MODEL-BASED BUDGET PERFORMANCE KOLAKA DISTRICT EAST
SOUTHEAST SULAWESI PROVINCE

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Abstract: This study aimed to analyze the budgeting process and find the model of performance-based budgeting (Performance budgetting) for the necessary information and empirical data on the phenomenon (phenomenon). The phenomenon in question is the relationship between input, output, efficiency, quality and results (Outcome) on budget revenue and expenditure Kolaka East with qualitative patterns. Model Performance-based budgeting starts from preparation and accountability of the budget include: Process Planning, Budgeting, Determination of the budget, Translation of the budget set and accountability of the budget. The budget process-based performance is influenced by the role of the legislature in budget formulation which includes: a role in the cycle of budget planning and The budget cycle revenue and expenditure Kolaka East

Keywords: model of budgeting, performance-based

I. INTRODUCTION

One of the government's efforts in realizing the principles of Good Governance idea is to decentralize authority to the regions, this idea is a total reform in realizing the Government a clean, dignified, with Principles Good Governance. As reforms total expected budget performance Performance budgetting or are expected to provide answers to the financial reforms so that the use of budget revenue and expenditure carried out in a transparent and accountable. Reform of the total budget has been set in the field of law - laws which then become the basis for realizing the principle - the principle of Good Governess.

During the last decade, public financing in Indonesia has implemented a decentralized system that puts the district/city as a spear tip-allocation of government budget that is expected to drive the economy and improve people's welfare. Fiscal decentralization has indeed been able to shift the task of spending (Expenditure assignments) public budget to local governments. Act No.33/2004 has outlined that 26 percent of all income in the country must be submitted to the provincial and district/city. Nearly a third of expenditure assignment has been transferred to the district/city governments.

Prior to the enactment of Performance-Based Budgeting system, budgeting method used is the traditional method or line item budget. The way the budget is not based on the analysis of a series of activities that should be linked to predetermined objectives, but more focused on the need for shopping/spending and accountability systems are not examined and investigated whether these funds have been used effectively and efficiently or not. Measure of success is only indicated by the balance between revenue and expenditure budget, but if the budget deficit or surplus means the budget execution failed.

One of the important aspects of governance and development is a system of financial management as a realization of budget policy, which guarantees the existence of the spirit of efficiency and effectiveness of budget, transparency and public accountability, a sense of justice, as well as the achievement of optimal performance. Therefore, the model of performance-based budgeting roommates basis for this writing. Based on the above phenomenon can be Formulated problem in question the following research questions, How is performance-based budgeting budget. How to model of performance-based budgeting in the elaboration Budget Kolaka East region ?. Based on the research problem in the formulation of the problem, the purpose of this study are as follows: To explain the performance-based budgeting budget to explain the performance-based budget models in the elaboration Budget Kolaka East region.

II. RESEARCH METHODS

This study aimed to analyze the budgeting process and find the model of performance based budgeting (Performance budgetting) For the necessary information and empirical data on the phenomenon (phenomenon). The phenomenon in question is the relationship between input, output, efficiency, quality and results (Outcome) on budget revenue and expenditure Kolaka East with qualitative patterns. Therefore, the approach used in this
study is a qualitative approach. In order to obtain the depth of the data, this study will utilize primary and secondary data. The primary data obtained through techniques will writer depth interviews (depth interview) with a variety of research informants namely: Regent Kolaka East, Head of Department /SKPD, Head of the Board and Head of Department.

III. RESULTS AND DISCUSSION

Presentation of the results of budgeting and performance-based budgeting models as follows:

A. Budget Preparation and Accountability

1. Budgetary

In preparing the budget of local government based on the East Kolaka Regulation number 13 of 2006, which was later refined by Regulation 58 of 2008 and then revised with Regulation No. 21 Year 2010. The preparation of the budget provided for in Article 86 with the following stages:

a. Determine the priorities of regional development;
   Priority Scale Kolaka East dominated by the construction of roads and bridges infrastructure, Power Development, Health and Education.

b. Determine program priorities for each business that is synchronized with national priorities and programs listed in the Government Work Plan every year.
   Prioritization program for each business that is synchronized with the national program consists of: development of infrastructure of roads, bridges, power plants, construction of hospitals Primary and facility construction education from elementary schools, secondary schools, high schools and colleges broad plain,

c. Draw up provisional budget ceiling for each program/ activity.
   As the new autonomous regions that do not have the Medium Term Development Plan (RPJMD), the amount of the budget ceiling determined by the amount of activities in each work unit (SKPD).

2. Determination Budget

Budgeting refers to Regulation No. 21 Year 2010 Article 87 with stage design and design KUA PPAS regional heads submitted no later than mid-June of the current budget to be discussed in a preliminary discussion RAPBD next fiscal year. Discussion as KUA and design PPAS conducted by a team of Local Government Budget (TPAPD) consisting of related SKPD consisting of Regional Secretary as chairman, and the members of the Head of Revenue Department of Finance and Asset Regional Head of Planning Agency, the Inspectorate, assistant in charge of finance, staff experts in charge of finance, Head of Legal, Head of Development, and Head of Government. KUA PPAS draft and the draft has been discussed here in after referred agreed to be KUA and PPAS fiscal year end of July 2014.

3. Determination elaboration Budget

Determination of the budget is done by drafting regulations regional head of the translation of the budget of the current year as defined in Regulation No. 21 Year 2010 Article 101 paragraph (1) a draft Regional Regulation equipped with an attachment consisting of: Summary of budget elaboration; and Translation of the budget According to local government affairs, organization, program, activity, group, type, object, object details the income, expenditure and financing.

4. The use of budget accountability.

Budget Responsibility by working units (SKPD) also refers to Regulation No. 21 Year 2010 Article 290, paragraph 1 to 4 as follows: SKPD head first semester compiling reports revenues and expenditures on education as a result of the implementation of the budget which it is responsible. Semester question is the accountability reports monthly thirds consisting of the period January-March, April-June, July-September and October-December. The report referred to in paragraph (1) shall be accompanied with a prognosis of six (6) months. The report referred to in paragraph (2), prepared by the CO-SKPD and submitted to officials of budget users to set as realization reports first-half revenues and expenditures on education as well as the prognosis for 6 (six) months later than seven (7) working days after the The first half of the fiscal year with respect to an end. Officials budget users submit reports on the realization of the first half of budget revenue and expenditure on education as well as the prognosis for six (6) months referred to in paragraph (3) to PPKD as the basis for the preparation of reports on realization of the first half of the budget not later than 10 (ten) business days after the first semester regarding budget year ends.
B. Performance-Based Budgeting

Budgeting based on performance in Kolaka East refers to the principle of budgeting that takes into account the percentage of the amount of public expenditure and the expenditure of personnel, activities and role of budget teams of local government (TPAPD) is very large because Kolaka East does not have the structure and composition of the membership of Parliament who serves as partners in the preparation of the budget, it gives profit-making for the fulfillment of regional planning and performance-based budget structure where budget structure East Kolaka more directed to the public interest with the distribution of the percentage of personnel expenditure amounted to 37.11% and 62.89% of public expenditure.

a. Budgeting principles in the preparation of Budget and Expenditure in Kolaka East

1. Transparency and accountability of the budget

Members of the public are given ample opportunity to have the same rights and clicking in having access to the same information, especially the budget process, because it involves the aspiration and the public interest in fulfilling the needs of the new community life formed then in the last two years. Accountability of the budget is done with the open meeting areas and utilize the functionality Inspectorate to conduct internal audit results are submitted to the Regent to be evaluated if there is a mistake or error in the allocation of the budget, while the external audit conducted by the Supreme Audit Agency (BPK). For 2015 Kolaka East get opinions Fair with Exceptions (WDP), which stood opinions reasonable with the exception due to assets submitted by the District Parent not fully in accordance with the acceptance of the system so that it still requires an inventory of recycled and validation so that the existence of assets can be in accordance with news handover of the District Parent Kolaka to the District Redistricting Kolaka East.

2. Budget discipline

As a new district was two years running, Budgeting to be able to obtain a source of high revenue from taxes and fees for the potential of the region, although the number of new local revenue reached Rp. 3.003.200.000, - but supported by a balance funds of Rp. 260 034 550 322, -. The balance of financial support to ensure direct spending activities are used for the benefit of the public at Rp. 169 189 862 491, a public - spending meant is implementing activities / projects for the purposes of district facilities and infrastructure.

3. Justice budget

East local government Kolaka in justice budget has allocated public funds (direct expenditure) is greater than the budget employees (routine) it indicates that the local budget allocations more equitable and impartial to the public interest. With the composition of personnel expenses amounted to 37.11% and 62.89% of public expenditure the use of the budget can be said to be unfair because public budgets can be enjoyed by all communities without discrimination in the provision of services for local income in fact obtained through community participation.

4. The efficiency and effectiveness of budget

Budgeting in the district of East Kolaka Carried out based on the principle of efficiency due to the revenue of Rp. 296 082 547 322, - allocated to indirect expenditures to finance the personnel expenditure, interest expenditure, subsidies, grants expenditure, social assistance spending, spending for results, financial aid expenditures and unexpected expenditures of Rp. 121 082 547 322, - or 40.89% of learning to indirect expenditure. While direct expenditure to finance the personnel expenditure, spending on goods and services, capital expenditure of Rp. 169 189 862 491, -. This value indicates that 58.12% of the budget is used to finance goods and services, capital expenditure into an asset for the region and the interests of society. Appropriate, timely implementation, and its use can be justified. The funds available have been used as well as possible in order to generate increased and prosperity for the benefit of society equivalent to or greater than the cost of routine or personnel costs.

a. Compiled with performance approach

East Kolaka district budget prepared by the performance approaches that focus on supporting the achievement of the work (output / outcome) of a cost allocation plan or the input that has been set. His work must equivalent to or greater than the cost or input set.

As a new autonomous region entering the second year the amount of Government budget allocation contained in the elaboration of the budget revenue and expenditure in 2014 through decree number 18 Regent East Kolaka in 2013 is as follows:
5. Revenue
a. Locally-generated revenue Rp. 3.003.200.000
b. Fund Balance Rp. 260 034 550 322,-
c. Other legitimate income Rp. 33.044.797.000-
The amount of income Rp. 296 082 547 322,-

6. Shopping
a. Shopping Indirect
   1) Shopping Employee Rp. 98,892,684,831,-
   2) Shopping Flowers Rp. 0,-
   3) Subsidy Rp. 200,000,000,-
   4) Shopping Grants Rp. 7.625 000.000 -
   5) Shopping Social Assistance Rp. 1.145 000.000 -
   6) Shopping For Results Rp. 0,-
   7) Financial Aid Shopping Rp. 11.980 000.000 -
   8) Unexpected Expenses Rp. 2.000.000.000,-
Number of Shopping Indirect Rp. 121 082 547 322,-

b. Direct Shopping
   1) Shopping Employee Rp. 11.002.487 000,
   2) Shopping Goods and Services Rp. 47,587,181,060,
   3) Capital expenditure Rp. 110 600 194 431,-
Number of Shopping Direct Rp. 169 189 862 491,-
Number Shopping Rp. 291 082 547 322,-
Surplus / (deficit) Rp. 5,000,000,000 –

7. Financing
a. Acceptance Financing Rp. 0,-
b. Financing expenses Rp. 5,000,000,000-
Amount Net Financing Rp. (5,000,000,000, -)

Based on the above budget breakdown, it is known that the amount of revenue in fiscal year 2014 was Rp. 296 082 547 322, - where as the amount of expenditure is Rp. Rp. 291 082 547 322, - consisting of indirect spending Rp. Rp. 121 082 547 322, - direct spending Rp. 169 189 862 491, - and financing expenses of Rp. 5,000,000,000 -

Budget revenue and expenditure components Kolaka area East of fiscal year 2014 showed that the area of revenue amounting to Rp. 296 082 547 322, - for the purposes of financing an employee spent Rp. 98,892,684,831, - (direct expenditures) and Rp. 11.002.487 000, (Shopping indirectly) while funding for public interest subsidy is Rp. 200,000,000, shopping Grant Rp. 7.625 000.000, - social assistance spending Rp. 1.145 billion, the financial aid shopping Rp.11.980 000.000, and unexpected expenditure of Rp. 2.000.000,000, the expenditure components of direct spending on goods and services Rp 47,587,181,060, and capital expenditures Rp.110 600 194 431. The description indicates that the total personnel expenditure of Rp. 109 895 171 831, which means that only 37.11% expenditures for employees and 62.89% for public spending.

Performance-based budget formulation (Performance budgetting) in East Kolaka Based Budgeting executed better performance in which the input magnitude is capable of producing output with greater public spending rather than personnel expenditures so that the resulting outcome leads to increased 62.89% and 37.11% performance used for routine staffing.

C. Analysis of Input, Output, and come out in the Budget Effectiveness Kolaka East.

Stewart (1984), as quoted Carlin (2004)[1], stated in public sector performance indicators should include :

1) Input indicators (Input)
   Input (input) is everything that is needed to carry out an activity to produce output or provide services. This indicator may include funding, human resources, facilities, information, and so on. The amount of input in the form of funds obtained from the fund balance and other income are legitimate Rp. 296 082 547 322,

2) Output Indicators (Output)
   Output (Output) is a product or output directly from an activity / activities implemented. Output indicator could be the basis for assessing the progress of an activity if its performance targets associated with the goals of well-defined activities and measurable. Therefore, output indicators should be in accordance with the
basic tasks and functions of the organizational unit concerned. Output indicators (output) is used to monitor how many products that can be produced or provided. Output generated in local budget (APBD) Kolaka East 2014 is: subsidy spending Rp. 200.000.000, - Shopping grants Rp. 7.625.000.000, - social assistance spending Rp. 1.145.000.000, - financial aid spending Rp. 11.980.000.000, - unexpected Shopping Rp. 2.000.000.000, - Shopping for goods and services. Rp 47,587.181,060 and capital expenditure. Rp 110 600 194 431. While personnel expenses consist of personnel expenses indirect expenditure Rp. 98,892,684,831 and direct personnel expenditures Rp 11.002,487.000, -. This expenditure components contained in the decree of the East Kolaka Budget Kolaka East Region in 2014.

3) Results (Outcome)
Results (Outcome) describe the tangible results of the output (output) of an activity and reflects the functioning of the output. Indicators of results (outcome) is a measure of the performance of the program in meeting the target. Achievement of objectives can be defined in one fiscal year, some of the fiscal year, or the period of administration. Target itself stated in functions / areas of government, such as security, health, or education improvement. Indicators of results (outcome) is used to determine how far the purpose of each function of the output of government achieved an activity (products or services) has fulfilled the wishes of the people targeted. Outcome in the budget structure Kolaka East reflected by the percentage of 62.89% led to improved performance and 37.11% are used for routine staffing.

4) Benefit (Benefit)
Benefit (Benefit) is something that is associated with the ultimate goal of implementation of activities. The real benefit of the budget structure in Budget 2014 East Kolaka more to public activities that benefit the community income growth through infrastructure projects through public spending.

5) Impact (Impact)
Impact (Impact) is the effect that both positive and negative to every level of the indicator is based on the Assumptions that have been set. Based on the outcome of results with the percentage of 62.89% led to improved performance and 37.11% are used for routine staffing, then the effects will be positive inflicted Because more budget allocated to the public interest.

6) The effectiveness and efficiency of budget Kolaka East.
The composition of the budget peyusunan Kolaka East in the structure of the budget with a percentage of 62.89% yielding leads to improved performance and 37.11% are used for routine activities personnel. Effectiveness is resource utilization power, means and infrastructure in amount certain that consciously previous set to produce a number of goods for services activity that run. Effectiveness also be interpreted as the use of resource, means and infrastructure amounts certain which consciously set previous to produce a number of work right on time. From the sense of understanding Effectiveness above could concluded that effectiveness is the use of source power, means and infrastructure in amount Certain that consciously sets for reach the target that already agreed upon business together, while efficiency is relationship Among the goods and service (output) the resulting from a activity or activities with resources (inputs) used. Some organization, program or activity is said to be the efficient if capable Certain produce output with an input as low as possible, or with inputs Able to produce a Certain profuse output (Deddi and Ayuningtyas 2010: 161)[2]. From the sense of understanding above can concluded that efficiency is the relationship between goods and services (output) that be produced an activity or activity with resources (inputs) used with no discard time, power and fee with useless, In addition to the above understanding, in accordance with Regulation No. 13 of 2006, the efficiency is defined as the relationship between input and output, efficiency is a measure of whether the use of goods and services purchased and used by the government organization to achieve organizational goals administration device can achieve certain benefits. Efficiency also contains some understanding among others:

1. The efficiency of the sector the results described in the concept of inputs-outputs (inputoutput)
2. Efficiency in the public service sector is an activity that is carried out with a minimum of sacrifice; or in other words an activity has been carried out efficiently if the execution of the work has reached the target at the lowest cost or at minimal cost obtained the desired results.
3. The efficiency of regional governance can be achieved by observing the relationship between agencies and local governments work procedure by utilizing the potential and diversity of an area.
   The deciding factor is the efficiency:
   1. Factor technology implementation work.
   2. Factors organizational structure that is stable arrangement of positions both structurally and functionally.
3. Factors human resources such as labor, work ability, and physical resources such as work equipment, workplace and financial funds.

4. Factors apparatus and implementation support to both leaders and the public.

5. The leadership factor in the sense of the ability to combine these four factors into a business that is efficient and effective in order to reach the intended target.

Understanding the effectiveness of the public show at the level of achievement of results, in plain language that can be explained that: the effectiveness of local government is that if the local government objectives can be achieved in accordance with the planned needs. In accordance with Regulation No. 13 of 2006, the effectiveness of the program is achieving results with the set targets, namely by comparing the output with the results. Of some elaboration sense above Compositions Budget Kolaka East Local Governments Operate Effectively and efficiently.

Some of the main ideas contained in the new public management approach, as stated Hughes (1998)[3], is any fundamental changes to traditional public administration by giving attention to the achievement of results. With the results of 62.89% and 37.11% of public spending public spending is a form of great attention to achieving results in the public sector. It is supported by Robinson and Last (2009)[4] which states that the performance-based budgeting aims to improve the efficiency and effectiveness of public expenditure by linking the funding of public sector organizations with the results achieved by the systematic use of performance information. With the utilization of 62.89% and 37.11% of public spending is a form of public spending efficiency and effectiveness of the budget on the Budget of District East Kolaka fiscal year 2014.

D. Legislative Role in Budget Preparation

The budget allocations for each program in each unit in turn strongly influenced by the agreement between the legislative and the executive. Priorities and budget allocation option in each unit work was the result of coordination between the inside of the legislature and the executive. In an effort to reach an agreement, it is often the link between performance and budget allocation to be flexible and loose but with the standard analysis of expenditure, the budget allocation is becoming more rational. Eventually Under the agreement will set the budget area Regulation (budgetary and political).

Budgeting Revenue and Expenditure East Kolaka done without involving the Regional Representatives Council, it facilitates achievement of the percentage of 62.89% is allocated to fund activities that are directly related to the public and 37.11% for the financing needs of employees. These results indicate that the out come areas without involving the Regional Representatives Council will be greater because the lack of political interest in the preparation of the budget.

In budgeting often a tug of war between the interests of the executive legislative and making it difficult to plan based on performance. Based on some political views on the budget often indicates the power struggle and interests in the budgeting process, the power struggle is the executive and legislative branches so that later produce the essentially political decision is in favor to the public or not.

Rubbin 1990[5]: politics defines the budget as an act to be able to make a choice between the possibilities of spending, balance and decide the process. Public budget has a special characteristic that is open ended, involving the various parties in the formulation, using the budget documents as a form of public accountability and limitations that must be considered (budget constraint). Political Approach budget includes the existence of budget function of Parliament in the process of discussion of the budget.

According to Moe (1984)[6], in the government there is a connection in agreements principal-agent that can be traced through the budget process: voter-Legislature, the Legislature - the government, the finance minister the budget, the prime minister-bureaucrat, and official service provider. The same thing was stated also by Gilardi (2001)[7], which saw the agency relationship as a relationship of delegation (chains of delegation), the delegation of the community to its representatives in parliament, from parliament to the government, from the government as a whole to a minister, and the government bureaucracy. The relationship does not always reflect a hierarchy, but it can only be a delegation relationship, as stated by Andvig et al. (2001)[8]:

Johnson (1994: 5)[9] refer to the executive or bureaucratic relationship with the legislature or congress with the name of self-interest models. In this case, legislators want to be reelected, bureaucrat wants to maximize his budget, and constituency wants to maximize his utility. For reelection, legislators seek programs and projects which make it popular in the eyes of constituents. Bureaucrats propose new programs because he wanted his agency to grow and constituents believe that they receive benefits from the government without having to pay the costs in full.

The absence of structure and membership of Parliament Kolaka East make (1) Reformism, 2) Incrementalis bargaining, (3) interest group determinism, (4) Process, (5) Policy making, which often create interest in the preparation of the budget does not happen again, so the focus of local government to develop policies that favor the interests of the public budget.
E. Regional Budget Planning Cycle Kolaka East

Overall budget planning area that includes public policy development budget up to the formulation of the draft budget consists of several stages of the planning process local budgets based on Law No. 17 of 2003 and Act No. 32 and 33 of 2004, the stage is implemented Local governments deliver public policy budget next fiscal year as the foundation for preparing the draft budget no later than the middle of June. The general policy is guided by the RKPD budget. RKPD drafting process was conducted among others by carrying out development planning which in addition followed by government elements are also included and or absorb the aspirations of the peoples concerned between government elements are also included and or absorb the aspirations of the peoples concerned, among others, professional associations, universities, NGOs, traditional leaders, religious leaders, and the business world. Because of the absence of Parliament, the Budget Team then discuss general policy budget presented by the Regent in a preliminary discussion RAPBD next annual budget. Based on the general policy budget that has been agreed upon and discussed priorities and budget ceilings as a reference for every SKPD, Head of SKPD as users compose RKA-SKPD budget next year with reference to the interim budget priorities and ceiling set by the Budget Team. Results of the discussion RKA-SKPD delivered to the area of financial management officer as a drafting regulations on the budget next year. Regents submitted a draft decree on the budget is accompanied by an explanation and supporting documents to the Team of the Budget in the first week in October previously. Decision making by the Regents of the budget made no later than one month before the fiscal year concerned implemented. Budget planning cycle based on Law No. 17 of 2003 and Act No. 32 and 33 of 2004,

F. Budget models based on Kolaka East

Based on the results of research and discussion about the model of performance-based budgeting in East Kolaka can formulate the factors that affect the realization of performance-based budgeting and performance-based budget model is as follows:

a. Local Government's commitment in preparing the budget revenues and expenditures to further provide a greater percentage of the budget to the public interest.

This commitment is embodied in the plan of work units (SKPD) and komiten officials within the scope of local government Kolaka East through interviews with officials Regent Kolaka East, Head of Planning Agency, Head of the Department of Revenue, Financial Management and asset Regions which are members of the team of local budgets at a time to determine the degree public policy and budget priorities provisional budget ceiling (KUA PPAS) which is then formulated in a working plan on education and confirmed a decree Kolaka East.

b. The absence of political intervention in the preparation of the budget.

The absence of the composition and membership of Parliament in East Kolaka make public policy priorities and budget while the budget ceiling (KUA PPAS) is not interfered with by the interests of Parliament, so as to facilitate the budget approval directly through a decree.

c. Willingness Bureaucracy (SKPD and regional secretariat) to carry out planning and budgeting that prioritizes output and outcome

Kolaka East is a new autonomous region once occupied by the heads of working units (SKPD) have the same commitment to the Regent and team officials budget so as to facilitate performance-based budgeting.

d. The preparation of the new budget cycle so that it is easier to adjust the budget performance-based budgeting.

By ratification as New Regency, the structure of the budget established a new cycle, so it is not contaminated by the structure and composition of the old budget. This facilitates the performance-based budgeting.

The four elements mentioned above can realize the concept of government that gives space greater community participation in development through performance-based budgeting.

Kolaka East is a new autonomous region so that the political interests of the local legislative bodies districts not yet exist, it makes executives more easily realize the commitments in dividing the percentage of public budgets and budgetary employees, besides a new autonomous region budget cycle in the form of a new cycle so as not burdened by the effects of the budget in previous years. This is precisely what facilitates the preparation of the budget so that more directed to the financing of public interest rather than employees.
CONCLUSION

Performance-based budgeting models starting from preparation and accountability of the budget include: Process Planning, Budgeting, Determination of the budget, Translation of the budget set and budget accountability. Budgeting principles in the preparation of Budget and Expenditure in the East is Kolaka include: Transparency and accountability of the budget, the budget Discipline, Justice budget, efficiency and effectiveness of the budget and Compiled with performance approach. Performance-based budgeting process is influenced by the role of the legislature in budget formulation which includes: a role in the budget planning cycle and the cycle of budget revenue and expenditure Kolaka East. The effectiveness and efficiency of the budget can be realized in the Local Government budgeting Kolaka East by providing public activities expenditure portion of Rp. 62.89% and 37.11% of personnel expenditure.

REFERENCES


