

IMPLEMENTATION OF PERFORMANCE-BASED BUDGET ON TERNATE RESORT POLICE TASK FORCE

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ABSTRACT

The purpose of this study is to examine the implementation of performance-based budgets at Satker (Task Force) Polres (Resort Police) Ternate in terms of planning, implementation (including transparent and accountability), evaluation, performance measurement, effectiveness, and efficiency. using qualitative descriptive approaches with 5 informants and documentation study studies The outcomes revealed from the perspective of planning seen the process that has been procedurally seen the relationship between Renstra, Renja, and RKA and budget preparation done bottom up. However, several challenges remain in its implementation, particularly a shortage of HR expertise in linked roles. Aspects of implementation reviewed from transparency show that all members and functional units are aware of the budget allocation of each of these things seen from Kasatker's attention to socializing RKA/DIPA, in terms of accountability seen to comply with budgeting mechanisms and can be accounted for and can be assessed success or failure in the achievement of targets Evaluation is carried out on a regular basis to determine the extent to which budget realization has been achieved and to identify problems connected to budget use. The achievements of each strategic target indication are observed in performance measurement.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi anggaran berbasis kinerja di Satker (Satuan Kerja) Polres Ternate ditinjau dari aspek perencanaan, pelaksanaan yang meliputi transparansi dan akuntabilitas, evaluasi, pengukuran kinerja serta efektifitas dan efisiensi. dengan metode deskriptif kualitatif dengan melibatkan 5 informan serta kajian study dokumentasi. Hasil penelitian menunjukkan dari Aspek perencanaan terlihat proses yang sudah prosedural terlihat keterkaitan antara Renstra, Renja dan RKA serta penyusunan anggaran yang dilakukan secara bottom up. Namun dalam pelaksanaannya masih terdapat beberapa hambatan terutama kurangnya kompetensi SDM pada fungsi terkait. Aspek pelaksanaan ditinjau dari transparansi menunjukkan seluruh anggota dan satuan fungsi mengetahui alokasi anggaran masing hal ini terlihat dari atensi Kasatker untuk melakukan sosialisasi RKA/DIPA, dari sisi Akuntabilitas terlihat mematuhi mekanisme penyusunan anggaran dan dapat dipertanggungjawabkan serta dapat dinilai keberhasilan ataupun kegagalan dalam capaian target.

INTRODUCTION

Government agencies, as stipulated by the Act, must adopt a new way of thinking in order to frame their programs and design their budget activities entirely around the achievement of a single

aim. According to Law No.17 of 2003, the administration of public funds requires that budgets for government agencies be performance-oriented when they are being prepared for the following year.

Implementing a Performance-Based Budget (PBB) is a budget that places a strong emphasis on work performance or results. The performance-based budgeting implementation system, according to (Bastian, 2016), is an organizational output-oriented budgeting system that is directly tied to the organization's vision, mission, and strategic planning. This budgeting approach establishes a clear link between output and the objective to be attained, and it places a strong emphasis on the efficacy and efficiency of the budget that has been allotted (Sulistio, 2016).

As it relates to the implementation of performance-related budgets, previous research by (Sofyani and Prayudi, 2018), entitled *Implementation of Performance-Based Budgets in Local Governments with Performance Accountability "A,"* found that performance-based budgeting is positively related to budget absorption and SKPD accountability, among other findings. Furthermore, accountability will serve as a point of reference in the planning and budgeting for the upcoming time. Furthermore, testing on the Local Government with the predicate "A" at the district / city level is highly suggested as a complementary measure.

The Ternate Police Department is putting into effect performance-based budgets. In order for the budget planning process to be successful, there must be alignment between the organization's goals and the programs and activities that will be implemented. Only then will the assigned financial support be able to achieve the goals that have been set by the company. When submitting budget proposals, poor budgeting planning has a significant impact on the implementation of Satker's budget and the ability to plan less than the Unit of Function (Satfung) implementing activities (bottom up proposals), resulting in changes in both implementation time and budget documents in the current budget year (current budget year) (TAB).

Between the planning and implementation of the budget, there are adjustments to how many activities are carried out by revising the RKA impact of budget shortfall to support routine activities that are improved, as well as the refocusing of the budget. Evaluating literary performance between the planning and implementation of the budget According to the findings of prior research conducted by (Schemerhorn and Bachrach, 2017), budget control has a favorable impact on the budget performance of state-owned enterprises in Kenya. Following the findings, it was concluded that the Kenyatta National Hospital (KNH) budget contains performance indicators to assess whether progress has been made in meeting budget objectives, and that the difference between budget and actual results is analyzed and actions taken on a regular basis, in addition to the organization's budget performance evaluation report.

Efficiencies and efficacy have been observed According to the achievement of budget realization in one year, 105.45 percent was achieved. While this appears to indicate that the aim was accomplished, the measurement of achievement per TW is still not adequate. Researchers (Agustina, 2021) conducted an analysis of budget realization in order to measure the effectiveness and efficiency of budget absorption at the Population and Civil Registration Office (DISDUKCAPIL) in Magelang City from 2015 to 2019. The results of their research revealed that the effectiveness of budget absorption at the Population and Civil Registration Office (DISDUKCAPIL) in Magelang City varies. When it comes to effectiveness rates, the effective category had the highest

percentage of effectiveness rates in 2019. With a percentage of 76.91 percent, the effectiveness rate was at its lowest point in 2017. (less effective). The absorption of the budget of the Population and Civil Registry Office of Magelang City for the period 2015 - 2019 as a whole is inefficient in terms of efficiency, according to the level of efficiency.

According to the description provided above, researchers will examine the implementation of performance-based budgets in the Ternate Police Work Unit, specifically the planning process, implementation process, evaluation process, performance measurement process, effectiveness and efficiency process, and finally the conclusion.

A company's or organization's budget is the key tool for planning, regulating, and making decisions in the organization. A budget is a financial plan for the future, one that defines the objectives and activities necessary to accomplish those objectives and achieve them. (Hansen and Mowen, 2013) developed a formalized formalized formalized formalized formalized (Hansen and Mowen, 2013). Budgets, according to (Anthony and Govindarajan, 2007), are financial plans that are used for short-term planning and control inside an organization. Budgets are typically one-year plans that are used for short-term planning and control. While (Mulyadi, 2010) explained that the budget is a short-term work plan that is prepared based on a long-term plan set out in the program preparation process, (Mulyadi, 2010) explained that the budget is a short-term work plan that is prepared based on a long-term plan set out in the program preparation process (programing). According to (Rudianto, 2009), a budget is a future organizational work plan that is accomplished in a quantitative, formal, and methodical manner through financial planning. According to (Mardiasmo, 2009), a budget is an estimate of the performance that will be accomplished over a specific period of time represented in financial measures, whereas a plan is an estimate of the performance that will be achieved over a specific period of time expressed in financial measures.

According to (Nafarin, 2013), the budget is intended to accomplish the following goals: 1.) It is used as a formal juridical basis for determining the source and use of financial resources. 2.) Set a limit on the quantity of money that is sought and spent. 3.) Providing specifics on the sort of source of funds sought as well as the type of usage of funds in order to facilitate oversight. Fourth, justify the source and application of monies in order to get the best possible results. 5.) Fine-tuning the plan that has been drafted, because a budget makes it more tangible and visible. 6.) Accommodating, analyzing, and making a decision on any financial proposals that come up.

According to (Harahap, 2008), budgeting procedures can be completed utilizing a variety of approaches. The approaches that can be utilized to develop budgets are as follows: 1.) Authoritarian or "top-down" leadership This technique involves the preparation and setting of the budget by the leadership, and the implementation of the budget by subordinates without the involvement of subordinates in the budgeting process. 2.) Democracy or the Bottom-Up Approach The budget is constructed using this strategy in accordance with the outcomes of employee decisions. Budgets are organized in a hierarchy, starting with subordinates and progressing to superiors. Where a complete submission is received, make plans for a targeted budget in the future. 3.) A combination of top-down and bottom-up approaches. This strategy is a combination of the two methods described above, and it has been adopted and implemented by subordinate staff. As a result, the guidelines of the leader are first articulated by subordinates in accordance with the leader's guidance.

Government agencies, as stipulated by the Act, must adopt a new way of thinking in order to frame their programs and design their budget activities entirely around the achievement of a single aim. According to Law No.17 of 2003, the administration of public funds requires that budgets for government agencies be performance-oriented when they are being prepared for the following year. In order to implement performance-based budgets in government agencies and institutions, it is necessary to first develop a plan (strategic planning) that is objectively produced and that encompasses all components of government. The government / institution is expected to be able to change its financial performance as represented in the regional revenue and spending budget as a result of the system's implementation. One of the aspects that are measured in the evaluation of local government performance is the financial element, which is measured in the form of ABK (Implementation of Performance-Based Budget).

In order to improve the efficiency of allocation and productivity (allocative and productive efficiency) of government spending, performance-based budgeting is being implemented. According to (Anggarini and Puranto, 2010), the objectives of performance-based budgeting are as follows: 1. Increase the efficiency of budget implementation by linking work and activities to costs; and 2. Improve the efficiency of allocation and productivity (allocative and productive efficiency) of government spending. 2. Assist in allocating financial resources to the most important programs and activities. 3. Improve the overall level of public service quality. Fourth, instead of evaluating institutions on the basis of their financial resources, they should be evaluated on the basis of their performance achievements as measured by substantive indicators produced by a program or activity that is implemented efficiently, effectively, and economically in accordance with organizational policy.

The creation of performance-based budget is accomplished by paying close attention to the relationship between funding and expected results, as well as the efficiency with which these results and outputs are achieved. As a result, the budget that will be developed must be capable of serving as an effective guide for the implementation of activities that will be carried out by the company in accordance with the objectives and strategies that have been established. In accordance with (Anggraini and Puranto, 2010), the stage of performance-based budget preparation is a component of the regional financial management process, and it comprises of the following steps: 1. The formulation of a strategy; 2. the preparation of a strategic plan 3. The schedule and activities 4. Preparing a budget 5. The actualization of the plan 6. Performance evaluation and reporting 7. Evaluation of one's own performance Feedback is number eight on the list.

Implementing a Performance-Based Budget (PBB) is a budget that places a strong emphasis on work performance or results. The performance-based budgeting implementation system, according to (Bastian, 2016), is an organizational output-oriented budgeting system that is directly tied to the organization's vision, mission, and strategic planning. This budgeting approach establishes a clear link between output and the objective to be attained, and it places a strong emphasis on the efficacy and efficiency of the budget that has been allotted (Sulistio, 2016).

According to the National Development Planning Agency (2009), the concepts of performance-based budgeting are as follows: 1. Output and outcome focused budget allocation; and 2. Output and outcome oriented budget allocation. Allocations of funds made in work plan papers and budgets are meant to gain the highest possible advantages from the most efficient use

of available resources. 2. The ability to be flexible in budget management in order to achieve objectives while still adhering to the accountability principle (let the manager manages) The flexibility of the work unit manager in carrying out operations in order to accomplish the output as intended is described by this principle. 3. Money comes after function, and function comes after structure. It is described by the money follow function principle, which states that the allocation of budget to pay an activity is based on the duties and functions of the work unit, which are in compliance with the unit's original purpose.

As a result of the successful application of performance metrics in commercial companies, it is expected that this approach will also be beneficial when applied to public organizations in the future (Behn, 2003). When it comes to any company, whether it is a private corporation, public corporation, or government agency, performance assessment is a vital and fundamental component of the equation (Hoque, 2004).

In order to justify implementing performance assessment policies for public organizations, the government points to the performance of public organizations that are perceived to be trailing behind that of private businesses. Governments in many nations anticipate that performance metrics will improve the efficiency, effectiveness, and accountability of public enterprises (Hood, 1991). The measurement of organizational performance is utilized as an instrument that can be used to alter public organizations in the same way that private companies can be changed efficiently and effectively (Arnaboldi and Azzone, 2010).

Performance evaluations of government organizations and agencies in Indonesia have been conducted since 2000 on the basis of Presidential Decree 7/1999, which applied to K / L organizations at the national level as well as local government organizations. Since then, the AKIP model has emerged as the de facto standard for performance evaluation in government organizations. According to (Akbar, 2011), the implementation of measures of the performance of public organizations at the local level is carried out through coercive, mimetic, and normative procedures, which are all based on institutional theory.

Competence in human resource management becomes the most important requirement in terms of performance. The work will not be able to be accomplished adequately if the individual does not possess sufficient expertise. Particularly vulnerable are public servants who have a direct connection to the community. The implementation of employee responsibilities can be affected by a variety of circumstances, which can either improve or degrade employee performance. When it comes to carrying out or performing a job or task, competence is defined as the ability to do so based on skills and knowledge and backed by the work attitude required by the job. (Wibowo, 2016) According to McClelland, competency is a fundamental attribute that someone possesses that has a direct impact on, or may be used to characterize, outstanding performance. In other words, competency is defined as the ability to accomplish more often in more scenarios with better results than typical performers, regardless of their level of experience. 230 (Zainal, et. al. 2018).

According to the Regulation of the Head of the State Staffing Agency No. 11 of 2008 on Guidelines for the Assessment of Competence of Civil Servants in Structural Positions, competence is defined as an employee who possesses the knowledge, skills, and behavioral attitudes required in the performance of his or her job duties in order for the task to be completed professionally, effectively, and efficiently, according to the State Staffing Agency. It is also important to consider

human resource capacity, which is defined as the ability of a person or entity, an organization (institutional), or a system to carry out their tasks or authority in order to achieve their goals effectively and efficiently (Mardiasmo, 2009). Competence is the foundation upon which a person can reach high levels of performance when completing his or her performance. If your human resources do not have the necessary skills, they will not be able to execute their tasks efficiently, effectively, and affordably. As a result, the work done will not be completed on schedule, resulting in significant time and energy waste.

In accordance with (Tjiptoherijanto, 1998), determining the capacity and competence of human resources in carrying out a function, such as accounting, can be determined by the amount of responsibility and competence possessed by such resources. Responsibilities can be observed in the job description or can be found in the job description. The job description serves as the foundation for successfully completing the work. The resource will be unable to perform its responsibilities properly if the role is not clearly described. While competence can be determined by looking at a person's educational background, the training they have received, and the abilities they demonstrate when performing tasks, ability can only be determined by looking at a person's performance.

At the Satker Polres Ternate, there are several issues that need to be addressed, including the failure to meet the target of achieving the realization of the budget per TW and the revision process in the RKA Working Paper that has been repeatedly delayed by a variety of factors, including delays in budget submissions with activity plans that have been made, poor planning, and the implementation of activities that do not correspond to the activity plan that has been made. Unsuccessful budgeting planning has a significant impact on the implementation of Satker's budget and the ability to plan less than the unit of function implementing activities (bottom-up proposal) when submitting budget proposals, which has an impact on changes in both the implementation time and the budget documents in the current budget year (TAB).

Following the investigation of this occurrence in ternate police, the flow of the frame of mind can be utilized to give research direction, research analysis, and discussion, which can then be used to explain the problem. Additionally, it is used to comprehend the identification of the focus that will be the subject of the research as well as the determination of the data analysis methods that will be employed.

RESEARCH METHOD

Researchers used descriptive qualitative research methodologies (phenomenology) to document and analyze facts, conditions, and symptoms that appeared during the implementation of performance-based budgets at satker Polres Ternate for this research design. Natural settings, primary data sources, and more data gathering approaches such as participatory observations, semi-structured interviews, and documentation are used in the data collection process. It is also used to review documentation studies that can be utilized to create replicative and accurate conclusions from data that is based on context.

The informants in this study include the Head of Planning Section, Paur Subbag Program and Budget Planning Section, the Head of Finance Section (Treasurer), the Head of Supervision Section, and the Head of Administrative Affairs, Sat Samapta. In conducting data analysis, researchers refer to the stages described by (Miles and Huberman, 1984), which consist of three stages, namely:

reduction of data, presentation of data (data display), and drawing or verifying conclusions or drawing conclusions.

RESULT AND DISCUSSION

Referencing the phenomenon of performance-based budget implementation in Satker Polres Ternate, it is necessary to determine the extent to which the implementation is carried out by using descriptive qualitative approaches in order to acquire an understanding of the phenomenon. The information and data required for the process is obtained through interviews with five informants whose responsibilities are related to budget planning and management, with the hope that the input obtained from the interview results can be used to further investigate the phenomenon of budget implementation in ternate police.

Outlined below are the interview methods utilized in this study, as well as the paperwork employed (renstra document review, IKU, Renja, RKA, and Performance Agreement) to determine whether or not the target has been fulfilled. The following are the findings of study into the areas of planning, implementation (transparency and accountability), assessment, performance measurement, effectiveness and efficiency, as well as effectiveness and efficiency:

When it comes to the overall planning aspect, the process has been well-organized and well-coordinated, as evidenced by the participation of functional units in delivering their respective budget needs proposals (bottom up proposals), and it has taken into account a variety of factors such as forecasts of future Kamtibmas disruption, prioritization of activities, consideration of prices of goods / fuel / and so on, employee welfare, increased electricity, water, and internet requirements, and so on. This is the situation. show how to execute performance-based budgeting in a systematic manner, including the engagement of all functions in budget planning and consideration of many elements such as suitability of prices/indices, employee welfare, and other operational requirements.

However, there are still certain issues or roadblocks in the process, such as a lack of cooperation among many units of function in submitting budget requests, resulting in a delay in the submission of their requests for funding. It can be seen from the lack of understanding Bamin has in the relevant function unit when preparing budget needs that there is a lack of human resource competence that oversees administrative positions in related functions, and that personnel mutations have an impact on the competence of personnel in the field of budgeting because they have to learn from the very start of the process.

Implementations

It appears to be a very smooth budget implementation and transparency process from the beginning of dipa acceptance, where socialization is carried out, to the provision of technical instructions on budget implementation, and the operation of the planning function builder in directing the implementation of activities in terms of budget administration. It has been taken into consideration in the process of proposing budget requirements in ternate police the rules of budget preparation, where the proposed budget of each function with each different budget post has taken into consideration the indexes that have been determined both regulated in the Input Cost Standard

(SBM) and the National Police Index Norm, which is used as the basis for determining the cost index per activity item, have been taken into consideration.

Overall, it demonstrates that budget planning compliance has been maximized, despite the fact that there are certain issues with its execution, such as the existence of Satfung that is late and/or does not transmit budget needs due to the constraints of human resources owned by Satfung.

This was accomplished through the examination of budget planning documents that were utilized for the implementation of activities such as those listed below. Plan de travail en matière de budgets (RKA): Satker Polres is a fictional character created by writer Satker Polres in the 1990s. Satker Polres is a fictional character created by writer Satker Polres in the 1990s. Ternate supervises 14 units of functions / sub Satker and 5 Polsek, and in allocating budget in RKA accommodated budget support for all units of functions that have been adjusted to their respective Tupoksi. Ternate also supervises 14 units of functions / sub Satker and 5 Polsek in allocating budget in RKA. This budget document serves as an operational instruction for the operations that are being carried out in accordance with it.

When it comes to accountability, the process of budgeting the Ternate Police's performance is considered to be in compliance with the budgeting system and can be accounted for, as well as evaluated for success or failure in the achievement of targets. T.A. 2020 performance measurement displays the accomplishments of each indicator, indicating whether the indicator has met or failed to meet some projected targets. Monitoring and evaluation are carried out to provide information to the leadership in order for them to be able to make decisions about the implementation of the budget.

The allocation of the budget by the planning section to each Satfung has been adjusted in accordance with the available budget allocation ceiling; however, due to budget constraints, not all of the proposals submitted have been fully accommodated; however, in allocating the budget, consideration has been given to more prioritized activities that support the maintenance of public order and security. When the leadership communicates to the functional units that the budget received is a mandate from the people that must be accounted for, the functional units are motivated to ensure that the existing budget is used properly and in accordance with the provisions pertaining to the rules for budget implementation. This demonstrates the justice with which the Ternate Police Department has utilized the funding that it has received.

However, there are still obstacles that arise in the implementation of the budget, such as delays in budget submissions from the implementers of activities, so that the effect on budget absorption is a technical thing that is influenced by the ability and limitations of human resources in some units of function, but this does not result in a reduction in service to the community.

Evaluation

The Ternate Police Department conducts periodic monitoring and evaluation of budget implementation to determine the extent of budget realization achievements and identify problems related to budget use, as well as to consider performance achievements as a consideration in policy making that should be followed up.

The consistency of budget absorption with the Withdrawal Plan (RPD) is extremely significant; any discrepancy between these two instruments has an impact on the adjustment of the RKA budget absorption plan. It is likely that the irregularity of budget absorption will have an impact on the performance of budget implementation later on. When the LKIP document was written, it included an evaluation of the performance of the activities contained within it. The achievements that were made from the specified targets, as well as input material for the implementation of activities in the following year, were all included in the evaluation.

Performance Measurement

It was discovered that the results of the assessment were reflected in several documents including the strategic plan (Renstra) for the years 2020-2024, the key performance indicators in 2020, the year 2020 work plan (renja), and performance agreement 2020. Alignment was observed throughout the process from strategy formulation to strategy planning to program preparation and activities to budgeting and finally to the evaluation stage, which reflected the principles of performance-based budgeting.

The achievement of performance targets is measured by comparing the performance targets with the realization of performance that has been achieved and implemented. Performance targets are measured using performance indicators that have been established and the realization of performance that has been achieved and implemented. In accordance with the IKU, the performance indicators provided are indicators of strategic target performance in terms of results.

Table 1. Ternate T.A. 2020 Police Performance Measurement

No	Key Performance Indicators (IKU)	Unit	Target	Realization	Capaian
1	The realization of Harkamtibmas				
	a. Percentage decrease in rallies from a year earlier	Percent	1,2 %	26%	21,6%
	b. Percentage decrease in fights between containers	Percent	1,3%	4%	3,07%
	c. The percentage of Bhabinkamtibmas is in each village.	Percent	68,8%	67,9%	99,8%
2	The realization of law enforcement in a fair manner				
	Percentage of disclosure and settlement of TP cases	Percent	68,8%	67,9%	99,8%
3	Realize professional HUMAN RESOURCES				
	a. An increase in the number of personnel getting a mark of value	Person	15	36	240%
	b. Percentage increase in number of certified investigators	Percent	20%	5	25%
	c. Increasing the number of police personnel following the assessment	Person	20	2	10%
4	Modernization of ternate police technology				

	a. Percentage of fulfillment of ADK availability in The Ternate Police Department	Percent	70%	95%	135%
	b. Decrease in negative news about Ternate Police	Percent	50%	4%	8%
5	Ternate Police supervision system that is accountable to support clean government governance and serve				
	a. Increase in AKIP Value of Ternate Police		80	76,39	95,45
	b. Increase in the Value of Police Bureaucratic Reform (RBP)		83	93	112%
	c. Ternate Police Service Satisfaction Index		80	93	116%
	d. Budget Performance Value		90,4	90,4	100%
	e. Percentage of community complaint handling	Percent	80%	2%	2,5%
	f. Percentage of legal problem resolution faced by police	Percent	90 %	75%	78,9%

Source: Data Processed, 2021

In each strategic target indicator, there are multiple indicators that have not reached the target. This is due to the fact that the current circumstances does not allow for the achievement of the aim. In general, the AKIP evaluation results released by the Regional Supervisory Inspectorate (Itwasda) of Malut Police showed that the implementation of excellent performance accountability was being carried out, with the accumulation of value from each item serving as a benchmark assessment for each item.

Effectiveness and Efficiency

This section examines the level of effectiveness with which the budget is realized. As measured by the efficacy of the Ternate T.A. 2020 National Police budget, the ability to realize the intended spending budget in comparison to the target set is stated as follows:

Table 2. Measurement of effectiveness of the use of the T.A. 2020 budget

Tw	Target		Realization		Effectiveness (%)	Information
	Sum	%	Sum	%		
I	10.518.018.091	20,30%	10.362.579.400	20%	98,52	Effective
II	30.051.480.260	58%	22.797.674.680	44%	75,86	Less Effective
III	40.776.749.939	78,70%	32.642.125.110	63%	80,05	Effective enough
IV	49.222.252.150	95%	51.812.897.000	100%	105,26	Very Effective

Source: Data Processed, 2021

Measurement results per TW show that TW II's effectiveness is just 75.86 percent; TW III's is 80.05 percent; and TW IV's 105.26 percent is considered very effective. Budget absorption has a significant impact on the degree of spending effectiveness, and this is owing to the lack of attention paid to implementing activities, both in the context of activity plans and in the context of budget submissions.

Table 3. T.A. 2020 budget efficiency measurements

T w	Realization Of Spending	Realization Of Direct Shopping	Efficiency (%)	Information
I	10.362.579.400	8.838.999.000	85,30	Efficient enough
II	22.797.674.680	8.897.366.000	39,03	Very efficient
III	32.642.125.110	10.305.459.000	31,57	Very efficient
IV	51.812.897.000	11.872.539.000	22,91	Very efficient

Source: Data Processed, 2021

Budget efficiency measurements from TW II through TW IV reveal that programs and activities are well-executed, based on the findings of the total budget efficiency measurements.

CONCLUSION

Performance-based budgeting in the Ternate Police is a success in T.A. 2020, according to the results of qualitative research completed by doing analysis and study on each area of the research as follows: Planning illustrates the procedure that has been followed in the implementation of performance-based budgets that show the relationship between strategic plans, operational plans and budget work and budget preparation carried out in a bottom-up manner. However, there are certain roadblocks along the way, namely a dearth of human resources expertise. Implementation, Transparency: in the budget management process, Kasatker's attention to socializing RKA/DIPA as a follow-up to the implementation of each Satfung activity reveals a positive thing where all functional units know the budget allocation of each of these things. Third, accountability is seen to be accounted for and rated for success or failure based on LKIP papers, which show that the Ternate Police's budgeting procedure adheres to the budgeting system. in order to determine the amount of budget realization successes and identify difficulties linked to budget utilization, evaluations are conducted on a regular basis to see if there are any issues that need to be addressed. It can be observed that for each strategic target indicator, there are multiple indicators that have not met the target, which is due to unfavorable situational variables that make it impossible to meet the target. Efficiency and Effectiveness (f) A lack of attention to the implementation of activities, both in terms of limits on the reference of activity plans and in budget submissions, has a significant impact on the effectiveness of budget spending, causing delays in budget absorption. Efficacy measurements show that 75.86 percent achievement in TW II is considered less effective because the target is still not maximally achieved in TW III, 80.05 percent in TW III is said to be fairly efficient despite being in a lower threshold to determine effectiveness, but in TW IV the achievement of 105.26 percent

shows an extremely effective criteria as achievement exceeds the threshold in TW IV. Since TW II-TW IV entered the criteria for measuring total budget efficiency and TW I is quite efficient, this indicates that programs and activities are being carried out with a good budget.

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