

ABSTRACT

Evaluation of Performance Based Budgeting in District Health Office of Bangkalan

Minimum standard service achievement in District Health Office of Bangkalan is still not up to the standard. The achievement of performance was only 14 out of a total of 18 indicators that can be achieved. Less effective and efficient planning and budget activities may be one of the causes of the failure of the minimum standard service. This research was a descriptive observational sampling using purposive sampling method. The results showed that 57,1% employees had Bachelor's educational background, 85,7 % did not attend training within the last five years, with low motivation. In addition, most employees had a fixed mindset. The results showed that the performance-based budget planning process at the District Health Office Bangkalan still not going well. The results showed that the total value of all components of the assessment showed a yield of 39,5 of the total value of 83 or a total of 47,95 % from 100% which is poor as performance based budgeting plan. Advice obtained by the results of this study were to increase the competence and quality improvement officers in the organization and the entire unit planners work on education and improvements in budget planning system through education and training, and the dissemination and publication of guidelines on the preparation of the Strategic Planning.

Keywords: Performance based budgeting,