

Accountability and Performance Measurement of the government of East Java Province of Indonesia

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Abstract: *The objective of research is to identify, to elaborate, to describe and to analyze accountability and performance measurement of the government of East Java Province. Research type is qualitative as suggested by Strauss and Corbin, Islamy, and Bogdan and Taylor quoted Kistanto. Focus of research is based on Moleong. The location of research is referred to that of Bogdan and Taylor. Data source is consistent to Lofland in Moleong. The instrument of research is in accordance with Islamy and Miles and Huberman. Data collection technique is based on Lofland and Lofland. Data analysis technique conforms to Miles and Huberman. Data validity is measured with method suggested by Lincoln and Guba in Moleong and Palton in Moleong. Result of research indicates that President Instruction No.7/1999, Law No.32/2004 and Government Regulation No.3/2007 as the derivation of Law No.32/2004, all bring the implication to the variation of performance accountability reports submitted by the Heads of Localities. These kinds of reports include The Report of Accountability Remark (LKPI), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and the Report of Performance Accountability of Governmental Agencies (LAKIP). Various reports submitted to the Governor of East Java Province shall represent the forms of vertical, horizontal and legal accountabilities from the Heads of Localities. However, the execution is not yet effective and efficient, and even inversely related to the goal of accountability and performance measurement. The content of LPPD is similar to the characteristics of accountability and performance measurement. LPPD also reflects legal, organizational or administrative accountabilities, or vertical accountability, from the Government of East Java Province to the President. However, LPPD is impaired with weaknesses. Vision and mission conceived by the Heads of Localities may not be given high priority by President and both may not describe the outcome of the performance of localities. In other hand, both vision and mission are important to be the guide for programs and activities in localities and be the strong cornerstone to determine the performance target.*

Keywords: *Accountability, Measurement, Performance, and Government*

I. Introduction

Since the effect of the regulations about Local Government Performance from Law No.1/1945 until Law No.32/2004 about Local Government, many revisions have been made. Some stipulations are driven more toward the tones of democracy, decentralism, transparency and accountability. This change seems evident with the flow of reformation wave, called bureaucratic reformation, to produce better performance of the state in accordance with the characteristic of Indonesia nation. As said by Tjokroamidjojo (2000)[1], good performing government is the most leading issue in public administration.

However, the decentralization in Indonesia faces the necessity of huge structural transformation against agencies and regulations which may influence the empowerment of civil community at central and local levels. Achieving the mandate of ideal decentralization and local autonomy, therefore, may take bigger efforts and longer time periods. Along with the reformation against political system toward better democracy and decentralism is the idea of good governance. Decentralization will put the government closer to the people and therefore, it gives the room of participation to the community. By the presence of decentralization given by the central government to the local government, the community at locality will find a space to exploit their participation into the governance issue. The most important aspect behind decentralization system is the creation of good governance.

The concept of good governance borne from the advance of new paradigms in public administration, respectively New Public Management (NPM) supported by Osborne and Gaebler (1992)[2], Osborne and Plastrik (1997)[3], and Vigoda (2002)[4], and New Public Service (NPS) suggested by Denhardt, J.V. and R.B. Denhardt (2003)[5], McCourt and Minague (2001)[6], and Manning (2002)[7]. The proponents of NPS build this paradigm by revising bad sides of OPA (Old Public Administration) and NPM, and accepting the positive sides of OPA and NPM.

By taking account comprehensively three paradigms above, precisely OPA, NPM and NPS, governance perspective attempts to understand NPM through the mindset of NPS. This mindset involves several actions such as (1) reforming public sector through privatization to deliver service to the citizen rather than the customer/entrepreneur; (2) restructuring public sector by downsizing and redefining the organization to be more strategic and democratic; (3) introducing the competition principle into public sector mainly through work contract and competitive tender with the private; (4) increasing the performance effectively and efficiently through clear audit and performance standard with proper accountability. Meanwhile, governance concept has three domains, which are (1) state, comprising of political agencies and public sector agencies; (2) private, related to private enterprises moving in various other fields or also informal sources other than market; and (3) society, consisting of individuals and groups with social, political and economical interaction with formal engagement (LAN, 2000)[8].

According to World Bank (1992)[9], governance means as “the way how state power is used in managing economical and social resources for the development of society”. Moreover, governance can also be translated as the use of economical, political and administrative discretions to manage state issues in all levels. It can be said that governance covers all mechanisms, processes and agencies through which citizens and community groups express their interest. Other definition calls governance as the mechanism to manage economical and social resources by integrating the influence of national and non-governmental sectors into a collective work. This definition assumes that many actors are involved but none of one of them is very dominant to determine the action of others. It means that inside the community, there are many decision-making centers working at different levels. In general, main properties of governance include accountability, transparency, openness and rule of law. All these properties cannot stand alone, but must always be interdependent and influential to each other. Somehow, accountability is the key or the most important property.

To fulfill the principle of good governance, in relative with the accountability of local government, stakeholders must evaluate the performance of local government. This evaluation concerns with scrutinizing local government performance to understand whether local government is successful or not by comparing what has been achieved and what has been planned to achieve. As suggested by Siagian, evaluation is synonymous to assessment, which is “a process involving measurement and comparison between the work been actually achieved and the work shall be achieved” (Siagian, 1970)[10].

According to Sinclair (1995)[11], under the perspective of public accountability, the project is delegated from voter to government, whereas in politic accountability, the delegation is the legacy from central government. Different perspective of decentralization involves different accountability rate. This difference also means different work size, performance measurement, performance evaluation and effective reporting system. Top Manager (the Heads of Localities) is under pressure to develop the proper indicators, the reasonable set of goals and the credible report of output.

Based on this background, the author attempts to comprehend the accountability and the measurement of performance through an integrative evaluation model and also to measure objectively the accountability report. Research problem is: How is accountability and performance measurement of the Government of East Java Province of Indonesia. Pursuant to this problem, the objective of research is to identify, to elaborate, to describe and to analyze accountability and performance measurement of the Government of East Java Province of Indonesia.

II. Research Methodology

Research type is qualitative as suggested by Strauss and Corbin (1977)[12], Islamy (2001)[13], and Bogdan and Taylor quoted Kistanto (2003)[14]. Focus of research is that suggested by Moleong (2000)[15]. The location of research accords with Bogdan and Taylor (1992)[16]. Data source is consistent to Lofland in Moleong (2007)[17]. The instrument of research is that used by Islamy (2001)[18] and Miles and Huberman (2007)[19]. Data collection technique is based on Lofland and Lofland (1984)[20]. Data analysis technique conforms to Miles and Huberman (2014)[21]. Data validity is that suggested by Lincoln and Guba in Moleong (2006)[22] and Palton in Moleong (2007)[23].

III. Result And Discussion

Government system, as proposed by Mahfud (2007)[24], is a system of work relationship among national agencies. According to Asshiddiqie (2007)[25], the government system is closely related with the definition of *regeringsdaad*, precisely the governmental performance by executives whose function is related to that of legislative. Asshiddiqie adds that if understood from power division aspect, the governmental organization is divided into two, respectively: horizontal power division based on different task characteristic which leads to the establishment of various agencies in a country, and vertical power division based on governmental level which produces the relationship between central and local within system of decentralization and de-concentration. Such power division also occurs in Indonesia. The governmental system in Indonesia is

based on vertical and horizontal relationships. It has vertical arrangement because Indonesia government consists of central and local governments. Central government is represented by President of Indonesia who accepts the power of governing Republic of Indonesia through the mandate of National Constitution. Local government is the government that takes care of local issue along with Local House of People Representatives (DPRD) based on principles of autonomy and auxiliary. Autonomy is given widely as possible in pursuance of the systems and principles of the Unitary State of Republic of Indonesia, and also in accordance with what has been stated in National Constitution. The relationship across governments in Indonesia, especially the governmental structure, is also horizontal, meaning that the governmental system is made of various stage agencies established through laws. Structurally, the governmental system of Indonesia follows what so called Trias Politica, consisting of executive, legislative and judicative agencies. Many high-class agencies undergo a collaborative work to achieve the goals of the state. These agencies are People Consultative Assembly (MPR), House of People Representatives (DPR), Local House of Representatives (DPD), Supreme Court (MA), Constitutional Court (MK), and Judicial Court (KY), as well as Financial Examiner Agency (BPK). However, the presence and division of governing structures are different between central government and local government. In local context, local governing is conducted by the Heads of Localities and Local House of People Representatives (DPRD) with extensive autonomy principle. Dividing the power vertically or horizontally is the process of managing a government which may give implication to central and local governments. To incarnate the expected order of management for local government in conformity with the mandate of National Constitution, then the government releases a policy about Local Government, called as Law No.32/2004[26] about Local Government. This Law becomes a new direction for the managing of local government. Various positive implications are shown up after the effect of Law No.32/2004. One important implication perceived by local government is that autonomy is given by central government to local government. In addition to the handing over of extensive local autonomy, local government is given adequate discretion through decentralization to drive their own governmental wheel. Both autonomy and decentralization are giving the Head of Locality a chance to restrain over their own governmental system and to optimize the local potentials in order to setup local self-governing in executing governmental tasks and functions.

Theoretically, in favor of people welfare, Thoha (1995)[27] asserts that the role or the duty of the government is emphasized upon serving and governing the people. The duty of serving is underscoring public interest, facilitating public demand, and giving satisfaction to public, whereas the duty of governing is related to the use of power given by the position at bureaucratic rank. According to Ndraha (2000)[28], the government has two functions. First, the government has primary function, respectively service function, because the government is the provider of public service, either privatized or not, and also of civil service as the part of bureaucratic service. Second, the secondary function is empowerment function because the government is the organizer of development and also the implementer of empowerment program. Pursuant to Rasyid (2000)[29], principal tasks of the government are arranged into three functions, respectively service, empowerment and development. Service distributes the sense of justice to the community, empowerment encourages the sense of self-reliance to the community, and development creates the sense of prosperity to the community. Based on field observation, vision and mission of the development among the governments in East Java Province have been consistent to the function of development. Physical and non-physical developments by the governments in East Java Province are using bottom-up approach by taking account the aspiration of community, because whatsoever, the community itself gives the mandate for Governor to undergo the governing of Province. In relative with public service aspect, the governments in East Java Province have implemented all public service through technical SKPDs that emphasize on the principle and standard of minimum service (SPM). For the matter of community empowerment, the programs have been oriented toward small community, mainly for the development of community economic. The successful achievement of Governor's vision and mission and also the achievement of governmental goals and functions, cannot escape from the mandate of autonomy given by central government to local government as stated within Law No.32/2004. The presence of this law brings positive implication to the acceleration of the achievability of governmental goals and functions. It is said so because Law No.32/2004 also brings implication to the relationship between central government and local government, which initially stands for centralization to become decentralization. Such change in relational pattern has urged the local government to give strong emphases upon autonomy, decentralization and de-concentration. Central government has an authority to delegate various issues to local government. Indeed, local government may then execute authority that is previously owned by central government. Such authority has been stated in Law No.32/2004 and this authority concerns with the mechanism of local government in executing public service, decentralization and auxiliary task. Some governmental issues are merely assigned by central government to local government. The change of relational pattern between central government and local government in decentralization era is consistent to Smith (1985)[30] who asserts that: "Decentralization now has almost universal appeal and is accommodated within very different views of the state. When considered in the context of political theory, it is usually assumed that decentralization will be of the political variety.

Decentralized government for those concerned with the normative evaluation of forms of political authority is taken to imply two fundamental conditions. First is that the territorial sub-divisions of the state will have a measure of autonomy. They will, to some extent, be self-governing through political institutions which have their roots within the territory for which they have jurisdiction. They will not be administered as the agents of a superior government but will be governed by institutions that are founded on the politics of the area. Second is that those institutions will be democratically recruited. They will take their decisions according to democratic procedures". In consistent to Smith, The Annual Report of World Bank in 1999[31] (107-124) has defined local autonomy (decentralization) as follows: Decentralization is the transfer of authority and responsibility for public functions from the central government to the subordinate or quasi-independent government organizations and/or the private sector. The opinions from Smith and World Bank are also aligning with the mandate of constitution stating that local autonomy represents the hand-over of part of authorities owned by central government into local government to optimize the development of the local based on each potential. In general, local government is expected to apply the principle of autonomy in delivering public service. In this context, central government extends the authority to local government in forms of mandatory issues or optimal issues that must be fulfilled by local government in order to help local government in accomplishing its governmental tasks and functions.

The change of governmental system from centralization toward decentralization as required in Law No.32/2004 may not be separated from underlying reasons. One of them is that the governing may not be effective and efficient if only relying on the control of central government. To create effective and efficient governing, the authority can be extended from central government to local government. As said by Hossein in Pudji (2001) [32],

"In the organizations of nation-states, many governmental issues are carried out through centralization or de-concentration. Only few issues are fully handled through decentralization. Governmental issues related to national interest and wellbeing are arranged usually through centralization and de-concentration. Those related to the interest of locality are organized in decentralized way. Either theoretically or empirically, governmental issues that become the competence of autonomous region are manifested as the service demanded by the immediate people".

It can be understood that the essence of centralization is to take care of national issues while the essence of decentralization is to provide the locality with autonomy to make the service closer to the people. Therefore, it can be said that decentralization is a structure used by central government to serve people demand in more effective and efficient ways by dividing assignments between governor, regent and mayor. This statement gives an understanding that local issue is not only managed by one singular actor, but involving helps and assistances from various actors to accelerate the achievement of governmental goals. It is in line with Solichin Abdul Wahab (1999)[33] who explains that good government can be achieved at least through the presence of three interdependent components, respectively: (1) state or government, (2) private sector or business sector, and (3) people, or the governed.

The interaction of these three components shall be adjusted to the function that must be met. Such interaction is crucial to ensure that the government can surely do the governing which conforms to the available function, position and authority. It is in harmony with Thoha (2000)[34] who asserts that the focus of the review over public administration science is governance. It means that the interests of government, market and civil community must be recognized and well balancing. It underscores the fact that governance, either tasks or authorities of central government or local government, cannot be organized alone by the immediate government because the governmental capacity is always limited. Therefore, the government is required to open participative access for the people and the private sectors to facilitate the achievement of governmental tasks and functions.

Conceptually, governance not only discusses about the importance of participation from people and private into governmental process. According to Bovaird (2005)[35], the important key of public governance concentrates upon transparency and accountability.

"The key elements within these public governance principles are likely to vary from context to context. However, we can expect that a substantial proportion of the following elements are likely to be important in any given context, respectively: democratic decision-making, citizen and stakeholder engagement, fair and honest treatment of citizen, sustainability and coherence of policies, willingness and capacity to work in partnership, transparency and accountability".

The importance of transparency and accountability in local government work has been recognized by central government during the preparation and validation of Law No.32/2004 as the main guide for local government work. Through the presence of authority transfer from central government to local government that allows local government to take care of their own governmental issues, decentralization issues and auxiliary tasks, Law No.32/2004 may have good implication to the Heads of Localities. In performing governmental

issues, the Heads of Localities must set out the general principles of government. One of these principles is the principle of law obedience and the principle of accountability.

The principle of accountability in the governing of local government has been stated in constitutional mandate, and it aims to keep central government and local government to undergo governmental tasks and functions to build community trust. By receiving the accountability report about local government performance, hereby Central Government, people and DPRD of East Java Province will acknowledge whether Governor's vision and mission, and also performance, are attained as expected, or will understand the management of budget performed by the government of East Java Province. More importantly, the principle of accountability also helps Central Government, DPRD of East Java Province, and people to be responsive to the accountability report submitted by the government of East Java Province. It may open the participation room for people and DPRD in favor of better management of the government. It becomes evident because the principles that must be emphasized to produce better governmental management are accountability, participation and law obedience.

To deliver the accountability that must also be performed by any Heads of Localities, the Governor of East Java Province is also required to provide several reports, such as: the report about local government performance in form of The Report of Local Government Performance (LPPD) which is to be submitted to President through the Minister of Internal Affairs; the report of accountability remark in form of The Report of Accountability Remark (LKPI); and the information about local government performance to the people which is structured under The Information of the Report of Local Government Performance (ILPPD).

Based on field observation, it is understood that since the effect of regulations, the Governor of East Java Province has undergone the accountability based on which the report must be submitted to central government, DPRD and people in pursuance of the prevailed laws. In related to governmental performance, the Governor of East Java Province has taken the accountability over policies and performances by basing them on the control reporting system and then has evaluated local government performance in pursuance of Law No.32/2004. The forms of accountability performed by the Governor of East Java Province are the accountability in preparing development plan, in executing the plan, and in writing the plan of budget usage and its realization to be submitted to DPRD of East Java Province. Every year, the Governor of East Java Province must give the accountability reports to President through the Minister of Internal Affairs to create a sense of political and legal accountabilities over policies and performances in East Java Province. Governor also sends the accountability report about the achievement of performance and the use of budget to DPRD of East Java Province, and extends the information about one-year performance to the people through printed and electronic media.

The above situations are aligning with governance approach as reviewed by UNDP in LAN (2000)[36] which mentions that governance has three legs, respectively economic, politic and administrative. First leg, economic governance involves any decision-makings that are influential directly or indirectly to economic activity in national level or in other level. Second leg, political governance, refers to decision making and policy implementation of a legitimate and authoritative state. Third leg, administrative governance, is a system of policy implementation carried out through an efficient, independent, accountable and open public sector.

By virtue of the explanation of governance above, it can be said that the requirement for the Heads of Localities to submit the accountability reports is consistent to the review of UNDP that explains that the performance of governmental management comprises of three substances, mainly economic, politic and administration. Therefore, the government must be accountable through these substances. The principle of accountability for governmental performance will be informed by the manager of government to the people and DPRD which may also participate into some parts of governmental activities. Central government is acting as the giver of authority to local government and also as the counselor for local government performance. DPRD plays a role as the partner of Governor. People are referred as the giver of the mandate for Governor to perform the governing. To create good governance, at least, the Heads of Localities, in performing their tasks and functions, must consider the principles of good governance, like what has been expressed by UNDP in LAN (2000) in such following ways:

- (a) Participation. Every citizen has a voice in the decision-making, either directly or indirectly through the intermediation of legitimate institution to represent citizen interest. Participation is built on tenets of the freedom of association and speech and also the constructive participation.
- (b) Rule of Law. The frame of law must be just and impartial, especially in regulating human right issues.
- (c) Transparency. Transparency is built on tenet of the freedom for obtaining information. Processes, agencies and information are directly accepted by the needing parties. Information must be understood and monitored.
- (d) Responsiveness. Agencies and processes must serve every stakeholder.
- (e) Consensus Orientation. Good governance will mediate different interests to obtain the best option for wider interest, including that related with policies or procedures.
- (f) Equity. All citizens, either male or female, are given opportunity to improve or to keep their welfare.

- (g) Effectiveness and Efficiency. Processes and agencies that produce anything decided using the available sources in the best way as possible.
- (h) Accountability. Decision makers, governments, private sectors and civil societies are taking responsibility to the public and the stakeholder agencies. Accountability depends on the organization and the nature of decision made, regardless whether the decision is aimed for internal or external interests.
- (i) Strategic Vision. Leaders and public must respect the perspective of good governance, and human development shall be oriented to the future aligning with the demand of development.

Nine principles of good governance above underlie the consideration that accountability, participation and transparency aspects are important substances to produce good governance. The Governor of East Java Province has indeed recognized the importance of these aspects for governmental performance, and therefore, followed up this recognition by submitting the accountability reports and the documents about local government performance to central government, DPRD, and people as required by the laws.

The participation of central government, DPRD and people in local government performance is a precondition why the Heads of Localities must submit the accountability reports. Governor is not only accountable to central government, but also to Local House of People Representatives (DPRD) as the partner in the governing and to the people from which Governor gets the mandate to perform the governing. Therefore, constitutionally, Governor is a Head of Locality who is required to deliver the accountability reports to President, DPRD Province, and people. By handing over the accountability reports to each of these actors, then central government, DPRD and people can be made understood and be capable of judging and evaluating local government performance reported by Governor. Through evaluation mechanism, these actors can give input and response to the reports bestowed by Governor to improve future performance of Governor. What has been conducted by the Governor of East Java Province so far is consistent to the principles of transparency and participation in good governance framework by which the Heads of Localities are required to provide participation room for the people and to increase the transparency of governmental performance.

The Governor of East Java Province must prepare several accountability reports about governmental performance because the accountability of local government is an important point that must be attended by every leader in the organization of local government if the vision of development must be achieved. The execution of governmental tasks and functions must emphasize on the nine principles of good governance which can be summarized into four prominent substances, respectively (1) Accountability, (2) Transparency, (3) Participation and (4) Democracy. The importance of accountability in local government or public sector organization can be explained by what has been demanded by people on quality and performance of local government based on the mandate of Law No.32/2004. People demands governmental accountability over policies, programs or budgets.

As said by Posner (2003)[37], the accountabilities at public sector and also at governmental issues are necessary because the focus on governmental performance is increasing. Norton & Elson (2002)[38] say that accountability building is aimed for delivering better public service. The assessment of performance and management is oriented toward the outcome. New idea of accountability begins more closely related with the value of performance and effectiveness. A focus on outcome, therefore, is very important matter to take the accountability over governmental performance.

This statement aligns with the observation on field. The Heads of Localities are required to prepare the accountability reports about governmental performance, programs, public service, and budget usage. These accountability reports include The Report of Accountability Remark (LKPJ), The Report of Local Government Performance (LPPD), and The Information of the Report of Local Government Performance (ILPPD) that must be extended to central government, DPRD and people regardless the difference in the definition and type of accountability.

Simply words, Ghartey (1987)[39] determines that accountability is aimed to obtain answers for the questions of what service, by who, to whom, belongs to whom, which service, and how. If concerning more with accountability, then the questions become: what is must be accountable with, why accountability must be submitted, to whom is accountability must be submitted, who must be accountable to people, does accountability align with authority given, and others.

Robinson (2003)[40] explains that accountability is more than delegating authority or requiring the reports about how the authority is executed. It is also said that from the perspective of accountability system, there are fundamental characteristics of accountability system, respectively: focusing on outcome, using some selected indicators to measure performance, giving information useful for decision-making related to a program or policy, producing data consistently over time, and reporting the outcome and publishing it regularly.

Referring to the explanation of accountability above, Mardiasmo (2001)[41] differentiates accountability of public sector organization into two, mainly vertical accountability and horizontal accountability. Vertical accountability is the accountability over activities by parties on higher rank. Indeed,

vertical accountability is given to higher authority on matter of, for example, fund management. It is also found among the accountabilities from work unit (the official) to local government or from local government to central government. Horizontal accountability is the accountability to the people (wider community).

In accord with Mardiasmo's statement above, thus the demand for accountability from the Heads of Localities to central government, DPRD and people based on the mandate of Law No.32/2004 is also caused by two kinds of governmental structure in Indonesia, precisely central government and local government. Such structural division in government and also the implementation of local autonomy and decentralization into local government performance have a great implication, which is that there are many actors to whom Governor must submit the accountability reports of performance. Moreover, the accountability of Governor to central government, DPRD and people is always theoretically justified. Mardiasmo distinguishes accountability into two, respectively vertical accountability and horizontal accountability.

Vertical accountability is the accountability reports for local government performance that consists of information about performance, program and budget in LPPD. Such reports must be submitted by Governor to the higher superior government, in this case is President. Horizontal accountability is the report of governance made by Governor to the equivalent government agencies or the lower rank. It is reflected by the submission of LKJP by Governor to Provincial DPRD. In both vertical and horizontal accountabilities, Governor of East Java Province has shown the commitment to underscore the principle of transparency in the governance.

Law No.32/2004 has required the Head of Locality to submit the accountability report for the governance either in term of vertical or horizontal accountabilities. This report may be the base or the guide for establishing regulations including government regulation, minister regulation and local regulation which regulates the system of accountability reporting and performance measurement. By the presence of Law No.32/2004, central government is releasing the derivative policies from this Law. It is done because besides The Ministry of Internal Affair, many ministries have submitted and released government regulation or minister regulation to be used as the guide for the preparation for performance assessment report and local government budget. This condition is happening because there is self-fish interest in each sector among ministries to show off their existence before the people. If their task and discretion are considered, extending the issue of local government is the responsibility of The Ministry of Internal Affair. Each ministry only submits Government Regulation to President by aiming to undergo the control and evaluation over local government. Based on the mapping result by the author, the inventory shows that Law No.32/2004 has produced many derivatives explaining the control and evaluation over local government. These derivatives include Government Regulation No.3/2007[42], Government Regulation No.58/2005[43], Government Regulation No.8/2008[44], Government Regulation No.6/2008[45], and Government Regulation No.7/2008[46]. One policy is still persistent before Law No.32/2004[47] and it is kept as the base for assessing the performance of local government, and this policy is the Report of Performance Accountability of Governmental Agencies (LAKIP).

That many government regulations present cannot escape from the hierarchy of law in Indonesia. The order can be arranged from ascend to descend such as follows: National Constitution (UUD), Laws (UU), Regulations (PERPU), Government Regulation (PP), President Decree (KEPRES)/ President Instruction (INPRES), and Minister Decree (KEPMEN)/ Minister Regulation (PERMEN). Based on this hierarchy, it is understood that after some Laws are validated by the government, then implementing the policies within certain Law may need derivatives of this Law. Therefore, ministries submit the possible derivatives for a certain Law. Less surprisingly, many ministries prepare and submit the draft to President who will verify the draft as Government Regulation. The presence of such government regulation has forced greater number of reports to be submitted by Head of Locality.

Based on observation on the field, the presence of various government regulations, which primarily represent the derivatives of Law No.32/2004 and also of President Instruction No.7/1999[48], seems giving orientation toward the interest of ministerial existence although it is wrapped under hide with different indicators and systems for accountability assessment. This orientation urges the ministers to release the policies to be the base for the fostering process to local government. In reality, the mechanism of evaluation and fostering processes over the local governance has been stated in Government Regulation No. 6/2008, within which it explains how to undergo the evaluation and assessment processes and also how to involve the ministries through National Team Establishment.

Many reports submitted by The Governor of East Java Province are in the form of The Report of Accountability Remark (LKPJ), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and the Report of Performance Accountability of Governmental Agencies (LAKIP). All these reports are the form of submissive attitude from Head of Locality to the prevailed laws and regulations. It is also a form of legal accountability conducted by The Governor of East Java Province for local governance during one-year budget or in the end of term. It is consistent to Sardjiarto (2000)[49] who explains that probity and legal accountability are related with the accountability of fund usage based on the predetermined budget and also on the prevailed laws and regulations (fulfilling the principle of

compliance). It is because in the document of accountability, Governor conveys and reports the budget usage, or in this case, Governor's accountability for APBD. This accountability aligns with the opinion of Chandler and Plano (1982:107)[50] who explain that legal accountability is the responsibility for the compliance with laws and regulations. It can be understood then that different regulations that require the submission of various reports are inevitable by Governor as the Head of Locality.

Dwivedi and Jabbra (1998)[51] explain that legal accountability is "a form of accountability for administrative action done by the governmental officers in legislative agency and/or before the court. The deviation against legal mandates or the incompetence to fulfill legislative agency's interest will be condemned by the claim of accountability before the court or through revision against the regulations considered as contravening the laws (with judicial review)".

Also in their review, it is revealed that "bureaucratic accountability is leaned on internal control, whereas legal accountability corresponds with public domain action to establish legislative or judicative processes. It can be well achieved through the court or by the judicial review against administrative action where organizations and staffs refrain from giving accountability by not following the expected interests or the legal mandates. Meanwhile, legislatures or judicative strengths to punish administration are not fast or even wide, but legal accountability can be applied fast or slow, otherwise the legality will change".

Based on illustration and opinion given by Jabbra, it can be understood that legal accountability is closely related with executive's accountability to legislative for the implementation of governmental performance and public service. Legal accountability is also associated with sanction that must be incurred by Head of Locality in case of failing to show up accountability based on laws and regulations, or in case of convicted as guilty by the court.

Referring to Jabbra's opinion above, and if it is connected to research context, it may be explained that there are various laws and regulations, and also derivatives, that regulate and require Head of Locality to indicate the accountability of their performance. For instance, Governor shows the accountability to Local House of People Representatives (DPRD) by submitting and elaborating The Report of Accountability Remark (LKPI). Governor is required to undergo this mandate in the end of budget period or their term. This process aligns with Jabbra's explanation. However, the difference still arises from what Jabbra has expected, precisely the fact that the conduct of legal accountability by the Governor of East Java Province is never subjected to the reprimand and sanction by the court. Less surprisingly, it is quite difficult to bring the case into the court by accusation of no-accountability. It is said so because Governor, before submits and elaborates the accountability report, has established a team which is assigned to give explanation to legislative about the implementation of local government performance. The Governor of East Java Province is also in the position of capable to show a complex report of governance performance to legislative and of also enable to give response and to follow-up all recommendations given by legislative.

Great diversity of regulations implicates into greater number of reports released by the government. Other cause is related with the sector-based egoism of each ministry, although the intension is to minimize the unaccountable conduct of governance. It is said so because there is a regulation with legal power and compelling force that urge Head of Locality to submit the accountability report of local governance. If these reports are not prepared by Governor, therefore Governor will be considered as not obeying the laws and thus can be processed before the court. If it is found guilty, Governor can be given a sanction based on the accepted rule of laws. It is consistent with Jabbra (1989)[52] quoted by Widodo (2001)[53], which states that "bureaucratic accountability is leaned on internal control, whereas legal accountability corresponds with public domain action to establish legislative or judicative processes. It can be well achieved through the court or by the judicial review against administrative action where organizations and staffs refrain from giving accountability by not following the expected interests or the legal mandates."

Although it is acceptable theoretically, in fact, the Governor of East Java Province is never subjected to administrative sanction or penalty in the case of failure to show the accountability of local government performance. This fact is evident because so far, the Governor of East Java Province is still complying with constitutional order to submit the accountability report of local government performance to the community, DPRD, and other government pursuant to the predetermined provisions.

The mandate to submit the accountability report to DPRD of East Java Province, the community of East Java, and the central government, is designed to improve the accountability and performance of local government, and is also used as the tool to measure the performance of local government. According to Bastian (2001)[54], "performance is a description about the degree of achievement of an activity/program/policy in attaining target, goal, mission and vision of organization as stated in formulation and strategic scheme of an organization". In public sector organization context, performance is also defined as the description about the achievement rate of an activity/program/policy in attaining target, goal, mission and vision of organization (LAN, 2000). In consistent to LAN, Depkeu and Bappenas (2009)[55] have explained that performance is a formulation to achieve vision, mission and strategic target.

Pursuant to above elaboration, it can be understood that performance is an important aspect to understand how far Governor's vision and mission have been achieved. In order to comprehend whether Governor's vision and mission are achieved, or how far the implementation of general task and decentralization, and also Governor's assistance, as stated in laws, can be realized by Governor, including the use and realization of budget, therefore, an instrument is needed to measure Governor's performance.

Performance measurement itself is defined simply as a systematic and sustainable process to assess the success and failure of the achievement of programs, policies, targets and goals, to attain vision, mission and strategy of governmental agencies. This process is aimed to assess every indicator of performance achievement to give the description about the success and failure of the achievement of targets and goals. This measurement is then followed by the analysis of performance accountability to obtain the description about the interdependence between the achieved performance and the program and policy made to achieve target, goal, vision and mission as stated in strategic plan. This statement is similar to what is revealed by Robertson (2002)[56] in Mahsun (2006)[57] explaining that "performance measurement is a process to assess work progress based on goal and target previously determined, by considering the information about the efficiency of resource usage in producing goods and services; the quality of goods and services (how favorable are goods and services given to customers and how far is the customer feeling satisfied); result of activity in comparison with the expected goal; and the effectiveness of action in achieving the goal".

Performance measurement, according to Cook et al (1995)[58] and translated by Sugito (1998)[59], has many goals such as, (1) to empower the accountability for the result of project, program, field mission and institution; (2) to strengthen the base, quality, and relevance of central government's control; (3) to direct the limited resource into the most effective program; (4) to concentrate the attention of staffs into key factors of organizational success and its goals; (5) to stimulate the increase of managerial performance in every grade; (6) to introduce the discipline of relevant benchmarking to all managerial grades; (7) to provide performance information to senior management and program manager such that they can measure their successful effort and to adjust their policies and programs if necessary; and (8) to communicate the value of public program.

According to Raharto (2008)[60], it is explained that performance measurement is used to assess the success/failure of the implementation of activity/program/policy based on target and assignment determined to achieve vision and mission of local government. The information about the achievement of Governor's vision and mission and also local government performance can be obtained from the documents of accountability reports such as The Report of Accountability Remark (LKPI), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP). Governor is an important attribute in measuring governmental performance and it matches with what is expected from performance measurement. It is said so because the documents of accountability reports submitted by Governor, including The Report of Accountability Remark (LKPI), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP), are containing information about the achievement vision and mission, the implementation and realization or programs based on vision and mission, and the implementation of governmental general assignment, assistance assignment and budgeting.

Although documents of accountability submitted by Governor to the community, DPRD and central government can be used as the base to evaluate and to measure Governor's performance, but in other side, increasing number of reports that must be prepared by local government has overwhelmed local resource, respectively local officers. It is said so because local government is required to understand all regulations about accountability reports that must be written by local government. Many government regulations and great variance of reports to be extended to central government in every budget year is quite overburdening official resource of local government. Although the materials and indicators of each report submitted to central government are basically similar, but central government do not aware with this similarity, and thus, each ministry has demanded local government to provide some accountability reports such as The Report of Accountability Remark (LKPI), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP). The variance of reports that must be delivered every year has deteriorated the performance of Local Government Agencies (SKPD) and thus, impacted adversely the quality of accountability reports made by Governor.

These problems are factors constraining the conduct of accountability. It is consistent to Frink et al (2004)[61] explaining that the increasing number of accountability mechanisms to be conducted or responded by the organization is leading to a complexity or a problematic of accountability implementation because employees are becoming difficult to arrange the report as what has been ordered. Robinson (2003)[62] explains that: "the accountability in the government is only understood as the manner of reporting, not as what shall be reported. It is said so because governmental accountability as a goal is mostly directing the government only to

provide the satisfying information rather than to deliver the actual information in proper way to ensure that the accountability of the government is a very important manner". This opinion is supported by Bernstein (2001)[63] who states that the winner party in local election at province level has often been confusing with the roles of performance accountability due to various perspectives of accountability.

Based on this overview, it is noted that the variance of reports that must be made by Governor as the form of accountability to governance performance pursuant to the mandate of laws and its derivations, however, can deteriorate the quality of reports or even deviate from the goal of accountability and performance measurement. It is said so because theoretically, the application of a system of accountability and performance measurement into the governance of local government must improve the performance of the government in undergoing the task and function. However, the fact is reversing because the variation of reports has caused the works ineffective and inefficient. It occurs because the timing given for governmental task accomplishment is almost run out only to be spent into reporting duties and thus, the other works related with public service are not performed well as expected.

In relation with previous result of research, this research is consistent to what has been said by Bracci E (2009)[64] in *Autonomy, Responsibility, and Accountability in the Italian School System*. The background of this writing is about accountability system designed intentionally or centrally not by giving an autonomous system given to the school. In the school-related policy-making, the school is not involved. This policy has required the school to conduct a school management based on efficiency and effectiveness perspectives, and school leaders, thus, are urged to be more accountable and responsible to the achievement of education. It denies the spirit of autonomy because the school is not given with adequate discretion to conduct self-supported management of the school. Autonomy system may only require the school to be more accountable in school management. However, central government can exacerbate the problem by giving strict control against the school, by performing distant supervision, or by demanding certain reports from the school. Unfavorable supervision from central government may induce various frictions and risks of responsibility backwardness. Some opinions presume that these efforts contravene with spirit of autonomy that must be given to school leaders. The implementation of school management is required to indicate internal-external accountabilities or vertical-horizontal accountabilities. It may involve the effect of separation between internal and external accountabilities. In one hand, school principal obtains the increasing level of autonomy and responsibility for financial result and performance, but at similar time, they are also required to show an accountability to the central, not only to the school management organs which provide them with discretion. Less surprisingly, it triggers organizational fragmentation. Despite this matter, Bracci E concludes that in conducting the accountability, bureaucracy needs more considerations and attentions to the interaction between stakeholders and performs the accountability either formal and informal, and also horizontal or vertical.

What has been examined by Bracci is very analogous with this research because both of these researches are discussing the demand of central government from local government or organization below it to deliver the accountability report of performance and governance of local government despite the autonomy system recently conducted. The demand for accountability cannot escape from the discretion given by central government to local government. Central government has equipped itself with discretion to undergo the control and evaluation against local government performance. Policy making at central government can produce certain policy with the absence of local government. As previously stated, the accountability in bureaucracy must be internally or externally implemented, or horizontally and vertically conducted. It aligns with the accountability of local government governance that must be submitted by Governor. Indeed, the report by Governor is not only submitted vertically but also horizontally to Local House of People Representatives (DPRD) and the community.

It is concluded that besides the similarity with the results of previous research, various reports are also not consistent to the principles of good governance. It is because many various researches do not implement the effective and efficient government. In order to produce good governance, the principles of effectiveness and efficiency must be forwarded. However, currently, great variation of reports may influence the quality of the reports about local government governance, and also can implicate the timing spent by Local Government Agencies (SKPD) to finalize the accountability report instead of undergoing its task and function. The lacking of effective and efficient principles during the preparation of accountability report is quite evident on the end of budget period when each Local Government Agencies (SKPD) in the evaluation and programmatic division walks on the busy day to rearrange the data that shall be reported to Bappeda, Governmental Bureau, and Organizational Bureau. Too often, the times are mostly used up only to prepare and to arrange the report for months. It may impair the performance of official resource in accomplishing other tasks.

The problems due to an excess of regulations and various reports can hinder the goal of performance measurement. Therefore, the problems dealt by local government with reporting diversity and that must be lamented to central government must be seriously attended to central government. It is apparent because there are many demands and interests to integrate and to unify various reports into a singular reporting system. Each

ministry has expected that these various reports can be hosted into unitary. The substance and goal of the accountability, as expected by the government from various reports, are very identical to each other such that it may be possible to integrate them into the one.

However, the expectation and goal to integrate various reports, including The Report of Accountability Remark (LKPJ), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP), into a singular report may not yet be realized. This difficulty is caused by egocentric posture shown by each ministry where this position always sets out greatly during regulation making. This condition remains inseparable from the fact that each ministry has discretion to conduct evaluation and fostering against local government based on task and function. Therefore, each ministry is quite hesitant to integrate their various reports.

Based On This Overview, Minor Proposition Is Then Proposed:

If each ministry and agency is not making a regulation about the evaluation against accountability, never exaggerating its existence, and not project-oriented in its main task and function, then the compliance with regulation will not impact on the production of reporting diversity that usually reduces the optimization of the accountability and performance measurement of Head of Locality.

IV. CONCLUSION

In pursuance of the result of previous discussion, it can be concluded that: (1) President Instruction No.7/1999, Law No.32/2004, and Government Regulation No.3/2007 as the derivation of Law No.32/2004, have implied to the emergence of the variation of performance accountability reports that must be submitted by Head of Locality, which include The Report of Accountability Remark (LKPJ), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP). Reports submitted by the Governor of East Java Province are the vertical, horizontal and legal forms of accountability from Head of Locality although the implementation is not effective and efficient, and inversely related to the goal of accountability and performance measurement; (2) materially, there is a similar substance among LPPDs submitted by the Governor of East Java Province in terms of the characteristics of accountability and performance measurement, and also of the legal, organizational and administrative kinds of accountability, as well as vertical accountability from Governor to President. However, LPPD has weaknesses because vision and mission of Head of Locality are remaining out of consideration in the assessment, and there is lacking of description about the performance of local governance. Vision and mission of Head of Locality is very important to be used as the base in preparing programs and activities and in determining performance target.

V. Suggestions

The suggestions related to the accountability of performance measurement of Head of Locality can be elaborated as follows. (1) To minimize the variation of reports due to the variation of control and evaluative regulations, then each ministry must integrate each agency into the process of regulation to set up the control and evaluation such that it is not overlapping each other; (2) The evaluation against The Report of Accountability Remark (LKPJ), The Report of Local Government Performance (LPPD), The Information of the Report of Local Government Performance (ILPPD), and The Report of Performance Accountability of Governmental Agencies (LAKIP) must be made objective, and thus, the objectivity can be achieved through several characteristics of accountability such as legal, organizational/administrative, professional, political and moral accountabilities. By the presence of all accountability characteristics, the assessment over performance measurement of Head of Locality in achieving their vision and mission can be made effective, efficient, economic and objective.

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