



The Effect of Performance-Based Regional Expenditure Revenue Budget and Good Government Governance on Performance Accountability of Local Government Institutions in Tambrau Regency, West Papua Province

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ABSTRACT

The results of the regression equation can show that the constant value - 2.020 can be interpreted if all independent variables are considered constant, namely: Performance-Based Regional Budget (X1) variable, Good Government Governance (X2) variable, then the value of the dependent variable, namely: Performance Accountability of Local Government Agencies (Y), is 2,020 units. The regression coefficient value of the Performance-Based Budget (X1) variable is 0.615, this value means that if there is an increase of 1 unit in the Performance-Based APBD variable (X1), while the Good Government Governance (X2) variable is considered constant, then the variable dependent, namely Performance Accountability of Local Government Agencies (Y), will increase by 0.615 units. The regression coefficient value of the Good Government Governance (X2) variable is 0, 555 this value means that if there is an increase of 1 unit in the Good Government Governance variable (X2), while the Performance-Based APBD variable (X1) is considered constant, then the dependent variable, namely the Accountability of Performance of Local Government Agencies (Y), will increase by 0.555 units.

ARTICLE INFO

Article history:

Received 8 May 2021
Received in revised form
10 Jun 2021
Accepted 25 Jun 2021

Keywords Good

Government Governance,
Accountability, and Performan

Furthermore, to determine the effect of the independent variables partially on the dependent variable, the t-test was used. If the value of $t < t_{1-\alpha, (n-2)}$ or $p > 0.05$, then H_0 is accepted and H_a is rejected. The Performance-Based Regional Budget (X1) variable produces a positive direction with a tcount of 4.839 with a probability of 0.000. Because the probability value (sig) $t < 5\%$ ($0.000 < 0, 05$) then partially the Performance-Based APBD variable (X1) has a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) if the Good Government Governance (X2) variable remains in value. Thus, the hypothesis which states that there is a positive and significant effect of the Performance-Based APBD variable (X1) on the Regional Government Agency Performance Accountability variable (Y) is accepted. The Good Government Governance (X2) variable produces a positive direction with a tcount of 4.357 with a probability of 0.000. Because the probability value (sig) $t < 5\%$ ($0.000 < 0.05$) then partially the Good Government Governance (X2) (X2) variable has a significant positive effect on the Regional Government Agency Performance Accountability variable (Y) if the Performance-Based APBD variable (X1) remains the value. Thus the hypothesis which states that there is a positive and significant effect of the Good Government Governance (X2) variable on the Regional Government Agency Performance Accountability variable (Y) is accepted. The calculation results show that all independent variables can be declared to have a positive and significant effect. R Square value or the number of coefficients of determination. The magnitude of the coefficient of determination in the table above is 0.492 or equal to 49.2%. This figure means that 49.2% of the resulting Local Government Agency Performance Accountability variable (Y) can be explained by using the Performance-Based APBD variable (X1) and the Good Government Governance variable (X2). Based on the results of the study, it was found that the Performance-Based Budget had a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) in Tambrauw Regency, West Papua Province. This means that the better the performance-based APBD is implemented, the better the Performance Accountability of Local Government Agencies.

PRELIMINARY

Budget is a very important thing in an organization, be it a private or private organization. The budget is a matter that is very confidential in private organizations, but in public sector organizations the budget is something that must be known by the public to be evaluated, criticized, and given input in order to improve the performance of government agencies. The enactment of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, providing changes in regional financial management so that there is a reform in regional financial management, where regional financial management must be carried out transparently and accountable in accordance with the regulations governing regional finance. The law is a policy that is seen as very democratic, describes and fulfills the real decentralization aspect of government. The basic consideration for the implementation of regional autonomy is the development of conditions in the country which indicates that globalization is increasingly rampant which demands the competitiveness of each country, including the competitiveness of its regional governments. The government's competitiveness is expected to be achieved through increasing the independence of local governments. Furthermore, the increase in local government independence is expected to be achieved through regional autonomy (Halim and Kusufi, 2012). In addition to changes to the regional financial management system, the two laws and regulations change the accountability or accountability of local governments from vertical accountability (to the central government) to horizontal accountability (to the community through the DPRD). Apart from that, the two laws and regulations require the government to fulfill accountability by taking into account several things, including budgets, accounting controls, and reporting systems. The aim of the regional autonomy program is to accelerate economic growth and regional development, reducing the gap between being

responsive to the potential needs and characteristics of each region. This is achieved through increasing the rights and responsibilities of local governments to manage their own households (Bastian 2006). The main mission of Law Number 33 of 2004 is not only the desire to delegate development authority from the central government and regional governments, but more importantly the efficiency and effectiveness of financial resources. Relevant to this, financial management reforms carried out by the government have resulted in changes in the budget structure and changes in the APBD preparation process to create transparency and increase public accountability. One form of budget reform in an effort to improve the budgeting process is the implementation of a performance-based budget. In addition, in line with what is mandated in Law no. 17 of 2003 concerning the balance of state finances will also fully implement performance-based budgeting in the public sector so that the use of the budget can be assessed for its usefulness and usefulness by the community (Alimudin, 2018). Law No. 17 of 2003 stipulates that the APBD is prepared based on the work performance approach to be achieved. To support this policy, it is necessary to build a system that can provide data and information for preparing APBD with a performance approach. The performance must reflect the efficiency and effectiveness of public services, which means it must be oriented to the public interest. Through Permendagri No. 13 of 2006 the implementation of a new paradigm that is oriented towards performance achievement can be applied in the preparation of the APBD, both in the accounting system and regional financial management. Mardiasmo (2018) states that Performance Based Budgeting is a budgeting system that is oriented towards organizational output and is closely related to the vision, mission and strategic plans of the organization. Budgeting with a performance approach emphasizes the concept of value for money and monitoring of output performance. The performance budget approach is designed to try to overcome the various weaknesses contained in the traditional budget, in particular the weaknesses caused by the absence of benchmarks that can be used to measure performance in achieving the goals and objectives of public services. The implementation of performance-based budgeting is regulated in Permendagri Number 13 of 2006 and amended again by Permendagri Number 59 of 2007 concerning Guidelines for Regional Financial Management. In this rule, it is mentioned about the preparation of the Work Plan and Budget of the Regional Apparatus Work Unit (RKASKPD). The existence of these RKA-SKPD means that the needs for performance-based budgeting and accountability have been fulfilled. Where performance-based budgeting demands optimal output or allocated expenditures so that each expenditure must be oriented or economic, efficient, and effective. Furthermore, this research was carried out at the Tambrauw Regency Government of West Papua Province. To achieve good Government Agency Accountability, the government is required to always make performance improvements, taking into account the regional vision and mission and alignment with the goals and objectives to be achieved within the scope of the Regency or City government, the Government Provincial and National. The following is the target and realization of the budget produced by Tambrauw Regency, West Papua Province. In the 2017 to 2019 fiscal year period, especially in the expenditure component, fluctuating developments occurred, where in 2017 it was at 93.02% in 2018 it fell to 68.69% and in 2019 it rose to 86.08%. Likewise for the Net Financing Post where in 2017 it was at 97.30%, in 2018 it fell to 16.18% and in 2019 it rose to 88.15%. Furthermore, the implementation of regional autonomy has resulted in the dynamics of the development and improvement of the financial system in regional governments towards more transparent and accountable financial management. Transparency is openness in the process of planning, drafting, implementing government budgets, where it means that community members have the same rights and access to know the budget process because it involves the aspirations and interests of the community, especially meeting the needs of people's lives. Accountability is the obligation of individuals or authorities who are entrusted with managing public resources and those concerned with them to be able to answer matters concerning their accountability. The community not only has the right to know the budget, but also has the right to

demand accountability for the plan or implementation of the budget. In the context of transparency and the creation of good government, Law Number 17 of 2003 concerning State Finance mandates the implementation of a performance-based budget and is implemented gradually starting in the 2005 budget year. The government has also issued Government Regulation Number 20 of 2004 concerning Budget Work Plans of Ministries/Agencies (RKAKL) as the operationalization of performance budgeting policies. In fact, the Ministry of Finance has regulated in more detail the implementation of performance budgeting in the Minister of Finance Regulation no. 54/PMK.02/2005 and developing the application of the RKA-KL computer program. The preparation of the budget as outlined in the RKA-KL of state agencies must reflect performance indicators in measurable output units. By looking at the performance of each state agency, it can be seen whether the government budget has brought maximum results. Provisions regarding the implementation of performance-based budgeting have also been stated in Permendagri Number 13 of 2006 and updated to Permendagri Number 59 of 2007 concerning Guidelines for Regional Financial Management. In this regulation, it is mentioned about the Preparation of Work Plans and Budgets for Regional Apparatus Work Units (RKA-SKPD). Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 also discloses the Technical Guidelines for Performance Agreements, Performance Reports and Procedures for Reviewing Performance Reports of Government Agencies. Furthermore, Performance-based budgeting is a form of public sector management reform that plays a role in realizing good governance. Meanwhile, the main objective of implementing Performance-Based Budgeting is accountability. Performance information and data used in budgeting make public officials, especially program managers, accountable for service quality, cost efficiency, and program planning effectiveness. Therefore, this research is entitled "The Influence of Performance-Based Budgeting and Good Governance on Performance Accountability of Local Government Agencies in Tambrauw Regency, West Papua Province. responsible for service quality, efficiency in setting costs, and effective in formulating programs. Therefore, this research is entitled "The Influence of Performance-Based Budgeting and Good Governance on Performance Accountability of Local Government Agencies in Tambrauw Regency, West Papua Province. responsible for service quality, efficiency in setting costs, and effective in formulating programs. Therefore, this research is entitled "The Influence of Performance-Based Budgeting and Good Governance on Performance Accountability of Local Government Agencies in Tambrauw Regency, West Papua Province.

Budget Concept

Definition of Budget

The term budget in English is known as the word budget, derived from the French "bougette" which means small bag. According to Bastian (2010), based on the National Committee on Governmental Accounting (NCGA) which has now been changed to the Governmental Accounting Standards Board (GASB), the definition of a budget (budget) is "...a financial operation plan that includes an estimate of the proposed expenditure, and sources of income. expected to finance it within a certain period of time". The definition of a budget according to Halim and Kusufi (2012) is as follows: "Budget is a document containing performance estimates, both in the form of revenues and expenditures, which are presented in monetary measures that will be achieved in a certain time period and include past data as a form of control and assessment. performance". According to Mardiasmo (2018), explaining the definition of a budget is a statement regarding the estimated performance to be achieved during a certain period of time stated in financial measures, while budgeting is a process or method for preparing a budget. From some of the definitions above, it can be concluded that the budget is a financial operation plan of an organization that is realized in financial form and compiled systematically for a certain period of time which includes the estimated proposed expenditure and the source of income that will be used to

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Peer review under responsibility of Emil Kaburuan.

finance these expenditures. Budgeting is divided into four stages, namely: executive planning, legislative approval, executive implementation, and ex post accountability. The executive planning and legislative approval stages involve interaction between the executive and the legislature where budget politics dominates, while the third and fourth stages only involve the executive as an agent. Aspects of budgeting are prospective or anticipatory (future planning) so that public managers must understand it as a central issue (Mardiasmo, 2018).

Public Sector Budget

The term public sector has various meanings, this is a consequence of the vastness of the public sphere, so that each discipline (economics, politics, law, and social) has a different perspective. According to Mardiasmo (2018) from the point of view of economics, the notion of the public sector can be understood as "...an entity whose activities are related to efforts to produce public goods and services in order to fulfill public needs and rights". So, the public sector is a place for the government to produce public goods and services in order to meet public needs by prioritizing the welfare of the community. In carrying out all its activities, the public sector compiles all activities and work programs in a budget. The definition of the public sector budget according to Bastian (2010) is "Public sector budget is an activity plan that is represented in the form of a plan for income and expenditure in monetary units". activities to be carried out and the future that will be realized". Meanwhile, Mardiasmo (2018) explains the notion of public sector budgets, namely "The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs and is financed with public money". According to Mahmudi (2016) the notion of the public sector budget is "... the organization's blue print regarding program plans and activities to be implemented and the future that will be realized". Meanwhile, Mardiasmo (2018) explains the notion of public sector budgets, namely "The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs and is financed with public money". According to Mahmudi (2016) the notion of the public sector budget is "... the organization's blue print regarding program plans and activities to be implemented and the future that will be realized". Meanwhile, Mardiasmo (2018) explains the notion of public sector budgets, namely "The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs and is financed with public money".

From some of the definitions above, it can be concluded that the public sector budget is a financial plan that states the details of all aspects of activities to be carried out by public sector organizations, which are represented in the form of income and expenditure plans expressed in monetary units and funded with public money.

Functions of the Public Sector Budget

For public sector organizations such as the government, the budget is not only an annual plan but also a form of accountability for the management of public funds charged to it. Halim and Kusufi (2012) identified that the public sector budget has several main functions, namely:

1. Budget as a planning tool

The public sector budget is made to plan what actions will be taken by the government, how much it will cost, and what results will be obtained from government spending.

2. Budget as a control tool

The budget as a control instrument is used to avoid expenditures that are too large (overspending), too low (underspending), misappropriation or misuse of funds.

3. Budget as a fiscal policy tool

The budget as a tool of government fiscal policy, is used to stabilize the economy and encourage economic growth. Through the public sector budget, the direction of the government's fiscal policy can be known, so that economic predictions and estimates can be made.

1. Budget as a political tool

In the public sector, the budget is a political document as a form of executive commitment and legislative agreement on the use of public funds for certain interests.

2. Budget as a coordination and communication tool

Through a comprehensive budget document, a section or work unit or department that is a sub-organization can find out what has to be done and what other sections/ work units will do.

3. Budget as a performance appraisal tool Executive performance is assessed based on the achievement of budget targets, effectiveness and efficiency of budget implementation. The performance of public managers is assessed based on how many results are achieved in relation to the predetermined budget. The budget is an effective tool for performance control and appraisal.

4. Budget as a motivational tool

Budgets can be used as a tool to motivate managers and their staff to work economically, effectively, and efficiently in achieving the goals and objectives of the organization set.

5. Budget as a tool to create public space The community and other non-governmental elements of society, such as NGOs, universities, religious organizations, and other community organizations, must be involved in the public budgeting process. Their involvement can be direct or indirect. Direct involvement of the community in the budgeting process can be carried out starting from the process of preparing development plans and government (regional) work plans, while indirect involvement can be through their representatives in the legislature (DPR/DPRD).

Principles of Public Sector Budget

Considering the importance of the role and function of the budget, it is necessary to have principles that guide public organizations in their preparation. Some of the principles of the public sector budget according to Mardiasmo (2018) are as follows:

1. Authorization by legislature

The public budget must be authorized by the legislature before the executive can spend the budget.

2. Comprehensive

3. The budget should show all government revenues and expenditures. Therefore, the existence of non-budgetair funds is basically a violation of the principle of a comprehensive budget.

4. Budget integrity

All government revenues and expenditures are included in the general fund.

5. Nondiscretionary appropriation

The amount approved by the legislature must be used economically, efficiently and effectively.

5. Periodic

The budget is a periodic process, it can be annual or multi-year.

6. Accurate

Budget estimates should not include hidden reserves which can lead to budget wastage and inefficiency, and may result in underestimating income and overestimating expenditures.

7. Clear

Budgets should be simple, understandable to the public, and not confusing.

8. Transparent

The budget must be communicated to the public at large.

Public Sector Budget Cycle

According to Mardiasmo (2018), he explains the public sector budget cycle through the following stages:

1. Budget preparation stage

At the budget preparation stage, an estimated expenditure is made on the basis of the estimated available income. Which is based on the vision, mission, and goals of the organization. In this regard, it should be noted that before approving the expenditure estimate, a more accurate income estimation should be carried out first.

2. Ratification stage

At this stage the executive leadership must have the ability to answer and provide rational arguments for all questions and objections from the legislature.

3. Budget implementation stage

In this stage the most important thing is to have an accounting information system and a management control system. The public finance manager in this case is responsible for creating an adequate and reliable accounting system for planning and controlling the budget that has been agreed upon, and even relied on for the budgeting stage of the next period.

4. Reporting and evaluation stage

The reporting and evaluation stages are related to the accountability aspect. If the implementation stage has been supported by a good accounting system and management control system, it is hoped that the reporting and evaluation stage will not find many problems.

Types of Public Sector Budget

2. New Public Management Approach

New public management focuses on performance-oriented public sector management rather than policy. The new public management paradigm has given birth to several budgeting techniques in the public sector, namely:

a. Performance Budgeting (Performance Budgeting)

Budgeting with a performance approach emphasizes the concept of value for money and monitoring of output performance. This approach also prioritizes the mechanism for determining and prioritizing goals as well as a systematic and rational approach in the decision-making process.

b. Program Budget (Program Budgeting)

This method emphasizes that budgeting decisions should be based on the objectives of government activities rather than the inputs to produce government goods and services.

c. Zero Based Budgeting (ZBB)

This budget preparation can overcome the weaknesses of the incrementalism and line-item approaches because the budget is assumed to start from zero (zero-based), not based on last year but based on current needs.

d. Planning, Programming and Budgeting System (PPBS)

PPBS is a budget in which spending is primarily grouped into activities based on work programs and secondary is based on the type or character of the object and performance. PPBS is a systematic effort that pays attention to the integration of planning, programming, and budgeting.

2.1.4. Performance Based Budget Concept

2.1.4.1 Definition of Performance-Based Budget

The existence of public sector reforms, one of which is marked by the emergence of the New Public Management era, has encouraged efforts to develop a more systematic approach to public sector budgeting. One approach in the preparation of the budget is the performance-based budgeting approach.

Iqbal (2018) explains the definition of performance-based budgeting as follows: "Performance-based budgeting is budgeting for management to link each funding set forth in activities with expected outputs and results, including efficiency in achieving the results of these outputs. The outputs and results are stated in the performance targets for each work unit. According to Mahmudi (2016) the definition of performance-based budgeting is as follows: "Performance-based budgeting is a budgeting system that is carried out by taking into account the relationship between the budget (input) and the output (output) and the expected outcomes of activities and programs including efficiency in achieving outputs and results. Based on the understanding described above, it can be concluded that performance-based budgeting is a system of planning, budgeting and evaluation that prioritizes the achievement of work results (outputs/outcomes) from various programs and activities to be achieved in connection with the use of budgets with measurable quantity and quality. This means that any funds that are budgeted for implementing various programs and activities must be clearly measured and their performance indicators are represented in the performance benchmarks of inputs, outputs, outcomes, benefits, and impacts as well as the expected targets or targets.

The performance budget reflects several things. First, the intent and purpose of the request for funds. Second, the cost of the proposed programs in achieving the objectives. And third, quantitative data that can measure the achievements and work carried out for each program. Budgeting with this performance approach focuses on the efficiency of the implementation of an activity. Efficiency itself is the ratio between output and input. An activity is said to be efficient, if the output produced is greater with the same input, or the output produced is the same with fewer inputs. This budget is not only based on what is spent, as is the case in the traditional budget system,

2.3.2 The Influence of Good Government Governance on the Performance Accountability of Local Government Agencies

The decline in the performance of local governments can indicate the possibility of low public trust in the government, due to decreased government attention in carrying out work programs. Many factors can affect the rise and fall of government performance, one of which is the internal factor of each provincial government itself. Handi Y. L and Bambang (2016), state that the performance of a local government will be better if the principles of good government governance are applied to local governments. In addition (Hardiwinoto, 2005) also revealed that the principles of good governance will

ensure the creation of economic growth. These principles are very important and can reflect the performance of local governments in a certain period. According to Trisnarningsih (2007), The implementation of the principles of good government governance is expected to provide clear direction on the performance behavior and professional ethics of the organization, this effort is intended so that the work and service products produced will be more actual and reliable, to realize better and optimal performance. The implementation of good governance is the main prerequisite for realizing the aspirations of the people in achieving the goals and ideals of the nation and state. Good governance is a motto that is being intensively promoted by the Government. This slogan is something that is highly coveted by the public and private sectors, considering the dominant effect that is obtained from good governance itself. Good governance is a form of acceptance of the importance of a set of regulations or good governance to regulate relationships,

RESEARCH METHODS

This study was conducted to determine the factors that affect the absorption of the budget. Thus this research is an associative research. According to Sugiyono (2018) associative research, namely: research that aims to determine the influence or relationship between two or more variables. The research location is in Tambrauw Regency, West Papua Province. The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2018). The population in this study were Financial Administration Officers in all regional apparatus organizations (OPD) in Tambrauw Regency, totaling 30 OPD. The entire population is the sample of this study (Census Sampling/ Saturated Sampling). Respondents in this study are State Civil Apparatus (ASN) who are directly related to the preparation of performance-based budgets, namely: Head of SKPD and Head of Planning who are structurally responsible and involved in budgeting in Regional Apparatus Organizations. Thus the number of samples used in this study amounted to 30 OPD x 2 officials/person = 60 people. Furthermore, the data analyzed amounted to 52, because at the time of data collection (questionnaire distribution) 8 respondents were not in place. The data used in this study are qualitative and quantitative. a. Qualitative data, namely data presented in the form of verbal words not in the form of numbers. The qualitative data in this study is a general description of the object of research, including: A brief history of the founding of the organization, geographic location of objects, Vision and Mission, organizational structure, and others. b. Quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanation expressed in numbers or in the form of numbers. The source of data in the study is the subject from which the data can be obtained. In this study, researchers used two data sources, namely: a. Primary data sources, namely data directly collected by researchers from the first source (respondents). b. Secondary data sources, namely data directly collected by researchers as a support from the first source. Data analysis in this study was carried out using multiple linear regression analysis. Multiple regression analysis is used to predict how the state (rise and fall) of the dependent variable, when two or more independent variables as predictors are manipulated (increase their value). So multiple regression analysis will be carried out if the number of independent variables is at least two.

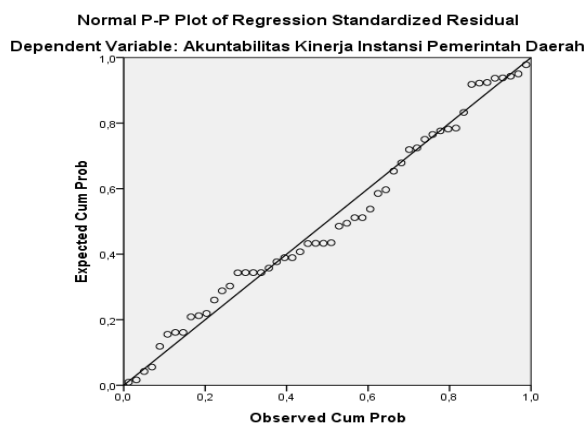
RESEARCH RESULTS AND DISCUSSION

The Performance-Based APBD variable which is the independent variable (X1) has a standard deviation value of 2.845 and an average value (mean) of 21.06. This shows that there is a deviation of 2.845 from the average value (mean) of respondents' answers to questions/statements on the Performance-Based Budget. Performance-Based APBD Variables (X1) were measured using a questionnaire consisting of 6 statements/statements with a Likert scale consisting of 5 alternative answers. Where a score of 5 (strongly agree) for the highest score and a score of 1 (strongly disagree)

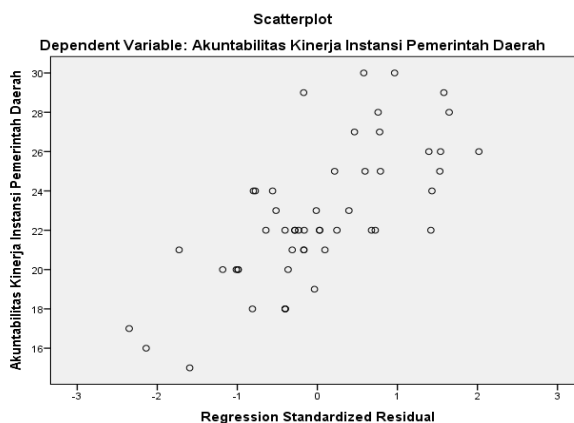
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Peer review under responsibility of Emil Kaburuan.

for the lowest score. From the existing statement items, the highest total score (maximum) is 30 and the lowest score (minimum) is 15. The Good Government Governance variable which is the independent variable (X2) has a standard deviation value of 2, 840 and the average value (mean) is 21.17. This shows that there is a deviation of 2.840 from the average value (mean) of respondents' answers to questions/statements on Good Government Governance items. The Good Government Governance (X2) variable which is measured using a questionnaire consists of 6 statements/statements with a Likert scale consisting of 5 alternative answers. Where a score of 5 (strongly agree) for the highest score and a score of 1 (strongly disagree) for the lowest score. From the existing statement items, the highest total score (maximum) is 29 and the lowest score (minimum) is 17. The Regional Government Agency Performance Accountability Variable which is the dependent variable (Y) has a standard deviation value of 3.530 and an average value (mean) of 21.17. This shows that there is a deviation of 3, 530 of the average value (mean) of respondents' answers to questions/statements on the Accountability of Performance of Local Government Agencies. Regional Government Agencies Performance Accountability Variable (Y) which was measured using a questionnaire consisting of 6 statements/statements with a Likert scale consisting of 5 alternative answers. Where a score of 5 (strongly agree) for the highest score and a score of 1 (strongly disagree) for the lowest score. From the existing statement items, the highest total score (maximum) is 30 and the lowest score (minimum) is 15. To measure validity, Pearson's product moment correlation is used. If the Pearson product moment correlation between each question and the total score results in an r-count value > 0.266 ($n=52$), then the question item is declared valid and vice versa if the value of r count < 0.266 then the question item is concluded to be invalid in forming the variable. Validity testing was carried out with the SPSS program. The validity test shows that for all items of the Performance-Based APBD (X1) variable, the Pearson moment product correlation value in each question item is greater than 0.266 and the significance value is less than (0.05). Thus, it can be concluded that all question items in each Performance-Based Budget (X1) variable are valid. In the validity test, it was concluded that for all items of the Good Government Governance (X2) variable, the correlation value of the Pearson moment product in each question item was greater than 0.266 and the significance value was less than (0.05). Thus it can be concluded that all question items in each variable Good Government Governance (X2) are valid. The results of the validity test show that for all items of the Local Government Agency Performance Accountability variable (Y) the correlation value of the Pearson moment product is obtained in each question item which is greater than 0.266 and the significance value is less than (0.05). Thus, it can be concluded that all question items in each Regional Government Agency Performance Accountability variable (Y) are valid. To measure reliability, Cronbach's alpha value is used. If the cronbach alpha value is greater than 0.6, and the cronbach alpha value if the item deleted on each question is $<$ cronbach alpha, then the questionnaire is said to be reliable. Reliability testing was carried out with the SPSS program.



The points on the normal probability plot deviate and follow a diagonal line, it is concluded that the regression model has data that is normally distributed. The tolerance values of the two independent variables are all greater than 0.10, as well as the VIF value is less than 10. Thus, it can be concluded that the regression model does not indicate the existence of multicollinearity or the assumption of non-multicollinearity is met.



The scatter plot image above shows the points spread randomly above and below the value 0 on the Y axis. Based on these results, it can be concluded that there is no heteroscedasticity in the regression model used, thus the non-heteroscedasticity assumption is fulfilled. The results of the regression equation can show that the constant value -2.020 can be interpreted if all independent variables are considered constant, namely: Performance-Based Regional Budget (X1) variable, Good Government Governance (X2) variable, then the value of the dependent variable, namely: Performance Accountability of Local Government Agencies (Y), is 2,020 units. The regression coefficient value of the Performance-Based APBD (X1) variable is 0.615, this value means that if there is an increase of 1 unit in the Performance-Based APBD variable (X1), while the variable Good Government Governance (X2) is considered constant, then the dependent variable, namely Performance Accountability of Local Government Agencies (Y), will increase by 0.615 units. The regression coefficient value of the Good Government Governance (X2) variable is 0.555, this value means that if there is an increase of 1 unit in the Good Government Governance (X2) variable, while the Performance-Based APBD variable (X1) is considered constant, then the dependent variable is the Performance Accountability of Local Government Agencies (Y), will increase by 0.555 units. Furthermore, to determine the effect of the independent variables partially on the dependent variable, the t-test was used. If the value of $t < t_{1-\frac{\alpha}{2}, (n-2)}$ or $p > 0.05$, then H_0 is accepted and H_a is rejected. The Performance-Based APBD Variable (X1)

produces a positive direction with a tcount of 4, 839 with a probability of 0.000. Because the probability value (sig) $t < 5\%$ ($0.000 < 0.05$) then partially the Performance-Based APBD variable (X1) has a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) if the Good Government Governance (X2) variable remains its value. Thus, the hypothesis which states that there is a positive and significant effect of the Performance-Based APBD variable (X1) on the Regional Government Agency Performance Accountability variable (Y) is accepted. The Good Government Governance (X2) variable produces a positive direction with a tcount of 4.357 with a probability of 0.000. Because the probability value (sig) $t < 5\%$ ($0.000 < 0, 05$) then partially the Good Government Governance (X2) (X2) variable has a significant positive effect on the Regional Government Agency Performance Accountability variable (Y) if the Performance-Based APBD variable (X1) remains in value. Thus the hypothesis which states that there is a positive and significant effect of the Good Government Governance (X2) variable on the Regional Government Agency Performance Accountability variable (Y) is accepted. The calculation results show that all independent variables can be declared to have a positive and significant effect. R Square value or the number of coefficients of determination. The magnitude of the coefficient of determination in the table above is 0.492 or equal to 49.2%. This figure means that 49.2% of the Local Government Agency Performance Accountability variable (Y) is generated, can be explained by using the Performance-Based APBD variable (X1) and the Good Government Governance (X2) variable. Based on the results of the study, it was found that the Performance-Based Budget had a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) in Tambrauw Regency, West Papua Province. This means that the better the performance-based APBD is implemented, the better the Performance Accountability of Local Government Agencies. The results of this study also support the opinion of Bastian (2010) which states that performance-based budgeting is a budgeting system oriented to organizational output which is closely related to the organization's vision, mission, and strategic plans. According to the Decree of the Head of LAN number 239/IX/6/8/2003 in the AKIP system, it is related to performance measurement which includes a performance-based budget to determine the results of program achievements with the vision and mission of government agencies. Based on observations in the object of research, it can be seen that at the budget preparation stage it is carried out in the form of a Work Plan and Budget (RKA) which is the basis for implementing OPD activities in Tambrauw Regency as a budget user and prioritizing the achievement of work results from the implementation of the specified allocation. Each activity or program is carried out in accordance with the goals and tasks set in order to realize the vision and mission, as well as the availability of complete financial information to be used as budget preparation, then a budget performance meeting is held which usually starts from July to August in the previous budget year. The next step is to enter the ratification stage, between the government and the executive (DPRD). At this stage of ratification, the time of ratification is in accordance with the budget implementation plan with a deadline for ratification of 31 December, and the reasons presented in the ratification of the budget are adjusted to the planning of budgeting for program implementation, namely in accordance with the capacity needs and work standards that have been set. Then the next process is the budget implementation stage. At this stage using a regional financial information system system which is a computer program or application. Meanwhile, the reporting and evaluation phase is very concerned with the accountability of a budget in the form of a budget realization report. The results of this reporting and evaluation are influenced by the implementation of the accounting system and management control system, if the system is implemented properly then the resulting report will also be good and in accordance with the plan. The results of this study are in line with the research proposed by Verasvera (2016), and Komang, (2014) where it is explained that one of the principles of performance-based budgeting is to create performance accountability, meaning that the better the implementation of performance-based budgeting is carried

out, the better the performance accountability of government agencies. Based on the results of the study, it was found that Good Government Governance had a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) in Tambrauw Regency, West Papua Province. The results of this study are in line with the research of Trisnaningsih (2007) and Rahayu (2016) which state that good governance has a significant positive effect on government performance. According to Trisnaningsih (2007) the implementation of good governance is expected to provide clear direction on the performance behavior and professional ethics of the organization, this effort is intended so that the resulting gait and service products will be more actual and trusted to realize a more optimal and better performance. Local government is the organizer of all government affairs, The services provided to the community are a reflection of the achievements in building and managing the wheels of the economy in their area. One of the assessments to determine the progress of the provincial government in achieving its regional goals is to measure performance. Many factors support the measurement of local government performance, one of which is good government governance. Poor government management has many negative impacts on the government and the community or other parties, one example is the government will experience a lack of public trust and will sharpen crucial issues that occur in the community. If good governance is implemented, it is possible that the government's performance will be good. and increase public confidence in the government. Local governments require good corporate governance in accordance with existing principles. Handi and Bambang (2015) state that "the performance of a local government will be better if the principles of good government governance are applied to local governments". So indirectly, good government governance basically has the aim of providing performance progress to a local government in the province so that it can be concluded that good government governance has an influence on the performance of local governments. In local government organizations, especially in OPD, the head of the service/OPD is the agent responsible for providing services to the community. To achieve this goal, the head of the department uses the budget as a guide for planning and controlling. Their performance is often measured based on the level of achievement of the budget that has been successfully realized. The implementation of the APBD is a must to account for the implementation of the APBD in accordance with Government Regulation No.24 of 2005 as well as aspects related to the performance accountability report of government agencies in accordance with Government Regulation Number 8 of 2006 concerning the obligation to present and submit Financial Reports that are integrated with performance reports or work performance from each government agency in the form of a Government Agency Performance Accountability Report (LAKIP). LAKIP is a performance report that briefly and completely describes the performance achievements that are prepared based on the work plans set out in the framework of implementing the APBD regarding the outputs/results of activities and programs that are intended or have been achieved in relation to the use of the budget with measurable quantity and quality. Each OPD of the Tambrauw Regency Government has different main tasks and functions and objectives that must be achieved which can be seen from the prepared budget plan. The preparation of the budget plan for each OPD of the Tambrauw Regency Government will be reflected in its APBD. The preparation of the APBD in question is based on Permendagri No.13/2006 concerning Guidelines for Regional Financial Management which was later refined by Permendagri No.59/2007 concerning the revision of Permendagri No. 13/2006.

CLOSING

Based on the results of data analysis and discussions that have been carried out in the previous chapter, the researchers draw the following conclusions:

1. The results showed that the Performance-Based APBD had a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) in Tambrauw Regency, West

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Peer review under responsibility of Emil Kaburuan.

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Papua Province. This means that the better the performance-based APBD is implemented, the better the Performance Accountability of Local Government Agencies.

2. The results obtained that Good Government Governance has a positive and significant effect on the Performance Accountability variable of Local Government Agencies (Y) in Tambrauw Regency, West Papua Province. This means that the better Good Government Governance is implemented, the better the Performance Accountability of Local Government Agencies.

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