

ABSTRACT

Local Government Performance is a description of the level of achievement of goals or objectives as an elaboration of the vision, mission and strategy that shows success or failure in the implementation of all activities in accordance with the policies set in a particular area. Based on the evaluation of the Deli Serdang Regency Government Performance Report for 2019-2021, in 3 years the performance of the Deli Serdang Regency local government has increased. According to the Deli Serdang Regency Government (2021), although it experienced an increase from the previous year, the assessment of these performance achievements was still relatively low. This is due to the improvement of the quality of bureaucratic performance culture development and the implementation of results-oriented government in the Deli Serdang Regency Government has not been optimal, and still needs to be refined.

This study aims to determine the effect of the Implementation of Performance-Based Budgets, Regional Financial Management, and Public Accountability on Local Government Performance Empirical Studies on the 2021 Deli Serdang Regency SKPD both simultaneously and partially.

This research method uses quantitative methods. The population used in this study were SKPD officials in the Deli Serdang Regency Government. The sample in this study is SKPD officials or employees who will be given a questionnaire of 90 people per SKPD, namely 3 people. Data collection techniques are carried out with literature studies and documentation. The processed data is primary data. The analysis method used is multiple linear data regression using SPSS 23 Software.

The results showed that simultaneously the variables of Performance-Based Budget Implementation, Regional Financial Management, and Public Accountability affect the Performance of Local Governments. Meanwhile, partially, it shows that the Implementation of Performance-Based Budgets affects Local Government Performance, Financial Management affects Local Government Performance, and Public Accountability affects Local Government Performance.

This research is expected to add insight and knowledge about the factors that affect Local Government Performance, in addition, this research is expected to provide additional input and evaluation materials related to future assessments and policies on the Performance of the Deli Serdang Regency Government.

Keywords: *Local Government Performance, Performance-Based Budget Implementation, Public Accountability, Regional Financial Management*