

Performance Accountability of Government Institution (Study in Education Agency in East Kalimantan Province)

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ABSTRACT

Accountability is one of the major components in developing good governance or more widely known as “good governance”. The demand to establish good governance becomes one of important issue in Indonesia since several years ago, starting by financial crisis in 1997-1998, which triggering multi dimensional crisis. The crisis then generates a push back in form of demanding improvement or reformation on state administration including state bureaucracy. One of the causal factor of multi dimensional crisis which we experienced of is bad or merely wrong management on the governance (*poor governance*), which indicated by several problems, such as: (1) power domination of one party to others, so that the supervisory control became difficult to establish; (2) corruption, collusion and nepotism become common practice; (3) low performance of state apparatus including in giving public service to the public or people in all sectors. Accountability is a form of Government Institution obligation in giving responsibility, explain the success and failure of an agency in executing their main task and function to their superior and other stakeholders in form of a document named *Laporan Akuntabilitas Kinerja Instansi Pemerintah/Performance Accountability Report of Government Institution (LAKIP)*, which described strategic management consist of *Renstra* (Strategic Planning), *Renja* (Work Planning), Measurement, Assessing and Evaluation and also Performance Report.

Keyword: Accountability, performance

1. Introduction

Accountability is not a debatable issue, almost all experts and institutions even make "accountability" become one of the main components in developing good governance or more widely known as “good governance”. *Asian Development Bank (ADB)* indicated four main components of *good governance*, in which *the Bank has identified four basic elements of good governance: (i) accountability, (ii) participation, (iii) predictability, and (iv) transparency* (Gisselquist, R. M. 2012:7). Meanwhile *World Bank* identified four basic elements in which: *Accordingly, the key dimensions of governance identified by the World Bank are (i) public sector management, (ii) accountability, (iii) legal framework for development, and (iv) transparency and information. (Asian Development Bank 1999:7)*. Also Leftwich, a consultant for UNDP which identified “accountability” is one of main area in discussion on *governance* (Warta Pengawasan 2008)

Performance of government institution is in spotlight recently, especially since the occurrence of more democratic environment in the governance. The people start to question on the value of service they receive from government institution. Eventough routine and development budget become bigger and bigger, likely people is not satisfied yet in the quality of service and things given by government institution. Government effort as form of responsibility of government administration in regional level was accomplished by issuing several rules such as *Instruksi Presiden Republik Indonesia Nomor 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah (AKIP)* or Presidential Instruction No 7 Year 1999 on Performance Accountability of Government Institution.

The Government made many efforts in form of issuing laws and rules, but the implementation of accountability of government institution still not maximal yet. Evaluation results on performance accountability of government institution on *Satuan Kerja Perangkat Daerah Pemerintah/Regional Official Working Unit or SKPD* of East Kalimantan Province, from 43 SKPD (Agency, Board, Office dan other technical agency) which was conducted by *Inspektorat (Inspectorate)* of East Kalimantan Province in 2012 shown that the predicate from 43 SKPD still relatively low which is from CC (Enough) to C (Almost Good) and only 2 (two) have B (Good).

2. Problem Statements

Problem statements for the research are as follows:

- a. How is implementation of Performance Accountability System at Education Agency in East Kalimantan Province?
- b. How is budget accountability at Education Agency in East Kalimantan Province?

- c. What supporting factors and obstacle in implementation of Performance Accountability at Education Agency in East Kalimantan Province?

3. Research Objectives

The objective of the research are as follows:

- a. To know and analyse the implementation of Performance Accountability System at Education Agency in East Kalimantan Province.
- b. To know and analyse Budget Accountability in increasing of the Performance at Education Agency in East Kalimantan Province.
- c. To know and analyse supporting factors and obstacle in implementation of Performance Accountability at Education Agency in East Kalimantan Province.

4. Location and Methods of Research

The research was conducted at Education Agency in East Kalimantan Province as one of SKPD in Province's governmental body. The government of East Kalimantan is much involved in managing educational tasks start from access and distribution, quality and relevance and also schools management.

The type of research is quantitative research. The methods of data collection are as follows: Indepth interview, Observation dan Documentation. The researcher used indepth interview as main technique to collect primary data. The observation was conducted to observe the situations, occasions and actions which directly related to research focus.

The research was using interactive model analysis technique from Miles and Hubermen (1992). Interactive data analysis was done by three activities simultaneously which are: data reduction, data presentation and conclusion/verification. Further analysis also carried out to compare with previous researches. By comparing with similarity or dissimilarity of its characteristic, the relevancy and contribution to the result of research so that the significant meaning of research can be found.

5. Literature Review

5.1. Good Governance

In "*Governance and Public Sector reform in the United State (2000)*, Good Governance was defined as "*the act or process of governing so as to achieve whatever is good for the society (a moral interpretation of democracy) or whatever is considered good by the society (a majority-governed interpretation of democracy)*". Meanwhile Shabir Cheema, defined good governance as "*exercising political economic and administrative authority to manage a country's affairs; comprising of mechanisms, processes, institutions for citizens and groups to articulate interest, mediate differences, and exercise rights and obligations* (In Lembaga Administrasi Negara. 2007: 25)

In good governing administration, UNDP as referred in SANKRI book I "*Prinsip-prinsip Penyelenggaraan Negara*"/ Principle of State Administration (LAN, 2003 and Book on "*Akuntabilitas dan Good Governance*"/Accountability and Good Governance, LAN-BPKP (1999) (dalam LAN 2007:28) stated 9 (nine) principles of good governance which are: participation, rule of law, transparency, responsive, consensus orientated, equity, efficient and effective, accountability, strategic vision.

5.2. Accountability

Accountability is an obligation to give responsibility or answer and explain performances and acts of someone/legal body/leader of an organizations to other party which has right and eligibility to ask for statement or responsibility. According to Ghartey in (LAN RI,2004:35) accountability is shown to find the answer to the question which related to what service, who, whom, whose, which one, and how. The question which need an answer was consists of what, why, to whom the responsibility need to be given, whose responsible in any part of activities to the people, are the responsibility in line with its authority and so on.

There are 4 (four) things which differing accountability from other (LAN RI. 2004:36):

- a. Who should execute accountability?
- b. To whom it needs to be accountable?
- c. What standard it used to assess accountability?
- d. The value of accountability.

According to Saleh and Iqbal (1991) in LAN (2004:38), accountability is a side of human stance and behavior in life which include:

- a. Internal accountability of someone.

b. External accountability of someone.

There are 5 (five) key aspects of accountability which consists of: *Accountability is a relationship, Accountability is results-oriented, Accountability requires reporting, and Accountability is meaningless without consequences*, and also *Accountability improves performance*. (*The Performance-Base Management Handbook (1993), Vol. III*)

Whitty, Brendan (2008:8) stated that there 4 (four) principles in accountability which are:

- a. *Participation concerns the way in which an organization involves stakeholders in its decision making processes and activities.*
- b. *Evaluation is a process or bundle of processes by which an organization reflects on its activities.*
- c. *Transparency is a characteristic of processes defining the way in which an organization makes available information about their activities and aims.*
- d. *Feedback mechanisms comprise the processes whereby an organization invites comments and critique of its activities.*

In performance accountability system of government institution which became an instrument of responsibility, strategic planning became the first step in measuring performance of government agency. Strategic planning of government agency is an integration of human resource skill and other resources in effort to be able to answer the demand in changing of strategic environment, national and global and also in the national management system platform.

5.3. Planning of Government Agency Performance

The planning of performance is one of the components in AKIP system which needs to be executed by every institutions. By developing integrated planning system which consists of performance planning, it can be expected that an institution could be more "aware" on its efforts in increasing performance (LAN, 2004).

Performance which is connoted to "efficiency", in *Illustrated Oxford Dictionary*, the words has meaning of "the execution of fulfilment of duty".

Larry D Stout, in *Performance Measurement Guide*(Study Team of Development of Performance Accountability System of Government Agency, 2000),stated that measurement of performance is a process of recording and measuring the achievement of execution activity towards mission accomplishment on the results which may be a product, service, or a process.

According to James B. Whittaker in *Government Performance and Result Act, A Mandate for Strategic Planning and Performance Measurement*, the measurement of performance is a tool of management to increase the quality of decision making and accountability.

After performance measurements had been accomplished, the next step is evaluation of performance step. Performance evaluation has an objective to know the achievement of realization, the advance and obstacle on the accomplishment of mission, so that it can be assessed and studied for the improvement of program/activity in the future. In performance evaluation, it also conducted efficiency and effectivity analysis. Efficiency analysis was conducted by comparing between output and input. By conducting efficiency analysis, it can depicts the efficiency level of government agency. Besides of efficiency analysis, level of effectivity analysis also conducted which can give depiction on correlation between objectives and results or effects. Evaluation on performance efficiency and effectivity (performance gap) was conducted either on the cause factors of difference and strategy of problem solving which already and will be conducted in the future.

5.4. Performance Accountability System of Government Institution in Central and Regional Level

Performance accountability system for governmental administration in central and regional level at least has 4 (four) important phases which form uninterrupted and integrated performance accountability cycle. The 4 (four) phases are as follows: (1) strategic planning preparation, (2) performance measurement, (3) performance report, and (4) using of performance information for continuous improvement of performance. Figure 1 depicts the cycle of performance accountability system for governmental administration in central and regional level.

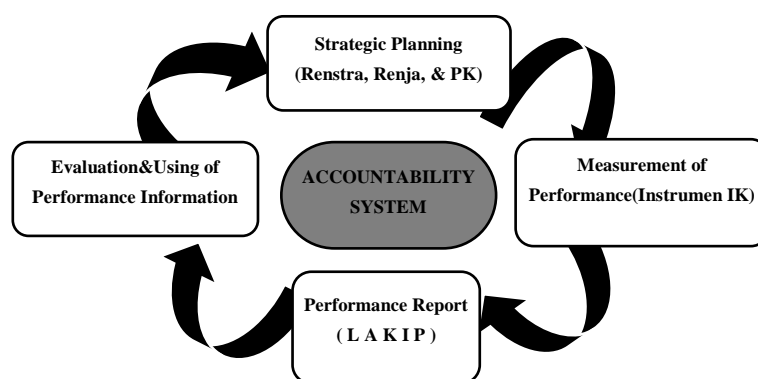


Figure 1. Cycle of Performance accountability system for governmental administration in central and regional level

Source: Kementerian Negara Pendayagunaan Aparatur Negara, 2002

In AKIP system, strategic planning, performance planning, and performance setting up have strong correlation in planning document. If strategic planning gives direction on development of organization in medium term, then performance planning and performance set up will be need to be accomplished in certain year. Each year, the strategic planning was put into annual performance planning. The performance planning was a more detailed plan on strategic planning, it comprised of all of plan or relevant performance target (strategic performance indicators). Performance planning which was suited with budget allocation was put into performance setting up. In every end of year, performance setting up will be reported for its achievement in LAKIP.

6. Results of Research and Discussion

6.1. Implementation of Performance Accountability System on Government Institution in East Kalimantan Province

In the effort to achieve its objective and target which was set before, Education Agency of East Kalimantan Province prepared strategy which referred to strength factor and internal weakness and also opportunity factor and external threat.

Education administration strategy was directed to be in line with National Education System which was set by considering actual conditions and situation and also potency of East Kalimantan Province. Because of this, in the processing of educational programs, East Kalimantan Province is expected to be able to execute main strategies, as follows:

1. Agree in providing educations which was especially eligible in all of East Kalimantan Region by two special strategies in which: (a) Making and Ratification of Peraturan Daerah/Regional Rule (PERDA) on Providing Education, and (b) Making of Education Grand Design of East Kalimantan Province.
2. Doing coordination with Regency and Municipality Government all over East Kalimantan Province in unifying perception on providing education in East Kalimantan Province.
3. Doing effective coordination with related agencies included boards and organizations on education in East Kalimantan Province.

Work Planning (Renja) as defined in PP No. 8 Year 2008 in definition on *Sistem Akuntabilitas Kinerja Instansi Pemerintah*/Performance Accountability System of Government Institution (SAKIP) also called *Rencana Kinerja Tahunan* Yearly Performance Planning (RKT) in line with *Peraturan Menteri PAN and RB* No. 29 Year 2010 on *Pedoman Penyusunan Penetapan Kinerja* (Guidance on Setting Up The Performance) or PPPK and *Laporan Akuntabilitas Kinerja Instansi Pemerintah* (Performance Accountability Report of Government Agency) or LAKIP. *Renstra* (*Rencana Strategis*) or Strategic Planning of Education Agency East Kalimantan Province already meet the recent format or the components of guidance such as vision, mission, objectives, targets, and strategies (the way to accomplish objectives and targets). Development vision of East Kalimantan Province 2008-2013 titled "Making East Kalimantan Province as Centre of Leading Agro industry and Energy toward Just and Wealth Community", which will be accomplished by synergy of three nation share, in which human share, nature and physic share and also social share. In effort to optimize the human share potent then one of the main mission of development of East Kalimantan was directed to "Increasing of Quality of Human Resource which are Smart, Skilled, Good Manner, and Highly Competitive" by development of qualified education, well distributed and low cost.

In order to fulfill and provide one of those nation share i.e. human share, Education Agency in line with their main task and function have made programs with objectives to increase East Kalimantan Province's human resources quality, either direct or indirect programs. In order to support the grand strategy, education programs need to be prepared to produce qualified human resources either academically and technical ability. Agribusiness development concept and agro industry is not merely focused on agricultural sector but more widely also on the related sector need to focus on such fields like fisheries, marine industry, forestry, engineering, informatics, science, economy, socio-culture and other specific sector.

Targeted performance on the targeting level will be used as benchmark in measuring the success of organization in effort to achieve its mission and vision. Meanwhile targeted performance on activity level was defined in Yearly Work Planning with objective to measure activities' efficiency and effectivity so that it can measure the success and implementation of Strategic Planning above. In its implementation, Education Agency set their targets which need to be achieved. The target was set for each performance indicator, either indicator for targeting level and performance indicator (input, output, and outcome) on activity level.

Measurement of targeted performance achievement as discussed before was conducted by comparing targeted performance and realized performance. After that, accountability performance analysis which described the correlation between achievement of activity performance with program and policy to realize targets, objectives, vision and mission as set in strategic planning.

By assessing substantial side about Strategic Planning of Education Agency East Kalimantan Province shows that the Strategic Planning document still not maximal yet, because:

1. Program/activity still not represents the way to achieve objectives/targets/program results/activity results.
2. Strategic planning of SKPD is not fully represent IKU
3. Strategic planning document of SKPD is not in line with RPJMD document yet.

Other than this, from the implementation side also still not maximal, because of:

1. SKPD's strategic planning document was not used as guidance in preparing Yearly Planning documents.
2. SKPD's strategic planning document was not used as guidance in preparing Work Planning and Budgeting document.

Those in line with assessing result from Inspectorate of East Kalimantan Province to SKPD Education Agency of East Kalimantan Province with nominal 48,54 or predicate "C" (Almost Good).

From those explanations, it can be known that preparing of Strategic Planning of Education Agency of East Kalimantan Province as a form of execution of Performance Accountability of Government Agency has already meet with the requirement in format, but from the substance was not maximal yet, and this was also happened on its implementation.

6.2. Budgetary Accountability of Education Agency of East Kalimantan Province

In executing vision and mission stated in strategic planning, the programs and activities need to be supported by budgeting. The operational budgeting of Education Agency of East Kalimantan Province came from development budgeting either from State Income and Expense Budgeting (APBN), and Regional Income and Budgeting (APBD) of East Kalimantan Province. Since 2008 to 2012, the budget received from APBN was fluctuated and the biggest value was received in 2009 and 2010.

In 2011, Education Agency of East Kalimantan received budget from APBN and can be realized for 89,77%, and in 2012 for 91,02%.

Then source of budget which came from APBD of East Kalimantan Province since 2008 to 2011 generally was relatively not different, but in 2012 Education Agency of East Kalimantan received budget addition of 25,63% from previous year (2011) and successfully realized for 84,69%.

Comparing between performance achievement of Education Agency of East Kalimantan Province with received budget or fund utilization in general valued in (APBN:91,02%) and (APBD:87,64%), this means that performance achievement and fund utilization was in line between input and output.

6.3. Supporting Factor and Obstacle in Executing Performance Accountability of Education Agency in East Kalimantan Province

Supporting factor in accountability performance of Education Agency in East Kalimantan Province was, one of them, availability of law frame which rule the accountability, which are:

1. Presidential Instruction Number 7 Year 1999 on Performance Accountability of Government Agency.
2. Government of Republic of Indonesia Rule Number 8 Year 2006 on Budgetary Report and Performance of Government Institution.
3. State Minister of State Apparature Utilization and Bureaucracy Reformation Number 29 Year 2010 on

Guidance of Preparing of Setting of Performance and Reporting of Performance Accountability of Government Institution.

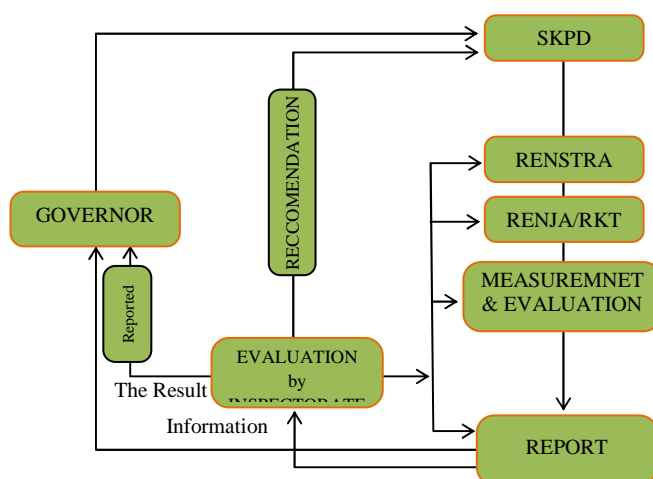
4. Decision of Head of State Administration Board Number: 239/Ix/6/8/2003 on Improvement of Preparing of Repot on Performance Accountability of Government Institution.
5. Rule of State Minister of State Apparature Utilization and Bureaucracy Reformation Republic of Indonesia Number 25 Year 2012 On Direction of Execution of Performance Accountability Evaluation of Government Institution.

Besides, there were a strong commitment or support from the leader on implementation of accountability by supervision and monitoring which was always conducted by leader to keep the vision and mission of SKPD in line with the objectives need to be achieved stated in SKPD's Strategic Planning.

The obstacle, if examined using available law frame, there is no point in the laws that give sanction to SKPD which was not implement AKIP, and it was the weakness in applying SAKIP. The sanction to SKPD which was not applying SAKIP well was only morale sanction from supervisor to employee. Other than this, information technology utilization on application of SAKIP was not available, either in province and regency/municipality level and also employee/resource which manages planning section in Education Agency in East Kalimantan Province was very limited.

6.4. Empirical Model on Application of Performance Accountability System in Government Institution

Based on research from the field, it was shown that Education Agency in East Kalimantan Province already conducted its performance accountability. The model which was conducted consists of activity in planning *Renstra (Rencana Strategis)* or Strategic Planning, *Renja (Rencana Kerja)* or Work Planning /*RKT (Rencana Kerja Tahunan)* or Yearly Work Planning, Measurement and Evaluation, and also reporting which was functional activity of sub directorate of planning in SKPD secretariat, which follows the step below:



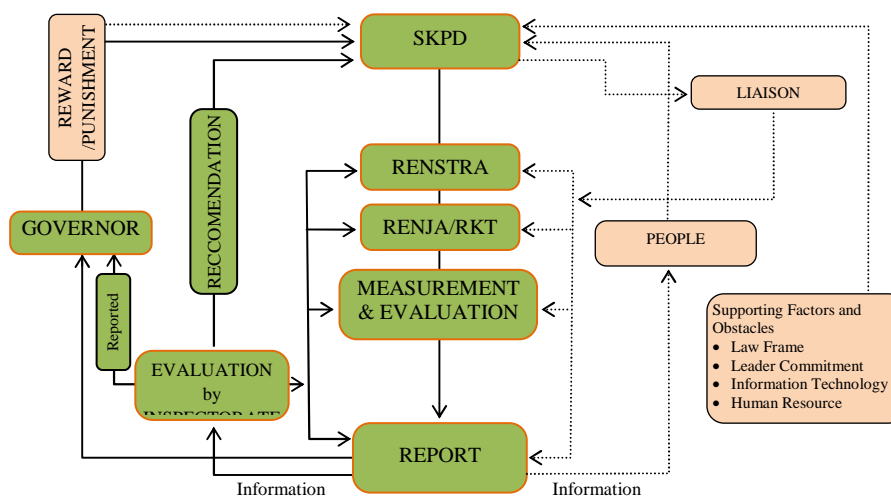
Note:

————— : Alur Penerapan SAKIP (SAKIP Implementation Line)

Figure 2. Existing Model of Implementation of Performance Accountability System of Government Institution

The empirical model shows that Education Agency in East Kalimantan Province was already conducting accountability as directed by eligible laws and rules which is Presidential Instruction Number 7 Year 1999 on Performance Accountability of Government Institution by preparing of Strategic Planning need to be achieved in 5 (five) year which include vision and mission, objective and target of organization. Nevertheless, the implementation of Performance Accountability System of Government Institution on Education Agency in East Kalimantan Province relatively was still having many weaknesses so that the LAKIP that was presented still have mistakes on it. In order to have more optimal and effective on Performance Accountability of Government Institution (*Satuan Kerja Perangkat Daerah/Regional Official Working Unit*) or SKPD, the most important was liaison to each SKPD from the people which understood how to make Strategic Planning SKPD, Performance Planning, Measurement or how to evaluate. For this thing, writer would like to suggest the alternative which can be used as direction from each SKPD to apply Performance Accountability System for Government Institution as

a form of responsibility to stakeholders. Alternative model which would like to recommend in application of Performance Accountability System for Government Institution especially on Education Agency in East Kalimantan Province are as follows:



Note:

- : Alur Penerapan SAKIP (SAKIP Implementation Line)
- : Alur Rekomendasi (Recommendation Line)

Figure 3. Alternatives Model of Implementation of Performance Accountability System for Government Institution

The model above is a development model from empirical model which was applied before, and it came from the writer thinking based on research results and analysis, so it generate ideas how to apply SAKIP more effective and efficient.

The model above was steps in which need to be followed and became standard, but in effort to improve the existing flow, in order to apply more utilize SAKIP, writer recommends:

1. Because of limited resource owned by SKPD either in term of quantity and quality, so Liaison is very expected. The Liaison was defined as the people which have expertise in field of planning and accountability, and the Liaison was directed on the steps of making of *Renstra* (*Rencana Strategis*) or Strategic Planning, *Renja* (*Rencana Kerja*) or Work Planning / *RKT* (*Rencana Kerja Tahunan*) or Yearly Work Planning, Measuring and Evaluation, and Reporting, so that it can be expected the Liaison make application of better SAKIP.
2. Report that was presented to the Inspectorate, which needs to be evaluated after and the results need to be recommended to SKPD in order to improve performance in the future or improvement in application of Performance Accountability System for Government Institution. Further, evaluation results also need to be reported to the Governor, and the Governor will follow up the evaluation results. If the results shows a good performance or successful then Governor may give award, in the form of:
 - a. *Piagam Penghargaan* (Certificate of Achievement) which will be symbolically given to successful SKPD, in order to give example and encouragement to other SKPD.
 - b. Governor may grant additional budget/funding to successful SKPD because of its achievement.
 - c. Governor may give promotion to Head of SKPD for the achievement to higher level,

But if a SKPD fail or not successful in showing performance achievement, the Governor may give sanction or punishment like:

 - a. Governor may give warning to the Head of SKPD because of its unsuccessfulness.
 - b. Governor may give sanction in the form of budget reduction for next year.
 - c. Governor may move the unsuccessful Head SKPD or more harsh sanction i.e. demoted from Head SKPD

A SKPD which was able to achieve its performance (Performance Accountability) to stakeholder or the people as a form of responsibility to the people may present its achievement to the regional representative member.

7. Conclusion

- a. Strategic Planning of Education Agency in East Kalimantan Province still not utilize maximally, because SKPD's Strategic Planning document was not utilize as direction in preparing Work Plan and Budget document.
- b. Comparison between achieving performance and fund utilization in Education Agency in East Kalimantan shown the coherency between input and output.
- c. Supporting factor in application of Performance Accountability in Education Agency in East Kalimantan Province was availability of law frame and commitment from the leader. The obstacles were still not sufficient in information technology hardware and scarcely available competent human resource in preparing and application of Performance Accountability.

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