

ABES

Host:

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ABSTRACT

Leadership in the public sector has a major influence on Indonesia's progress. Public sector budget becomes a policy Instrument to achieve organizational goals. This is mainly reflected in the composition and size of the budget that directly reflects the direction and objectives of the expected service. Reinventing government can re-create bureaucracy by basing it on an entrepreneurial system. The leadership control system of government agencies must carry out control activities in accordance with the size, complexity, and nature of the duties and functions of the relevant Government Agencies. This study aims to reexamine the influence of leadership, budget realization, reinventing government, and government internal control over operational performance by using value for money as a measure and the implications of regional financial performance.

This study uses a questionnaire as a method of collecting data given to 250 respondents spread across 4 regions, namely Bandung Bappeda, Bandung Regency, and Cimahi City in West Java Province.

The results obtained from this study include that there are significant and positive effects of leadership, budget realization, reinventing government, and government internal control over operational performance by using value for money as a measure and the implications of regional financial performance (studies on Badan Perencanaan Pembangunan Daerah (Bappeda) di Kota Metropolitan Se-Bandung Raya) and there are significant and positive effects of operational performance on financial performance (studies on Badan Perencanaan Pembangunan Daerah (Bappeda) di Kota Metropolitan Se-Bandung Raya).

Keywords : Leadership, Budget Realization, Reinventing Government, Government Internal Control, Operational Performance, Value For Money, Regional Financial Performance