

THE PROCESS OF MAKING BUDGETING BASED ON PERFORMANCE BUDGETING AT LAMPUNG PROVINCE GOVERNMENT (Studied At Health Institute Lampung Province)

HERU ELTANO KINANTAN

Nowadays Indonesia had change it's budgeting system to performance budgeting. Through performance budgeting, the development made by the government expected to put up the bottom up process ahead in implementation. As the result will be providing a bigger space for government institute to manage or relocate the sources to achieve higher level of productivity. Even though performance budgeting had been implemented for long time in Indonesia, and find out to be usefull, but in the mean time this financila managing system has not been implemented in maximum ways but used only as a formalistic ways.

In the reality, lots of goverment institute whose running the budgeting system has not been oriented to the organizational output and did not adapt the vision and mision of organizational strategic plans. This research purposed to get phenomenologic overview about the process of the budget dispotition based on work performance at Lampung province goverment, studied at health institute Lampung Province. This research using descriptive research type with qualitative data and data collecting technic are within observation and interview.

This research using descriptive research type with qualitative data and data collecting technic are within observation and interview. According to result it is known that: In order to determine program/activity proposal health Institute Lampung Province has not been able to interpret excellently official duties, vision/mision and priority to achieved. As a result, vision, mision and health Institute Lampung Province's goal has a very small probability to achieved.

Budget dispotition based on minimal standard service which becomes achievements indicator of an activity is not effective work performance indicator which includes input, output, outcomes, benefit, impact, unnoticed by helath institute Lampung Province. In activity proposal is intangible, as the form of activity itself, methods of activity, the presenter, the target or objective, the outcome, hows the benefit and the impact. Activity proposed is disguised and enabling bigger failure of purposed achievements and wasting the budget.

These repeating conditions from years before. The proposed standard fee do not pay attention to the real condition in field, the absence of price changes from years to years, which caused the activity not running well. The absensce of budget allocation as required because the budget priority was not focused to the health program but to infrastucture and facilities such as construction/ road repair.