regional Development Planning Agency	600,000,000
5.	Public Works and Housing Department	600,000,000

Source: Decree of Governor of Kalimantan Utara No.188.44/K.1/2023

In addition to UP (Petty Cash), Biro Umum Sekretariat Daerah of North Kalimantan also has a Budget Ceiling with an increased nominal value from the Needs Analysis contained in the Annual Work Plan (Renja) of the Provincial Secretariat for the Fiscal Year 2023. From an Indicative Ceiling of IDR 104,152,500,000.00, it increased to a Budget Ceiling of IDR 109,681,099,829.00 as stated in the RKA (Budget Expenditure Plan) for Biro Umum Sekretariat Daerah of North Kalimantan.

Even though Biro Umum Sekretariat Daerah of North Kalimantan received a very large UP and Indicative Ceiling, the possibility of budget shifts, or even additional funding due to urgent and pressing activities, remains. This means the planning section must re-examine which activity indicators can have their budgets shifted. This situation occurs every year, and budget shifts specifically Biro Umum Sekretariat Daerah of North Kalimantan happen more than three times outside the Revised Regional Budget. The shift in understanding from "How much money has been and will be spent" to "How much additional performance is required to achieve the set objectives by the end of the period" seems rather challenging to implement within the Biro Umum itself.

Biro Umum Sekretariat Daerah of North Kalimantan has 1 program and 7 activities, consisting of: **Program to Support Provincial Government Affairs**

**Performance Indicator:** Percentage of Fulfillment of Administrative Services for the Implementation of Local Government in the Scope of the Provincial Secretariat of North Kalimantan.

**Activities:** (1) Financial Administration of Regional Devices, (2) Personnel Administration of Regional Devices, (3) General Administration of Regional Devices, (4) Provision of Support Services for Local Government Affairs, (5) Maintenance of Regional Property Supporting Local Government Affairs, (6) Financial and Operational Administration of the Regional Head and Deputy Regional Head, and (7) Facilitation of Household Affairs of the Secretariat.

The five stages of building the Logic Model according to McLaughlin & Jordan (2015) have not all been applied by Biro Umum Sekretariat Daerah of North Kalimantan. The Logic Model stages referred to are: (1) Collecting relevant information; and (2) Defining the problem and its context. Collecting relevant information from planning and budgeting issues, and defining the issues of each activity along with an action plan that can be offered for subsequent planning.

Performance information preparation begins with determining the outcome or results the organization wants to achieve, then the outputs needed to achieve that outcome, activities undertaken to produce the outputs, and then the input or resources used to carry out the series of set activities (Kemenkeu, 2014).

The current performance report tends to provide a picture of the realization of activity implementation and the level of budget absorption. However, the report hasn't deeply analyzed the expected performance achievements. In addition, the report hasn't clearly illustrated how budget efficiency contributes to these performance achievements. To enhance performance in the coming years, Biro Umum Sekretariat Daerah of North Kalimantan has several strategic steps. First, the quality of output and outcome measurements is carried out regularly, aiming to ensure the organization's performance is always on track. Second, there will be an effort to improve the presentation of performance reports, hoping to better reflect performance achievements, program effectiveness, and budget use efficiency.

The Logic Model approach has been implemented by the Biro Umum Sekretariat Daerah of North Kalimantan since 2014 and continues to this day. In implementing this approach, several factors are of primary concern. Supporting factors, such as resources, training, and stakeholder involvement, must be continuously enhanced to strengthen Logic Model implementation. On the other hand, inhibiting factors, such as technical obstacles, resource insufficiencies, or a lack of understanding of the model, need to be identified and addressed to ensure this approach runs optimally and delivers the expected results.

### **Supporting Factors**

Based on the previous discussion, there are at least five supporting factors in the compilation of performance information using the Logic Model approach in the Biro Umum Sekretariat Daerah of North Kalimantan, as follows:

#### **1. Presence of Supporting Regulations**

The presence of regulations or rules governing the process of compiling performance information using the Logic Model approach in Biro Umum Sekretariat Daerah of North Kalimantan plays a crucial supporting role. These regulations not only ensure conformity and consistency in compiling performance information but also provide a strong legal foundation and guidelines for actors involved in the process. Some critical regulations



influencing performance information compilation include: PP Nomor 12 Tahun 2019, Perpres Nomor 33 Tahun 2020, Permendagri Nomor 86 Tahun 2017 dan Nomor 77 Tahun 2020, North Kalimantan Regional Regulation, and North Kalimantan Governor's Regulation. With the support of these regulations, Biro Umum Sekretariat Daerah of North Kalimantan has a clear and structured framework in compiling performance information and ensures accountability and transparency in its implementation.

## 2. **Budget Flexibility**

Biro Umum Sekretariat Daerah of North Kalimantan has a flexible budget since one of the duties and functions of the bureau is "Service to the Regional Head and Deputy Regional Head".

## 3. **Availability of Data and Information**

Comprehensive and accurate data and information are crucial in compiling performance information using the Logic Model approach. Its availability facilitates the identification of organizational goals, existing conditions, issue identification, and alternative solution formulation.

## 4. **Availability of Adequate Facilities and Infrastructure**

Proper facilities and infrastructure play a vital role in the planning and performance measurement process. The availability of meeting rooms, complete work facilities, and advanced information technology infrastructure ensures the process runs smoothly and efficiently. According to Mahmudi (2015), worker motivation factors, including the availability of adequate facilities and infrastructure, have a positive impact on performance.

## 5. **Coordination among Stakeholders**

Effective coordination among key stakeholders is crucial in the performance information compilation process. The primary stakeholders related to performance information compilation in Biro Umum Sekretariat Daerah of North Kalimantan are planners (Sub-section of Program and Budget Compilation), activity responsible parties (PPTK), and evaluators (Sub-section of Evaluation and Reporting). Good coordination also ensures that every decision made is based on a shared understanding and consistent objectives.

## **Impediments**

In addition to the supporting factors, the compilation of performance information using the Logic Model approach at Biro Umum Sekretariat Daerah of North Kalimantan also has constraints and obstacles. These impeding factors include:

### 1. **Absence of Standard Operating Procedures (SOP)**

One of the challenges in compiling performance information with the Logic Model approach at Biro Umum Sekretariat Daerah of North Kalimantan is the lack of a specific SOP. As posited by Sailendra (2015), SOPs act as a primary guide in an organization's daily operations, ensuring a consistent workflow, discipline, and providing a legal foundation when there are deviations. Although the Bureau has guidelines from Permendagri Number 86 of 2017 and Permendagri Number 77 of 2020, these guidelines are general and need adaptation to suit the context and specifics expected from the Logic Model application. Without clear SOPs, there's potential for inconsistencies in practice, role ambiguity, and possible confusion in the performance information compilation process.

## 2. **Limitations in the Quantity and Quality of Planners**

The quality of planning in an organization heavily relies on the capability and competence of individuals responsible for that planning process. As Faludi (1973) suggests, the skills and abilities of planners play a significant role in determining the success of the designed plan's implementation. Currently, Biro Umum Sekretariat Daerah faces two main issues related to planners. Firstly, in terms of quantity, the number of planners is insufficient to handle the workload. This means that the heavy workload demands can lead to an imbalance and potential efficiency decrease. Secondly, in terms of quality, the majority of planners come from educational backgrounds not related to planning. The development of skills and knowledge through formal education and specific training is crucial to ensure that planners possess the required competencies. These challenges impact not only the efficiency and effectiveness of the planning process but also the quality of the plans produced. To achieve success in performance information compilation, especially with the Logic Model approach, high-quality human resources are required that are continuously updated with the latest developments in the planning field.

## 3. **Suboptimal Stakeholder Participation**

While PPTK and evaluators have been involved from the beginning, their involvement doesn't extend to subsequent stages. Deeper and comprehensive stakeholder participation, as noted by Knowlton and Philips (2013), can enhance the quality of the compiled performance information. A lack of full stakeholder involvement can lead to information gaps, a mismatch between expectations and reality, and decisions that may not fully reflect the needs and priorities of all involved parties. To address this, more intensive efforts are needed to ensure active and sustained participation from all stakeholders from the beginning to the end of the performance information compilation process.

## 4. **Evaluation as Less Effective Feedback**

Performance evaluation plays a vital role in the planning process and decision-making, as outlined by Mulyono and Yumari (2017). As an essential management instrument, evaluation provides an opportunity to see how far a program or initiative has achieved its targets and goals and identifies areas for improvement. The implementation of performance evaluation at Biro Umum Sekretariat Daerah of the Provincial Secretariat of North Kalimantan has not been conducted thoroughly and effectively. While the implementation evaluation aspect has been running well, the evaluation of the benefit and context aspects has not been optimally performed. This can be seen from the fact that target indicators, which should be outcome-oriented, are more output-oriented. This shows a gap in the evaluation approach taken.

## 5. **Changing Applications and Central Regulations**

Applications that change, thus requiring adjustment time, greatly affect the planning and budgeting process (a shift from SIMDA to SIPD). Meanwhile, central provisions such as TKDN (Domestic Component Level) require adjustments to the details or specifications of each indicator from activities and sub-activities at Biro Umum Sekretariat Daerah of North Kalimantan.

## 6. **Lack of Commitment from Leadership**

The competence and commitment of a leader are key elements in implementing any initiative or change within an organization. As explained by Mahmudi (2015), leadership



commitment plays a crucial role in creating an effective performance management system. There are several indicators showing a lack of leadership commitment in the application of the Logic Model approach for performance information compilation in Biro Umum Sekretariat Daerah of North Kalimantan, such as the absence of SOPs and a reward and punishment system. A lack of seriousness or commitment from leaders can significantly impact the effectiveness and success of any initiative's implementation. Therefore, it's essential for leaders to demonstrate strong and consistent commitment to bring about the desired change and achieve organizational goals.

## **CONCLUSIONS**

From the analysis conducted regarding the compilation of performance information planning and budgeting with the Logic Model approach in Biro Umum Sekretariat Daerah of North Kalimantan, several key points can be concluded as follows:

### **Conclusions**

1. Biro Umum Sekretariat Daerah of North Kalimantan has successfully applied several initial stages of the Logic Model in the process of compiling its performance information. Focusing on collecting relevant information and defining key issues as well as action plans, the General Bureau has demonstrated a commitment to ensuring that planning and budgeting are based on a logical and systematic approach.
2. There are several factors that support the effectiveness of the process regarding the compilation of performance information planning and budgeting with the Logic Model approach in Biro Umum Sekretariat Daerah of North Kalimantan. These include: regulatory support, budget flexibility, data and information availability, adequate facilities and infrastructure, and coordination among stakeholders. The presence of all these supporting factors creates a conducive environment for implementing the Logic Model.
3. There are also several impeding factors affecting the effectiveness of this approach in the Biro Umum. Challenges include the absence of a SOP, limitations in the quality and quantity of planners, suboptimal stakeholder participation, less effective feedback evaluation, changing applications and central regulations, and a lack of leadership commitment. All these factors present challenges that can affect the effectiveness of performance information compilation.

### **Recommendations**

1. It's imperative to address these challenges, strengthen supportive areas, and continuously monitor and evaluate the process of compiling performance information to enhance effectiveness and efficiency in resource utilization and desired results attainment.
2. The Logic Model framework should ideally be applied to all activity and sub8p-activity indicators in Biro Umum Sekretariat Daerah of North Kalimantan. By doing so, recurring problems can be minimized each year, leading to optimized planning and a reduced need for budget reallocation. Active participation and both top-down and bottom-up communication are crucial.
3. Biro Umum Sekretariat Daerah of North Kalimantan has planning analysts in each division. However, there's a lack of specific attention from the leadership, such as participating in socialization and technical guidance. Socializations only take the form of guideline letters from Bappeda and zoom meetings concerning SIPD application use. There is a glaring absence of specific technical guidance and budget planning workshops from the Human Resource Development of Biro Umum Sekretariat Daerah

of North Kalimantan. The Budget Planning Analysts in the Biro Umum currently hold a general functional position and have not yet been designated as specialized functional positions.

In conclusion, it's essential to continue evaluating and adjusting the application of the Logic Model approach in the Biro Umum Sekretariat Daerah of North Kalimantan. Continuous improvement, alongside addressing challenges and reinforcing strengths, will ensure a more effective and efficient performance information planning and budgeting process.

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