

## **Analisis perencanaan anggaran berbasis kinerja di kantor Satuan Polisi Pamong Praja kota Pematangsiantar**

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### **Abstrak**

This research aims to determine how performance-based budget planning is implemented in the Civil service police force pematangsiantar city and to find out the constraint faced and to know the efforts should be done. This research uses descriptive qualitative approach using data collection techniques participant observation, in-depth interviews and documentary studies. there are 12 key information in this research. To test credibility of data, it uses 3 methods namely the extension of the observation, improvement and triangulation of data triangulation and theory triangulation. The results shows that in budget planning the civil service police force pematangsiantar city still has not applied performance-based budgeting. the research find few obstacles encountered in implementing performance-based budgeting in the office of the civil service police force pematangsiantar city , including: 1. the low competence of human resources; 2. there are not any performance indicators; 3. lack of internal coordination; 4. the limited budgeting allocated; 5. lack of coordination with making up teams budgets in the pematangsiantar city government and the parliament pematangsiantar city.