

THE DEVELOPMENT OF A LOCAL GOVERNMENT SCORECARD (LGSC) MODEL AS EFFORT IMPROVING THE PERFORMANCE OF THE LOCAL BUDGET POLICY

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THE DEVELOPMENT OF A LOCAL GOVERNMENT SCORECARD (LGSC) MODEL
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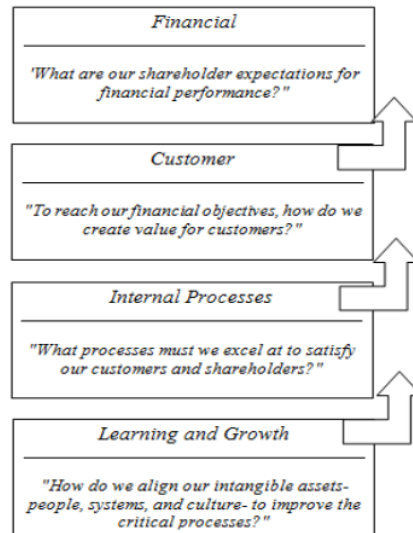
ABSTRACT

There are two major problems in the implementation of performance-based budget in local government in Indonesia, that are, first, local government is more oriented to the internal activities of government than providing citizen needs, second, the budget tend to be rigid and difficult to make changes in accordance with the needs of the citizen so as not to fulfill the justice aspect for the citizen. This fact is contrary to the implementation of democratic government. This paper is the result of qualitative research, in South Tangerang City, Banten Province. The results show that local budget allocations have not been able to meet the needs of citizen, less focus on learning and growth, local budgets tend to focus on internal processes of government and more pursuit of local revenue targets than allocate budgets according to the needs of citizen. Another finding is the orientation of local government services not only for the purpose of meeting the needs of citizen, but also the needs and interests of foreign workers working in the city. The implication of this research finding is the importance of developing Local Government Scorecard Model (LGSC Model) in local government in Indonesia, with the aim that the local budget policy has optimum benefit for the wider community.

Keywords: *budget based- performance, LGSC Model, budgetary optimum benefit,*

INTRODUCTION

One of the approaches ¹ used to analyze the performance of the local budget policy is the Balanced Scorecard (BSC) approach. At first BSC approach was initiated by Kaplan and Norton (1996), which mapped performance from four perspectives, that are financial, customer, internal process, and learning and growth perspective. Kaplan and Norton's BSC (1996) approach is widely applied to the business sector. The ultimate goal of measuring company performance with Kaplan and Norton BSC approach (1996, 2006) is to gain the most profit for shareholders. The basic framework of Kaplan and Norton's (2006) thought can be seen in Figure 1.



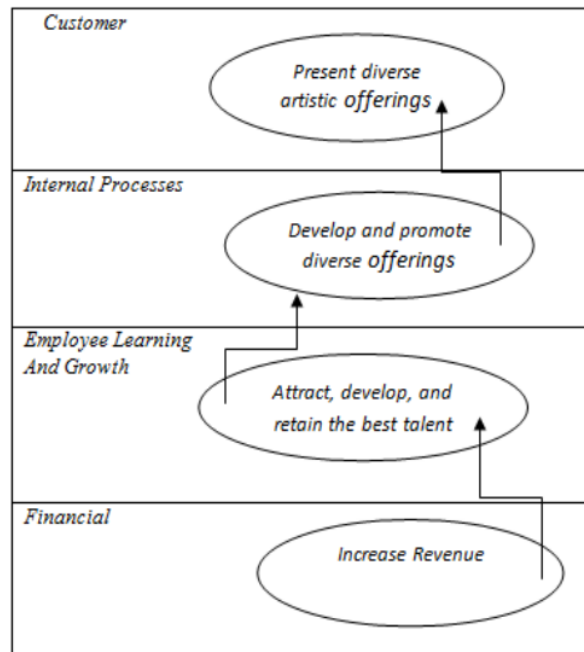
Source: Kaplan and Norton, 2006:

Figure 1. The Enterprise BSC Kaplan & Norton

Niven (2008) transformed the mindset of BSC Kaplan & Norton (1996, 2006) to develop BSC models of government and nonprofit sectors. There is a difference of orientation on both models. If the orientation of the business sector is in the highest profits for the benefit of shareholders, then the orientation of the public sector and government is to achieve customer satisfaction. In the view of Kaplan and Norton (1996,2006) human resources are constantly innovating in learning and growth, become the main capital in generating profits as much as possible for shareholders. Therefore, the learning and growth perspective is the basis of Kaplan and Norton's BSC. Therefore, in BSC Kaplan and Norton, HR with its intangible assets, has the function of moving excellent business processes for the company, which is expected to generate customer loyalty. The more customers who are loyal to the company, will ultimately generate profits for the company. Big profits are the expectations and orientation of shareholders.

The framework of BSC Niven (2008) is different from BSC Kaplan and Norton (1996, 2006). The main basis in the implementation of the activities of governmental and non-profit organizations is the availability of adequate financial aspects in carrying out government activities. The availability of adequate funds is used to provide human resources, which are expected always in learning and growth, in the form of government

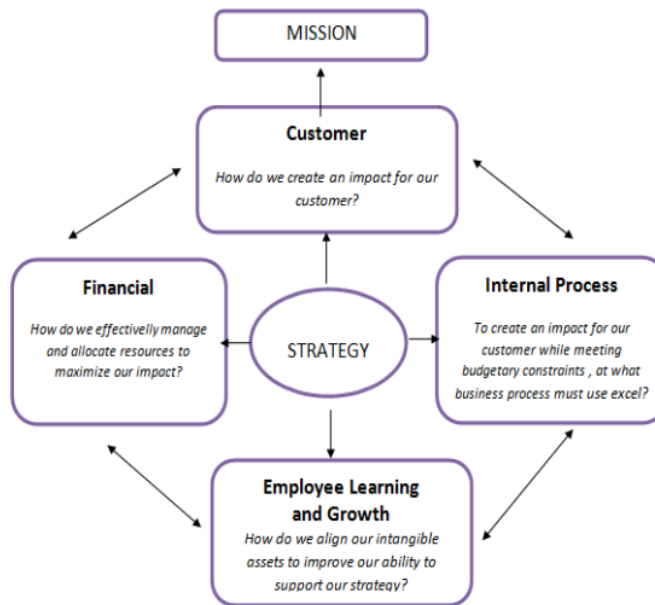
innovation. Reliable human resources are expected to perform operational activities within the government, so that will produce services for customers. BSC Niven (2008) framework of thought can be seen in Figure 2.



Source: Niven, 2008

Figure 2. The Mindset of BSC for Government and Nonprofit Organizations

The BSC's Niven (2008) pattern of thinking is illustrated in the BSC's Model for Government and Nonprofit Organizations, as shown in Figure 3.



Source: Niven, 2008.

Figure 3 .The **Model** of BSC for Government and Nonprofits Organizations

The measurement of government performance by using the BSC model is considered more objective, than using the current performance-based budgeting model. The reason is that government activities are easier to observe and measure, so that the activities undertaken by the government are easier to show and explain to the public. The legal basis for the implementation of performance-based budgeting is The Law 17/2003 on Finance State. The issuance of Law No. 17/2003, has changed the budgeting system in Indonesia. In the pre-reform period, the budgeting system embraced traditional budgeting based on an incremental approach and line items turned into performance-based budgeting. The incremental approach in budgeting is a budgeting system that uses the preparation of the current year's budget as a basis for preparing the budget for the coming year (Bastian, 2005: 168). According to the incremental approach, next year's budget uses the method of increase or decrease from previous year's budget figures. The basis of budget preparation in the line item approach is from wherever the revenue funds (receiving posts) and for what the funds are used (expenditure items). In the line item approach, organizational success indicators are measured by the ability to spend or absorb the budget (Bastian, 2005: 167). The main disadvantage of the line item approach is that budget posture does not provide information about budget performance, so control is difficult.

The basic assumption of budgeting with incremental approaches is contrary to the concept of democratic governance. Local budgets should provide great benefits to citizens. The basis of traditional budgets is to increase and decrease the amount of rupiah in the previous year's budget items, and without being based on in-depth study. (Anggarini, 2010:36). Therefore, the real needs of citizens become neglected. This error will occur continuously. The characteristics of traditional budgeting are, *first*, the use of the budget tends to be rigid, budget users are very obedient to the proposed funds, without any creativity apparatus to adjust to the needs of the citizens. *Second*, the ability to absorb local budgets. Units that are able to spend local budgets are also considered good performance. Another characteristic is the neglect of the output and outcome of each rupiah issued by the local government. The concept of value for money (economic, efficient, and effective) is not a consideration in traditional budgeting. Local governments tend to be forced to spend budgets on activities that are not important.

The traditional characteristics of budgeting that are not pro-citizen, and the demand for transparency and openness in government, as well as to overcome the weaknesses in traditional budgeting, encourage reforms to change the budgeting system from traditional approach to performance-based budgeting, which is marked by the birth of Law Number 17/2003 on State Finances. According to Law Number 17 Year 2003 on State Finance, performance-based budgeting emphasizes **value for money** that is **oriented towards inputs, outputs, and outcomes**. Performance-based budgeting (ABK) is based on performance goals and targets and integrated with long-term planning. The orientation of budget usage is on benefit both economically, efficiently, and effectively. The purpose of the use of the budget is the achievement of justice and the welfare of society. However, the implementation of Performance-based budgeting (ABK) found some weaknesses. There are 3 (three) major weaknesses of performance-based budgets: First, not all government activities can be standardized. Second, not all government work can be measured quantitatively, thirdly, it is unclear who bears the burden of the decision in case of failure. Performance-based budgeting also tends to be rigid and difficult to make changes, so if there is a change in prices in the market, then the government's activities and projects are difficult to be implemented in the current year (Bastian, 2005:172).

Analysis of the performance of local budget policy needs to be done. It is necessary to see whether the accountability and fulfillment of the promise to the citizens are able to be fulfilled or not by the local government. The fulfillment of promises includes enhancement of elements of public services, empowerment, and community participation, as well as ethical behavior of local government administrators. Data on the aspect of public services shows that the public works and spatial planning, especially in the provision of urban infrastructure services and the arrangement of green open space in South Tangerang City has not been **in accordance with the expectations of the community**. Existing data indicate that the allocation of local expenditure in community empowerment program implemented by Badan Pemberdayaan Masyarakat (Community Empowerment Agency) **Badan pemberdayaan Perempuan dan Keluarga Berencana (Women Empowerment and Family Planning)** in Tangerang Selatan City in the period of five years average are 0.27% of total local expenditure year 2011-2015. Program of poverty alleviation through micro economic activity and small-scale business conducted by Dinas **Koperasi dan Usaha Kecil Menengah** Department of **Cooperative**

Small and Medium Enterprises of South Tangerang City in the period 2011-2015, the average of expenditure realization for program and activity is 1.84%. Data on realization of regional expenditure for micro and small-scale economic activities can be seen in Table 1.

Table 1: The Ratio Expenditure UKM Programs VS Totally Local Expenditure

No	Type of Commitment	Average
1.	City Infrastructure	35, 11 %
2.	Maintenance for Green Open Space	1,00%
3	Women empowerment	0,27%
4.	Small, Micro, and Medium Enterprises	1,84%
5.	Comparison of classroom / number of students	1:37

Source: South Tangerang City Budget, 2011-2016

Efforts for the purpose of increasing community participation, existing data indicate that in the budgeting process, meetings organized by the Budget Agency are closed to the public. Whereas in preparing the development plan, the citizen has been involved in the Forum Development Planning (Musyawarah Perencanaan Pembangunan/ Musrenbang Forum) mechanism. The Musrenbang Forum is a development plan based on a bottom up mechanism, starting from the smallest community, continuing to the village level up to the city level.

This paper is the result of research with qualitative approach. Primary data includes several informants and secondary data covering documents, local newspaper daily, and literature related to research topic. The research location is in South Tangerang City, Banten Province. The data were collected by purposive and snowball technique.

The paper aims to review the performance of the local budget policy by using the Balanced Scorecard for Government and Nonprofit Sectors and recommends the Local Government Scorecard Model as a model of local budget policy performance, which is more measurable than a performance-based budget model.

RESULTS AND DISCUSSION

BSC Theory for Government and Nonprofits Sector develops four perspectives to analyze performance, i.e. customer, internal process, learning and growth, and

financial. Aspects of measurement Customer perspective includes: Who is the customer? What do customers expect or demand? And also customer value propositions. Internal process perspective aspect consists of: Understand your customer, innovative constantly, market and brand, offer a quality product or service, work efficiently, partner for success, raise funds effectively and efficiently, monitor your reputation, and manage your risk. Learning and growth perspective consists of aspects: Human capital (closing skills gap, training, recruiting the right people, retaining the right people and succession planning), informational capital, and organizational capital (culture, recognition and rewards, and alignment). While the financial perspective consists of aspects: cost of products or services delivery, revenue enhancement, and financial systems. Four perspectives from the BSC for Government and nonprofit sectors are used to map government activities, financed from local budgets.

The activities of South Tangerang City Government from Customer Perspective are classified into three activities: 1). fulfillment of basic services for all components of the community in South Tangerang City, which includes health services, education, basic infrastructure provision, and the fulfillment of security. This is reflected in the application of Minimum Service Standards (SPM). 2). activities aimed at fulfilling public expectations of improving the quality of public service, which is done by measuring mechanism of Public Satisfaction Survey (SKM). 3). the customer value propositions of the South Tangerang City government tends to bring the service office closer to a place that is easily accessible by public transportation (customer intimacy) and the development of public services through the internet network.

Government activities covered in the perspective of internal processes can be mapped to the following: 1). Manage population data, which is used as a basis for decision making, both in the provision of public services, the determination of local revenue targets, and development. Population data include age, sex, socioeconomic status, religion, education, health, mobility of citizens, and so forth. 2). Designing effective governmental affairs, which support for the provision of services to the community. Elements related to governance include the formulation of government affairs held and the arrangement of the Local Government Work Unit (SKPD) in accordance with the needs of citizen, quality Service, marketing and branding government, and preparation of unexpected risks. 3). Activities aimed at improving local revenue in the framework of governance implementation. 4). Continuous innovation. Although innovation has not been supported by local government policy, it has been done as part of the organization's needs. 5). Activities that support CSR to encourage private sector awareness of the surrounding communities.

Government activities that refer to a financial perspective are classified into: 1). Activities aimed at increasing local revenues, embodied in intensification and extensification of income programs. This aspect is getting serious attention from the local government. Local governments and DPRD's set revenue targets, assuming that with a definite income, the government will be able to finance all government activities. 2). Activities related to salary payments of employees, which are fixed cost, are realized in indirect spending. 3). Government activities related to the implementation of government affairs, categorized in direct spending. In this activity, the government's budget for the community will be visible, especially in relation to basic services, such as education, health, assurance of the provision of municipal infrastructure (roads, bridges,

drainage, school buildings, other buildings), safety, and environmental comfort. 4). Activities related to financial audits, carried out by the Internal Control Unit (SPI) and the Supreme Audit Agency (BPK). This aspect shows how the financial system guarantees built by the local government.

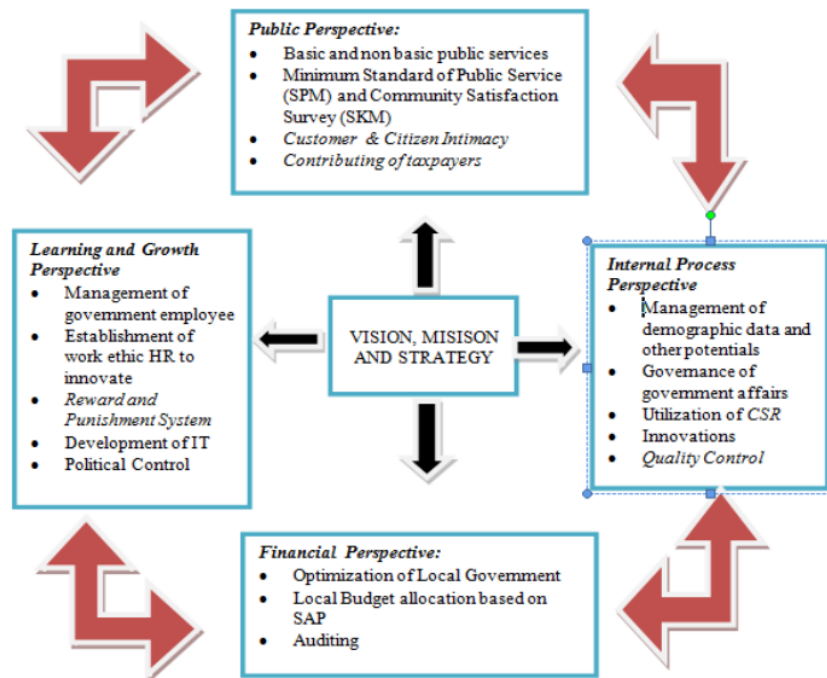
Government activities related to the perspective of employee learning and growth are grouped into 3 (three) types, namely: 1). Activities related to Human Capital. In this aspect, government activities are related to the management of employees. This activity consists of job analysis, employee recruitment, appointment, education and training, mutation, promotion, and employee retirement. 2). Organizational Capital, i.e. activities related to the formation of work ethic, bureaucracy performance supervision by DPRD (alignment), and reward and punishment mechanism. 3). Informational Capital, an activity related to the development of Information Technology, which is useful to support the performance of the bureaucracy as a whole. Government activities in South Tangerang City can be mapped as shown in Table 3

Table 3. Analyze Table Activities of Government
With reference BSC for Government and Nonprofits Organizations

City Vision	South Tangerang city realized as an independent, peace, and comfort city
City Mission	<ol style="list-style-type: none"> 1. To improve the quality of citizen life; 2. To improve the harmony of the function of urban space with the insight of the environment 3. To arrange the system of basic facilities and urban infrastructure 4. To improve basic services of education and public health 5. To improve the function and role of the city as a center of trade and public services 6. Improving good and clean governance.
Public Perspective	<ol style="list-style-type: none"> 1. To provide basically public services (basic and non-basic). The measure of community satisfaction is seen from the Minimum Service Standards (SPM) and the Public Satisfaction Survey (SKM). 2. The value of services highlighted in public services is the proximity of accessible service locations (Public Intimacy). 3. To maximize service in tax payments to increase local revenue/taxes
Internal Process	<ol style="list-style-type: none"> 1. To use demographic data for development planning and decision making (education, health, poverty alleviation, etc.) 2. To design SKPD/the units of organization in local government to carry out governance matters 3. To ensure the quality of public services in service units with Quality Control (ISO) 4. To design partial innovations in IT
Learning and Growth	<ol style="list-style-type: none"> 1. ASN Management and Bureaucratic Reform 2. Human resources who have a work ethic and are able to innovate (partial) 3. IT support 4. Political oversight of civil servants / ASN performance by DPRD
Financial	<ol style="list-style-type: none"> 1. To optimize the local revenue 2. To allocate regional spending in accordance with SAP/The Standard of Accounting Government 3. Internal audit and KPK/ Corruption eradication unit

Source: Aisyah, 2018.

Based on an analysis of government orientation that refers to the analysis of the objectives of granting regional autonomy in Indonesia, the existing data, and the rule of legislation, the Local Governance Scorecard Model (LGSC Model) is modeled, which is the transformation of BSC Theory of Government and Nonprofit Organizations. The frame of mind of the LGSC Model is shown in Figure 4.



Source: Aisyah, 2018.

Figure 4 Local Governance Scorecard (LGSC Model)

There are four major differences between LGSC Model (2018) and BSC Niven (2008) Model: 1). the orientation of local government is on the provision of optimum public services, including the provision of citizen needs and the provision of paid public services. Therefore, in the LGSC Model, the peak orientation in local governance is more appropriate to use the term Public Perspective from the citizen perspective (Denhardt & Denhardt terminology, 2003) or customer perspectives (New Public Management terminology). 2). Financial aspect is the foundation in organizing local government. This is a consequence of the handover of government affairs to the local

government. 3). Government's vision, mission, and strategy are the bridges that direct government activities. At BSC Niven (2008), mission achievement is the orientation of all government activities. 4). the perspective of employee learning and growth is an element that supports the implementation of innovative government activities supported by human capital, organizational capital, and capital of Information Technology.

The orientation of local budget policy in South Tangerang City still focuses on the Internal Process and the achievement of local income (Financial Perspective) rather than the Public Perspective and Employee Learning and Growth. This fact can be seen from the lack of performance in the field of basic service provision, unmet human needs in posts that require special skills, and has not found work culture inherent in government activities. The performance shown in the perspective of internal processes and financial perspectives has tended to work better. This is marked by the implementation of good governance with the support of regulations, the implementation of quality management system (ISO) in several units of government service offices, the implementation of performance accountability report (LAKIP), government accounting standards (SAP), financial audits and achievement of revenue targets area.

These findings indicate that local budgets in South Tangerang City are not in line with the principles of democratic governance. In a democratic government applying the principle of **government of the people, by the people, and for the people**. The principle of **government of the people** has been implemented through the mechanism of electing public officials (elections). Government by the people is manifested through the presence of public officials, election results and the representation of the people in parliament. While the government for the people should be reflected in the alignment of government budget for community welfare. This fact has not been reflected in the implementation of performance-based budgeting in South Tangerang City.

PERFORMANCE-BASED BUDGET VS OPTIMUM BUDGET

The issue of performance-based budget is low flexibility so that government programs and activities are difficult to realize in the event of price changes in the market and less emphasize the outcome aspect. In some cases, performance-based budget (ABK) tends to be rigid and lack the answers to the problems that citizen needs. For example: the failure of urban infrastructure development packages caused by changes in the price of building materials on the market, resulting in project prices below market prices. Failure of auctions on government projects will result in a long series of unnecessary developmental problems. Performance-based budget also tend to focus only on programs and activities that are structured for a period of five years without regard to the dynamics that occur in society. Thus the results of these programs and activities cannot be perceived benefits by the community. Whereas local budgets should be prepared to overcome the problems of local communities.

Osborne and Hutchinson (2004: 66) categorize performance-based budget into the traditional agency-based and cost-based budget (old game) budget groups, using the previous year's budget figures as a basis for increasing or reducing the budget for the coming year. The basis used to determine the size of the budget does not depart from the problems or needs of society, resulting in mistakes in policy making.

Performance-based budgeting by staff, executives, and legislatures uses data obtained from institutional performance measurement as a basis for the use of money. This is certainly not fair for citizen.

Local budgets need to be optimized for the benefit of the community. Osborne and Hutchinson (2004: 65) say about the optimum budget as "the new game, which we call budgeting for outcome, has no concept of" base ". Subtracting from it ". Budgeting for outcome or I name the optimum budget is not based on the previous year's budget base. The optimum budget is based on shared government priorities and has direct benefits to the welfare of the community.

Osborne and Hutchinson (2004: 66) describes the difference between the old budget (cost / agency based budgeting) and the budgeting for outcome. The basis of the old budget determination, including performance-based budgeting is the basis of last year's calculations. While budgeting for outcome is how the citizen needs to be provided by the government. The previous budget focus was the addition and subtraction of last year's budget. While the focus of budgeting for outcome is the problem of citizens who are prepared on the basis of priority. The principle of budget addition and reduction is a justification of needs and costs and there is a hidden cost trend. In Hutapea's dissertation (2013) hidden costs are suspected as opening the opportunity for political transaction fees. Budgeting for outcome avoids bases of addition and subtraction, but prioritizes supply needs. On the old budget, the main task of the people's representatives' cuts service costs and raises taxes, which is reflected in the budget debate. This is different from the budgeting for outcome, the main task of the people's representatives is to determine the top priority that the community needs as the best outcomes that will bring benefits to society.

The explanation of performance-based budget and budgeting for outcomes as described above leads to the conclusion that it is important to allocate government budget that provides optimum benefits to society (optimum budget), so that the budget policy decided will be more accountable. Decision-makers will more easily account for the policies that have been taken by showing the results of benefits perceived by the community rather than showing only output in the form of individual or organizational performance that people may not necessarily feel the benefits. Local Government Scorecard model was developed to overcome the weakness in the measurement of local budget policy performance, which has been applied to local government in Indonesia. With four measurement perspectives developed in the LGSC Model, local budget policy performance is more realistic, measurable, and more open to stakeholders.

The LGSC Model was developed to overcome the weaknesses in the measurement of local budget policies, which have been applied to local government in Indonesia. With four measurement perspectives developed in the LGSC Model, local budget policy performance is more realistic, measurable, and more open to stakeholders.

The theoretical implications of the LGSC model are the importance of promoting more balance and proportional government activities **in accordance with the needs of the community**, and the importance of developing a more open government, in accordance with the spirit of the Open Government Partnership (OGP) initiative initiated by seven countries, initiated in Bali September 2011. Thus LGSC model development

supports the achievement of local government budget which has more optimal benefit to the community.

CONCLUSION

The implementation of performance-based budget in local government in South Tangerang City, Banten Province has not been able to answer the needs of citizen especially in providing optimum public service. Performance-based budgeting prioritizes inputs and outputs and has not been oriented towards outcomes. These findings indicate that local budgets in South Tangerang City are not in line with the principles of democratic governance. The Local Government Scorecard (LGSC) model needs to be developed as an alternative in answering budget performance that has optimum benefit to the community. This research recommends to develop LGSC Model at provincial, district and city level with different characteristic from South Tangerang City. The implication of the formulation of the LGSC Model is the importance of balancing governance activities proportionately and in accordance with the needs of the community. This is in accordance with the Gettysburg Formula by Abraham Lincoln on the understanding of democracy is the government of the people, by the people and for the people. Government for the people needs to be more voiced more intensely.

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