

Performance Accountability of Local Government (Case study on Presentation of Performance Accountability Report and Budget Reports on Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency)

Rizani Mairi¹ Syamsiar Syamsuddin² Soesilo Zauhar² Tjahjanulin²

¹Student at the Doctoral Program of Business Administration, Faculty of Administrative Science,
Brawijaya University, Malang, East Java, Indonesia.

²Faculty of Administrative Science, Brawijaya University, Malang, East Java, Indonesia.

* E-mail of the corresponding author: rz_mairi@yahoo.com

Abstract

Performance accountability in Indonesia is phenomena which come from people's demand starting to be articulated from the beginning of reformation era in 1998. As implementation of performance accountability concepts in governance, every government institution has obligation to disclose the report after end fiscal year, in form of Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) or Report on Accountability of Performance of Government Institution.

The research's objective is to analyze the performance accountability in government institution specifically in Government of Hulu Sungai Selatan Regency by qualitatif approach. The result of the research shows some obstacles for the institution to present Report on Performance Accountability of Government Institution Performance

Keywords: accountability, performance, local government

1. Introduction

Accountability as narrowly speaking is form of responsibility to the giver and what need to give responsibility. Broadly speaking, it means responsibility of mandate holder side (agent) to gives responsibility, presenting, reporting, and disclosure all activity which becomes its obligation to mandate giver (principal) which has authority to ask for responsibility.

Literaly, "accountability" has meaning of "something which can be obliged" or the adjective that also has meaning of as responsibility or according to Caiden (1989) which noted by Gedeona (2007; 17) accountability is a obligation to responsible, reporting, explaining, giving reason, answering, take responsibility , and also obligation to give calculation and obey to judgement from the outside. Osborne (1992) as noted by Mardiasmo (202) also give similar definition on "Accountability" which directed to find some answer to the question which related to what, who, to whom, whose, which and how a service. It is different to Heim (1995) which defined accountability as: to explain, *to justify, responsibility for the consequences of actions taken*. This opinion similar to Chandler and Plano (1992) as noted by Aneta, (2012;20) in which accountability as "*refers to the institution of checks and balances in a administrative system*".

Otherwise, responsibility (public accountability) according to Indriadi (2010;105-106) is not only related to legality aspect of formal action, but also related to others aspect such as: organization behaviour and professionalism, politic element and morality of administrative action. In the context of administration and public policy, it contains administrative and organization responsibility, legal responsibility, political responsibility, profession responsibility and moral responsibility. According to Jabra and Dwivedi (1989) as noted by Sugandi et.al (2011;111) five categories of accountability on public sector are : *administration accountability, legal accountability, political accountability, professional accountability, moral accountability*. Opinion by Owen (1992) stated accountability is "*government organization are created by the public, for the public and need to be accountable to it*".

Bernardin, et.al (1998) stated that, "*performance is defined as the record of outcomes produced on a specified job function or activity during a time period*". Ilgen, et.al 2000 (in Williams 2002) defined as follows: "*A performance consists of a performer engaging in behavior in a situation to achieve results*". Similar opinion by Brumbach (1988), also defined performance as process of results. Armstrong (2009) defined performance as an action in producing the wanted one.

In public administration studies, stated that (Rewansyah,2010, h.31) performance started to be demanded to measure since Woodrow Wilson stressed the efficiency and effectivity of the design of administration system. It is also happened since F.W. Taylor pushed the employee to work more efficient. In the other side, discussion on performance become a strategic discussion today, even (Adams, dkk, 2008) its occurrence can make the government be more efficient. Not so different, (Wang Ye, dkk, 2012) it is one of the most important aspect in above perspective, toward the effort in making better performance in public sector.

As implementation of performance accountability concept, it has been issued some regulations which oblige institution to disclose report every end of fiscal year, one of them by Report on Accountability of Performance of Government Institution. (LAKIP) which ruled by Instruksi Presiden (Presidential Instruction) Number 7 Year 1999 on Performance Accountability of Government Institution which was followed by Keputusan Kepala LAN (Decision of Head of LAN) Number: 239/IX/6/8/2003 dated on March 25th 2003 as the improvement of Decision of Head of LAN Number: 589/IX/6/Y/1999 on Pedoman Penyusunan Pelaporan Akuntabilitas Kinerja Instansi Pemerintah (Guidance on Reporting Performance Accountability of Government Institution). And the executions is based on Surat Keputusan MENPAN (Decision Note of Minister of Empowerment of State Apparature) Number: KEP-135/M.PAN/2004 on Pedoman Umum Evaluasi Laporan Akuntabilitas Instansi Pemerintah (General Guidance on Evaluation of Performance Accountability of Government Institution) and Peraturan Menteri Negara PAN dan Reformasi Birokrasi (The Rule of Minister of Empowerment of State Apparature and Bureaucracy Reformation) Number 13 Year 2010 on Petunjuk Pelaksanaan Evaluasi Akuntabilitas Kinerja Instansi Pemerintah (Direction on Execution of Evaluation of Performance Accountability of Government Institution), and *Peraturan Menteri Dalam Negeri* (Minister of Interior' Rule) Number: 34 Year 2011 on Pedoman Evaluasi Laporan Akuntabilitas Kinerja (Guidance on Evaluation of Performance Accountability of Government Institution) in scope of Ministry of Interior. The results of evaluation of performance accountability of government institutions were classified in AA (Excellent) category, A (Very Good) category, B (Good) category, CC (Sufficient) category, C (Not Sufficient) category, dan D (Below) category.

The objectives of the research are to know and analyze: (1) Performance of Office of Management of Regional Revenue, Financial and Assets Hulu Sungai Selatan Regency of Kalimantan Selatan (South Kalimantan) Province; (2) The obstacle factors in increasing of Performance of Office of Management of Regional Revenue, Financial and Assets Hulu Sungai Selatan Regency of South Kalimantan Province. (3) Model of performance which relevant to Performance of Office of Management of Regional Revenue, Financial and Assets Hulu Sungai Selatan Regency of South Kalimantan Province.

2. Literatures Review

2.1. Empirical Review

Ewoh E, Andrew I. (2011) conducted research on analysis of comparison of performance measurement in Georgia State and Kennesaw City with objective on increasing of effectivity and efficiency on public service.

Ciocele, Elena Alexandra. (2012) stated that the measurement of performance of an organization is not only on *Efficiency, Effectiveness* and *Economy* but also on *Equity, Excellence, and Ethics*.

Xia, Shi, et.al, (2012) conducted research on measurement of performance of 3 (three) departments in Tompkins County which finally can give recommendation as performance evaluation on each department, in which the measurement of performances on every activity were divided into 5 (five) indicators in which: *Input, Output, Efficiency, Qualitative Outcome, and Quantitative Outcome*.

Ye, Wang, et.al, (2012) did a research in public sector which measured based on comparison of achieved output and setted up objective. This was related to efficiency level and output as process in achieving setted up.

Ruzita, et.al, (2012) did a research on performance measurement of public sector, especially in governmental departments in Australia, in which performance measurement in a transparent and accountable government become the main attention.

Lu, Yi. (2008) did the research titled *Managing the Design of Performance Measures: the Role of Agencies*. The research was conducted in state boards in Georgia State which answer the question: how to set up performance measurement as process in increasing quality of performance.

Proeller, et.al, (2012) conduct a research on case study of performance measurement on childcare sector in 2 (two) city in Germany which become objective to give understanding on the use if information in measuring performance on public sector. Performance measurement which was conducted not off course from setted objective, included: *input, output, efisiensi, quality, result, effectivity*.

Hoque, et.al, (2008) did the research by surveying of performance measurement in States and Department of Federal Government of Australia. The result became chain of reformation in Australian Government which written in policy and work plan or "*working for outcome*". Moreover, the research depict about the importance of setting of "work indicator" in measuring of performance of a department in Australia. This is, of course, directing on the application in public sector organization which focussed on the long term success.

Bigliardi, et.al (2011) conducted a research which was a case study on the development on performance measurement model by using Balance Scorecard in public sector, especially in one of the city in Italia. The result of the research is the development of *Balance Scorecard* model on public sector which became process of improvement of management of performance toward strategic control and its implementation which can be used to evaluate the action executed in the associated year or setting up an action as whole year improvement.

Meng, et.al, (2012) did a research in two different boards but interrelated. The result is the performance measurement is very helpful for organization to reach its setted up mission and objective.

2.2. Theoretical Review

1) Agency theory

Agency Theory according to Anthony and Govindarajan (2005:38) which was developed by Jensen dan Meckling (1976) is a relation or contract between principal and agent with assumption that every individu is merely motivated by self interest so that generate conflict of interest. Lane (2003) stated that agency theory can be applied on public organization which stated democracy nation is based on the chain of principal-agent relationship. The similar statement was also given by Moe (1984) which explained that economics of public sector organization concept by using agency theory.

The relationship between *principal* and *agent* in “Agency Theory” according to Arifah (2012:89) is relationship between superior side (as principal) and in command (as agent). This is not so different to (Arifin 2005:5) which stated that relationship between the owner and manager in essential is difficult to be created because of the occurence of *Conflict of Interest*. According to Widyaningdyah, (2001) the conflict is caused by different interest between principal and agent which is called agency problem. One of the causing factors of *agency problems* is *asymmetric information*.

The assumption which gives foundation on *Agency Theory* according to Eisenhardt (1989) which noted by Setyapurnama et.al and Norpratiwi (2006) are as follows: (a). *human assumptions* which are categorized as follows : *self interest*, *bounded-rationality*, and *risk aversion*, (b). *organizational assumptions* which are categorized into three things, which are : conflict as part of objective between inter participants, efficiency as a criteria of effectivity, and *information assumptions* between owner and agent.

2) Accountability theory

The term of *accountability* in *The Oxford Advance Learner’s Dictionary* (as noted by LAN RI and BPKP, 2001), means “*required or expected to give an explanation for one’s action*” or according to (Akbar, 2012) literally has a meaning of responsibility.

According to (Rochmansjah, 2010;13), the accountability can be understood as : *satisfactory report*, *responsibility*, law, agreement or habit. In public sector, accountability according to Mardiasmo (2002) became an obligation of mandate holder (*agent*) to give responsibility in presenting, reporting, and disclose any activity and efforts which became their responsibility to mandate giver (*principal*) which has right and authority to ask the responsibility.

The kind of responsibility according to Mardiasmo (2002) in the context of organization of public sector, accountability consist of 2 (two) kinds which are : (1). *vertical accountability* which is responsibility on budget management to the higher authority, such as responsibility of working unit (office) to the local government, responsibility of local government to the central government; (2). *horizontal accountability* which is responsibility both directly to the people or to Peoples Representative Council.

It was also opinion from (Mardiasmo,2002) as noted by (Rochmansjah, 2010;13) that there are 2 (two) kinds of accountability which are: **Firstly**, *Dollar accountability*, related to revenue and expense, the sources of activa from usage (financial accountability); **Secondly**, *Operating accountability*, related to an administrator responsibility to use all the wealth and sources efficiently and effectively.

3) Concept of performance

The terminology of “performance” according to (Widodo 2001, pp.77) originated from word “*to performance*” in *The Scribner Bantam English Dictionary* published in US and Canada year 1979 has meaning as follows : (1). *To do or carry out; execute* (2). *To discharge or fulfill; as a vow*, (3). *To portray, as a character in a play* (4). *To render by the voice or a musical instrument*, (5). *To execute or complete an undertaking*, (6). *To act a part in a play*, (7). *To perform music*, (8). *To do what is expected of a person or machine*.

Prawirosentono (2007, in Jusdin 2011) stated that *performance* as noun had meaning of “*thing done*” however Luthan (1995) defined performance as result achievement or “*the degree of accomplishment*” or in the other words performance is a level of result achievement of organization objectives. Opinion by Wibowo (2008) stated that performance has wide meaning, not only the result of the work, but how the process of work running.

In governmental organization, according to Moeheriono (2010), Mahsun (2009) and LAN (2000) the evaluation of performance is more directed to level of achievement to the execution of one activity program or policy in making true targets, objectives, vision and mission of organization as contained in strategic planning of organization which is divided into 3 (three) kinds of performance which are: operational performance, administrative performance and strategic performance.

The measurement of performance in governmental organization is a report of responsibility as performance measurement which is obliged to be disclosed every end of fiscal year in the form of: Report of Performance

Accountability of Government Institution (LAKIP) and Financial Report consisted of : LRA (Laporan Realisasi Anggaran or Report of Budget Realization), Budgeting dan CaLK (Catatan atas Laporan Keuangan or Note on Financial Report).

2.3. Research's Flow of Thinking

Thinking frame of the research was depicted in Figure 1 below:

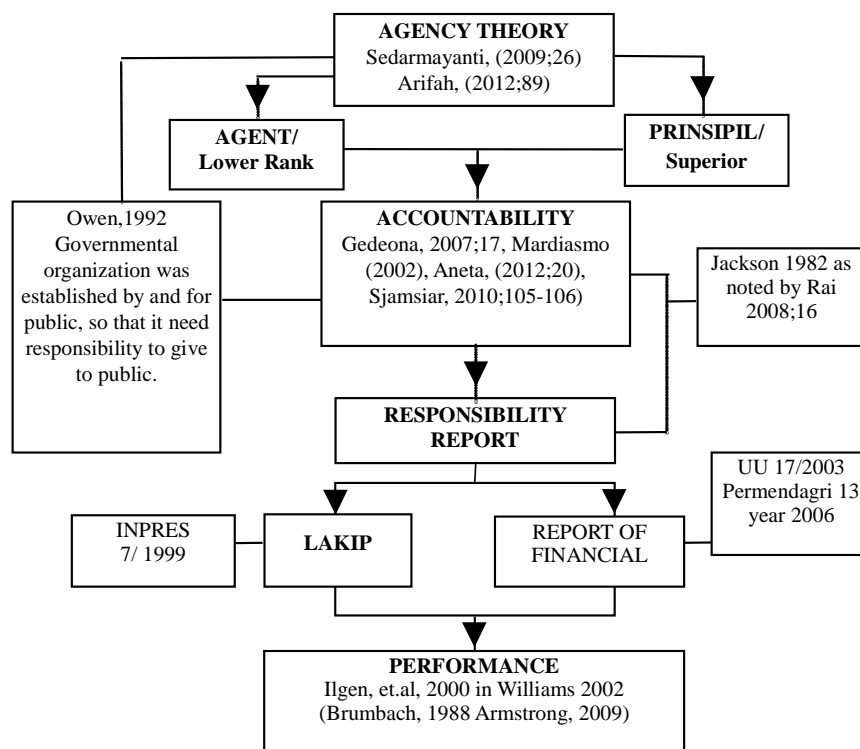


Figure 1. Flow of Thinking of Research

3. Methods of Research

The research was conducted by using qualitative approach. Data collection was conducted by observation, interviews, and documents tracking. Validity of research data was tested by 4 (four) criteria namely *credibility*, *dependability*, *confirmability*, and *transferability*. Analysis process of data followed Interactive Data Analysis model by Miles and Huberman (1992). Data analysis was consisted of three components, which were : data reduction, data presentation and draw conclusion.

Research location was Government of Hulu Sungai Selatan Regency East Kalimantan Province, Indonesia with its capital in Kandangan and consisted of 11 (eleven) Districts.

4. Results of Research and Discussion

4.1. Performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency

As form of responsibility of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency, every end of fiscal year they prepares some reports which are parts of Report of Responsibility of Government of Hulu Sungai Selatan Regency, such as :

- (1). LAKIP (Report of Performance Accountability of Government Institution) which is one of the component in Sistem Akuntabilitas Kinerja Instansi Pemerintah or system of Performance Accountability of Government Institution (SAKIP) as ruled by Presidential Instruction Number 7 Year 1997.
- (2). Financial Report consist of : LRA (Report of Budget Realization), Balance and CaLK (Note on Financial Report) which was ruled in Rule of Minister of Interior Number 13 Year 2006 on Guidance of Local Finance Management.

Measurement of all activity which was executed in year 2010 and 2011 take direction from RKT (Rencana Kinerja Tahunan or Yearly Work Planning). And, their achievement of activity in RKT further will be written in PKK (Pengukuran Kinerja Kegiatan or Yearly Activity Measurement).

Take the guidance from Decision Note of Minister of Empowerment of State Apparature Number. KEP-135/M.PAN/2004 on General Guidance on Evaluation of Performance Accountability of Government Institution and Reformation of Bureaucracy Number 13 Year 2010 on Direction on Execution of Evaluation of Performance Accountability of Government Institution and also Minister of Interior' Rule Number : 34 Year 2011 on Guidance on Evaluation of Performance Accountability of Government Institution in the scope of Ministry of Interior, where the presentation of LAKIP (Report of Performance Accountability of Government Institution) of Hulu Sungai Selatan Regency for every year is conducted after evaluating aspects in verse 4 (four) which consist of : Performance Planning; Performance Measurement; Performance Report; and Acievement of Target/Organization Performance.

Evaluation results of LAKIP (Report of Performance Accountability of Government Institution) Hulu Sungai Selatan Regency in Year 2010 in accordance with LHE-6184/PW16/3/2011 dated August 26th 2011 published by Board of Financial and Development Monitoring branch South Kalimantan Province were given value of 27,78 or D category (Below).

However, comparing to the evaluation report in Year 2011 which follows on Rule of Minister of Empowerment of State Apparature and Bureaucracy Reformation Number 25 Year 2012 as written in Letter published by Board of Finance and Development Monitoring branch South Kalimantan Province Number: LEV-39/P16/3/2013 dated Pebruari 28th 2013 described that evaluation of LAKIP (Report of Performance Accountability of Government Institution) Hulu Sungai Selatan Regency has improvement and awarded points of 51,44 or predicate CC Category (Sufficient).

In accordance with Letter of Board of Financial Assesment Republic of Indonesia branch South Kalimantan Province Number : 16.b/S-LHP/XIX.BJM/07/2011 dated July 13th 2011 which give opinion on Report of Finance of Hulu Sungai Selatan Regency in Year 2010 was WDP (Wajar Dengan Pengecualian / Normal with Exception) or *Qualified Opinion* as given in the Result of Report of Examination from Board of Financial Assesment Republic of Indonesia branch South Kalimantan Number: 23.b/S-LHP/XIX.BJM/05/2012 dated May 2012

The some of exception from Report of Financial of Government of Hulu Sungai Selatan Regency, are : First, there are weakness in internal control system in preparing finance report in form of : (1). Organization and Presentation of Capital Investment of Government of Hulu Sungai Selatan Regency is not adequate and (2). Organization of Fixed Asset is not in orderly manner and the presentation is not in accordance with Standard of Government Accounting. Second, there is not in accordance to the law in managing local finance.

4.2. The supporting factors of performance of Office of Management of Regional Revenue, Financial and Assets

The unsupporting factors in improving performance in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency, especially in presenting Report of Performance Accountability of Government Institution (LAKIP) to the measurement of activities and targets and Finance Report which consisted of : LRA (Report of Budget Realization), Balance and CaLK (Note on Finance Report) during year 2010 and 2011 are : (1). Lack of knowledge and understanding of apparatus human resources in preparing of LAKIP (Report of Performance Accountability of Government Institution) and document of planning in the form of RENSTRA (Strategic Planning) and (2). Document of planning which is not used as direction in measurement, even the are not conducting evaluation yet therefore never been a revision, which in whole could be presented in Table 1 below :

Table 1. Factors which Slow Down the Improvement of Performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency in LAKIP Budgetary Year 2010 and 2011

Research Focus	Finding	Causing Factor	Conclusion
LAKIP 2010 and 2011	1). Preparing of LAKIP is not fully based on rules in effect; 2). Disclosing of LAKIP is not meeting due date yet or more than 1 (one) month after fiscal year was ended; 3). There is similarity between objective set up and strategy in Strategic Planning document, 4). Target indicator which was setted up in Strategic Planning still in general senses.	(1). Eventough already socialized in preparing the LAKIP, but in time of presentation there is no more information regarding it. (2). In LAKIP time of presentation, SKPD* which is part of LAKIP of Government of Kabupaten Hulu Sungai Selatan were not differentiated in function of each SKPD. (3) and (4) Lack of knowledge in preparing RENSTRA and there is no evaluation or revision on the available document of planning.	(1). Lack of knowledge and understanding of apparature human resources in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency to the preparation of LAKIP (Report of Performance Accountability of Government Institution) and document of planning in the form of RENSTRA (Strategic Planning) (2). Planning document is not used as direction in measurement, even worse there is no evaluation and revision never take a place
PPK (Pengukuran Pencapaian Kegiatan or Measurement of Activities Achievements)	1). Preparing of RKT (Rencana Kerja Tahunan or Yearly Work Planning) is in the same timeline with presentation of LAKIP 2). Not all activities in year 2010 and 2011 has been measured”	Lack of knowledge and understanding, and also preparing of RKT is not become direction in measurement.	
PPS (Pengukuran Pencapaian Sasaran or Measurement of Target Achievement)	1). Inacuracy in deciding target indicator	Lack of knowledge in planning of RENSTRA and there is no evaluation and revision on available documents.	

Note: *SKPD : Satuan Kerja Pemerintah Daerah (Working Unit of Local Government)

4.3. Financial report in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency

Unsupporting factors in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency year 2010 and 2011 are : (1). Lack of knowledge and understanding of human resources in presenting Financial report; (2). The task is not fully executed and (3) Never been an evaluation of Financial Report which is described in Table 2 below :

Table 2. Unsupporting Factors in Increasing of Performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency on Report of Financial Fiscal Year 2010 and 2011

Research Focus	Finding	Causing Factor	Conclusion
Financial Report 2010 and 2011 1. LRA (Report on Realization of Budget)	REGIONAL REVENUE <ul style="list-style-type: none"> ▪ Recording or clasification of revenue object which is not explained in detail in DPA (Dokumen Pelaksana Anggaran/Document of Budget Execution) ▪ Lack of Supporing Book for all revenue object either Regional Taxes or Regional Retribution during years 2010 and 2011. 	This is based on execution on the previous years (follow the previous years practices)	(1). Lack of knowledge and understanding of human resource to presenta Financial Report; (2). Not all of task detail already executed and (3) Never been doing evaluation on Financial Report
	REGIONAL EXPENSE <ul style="list-style-type: none"> ▪ There is still a mistake in classifying of kind of expense and its presentation still global in nature (not detailed) 	The rule which is used always experience changes and in contradiction with each others and also not knowing to the Law in effect	
	REGIONAL BUDGET <ul style="list-style-type: none"> ▪ Low of realization of revenue for budgeting which only in 6,99% and unclearly on the management of revenue for regional budgeting 	Only mentioned in DPPKAD* but technically executed by other SKPD or only execute the expense but the another technical SKPD did the expense return	
Financial Report 2010 and 2011 2. BALANCE	ASSET <ul style="list-style-type: none"> ▪ Still there is some asset/BMD without any proof of ownership or land certificate; ▪ Still there is some stuff in Kartu Inventaris Barang or Inventory Card (KIB-B Equipment and Machinery) recorded but actually already given to; ▪ Still there is some Quasi Material / Ticket as reservation and not surrendered so that the presentation is not caegorized as normal. ▪ Still there is no adequate execution on TP and TGR or with potent can't be billed or causing local lost in Government of Hulu Sungai Selatan Regency. 	(1). Have difficulty in finding the document or the required one for granting certificate; (2) and (3) Lack of understanding and knowledge on asset recording in the balance Never doing evaluation on disclosed Financial Report of SKPD which is a LKPD in Government of Hulu Sungai Selatan Regency (4). Not further detailing the law yet	
Financial Report 2010 and 2011 3. CALK (Note on Financial Report)	LRA and Balance <ul style="list-style-type: none"> ▪ The presentation is not describe the cause and obtacle need to be faced and not explaining in detail for each components 	Difficulties in finding supporting data, because generally the the presentation always in the form of value for 1 (one) year realization of fiscal year an lack of knowledge and understanding of the report it self	

Note :

*DPPKAD: Dinas Pendapatan dan Pengelolaan Keuangan dan Aset Daerah (Office of Management of Regional Revenue, Financial and Assets)

TP and TGR : Tuntutan Perbendaharaan dan Tuntutan Ganti Rugi (Inventory and Payback Demand)

4.4. The Model of Performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan

Model of performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency in recent year could depicted in Figure 2 below :

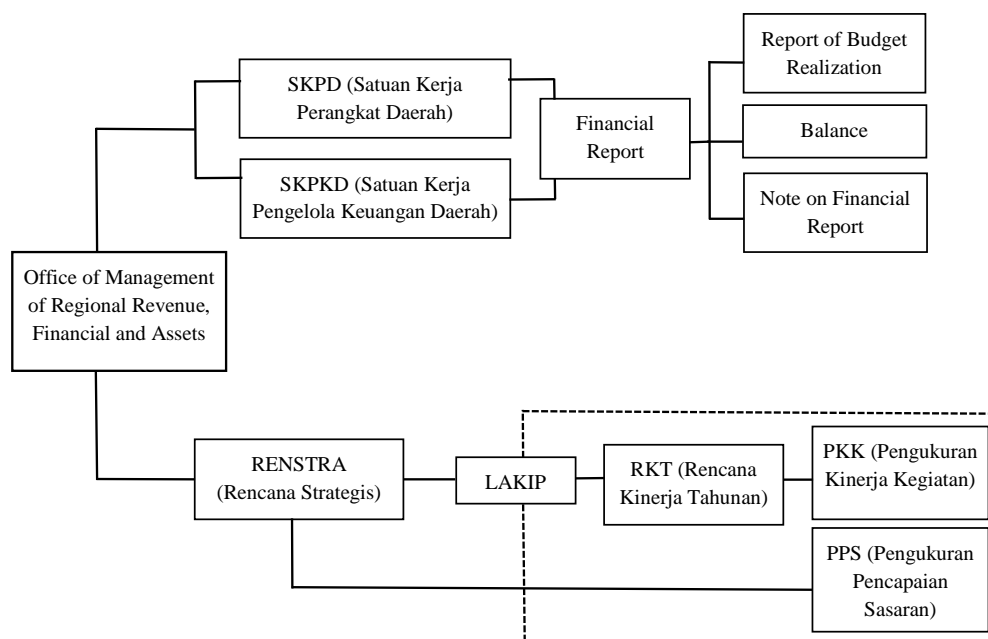


Figure 2. Model of performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency

Data Source: Prepared by Researcher

Note:

- SKPD : Regional Working Unit of Apparature
- SKPKD : Regional Working Unit of Financial Management Apparature
- RENSTRA : Strategic Planning
- LAKIP : Report of Performance Accountability of Government Institution
- RKT : Yearly Work Planning
- PKK : Measurement of Performance Activity
- PPS : Measurement of Target Achievement

Recommended model for performance to presentation of Report of Performance Accountability of Government Institution and Financial Report of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency are as follows : (Figure 3):

1. In preparing Strategic Planning as planning documents for every 5 (five) year in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency is not only considering its function as SKPD but also considering another function, as SKPKD and accuracy in deciding every target indicators and in accordancy with law in effect;
2. RKT is a yearly planning documents as disclosure of Strategic Planning and become direction in measurement of performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency
3. Conducting evaluation/review to decrease and minimize inaccuracy on applicable rules.
4. The evaluation/review was conducting by other SKPD under Government of Hulu Sungai Selatan Regency or in this case is Inspectorate of Hulu Sungai Selatan Regency.
5. After the evaluation, indirectly the two responsibility reports become representation of performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency.

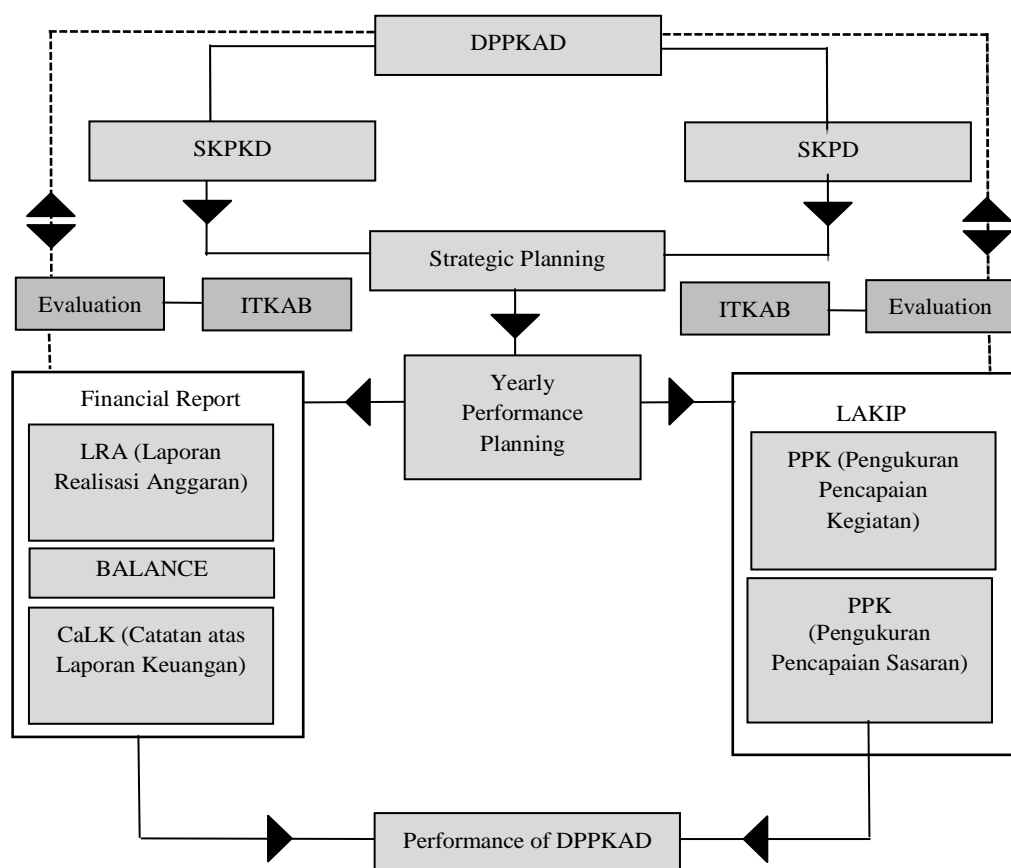


Figure 3. Recommended Model of Performance of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency

Data Source: Prepared by Researcher

Note:

DPPKAD : Office of Management of Regional Revenue, Financial and Assets

ITKAB : Inspectorate of Hulu Sungai Selatan Regency

PPK : Measurement of Target Achievement

5. Conclusion

Process of presentation of LAKIP (Report of Performance Accountability of Government Institution) which is consisted of PPK (Measurement of Performance Activity) and PPS (Measurement of Target Achievement) in Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency year 2010 - 2011 was based on Rule of Minister of Empowerment of State Apparature and Bureacracy Reformation

Number 29 Year 2010 on Guidance of Preparing of Setting Up of Performance and Reporting of Performance Accountability of Government Institution, didn't meet with setted deadline in which 1 (one) month after the end of fiscal year, Strategic Planning document of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency year 2008 to 2013 which was decided in Keputusan Kepala Dinas (Decision of Head of Office) Number 1 Year 2009, can't be used fully because of inaccuracy in deciding the objectives and targets and performance indicators in general.

The unsupporting factor in increasing of performance of Office of Management of Regional Revenue, Financial and Assets in Hulu Sungai Selatan Regency especially in presenting LAKIP (Report of Performance Accountability of Government Institution) are : (1). Lack of knowledge and undertanding of apparature human resources; (2). The task is not fully executed; (3). No evaluation on Financial Report yet (4). Planning document is not used as direction in measuring the performance.

Recommended model on two kind of responsibility report was showh in Figure 3 above.

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