ABSTRACT

BUDGET PLANNING ACCOUNTABILITY BASED PERFORMANCE AT UNIVERSITY OF LAMPUNG

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Lampung University as one of the state universities which carries carry out the mandate as education providers, in terms of planning the university has developed a Strategic Plan which will be described into policies, programs and activities. In the document should be clearly stated goal achievement indicators to measure the level of success in achieving the goals. This study aims to describe the accountability of the performance-based budget planning and implementation constraints of a performance-based budget planning at the University of Lampung. Data were collected through the study of interviews, documentation and observations, while technique validity of data was done through triangulation, including the triangulation method, the source of the data and the data itself. This type of research was a descriptive study with qualitative approach conducted at the University of Lampung.

The results showed that the accountability of the performance-based budget planning at the University of Lampung run and based on the objectives, although there was correlation which still hard a lot of budget planning / still not well targeted, it can be seen from some of the indications there are still many budget revision. While the problems in accountability performance-based planning at the University of Lampung contained in supporting data that are often incompatible with the reality on the ground, setting priorities activities that are less strict in the process of budget management, communication and coordination in the form of socialization, workshop, meeting coordination, and Training at the University of Lampung on performance-based is still lack, of budgeting, Standard Operating Procedures, Standard Cost, Minimum Service Standards are still not implemented entirely, because of the commitment of the academic community is not standardized in Unila.

Keywords: Budget Planning Accountability, Performance