

# The Impact Of An Implementation Performance Based Budgeting (PBB) On An Efficiency Of Financial Performance On Local Governance In Indonesia

Reni Oktavia

**Abstract:** The objectives of this research are first, to measure an efficiency of local governance financial performance before and after an implementation of performance based budgeting, and the second, to empirically examine of an implementation of performance based budgeting on an increasing efficiency of all local governance in Indonesia. The measurement of efficiency of local governance in Indonesia will be hand on an Data Envelopment Analysis (DEA) method. Some result of this research showed that after implementation performance based budgeting have increased an efficiency of financial performance on local governance as a whole, and on kabupaten governance, but have a negative effect toward an increased efficiency of financial performance on state and city governance. The last result of this research indicate that the differences of mean of financial performance efficiency was influenced by differences of local government types.

**Key Words:** Performance Based Budgeting, Efficiency Of Financial Performance, Data Envelopment Analysis (DEA) method.

## 1. INTRODUCTION

The Implementation of autonomy of region with authority from center government to local government with authority of fund management has produced a significant changes that push the government to change the finance system of local governance. In the year of 2000, the government issued the regulation of government no 105 that contain about management and responsibility of local governance finance that continued with issued the Kepmendagri No 29 year 2002 about guide of arrangement the responsibility and auditing of local governance with customs and manners of arrangement of APBD, the realization of administration of local governance finance and arrangement of calculation of APBD. And last equipped with pp no. 108 year 2000 about customs and manners of responsibility of regional leader, and newest published Permendagri No. 13 year 2006 about guide of management of financial of local governance, that imply existence of alteration of system of budgeting of operative that namely system of traditional budgeting or line of item budgeting to system of performance base budgeting. Based on the explanation before, this research has formulation of question as follows:

1. How big achievement of efficiency of performance of finance of local government in period before and after implementation of performances base budgeting (PBB)
2. After implementation the system of performance base budgeting in local government that affect in enhanced of efficiency of performance of local government finance.

This study has two aims; the first was intend to see the level of efficiency of performance of finance of local government before and after implementation the system of performance based budgeting. The Second purpose wants to examine to what exist significant differences average efficiency of Local governance finance before and after implementation of PBB. Research about impact on applications the performance base budgeting have done quite a lot, several researchers perform testing towards influence of implementation performances base budgeting this towards various side, one of study that done by GAO (1993) that perform a study towards the impact of applications of performances base budgeting towards presentation of information systematically concerning performance of institution and program, from this study , ther are evident that performances base budgeting repair the decision of making budgeting with fokus to choices in result of program. the other research that done by Rubin (1997, in Melkers and Willoughby, 2001) will conclude that implementation performance base budgeting in a financial system of government will influence the information that produced [yield], later this information be used as source of evaluation [assessment] of performance. The Previous empirical research has hitted the applications has the performance based budgeting in level of local government in Indonesia that done by Asmoko (2005) at least show existence of influence of applications has performance base budgeting in effectiveness of control of finance and control of performance. And the other study that done by Setyawan (2005) that examine to what exist influence of implementation performances base budgeting in public accountability with sample each in 2 regencies at central java, and in regency and government [ruler] of city of special region in Yogyakarta. The other study that done by Sunardi (2005) that study the influence of reformation of arrangement the budgeting towards quality of APBD. The Result that show from this research mentions that applications performances base budgeting with public accountability doesn't has significant influence to quality of APBD.

- 
- *Reni Oktavia*
  - *Lecturer Of Economic and Business Faculty, Lampung University, Lampung, Indonesia*
  - *Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjadjaran University, Bandung, Indonesia Email: [reny\\_8via@yahoo.com](mailto:reny_8via@yahoo.com)*

## 2. THEORETICAL FRAMEWORK AND DEVELOPMENT OF HYPOTHESIS

### 2.1. DEFINITION AND CHARACTERISTICS PERFORMANCES BASE BUDGETING

According to Smith's (1999) one of the purpose of applications performances base budgeting in a local government is increase efficiency and effective with focus on the resource of strive output critical and important. Therefore one of size of performance a budget that based on performance achieve the level of maximum efficiency on output that is produced with amount of input that appointed. One of approach this performance base budgeting also be efforts to repair the process of budgeting at public sector that merger the accountability system of performance and system of budgeting. The applications of performance base budgeting basically supposed will reform the quality and processes of budget decision-making in determine allocation of economics resource so that activity of government can be run with more effective and efficient. In GAO (1999) confirmed that performance base budgeting assume that the arrangement of performance information systematically with amount of budget will make better the decision making with focus on choices of financing in program results. Performance based budgeting can be run well by put into criteria output and/or outcome in budgeting or with budget genuinely for level of service of desirable.

### 2.2 HYPOTHESES

From the exposure, analysis, and the results of previous researches that have been described above, the researchers set the hypothesis to be tested in this study are:

- H1:** Increased efficiency of local government financial performance in Indonesia after the implementation of performance-based budget (PBB).
- H2:** Increased efficiency of the provincial government's financial performance after implementation of performance-based budgeting (PBB)
- H3:** There has been an increase in the efficiency of the district government's financial performance after the implementation of a performance-based budget (PBB).
- H4:** There is an Improvement in the efficiency of the city government's financial performance after the implementation of a performance-based budget (PBB).
- H5:** Different types of local governments have a significant influence on the efficiency differences in financial performance of each region.

## 3. METHODOLOGY OF RESEARCH

### 3.1 SAMPLE AND DATA OF RESEARCH

This study is empirical research that want to examine that implementation the performance base budgeting has impact towards efficiency of financial of local Governance. And that population in this research entire local government of province on Indonesia that apply to performance base budgeting, while sample that used in this study entire local government as level Province that report realization APBD to central government. The Researcher employ the method of purposive sampling, that is election of method sampling that based on feature or certain characters that are looked consider has in respect of cling firm with feature or character of population already known previous. The purposive sampling method used to

reach the specific-purpose, and for that sample that be used in this research has criteria as follows:

1. The Report of APBD realization of province government that reported in its entirety to central government.
2. The Report of APBD realization local government of province consistently reported from year 2010 up to 2014.

### 3.2 THE TECHNICS OF DATA COLLECTING

Data that used in this research are secondary data that namely the realization APBD report from year 2010 - 2014, with points cut off in the year 2012. Stipulating year 2012 as cut-off in data of this study are based on assumption that applications PBB go one year after central government issued KEPMEN No. 29 year 2012 that begun in the year 2013. And because of data of APBD realization report available in its entirety in central government in 2014 year, so the period before and after implementation PBB appointed during 2 year, that was data in 2010- 2011 as data before applications PBB, and data of report of realization APBD from year 2013 to 2014 declared as data after applications PBB. As to data that used in this research, that's come from population of report of APBD realization of local government of province.

### 3.3 DEFINITION OF OPERATIONAL AND MEASUREMENT OF VARIABLE

Definition of operational from this research efficiency of local financial performance. Value of efficiency that be produced from analysis has relative or only operative in range of unit nest of economic activity that compared with application input and output of a kind or equal. In accountancy, efficiency be declared as amount of consumption like input that will produce amount of output. Based on principle of independence of region, where a region is mention has self-supporting if they can to finance their main government needs, so measurement the efficiency of finance in local government based on level of regional ability in yield the original region income (PAD) with input as a routine expenditure that used by local government in run operational of the activity. This matter is as according to statement world bank (1988; 154) in Ibrahim (1996) that mention that independence of that region is showed from ability PAD a region to covers their routine expenditure of the government way. From that explanation, thus appointed several variables input and output that used to measures efficiency of finance of region. There are 3 variable input and 2 variables output.

- **variable input;**

In variable input that used in this method DEA is descendant from variable of routine expenditure. Definition of routine expenditure is expense that have the benefit just for one year budget and not increase on asset or wealth for local Governance. The variable of this routine expenditure consists of:

1. Expense of official
2. Expense of operational
3. Expense of journey
4. Expense of maintenance.

- **output variable**

That taken as variable output in measurement of efficiency with method DEA is the local original income (PAD) that consists of:

1. Tax of region

2. Retribution of region
3. Income from operation of region
4. Another PAD.

### 3.4 INSTRUMENT ANALYSIS

The Analyzer that used to perform processing and analysis of data in this study are:

1. data envelopment analysis (DEA)
2. Paired ample t-test analysis.
3. analysis of variance (ANOVA)

## 4. RESULT DISCUSSION AND DATA ANALYSIS

In this section will be explained the result of this research that include two things, the first is result of analysis efficiency of local government finance. Measurement of this efficiency employ method of data envelopment analysis (DEA) by using some assumptions; First, DEA model based on constant return to scale (crs), that consist of:

1. Variable input/output has radial with orientation in input and output.
2. This model is relative, that means each unit automatically will compare their unit towards another unit that include in model. When a unit of work is measured on their performance, so at the time, it will involve of resource at the unit, concurrently involve resource in unit of work [job] concerned also another unit of work. So with that the efficiency will be mutual connected one unit with another.

The second, in this chapter will explained the result of difference test of two average financial efficiency of local government before and after implementation the performance base budgeting. Analyzer of test difference that used paired samples t-test. And from this analysis knowable what ther are differences average of efficiency before and after implementation the performance base budgeting.

### 4.1 ANALYSIS OF EFFICIENCY

In first phase was be measured the financial efficiency of local government by using method of data envelopment analysis (DEA). The Data that processed with this method as many as 22 reports of APBD realization from local government of province. These data were data time series during 4 year, these divided to be 2 parts, the period of report before implementation of PBB that was period 2010-2011 and period after implementation PBB was period 2013 to 2014. Data of local government finance that used in this study comes from local government that has completion report during 4 year period of observation, while data of finance were not complete, it would eliminated from the list of sample. The Process of efficiency analysis of province government finance was done by using method DEA, and produced level of efficiency in 2 year periods before and 2 periods after implementation PBB in every local government of province with range value of efficiency from 0 up to 100%. The Region that achieve efficiency 100% will category as efficiency region, but when area doesn't achieve 100% will category as inefficiency of local government. To produce the level of efficiency of finance performance by using method DEA was appointed 4 variables input and 4 variable output. The four variables output consists of element of PAD that namely; tax of region, retribution, profit companies possession of region, and another of PAD. And the 4 variables input consist of expense of official, expense of goods, expense of journey and expenditure of operational. The

Election process of variable input/output this based in relation between variable that show the ability of region in produce output as original income of region, by using variables input as proxy from cost [expense] or routine expenditure that used by local government to run wheel of government of the region. To give description more comprehensive, researcher will explain and analyzed the result of measurement the efficiency of finance performance of local government before and after implementation performances base budgeting (PBB). Efficiency Before Implementation PBB (Year 2010-2011) The Result of counting of efficiency of financial performance of region with data envelopment analysis method in local government of level of province visible in table 4.1. it show that there are 10 local governments of province that has average best efficiency, there are Riau, Lampung, west java, central java, Yogyakarta, east java, south Borneo, east Borneo, north Borneo, south Sulawesi, Bali and NTB. All of ten province area have achieve efficiency of financial performance for maximum of 2 year successive, so it can be category as area that can to produce the optimal PAD with make exploit the resource of finance of region that available.

**Table 1** List of Achieved The Efficiency of Province Government Financial Before Implementation Performances Base Budgeting.

The Name of Province	Years		Average
	2010	2011	
Prop. Nanggroe Aceh Darussalam	64,52	21,14	42,83
Prop. Sumatra Utara	81,05	68,23	74,64
Prop. Sumatra Barat	53,6	100	76,80
Prop. Riau	100	100	100,00
Prop. Jambi	48,42	53,27	50,85
Prop. Sumatra Selatan	48,91	59	53,96
Prop. Bengkulu	89,77	64,74	77,26
Prop. Lampung	100	100	100,00
Prop. Jawa Barat	100	100	100,00
Prop. Jawa Tengah	100	100	100,00
Prop. Yogyakarta	100	100	100,00
Prop. Jawa Timur	100	100	100,00
Prop. Kalimantan Tengah	33,57	27,93	30,75
Prop. Kalimantan Selatan	100	100	100,00
Prop. Kalimantan Timur	100	100	100,00
Prop. Sulawesi Utara	100	100	100,00
Prop. Sulawesi Tengah	52,98	54,58	53,78
Prop. Sulawesi Selatan	70,56	100	85,28
Prop. Bali	100	100	100,00
Prop. Nusa Tenggara Barat	100	97,98	98,99
Prop. Nusa Tenggara Timur	91,05	100	95,53
Prop. Papua	22,02	48,09	35,06

The Province that Include to area that most inefficiency occupied by Kalimantan Tengah province (30,75%) province of Papua (35,06%) and province of Nanggroe Aceh Darussalam (42,83%), they all have level of average efficiency under 50%. This matter show that the third of province cannot has ability of region in produce PAD that can fulfil their local government routine need. And if it related to independence of region, the third of this province have dependence enough to central government in fulfils deficit of fund to run the government. Furthermore, the zones that have low efficiency obvious are areas that have internal conflict. Thus it can be pulled a reasonable excuse that the low existing efficiency can be caused by the barrier of government activity in produce PAD



because internal of local government troubles. From table 1 also found 3 provinces that increasing the ranking of efficiency become 100% in the year 2001. There are Nusa Tenggara Timur, Sulawesi Selatan and Sumatra Barat. Furthermore the happening of the enhanced is caused because the happening of enhanced of result PAD larger ones is compared enhanced of expense routine that is used in run wheel of government. But there were any province that depreciation of efficiency from level 100% to lower, that were province of west Nusa Tenggara, decreased to be 97,98%. Depreciation of this efficiency is although a little bit is because of the depreciation of government ability in stand for level of achievement the PAD from previous.

#### 4.2 EFFICIENCY ACHIEVEMENT AFTER IMPLEMENTATION PBB (2013-2014)

Measurement of efficiency in phase after implementation of PBB take data of observation from year 2013 - 2014, this matter is done because of completion the local finance that reported to 2004. But data to 2005 do not yet complete reported by entire good regions. The Summary of measurement the efficiency towards finance performance of local government visible in table 4.3 follow.

**Table 2.** The level of average efficiency of financial performance of local government in Indonesia after implementation performances base budgeting (PBB)

Explanation	Province
Efficiency 100%	7 (31,8%)
Efficiency 99% - 50%	13 (59,1%)
Efficiency below 50%	2 (9,1%)
Total	22

In the measurement of financial efficiency of local government are known there was 7 provinces or 31,8% from entire have average level of efficiency 100%. Entire areas that achieve level of efficiency 100% that category as area that has ability produces optimal PAD with input routine expenditure that taken outside. Besides that, this zones are assumed have independence financial to funding the need routine of local government with PAD that their produce, with assumption that routine expenditure or permanent expense (fix cost) that were required by local government consists of the expense of official, expense of goods, the expenditure of operational, and expenditure of the journey. The low of efficiency level of financial performance inclined belong to regions that have internal conflict like province of Papua that have level of average efficiency 26,27% and province of middle Sulawesi with level of average efficiency in the amount of 37,55%. The both of the region are identified as province that have financial efficiency of bottommost in period. The low of efficiency level is influenced by not the balance of total of expense that used to run the local government in produce PAD source of financing of local governance. From the result of processing the data with DEA method also produced the data of change the efficiency of financial performance of local government that caused existence of applications performances base budgeting. The result of measurement is visible in table below.

**Table 3** The rate of the financial performance efficiency change of local government in Indonesia after implementation performances based budgeting (PBB)

The Changes of efficiency achievement	Province	Presentation
Consisten on efficiency 100%	3	13,6
Increase at efficiency 100%	4	18,2
Decrease from efficiency 100%	7	31,8
Increase at efficiency < 100%	4	18,2
Decrease from efficiency < 100%	4	18,2
Total	22	100

From the explanation of the study result, it can be pulled a conclusion that applications of performance base budgeting by local government in Indonesia have not yet give the positive effect especially in the case of enhanced the efficiency of financial performance of local government. So the finally in condition real at courtyard, this matter can be clarified by limited the applications PBB since year 2010 that were be socialization via PP No 105 in year 2000. And it appropriate to previous researches that show that applications performance based budgeting was still have many constraints like stipulating of the purpose and target that not good enough in organization or between unit of organization, and it would increase the complexity of problem. Sometime Indicator of performance sometimes incorrect to representation the achieved of performance. Or, something Indicator of performance have too simplified criteria in service performance of public sector that usually have multi dimension with inexistence of consistency decision on applications the performance base budgeting, both of appreciation for side that show enhanced of performance and on the contrary existence punishment on failure in achievement of performance.

#### 4.3 NORMALITY TEST

The testing of hypothesis that submitted to use paired sample t-test method. This analyzer required the data were distribution normally. So before perform the testing of this hypothesis is done, the normal test towards data that be used. Test normality this use analyzer kolmogorov sminov with  $\alpha = 5\%$ . The result of normality test entire data that used can be saw in below:

**Table 4** The Normality tests - One-sample kolmogorovsmirnov test method

#### One-Sample Kolmogorov-Smirnov Test

	Before	After
N	22	22
Normal Parameters(a,b)	Mean	80,7139
	Std. Deviation	24,59954
Most Extreme Differences	Absolute	,272
	Positive	,217
	Negative	-,272
Kolmogorov-Smirnov Z	1,275	,992
Asymp. Sig. (2-tailed)	,077	,279

#### a Test distribution is Normal.

The Result of normality testing with 1-sample kolmogorov-smirnov test show that data have distributed normally (significant at  $\alpha = 0,05$ )

#### 4.4 TESTING OF HYPOTHESIS

In this part will be explained the result of statistic from testing the average efficiency before and after implementation the performances base budgeting. Data that used in the test of this hypothesis average data of efficiency of financial performance that were produced from measurement the efficiency with DEA method. These data are classified based on group of local government that namely province. The data of each province government consists of average data of efficiency before and average efficiency after implementation PBB.. In second hypothesis is done testing of average enhanced of efficiency after implementation the PBB system, with compare average efficiency of financial of local government in period before implementation PBB averagely efficiency after it. Because of the data that used in hypothesis 2 have distributed normally, so the testing of this hypothesis employ paired samples t-test method. In second hypothesis declared that there was average enhanced the efficiency of financial performance of province government after the implementation of performances base budgeting. Because this hypothesis is one way hypothesis , the testing used one side (one tailed).

**Table 5** The result of paired samples t-test of Province government.

		Before	After
N		22	22
Normal Parameters(a,b)	Mean	80,7139	82,3225
	Std. Deviation	24,59954	21,62000
Most Extreme Differences	Absolute	,272	,211
	Positive	,217	,207
	Negative	-,272	-,211
Kolmogorov-Smirnov Z		1,275	,992
Asymp. Sig. (2-tailed)		,077	,279

Explanation	Province
Efficiency 100%	7 (31,8%)
Efficiency 99% - 50%	13 (59,1%)
Efficiency below 50%	2 (9,1%)
Total	22

#### Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Before & After	22	,462	,030

From the testing of paired sample t-test on average difference of financial performance efficiency of province government shows that value of t-test is -0,313 with value of t-table (0,95; 21) is 1,721, so the value t-test < t-table. While p-value for test one tail is 0,757/2 0,378. This value show that hypothesis null acceptable or equally statistically show the average efficiency of financial performance of local government in Indonesia didn't increased significantly after implementation performance based budgeting (PBB). The Inferential of the rejected alternative hypothesis that was submitted by author, that was described that is with implementation performance based budgeting in local government of regency in Indonesia have not yet can influence in enhanced of efficiency financial performance of local government. This matter is as according to the research was done by Robinson and Brumby (2005) state that research in performance based budgeting did not

yet give a strong on success or effectiveness of this system. So the research that done by Asmoko (2005) hit implementation performances base budgeting in the context of Indonesia that show the existence of positive influence of implementation have performance base budgeting in effectiveness of control the finance and performance control. But need furthermore research [study] to prove rate of change of consequence of influence the implementation performances base budgeting. From the result of discussion this study, the researcher recommends several things in about implementation PBB as an effort to improve the performance of local government:

1. The importance of immediacy and agreement between central government and local government in run the system of performances base budgeting. The central government should be able to prepare the sets of equipment of performance based budgeting system comprehensively.
2. The local government necessary immediacy and openness of their organization [perform the changes as one part of the process of applications PBB. Because implementation the system budgeting will bring many changes in culture of organization that oriented toward the result. If local government doesn't have a immediacy and openness, so for certain applications PBB create extravagance of expense only.
3. It's necessary to composed a regulation that arrange the consistency on applications the PBB, like existence of appreciation and reward for a success region that runs and report the realization of performances base budgeting well, on the contrary there must a punishment for local government that not run this system well.
4. It's necessary to socialization better in the case of size of rule performance to various party in society, like one of them standard minimal service. That's as one of efforts to enhanced of character with public in supervise performance of government.

#### 5. THE CONCLUSION

Performance base budgeting is a system of arrangement and management budgeting of government that orientation in achievement to the result or performance. A local budgeting (APBD) is composed based on a target of performance that supposed by each unit of local government in a period of governance authority. One of purpose and benefit of implementation the performance based budgeting system in a financial is for increase the efficiency and effective performance of government with focus on resources that strive to critical output. This study attempt to get obvious of evidence about the impact of implementation performance base budgeting towards efficiency of financial performance on local government. The conclusion of measurement and analysis in this research, it will describe bellow:

1. The achievement the efficiency of financial performance on province government in this research based on local government independence in run the activity of operational of government. The Independence of local government is indicated by the ability of local government to fulfils the routine expenditure with potential finance that got selfsportingly that namely the region original income (PAD). A local government was be category as selfsupporting if PAD that their produced at least can fulfill the permanent expense (fix cost) of routine expenditure

the run of the government operational. And if related with achievement of financial efficiency of local government, the area that achieve the financial efficiency in level of efficiency 100% it can be said have the characteristic of self-supporting region.

2. The Result of examine on local government of province shows that the process of implementation performances base budgeting in financial system in all local government of province not yet success to increase the efficiency of financial performance. That means up to second year since was implemented performance base budgeting in the year 2002 it can be said that applications performance base budgeting in local government of province have not yet achieve one of the goal of implementation PBB. The one of that goal was make performance of finance of local government become efficient.

## REFERENCES

- [1]. Banker, R. D., Charnes, A., & Cooper, W. W., 1984. Some models for estimating technical and scale inefficiencies in data envelopment analysis. *Management Science*, 30 (9), 1078-1092.
- [2]. Barr, R.S., K.A. Killgo, T.F. Siems Dan S.Zimmel, 1999, Evaluating The Productive Efficiency And Performance Of US Commercial Banks. Federal Reserves Bank Of Dallas, Research Departement, Dallas-Texas, USA
- [3]. Bastian, Indra. 2001. Akuntansi Sektor Publik Di Indonesia. BPFE Dan Pusat Pengembangan Akuntansi Fakultas Ekonomi Universitas Gadjah Mada. Yogyakarta
- [4]. Bastian, Indra. 2006. Akuntansi Sektor Publik: Suatu Pengantar. Jakarta: Penerbit Erlangga.
- [5]. Berger N., And D.B. Humphrey.1997, Efficiency Of Financial Instsitions: Internatioanla Survey And Directions Fot Future Research.", *European Journal Of Operational Reseach*, 98, 175-212.
- [6]. Broom, Cheryle A., 1995. Performance-Based Government Models: Building A Track Record. *Public Budgeting & Finance/Winter 1995*
- [7]. Charnes, A., Cooper, W. W., & Rhodes, E. 1978. Measuring the efficiency of decision making units. *European Journal of Operational Research*, 2, 429-444.
- [8]. Cinca C.S, Malinero, C.M, Dan Garcia, F.C, 2002., Behind DEA Efficiency In Financial Institutions, *Discution Papers In Economics*, University Of Southampton.
- [9]. Crain, W. Mark Dan J. Brian O`Roark. 2004. The Impact Of Performance-Based Budgeting On State Fiscal Performance. *Economics Of Governance*, 5: Hal. 167-186.
- [10]. Devas, N., Binder B., Booth A., Davey, K., Dan Kelly, Ro. 1989. *Keuangan Pemerintah Daerah Di Indonesia*. Terjemahan Oleh: Maris, M. UI Press, Jakarta.
- [11]. El-Mahgary, S., And Lahdelma, Risto,1995, Data Envelopment Analysis: Visualizing The Results, *European J.Operational Research*. Vol.85
- [12]. Ferdiana, Analisis Efisiensi Pada 31 Bank Di Indonesia Tahun 2002, Dengan Pendekatan Metode DEA, Tesis S2, Program Pasca Sarjana, Universitas Gadjah Mada. Yogyakarta
- [13]. GAO, 1993, Performance Budeting; State Experience And Implications For The Federal Government.
- [14]. Ghozali, Imam. 2005. Aplikasi Analisis Multivariate Dengan Program SPSS. Edisi Ketiga. Semarang: Badan Penerbit Universitas Diponegoro.
- [15]. Ghozali, Imam. 2006. Statistik Non-Parametrik: Teori & Aplikasi dengan Program SPSS. Badan Penerbit Universitas Diponegoro.
- [16]. Hair, J.F., R.E. anderson, R.L. Tatham dan William C. Black,1998. *Multivariate Data Analysis*. Upper Saddle, New Jersey: Prentice-Hall, Inc.
- [17]. Halim, Abdul 2001. Akuntansi Sektor Publik, Akuntansi Keuangan Daerah. Penerbit Salemba Empat, Jakarta.
- [18]. Halim, Abdul., (2001). "Bunga Rampai Manajemen Keuangan Daerah". Jogjakarta: UPP AMP YKPN.
- [19]. Hasanudin, Muhammad, Kinerja SMA Di Kab Brebes, Tegal Dan Kota Tegal Tahun Ajaran 2001-2003: Penerapan DEA Dan Model Servqual, Tesis, Pasca Sarjana UGM.
- [20]. Hatry, Harry. 1999. *Performance Measurement-Getting Result*, Washington, D.C: The Urban Institute Press.
- [21]. Ibrahim Husen, "Elastisitas, Efisiensi, Efektivitas Dan Derajat Otonomi Keuangan Daerah, Tesis, UGM.
- [22]. Indriantoro, Nur dan Bambang Supomo, 2002. *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Badan Penerbit Fakultas Ekonomi. Yogyakarta. Edisi Pertama.
- [23]. Jogianto, HM. 2004. *Metodologi Penelitian Bisnis: Salah Kaprah Dan Pengalaman-Pengalaman.*, BPFE, Yogyakarta. Edisi 2004/2005
- [24]. Kaho, Yosef Riwu, 1982. *Analisa Hubungan Pemerintah Pusat Dan Daerah Di Indonesia*, PT BIA Aksara, Jakarta
- [25]. Kepmen No. 29 Tahun 2002 Tentang Pedoman Pengurusan, Pertanggungjawaban Dan Pengawasan Keuangan Daerah Serta Tata Cara Penyusunan Anggaran Pendapatan Dan Belanja Daerah,

- Pelaksanaan Tata Usaha Keuangan Daerah Dan Penyusunan Perhitungan Anggaran Pendapatan Dan Belanja Daerah.
- [26]. Kost, F.E Dan J.E Rosenwig, 1979, *Organisation And Management: A System And Contingency Approach*, Mcgrawhill, USA.
- [27]. Kurniawan, Herry, *Tingkat Efisiensi Dan Efektivitas Anggaran Pendapatan Dan Belanja Daerah (APBD) Kabupaten Lahat*. MEP, UGM 8
- [28]. Mardiasmo, 2002. *Akuntansi Sektor Publik*, Penerbit Andi, Yogyakarta.
- [29]. Mardiasmo, 2002. *Otonomi Dan Manajemen Keuangan Daerah*, Penerbit Andi Yogyakarta.
- [30]. Modul Pelatihan, *Data Employment Analysis*, PAU Studi Ekonomi UGM, Yogyakarta, 6-10 November 2000.
- [31]. Osborne, David Dan Ted Gaebler. 1993. *Reinventing Government: How The Entrepreneurial Spirit Is Transforming The Public Sector*. Reading, Mass: Addison-Wasley.
- [32]. PP 105 Tahun 2000 Tentang Pengelolaan Dan Pertanggungjawaban Keuangan Daerah.
- [33]. Pradhan, Sanjay, 1994, *Evaluating Public Spending: A Framework For Public Expenditure Review*, World Bank Discussion Papers, Washington, D.C
- [34]. Reddick, Christopher G, 2002. *Testing Rival Decision-Making Theories On Budget Outputs: Theories And Comparative Evidence*. *Public Budgeting & Finance/Fall 2002*
- [35]. Republik Indonesia, 1999. *Undang-Undang No 22 Tahun 1999 Tentang Pemerintahan Daerah*
- [36]. Santoso, Singgih. 2005. *Menguasai Statistik di Era Informasi dengan SPSS 12*. PT Elex Media Komputindo Gramedia, Jakarta.
- [37]. Sebayang, Asnita Frida Br, *Penanaman Modal Asing Langsung Dan Efisiensi Kebijakan Fiskal Daerah Di Indonesia, 1999-2002*, Tesis, Program Pasca Sarjana, UGM, 2004
- [38]. Smith, James Fielding. 1999. *The Benefits And Threats Of PBB: An Assesment Of Modern Reform*. *Public Budgeting & Finance*, Vol.19, No.3. Hal: 3-15.
- [39]. Sugiono, 2003. *Statistik untuk Penelitian*. Ikatan Penerbit Indonesia. Cetakan kelima.
- [40]. Sunardi, 2005. *Pengaruh Reformasi Penyusunan Anggaran Terhadap Kualitas APBD*. Tesis. Pasca Sarjana UGM.
- [41]. Tumilaar, R.L.H, 1997, "Ataonomi Keuangan Dan Ekonomi Darah Tingkat II Di Propinsi Sulawesi Utara". Tesis S-2, Program Pascasarjana UGM, Yogyakarta.
- [42]. Wang, Xiao Hu. 2000. *Performance Measurement In Budgeting: A Study In Country Government*. *Public Budgeting & Finance*.
- [43]. Willoughby, Katherine G Dan Julia E Melkers. 2000. *Implementing PBB: Conflicting Views Of Success*. *Public Budgeting & Finance/Spring 2000*.
- [44]. Wirakusumah, Arifin Dan Nany Dewi, *Badan Penyusunan Standar Akuntansi Untuk Sektor Publik Di Indonesia*, Makalah Disampaikan Pada Konvensi Nasional Akuntansi II, Yogyakarta, 3-5 Desember 1992.
- [45]. Woefel, Charles. J 1993. *Budgetting, Pricing And Cost Controls: A Desktop Encyclopedia*, Tokyo: Toppan.Co.Ltd.