

Aspek V.I.V.A pada pendekatan performance based budgeting yang diterapkan di DPR RI = V.I.V.A aspect in the performance based budgeting approach applied in the DPR RI

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Abstrak

Tulisan ini membahas mengenai aspek viva pada penerapan performance based budgeting sesuai dengan Undang-Undang No. 17 tahun 2003 tentang Keuangan Negara dan pedoman implementasi performance based budgeting oleh BPKP. Penelitian ini Fokus kepada bagaimana VIVA, Value (nilai anggaran), Intertia (lemahnya pengawasan) Visibility (mudahnya target untuk dilihat oleh pelaku), Access (mudahnya akses untuk mencapai value) yang lebih lanjut dibahas apakah aspek VIVA tersebut terdapat pada mekanisme performance based budgeting yang telah diatur oleh BPKP. Artikel ini menunjukkan bahwa seluruh aspek VIVA telah terdapat pada mekanisme performance based budgeting yang telah diatur oleh BPKP.

.....This paper discusses the aspects of Viva on the implementation of performance based budgeting in accordance with Law No. 17 of 2003 concerning State Finance and guidelines for implementing performance based budgeting by BPKP. This research focuses on how VIVA, Value (budget value), Intertia (weak supervision, Visibility (easy targets to be seen by actors, Access (easy access to value) are contained in the performance based budgeting mechanism that has been regulated by the BPKP. shows that all aspects of VIVA are included in the performance based budgeting mechanism that has been regulated by the BPKP.