

ABSTRACT

Unabsorbed budget is a poor performance for institution, because determination of strategic planning is not perform optimization on oriented spending. According to Institution of Performance Accountability Report (IPAR) 2014 Bandung Regency showed that Performance Accountability work units (SKPD) in Bandung Regency expected appropriate because indicator on work planning reaches desired target. However, government of Bandung Regency accepted disclaimer opinion from Indonesian Supreme Audit Institution (ISAI) of 2014 because using of deviation occurring budget. It is necessary to do research related to the influence of Performance-Based Budgeting and Financial Reporting System to the Accountability of the Local Government's Performance on Bandung Regency.

The objective of this research was to measure the rate of performance based budgeting indicated of performance measurement, reward and runishment, performance contract, external and internal control, and management liability. For measure the rate of Financial Reporting System by indicator of work units (SKPD) financial reporting process and institution issue finacia public report has been accorded with government accounting strandard (GAS) and though, to measure the rate of Institution Performance Accountability is indicated by determination of strategic planning, measurement of performance, reporting of performance, and the use of performance information.

Data were collected through questionnaires distributed to 28 work units (SKPD) Bandung Regency. Data processing method used descriptive analysis and multiple linear regression models with software IBM SPSS 20.0. Total samples in this research were 140 people of finance department with snowball sampling technique.

The result showed that Performance-Based Budgeting and Financial Reporting System jointly is influenced of significant positive to the Local Government's Performance on Bandung Regency. Partially, Performance-Based Budgeting is influenced of significant positive to the Local Government's Performance on Bandung Regency, and Financial Reporting System also influenced of significant positive to the Accountability of the Local Government's Performance on Bandung Regency.

Based on this research, to increase Performance-Based Budgeting, Financial Reporting System, and Performance Accountability of Government Agencies, we should maximize the performance implementation of program or activities had planned with effective and efficient. In addition, work units (SKPD) should publish the Performance Accountability of Government report routinely and periodic every period to public.

Keywords: *Performance-Based Budgeting; Financial Reporting System; Performance Accountability of Government Agencies*