

APLIKASI KONSEP *BALANCE SCORECARD* SEBAGAI TOLOK UKUR KINERJA PEMERINTAH DAERAH

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Abstract

The concept of the balanced scorecard (BSC) which is substantially intended to improve customer service performance (community), adopted particularly relevant in the development of local financial management in the future. Conceptually BSC is in line with the policy direction of the current financial management, namely in order to achieve good governance performance, Expenditure and Budget (APBD) must be arranged with the budget performance. Budgeting and Expenditure (APBD) must be done to achieve the outputs, outcomes, benefits, and impact, in accordance with the vision and mission that has been set.

Keywords: *balance scorecard; budget performance*

Abstrak

Konsep balanced scorecard (BSC) yang secara substansial dimaksudkan untuk meningkatkan kinerja pelayanan konsumen (masyarakat), sangat relevan diadopsi dalam pengembangan manajemen keuangan daerah ke depan. Secara konseptual BSC sudah sejalan dengan arah kebijakan pengelolaan keuangan daerah saat ini, yaitu dalam rangka mencapai kinerja pemerintahan yang baik, Anggaran Pengeluaran dan Belanja Daerah (APBD) harus disusun dengan anggaran kinerja. Penyusunan Anggaran Pengeluaran dan Belanja Daerah (APBD) harus dilakukan untuk mencapai output, outcome, benefit, dan impact, sesuai dengan visi dan misi yang telah ditetapkan.

Kata kunci: *balance scorecard; anggaran kinerja*

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