INTISARI

Penelitian ini bertujuan untuk menguji pengaruh anggaran berbasis kinerja, sistem pengendalian intern pemerintah, sistem *reward* dan *punishmnet* terhadap optimalisasi kinerja instansi pemerintah daerah. Pengumpulan data penelitian ini menggunakan survei kuesioner. Kuesioner dibagikan kepada 80 pegawai Satuan Kerja Perangkat Daerah (SKPD) Kabupaten Brebes yang bekerja di bagian program dan keuangan. Sebanyak 65 kuesioner kembali, diisi dengan lengkap dan dapat diolah. Data yang terkumpul diolah dengan menggunakan program SPSS. Metode analitis data menggunakan regresi linier berganda, uji asumsi klasik dan uji hipotesis.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa anggaran berbasis kinerja, sistem pengendalian intern pemerintah, dan *reward* berpengaruh positif terhadap optimalisasi kinerja instansi pemerintah daerah. Penerapan *punishment* tidak berpengaruh terhadap optimalisasi kinerja instansi pemerintah daerah.

Kata kunci: Anggaran Berbasis Kinerja, Sistem Pengendalian Intern, Sistem *Reward, Punishment*, dan Optimalisasi Kinerja.

ABSTRACT

This research aims to examine the effect of performance-based budgets, government internal control systems, reward and punishment systems on optimizing the performance of local government agencies. The data collection of this study used the questionnaire survey. The questionnaire was distributed to 80 employees of Brebes District Regional Work Unit (SKPD) who worked in the program and financial section. The total of 65 questionnaires were returned, filled with complete and can be processed. The collected data is processed using the SPSS program. Data analytical methods using multiple linear regression, classical assumption and hypothesis test.

Based on the analysis that has been done, the results show that performance-based budgets, government internal control systems, and rewards have a positive effect on optimizing the performance of local government agencies. The application of punishment does not affect the performance optimization of local government agencies.

Keywords : Performance Based Budget, Internal Control System, Reward System, Punishment, and Performance Optimization.