



Application of Good Governance Principles in the Implementation of Regional Revenue and Expenditure Budget Management in South Konawe Regency

Hasrin¹ Nurdin²

¹ Program Studi Ilmu Administrasi Negara Universitas Halu Oleo, Kendari, Indonesia

² Universitas Muslim Buton, Bau-Bau, Indonesia

Email: hasrinadm1992@gmail.com

Received: 02-01-2024

Accepted: 10-02-2024

Published: 01-03-2024

Abstract

Good APBD management will have a positive impact on all levels of society, the hope of the Indonesian people. The problem formulation in this research is: 1. How can the principles of good governance be applied in administering the South Konawe Regency APBD? 2. What factors influence the implementation of South Konawe Regency APBD management? The objectives of this research are 1. To determine the application of good governance principles regarding transparency, legal compliance and accountability in regional financial management at the South Konawe Regency Regional Financial and Asset Management Service. 2. To find out the factors that influence the implementation of good governance in the management of the South Konawe Regency APBD. The advantages of this research are: 1. Conceptually, the results of this research are expected to improve and expand scientific understanding, especially in the study of financial management. 2. In terms of implementation, it is hoped that the results of this research can provide input and suggestions to the South Konawe Regency Regional Financial and Asset Management Service so that transparency, compliance and accountability can be achieved in carrying out its functions and responsibilities. 3. Methodologically, it can take the form of a study in the context of developing a research methodology that meets the practical and theoretical requirements of development administration studies. The research results show that the application of good governance principles in APBD management in South Konawe Regency has not met our expectations.

Keywords: *Good Governance, management APBD, Policy imlementation*

INTRODUCTION

The transition of regional government administration from a centralized to a decentralized government system is essentially an implementation of regional autonomy to provide broad authority to regional governments to develop the potential of their respective regions. As a result of the transfer of duties and authority that were previously the responsibility of the central government, this authority also resulted in increased responsibility. Among them are agencies and services that were previously the responsibility of the central government and have now been relocated to the respective regional governments. Meanwhile, the implementation of regional autonomy is the implementation of good and responsible government, creating a bureaucracy that is reliable and professional, efficient and productive, and provides excellent service to

the community.

Based on the general provisions of Law Number 17 of 2003 concerning State Finance, APBD is the annual financial plan of regional government approved by the Regional People's Representative Council. Based on the provisions of Article 16 of Law Number 17 of 2003 concerning State Finance, the APBD consists of a revenue budget, expenditure budget and financing budget. In this context, the author is interested in conducting research with the title "Applying the Principles of Good Governance in the Implementation of APBD Management in South Konawe Regency."

Good governance concept

According to Mardiasmo (2002:20), the principle of good governance as a concept is actually not something new, but at the level of reality, especially in Indonesia, this is a new thing that rarely happens and may just be a utopia (dream). The concept of good governance is defined as the orderly practice of implementing government power and authority in the administration of government affairs in general and economic development in particular.

Principles of good government

According to Bintoro Tjokromidjojo (2000:75), good governance, especially the word "good", has the integrity of government administration if good governance is carried out in government, business entities or community organization activities based on principles such as the following. :

1. Transparency

Transparency means that many parties (interested parties) can know the formulation of (political) policies carried out by governments, organizations and companies. Formulation of policies, selection of positions through talent tests by institutions (both representatives, government, companies).

2. Accountability

According to LAN, accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/management of an organizational unit to parties who have the right or authority to demand accountability. Accountability includes political accountability (to voters), financial (profits and losses, budget implementation), and legal accountability (disciplinary regulations, anticorruption laws).

3. Openness

Being open in providing information, open to openness, free to provide suggestions, and open to criticism is considered participation in improvement. Openness can cover the political (political process), economic (politics and economic transactions) and government (policy formulation, appointment to office) domains.

4. Rule of law

Decisions, policies of governments, organizations, companies that affect society or third parties are made based on laws (legal regulations). Guarantee legal certainty and a sense of public justice in every public

policy pursued, including in the field of socio-economic transportation. Factors that influence the application of good governance principles.

According to Edwar III (1980) in the book by DR. Arifin Tahir entitled "Public Policy" explains that the factors that influence the implementation of public policy are as follows

1. Resources

Critical resources include an appropriate number of staff with the necessary expertise, sufficient and relevant information to implement the policy and other adjustments related to the exercise of authority to ensure that the policy is implemented as intended; and facilities (including buildings, equipment, land and equipment) or provision of services with inadequate resources resulting in failure to enforce laws, failure to provide services, and failure to develop appropriate regulations.

2. Implementer's attitude (disposition)

The attitude of implementers is an important factor in studying public policy implementation. If policy implementation is to be effective, then policy implementers must not only know what needs to be done and have the ability to do it, but they must also have the desire to implement the policy. Most implementers use as much authority as possible when implementing a policy.

3. Bureaucratic structure

Even when resources are sufficient to implement policies and implementers know what needs to be done and are willing to carry it out, policy implementation is still hampered by inefficient bureaucratic structures. Organizational fragmentation can hinder the coordination needed to successfully implement complex policies that require the collaboration of many people.

4. Communication

According to Tahir (2015:117); "Communication is an important variable that influences the implementation of public policy. Communication actually determines success in achieving the goals of implementing public policy." Effective implementation occurs when decision makers know what they are going to do. Information known to decision makers can only be obtained through good communication. There are three indicators that can be used to measure the success of communication variables.

stages of APBD management

1. Planning

According to (Mardiasmo 2002: 31), to exercise binding power (Tupoksi), regional governments need goods or assets to support the implementation of their duties and authority. For this reason, local governments need to plan the needs of the assets they will use/own. The state government then proposes its procurement budget based on this plan.

2. Ratification

According to Mardiasmo (2002:113), the most interesting thing about Law no. 22 of 1999 compared to Law no. 5 of 1974 is a clear separation between executive functions and legislative functions (Articles 14 and 16). By separating these two functions, the executive (regional

government) plays more of a role as the party proposing the budget, and the legislature (DPRD) plays more of the role of approving or rejecting the budget (although it can also regulate it). proposed by the executive agency. Related to Article 86 of Law no. 22 of 1999 and Article 20 paragraph (1) of Law no. 25 of 1999, theoretically the budget approval process looks quite promising.

3. Supervision

According to Mardiasmo (2002:2013), there are three main aspects that support the success of regional autonomy, namely supervision, control and inspection. These three things are basically different, both in conception and application. Supervision refers to actions or activities carried out by parties outside the executive agency (namely the Community and DPRD) to monitor government performance. Control is a mechanism carried out by the executive (local government) to ensure the implementation of management systems and policies so that organizational goals can be achieved.

4. Implementation stage

According to Mardiasmo (2002:35) If the planning has been done well, the next problem is how to carry it out. Regional wealth must be managed optimally while still paying attention to the principles of efficiency, effectiveness, transparency and public accountability. The community and DPRD must also carry out supervision (monitoring) of the use of regional assets to prevent misuse of regional assets.

5. Reporting

According to Mardiasmo (2002;37), the fourth stage of the budget cycle is budget reporting. The budget preparation, ratification and implementation stages are related to the operational aspect of the budget, while the reporting stage is related to the accountability aspect.

6. Assessment

According to Mardiasmo (2002:115), in terms of evaluation it is necessary to rethink the performance measures of minimum income and maximum expenditure. Theoretically, this can lead to behavior that is less conducive to implementing good governance. There is evidence that the concept of minimum income and maximum expenditure causes inefficiency and ineffectiveness of regional budgets.

RESEARCH METHOD

This research analyzes and solves problems that arise and evaluates the application of good governance principles in the implementation of Regional Financial Management (APBD) at the South Konawe Regency Regional Financial and Asset Management Service. In addition, recommendations for the problems studied were obtained from the results of this research.

Informants are subjects who understand the research subject that is being pursued when conducting research and then identify key informants, namely a person or group of people who are able to provide data and information because they know more about events related to the research and know the problems that exist in the research. obtain.

The data and information in this research includes, but is not limited to: Head of the Regional Financial and Asset Management Service, Head of accounting department, Budget Department, Head of Bapeda, Bapeda Secretary, Head of Planning Department, Head of department who manages the budget, Head of the South Konawe Supervisory Agency, Head of department responsible for internal and external supervision at the South Konawe Regional Inspectorate, Chairman of the South Konawe Regency DPRD and Chairman of the commission that oversees the budget of the South Konawe Regency DPRD.

Data Collection Techniques: The data collected for this research mostly uses secondary data, while primary data is only used as a complement to secondary data analysis. According to Masri Singarimbun and Effendi, the advantages of using secondary data lie in the data collection methods used by the authors as follows:

A. Through interviews, the author conducts direct dialogue with sources who are believed to be able to provide accurate and precise information regarding problems related to the implementation of good governance in regional financial management at the Regency Regional Financial and Asset Management Office. South Konawe in terms of administrative competence, transparency and efficiency. In the documentary study, the author examines manuscripts, books, literature and regulations related to the application of good governance principles in regional financial management at the South Konawe Regency Regional Financial and Asset Management Service

RESULTS AND DISCUSSION

Application of Good Governance Principles 1. Transparency In this discussion, we will explain the application of good governance principles in the context of transparency principles in the South Konawe Regional Government. In preparing the APBD, local governments must be able to apply the principles of preparing the APBD well.

A. Transparency of Budget Planning

Based on the results of an interview with the Head of the Konsel Planning Service, he explained: Before the process of preparing the 2015 APBD began, on January 18 2015 it had been newly prepared by the Regent of South Konawe at the Regent's Official Residence and the SOTK (Organizational Structure of Work Procedures) was inaugurated at South Konawe Regency Government environment. A total of 467 people were appointed to positions II, III and IV. The 467 officers inaugurated consisted of 29 Squadron II officers, 150 Squadron III officers, and 288 Squadron IV officers. The delay in the preparation and inauguration of the SOTK in South Konawe was due to the inauguration of the regional head. The 2015 South Konawe Regional Election which only took place on December 15 2015 has now been implemented. (Interview April) Based on the interview above, the APBD management strategy was implemented with the 2015 South Konawe Strategic Plan, with a focus on developing the industrial, agricultural and tourism sectors (INTANPARI) as well as the realization of good governance (responsible, participatory, transparent) .). and clean (KKN). The South Konawe Regency

Government has determined a strategy that will be implemented to create a peaceful South Konawe (Calm, Slum, Orderly, Safe, Prosperous) which is characterized by increased economic growth, low unemployment rates and adequate education and health needs. Regional Government Work Plans Development planning consists of development plans prepared by regional government development planners in an integrated manner in accordance with their authority. Regional development planning consists of long-term development plans, medium-term development plans and annual development plans. (Interview April). From the results of the interview above, it is clear that the application of good governance principles in terms of planning transparency has been implemented, but has not been fully implemented in accordance with our expectations based on the regional annual development plan. What is meant by Regional Government Work Plan (RKPD) is the first period planning document. Year. The Regional Annual Development Plan, also called the Regional Government Work Plan (RKPD), is a regional planning document for a period of one year. RKPD is a development of the regional RPJM and refers to the RKP which contains a draft regional economic framework, regional development priorities, work plans and financing, which are implemented either directly by the regional government or through increasing community participation.

B. Transparency of budget monitoring

Based on the results of the interview with the Head of South Konawe DPKAD as follows: The most interesting thing about Law Number 22 of 1999 compared to Law Number 5 of 1974 is the clear separation between executive and legislative functions (Articles 14 and 16). By separating these two functions, the executive (regional government) plays more of a role as the party proposing the budget, and the legislature (DPRD) plays more of the role of approving or rejecting the budget proposal (although it can also regulate it). by the executive branch. If article 86 of Law No. 22 of 1999 and article 20 paragraph (1) of the Law are quite promising, that's what happened in our office. (Interview April).

Based on the results of the interview above, the application of the principles of good governance in the field of transparency in supervising the implementation of the South Konawe Regency APBD has been implemented, but has not been fully implemented according to our expectations. This is demonstrated by the phenomenon of financial management supervision described above, so it can be concluded that the research results show that government administrators in the South Konawe region do not yet have a good commitment to monitoring regional financial management policies, and in this case there is no supporting institutions in terms of human resources. The following is confirmed by the results of an interview with the Head of the South Konawe Monitoring Center It was revealed that not all implementers responded positively to the South Konawe Regency APBD Management Monitoring Policy because they considered that regional financial management had become an annual routine that was only a concept without implementation. That's what we've felt all along (Interview April). Based on the results of

the interview above, the application of good governance principles in the transparency aspect of monitoring the South Konawe Regency APBD is already underway, but it is not yet in line with our expectations because the implementing party has made efforts and steps in its implementation. DURK form - Preparatory activities and creation of activities to support regional government operations in South Konawe Regency, as well as community empowerment activities in the form of development to improve community welfare.

C. Transparency of budget implementation

Implementation of the Regional Financial Management Policy at DPKAD South Konawe is the implementation of decisions taken by Regional Administration Service officials. The following is the budget implementation date at DPKAD South Konawe: According to the OECD, budget implementation is "...the The phase in which resources are used to implement the policies contained therein Budget". 88 This understanding can be interpreted as budget implementation as a stage where available resources are used to implement policies that are integrated/determined in the budget. This definition includes the understanding that the budget acts as a tool for implementing a country's policies.

Factors that influence the application of good governance principles

1. Resources

The following is information obtained from an interview with the Chair of the South Konawe Regency DPKAD: The problem is that the state of APBD management in the South Konawe Regency Regional Government is a lack of human resources and financial resources, so that those of us involved in it are less competent in carrying out our duties and responsibilities. administration of the South Konawe Regency APBD. The reason is that human resources are still not optimal, some of whom are competent volunteers. (Interview).

Based on the results of the interview above, the factors that influence the implementation of policies related to human resource aspects in implementing the principles of good governance in South Konawe Regency have had an impact but have not yet gone according to expectations.

2. The attitude of the implementer

This was expressed by the Regional Secretary of South Konawe Regency in the following interview: One of the factors that influences the effectiveness of implementing policies aimed at implementing the principles of good corporate governance is the attitude of employees who tend to be indifferent in carrying out their work. This is because they argue that policies change frequently. When leaders give an instruction, they tend to agree, tend to disagree, but there are also employees who are happy to carry it out, but if their views differ from those of policy makers then the implementation process will cause many problems. This has become a phenomenon in South Konawe Regency. (Interview).

Based on the results of the interview above, the factors that influence the implementation of policies implementing the principles of

good governance in terms of the attitude of the implementers have been proven, but have not achieved the maximum impact we expected.

Bureaucratic structure

This was expressed by the Regional Secretary of South Konawe Regency in the following interview excerpt: We are aware that the current accountability reporting mechanism for APBD management sometimes often shifts responsibilities between existing SKPDs, so that problems in APBD management often arise here. A bureaucratic structure already exists, but existing norms and patterns as regulated in existing laws are sometimes not implemented. This is currently happening within the South Konawe Regency Regional Government. (Interview April 30, 2017). Based on the results of the interview above, the factors influencing the implementation of the policy of implementing good governance principles in South Konawe Regency in terms of the bureaucratic structure have had an impact, but have not gone according to expectations.

3. Communication

This was confirmed by the Regional Secretary of South Konawe Regency in the following interview: Communication in our office is quite good because employees in South Konawe Regency understand the unity of our work direction and goals. However, there are two problems, namely miscommunication between existing SKPDs and what's more related to accountability reports that are waiting for each other. To address these issues, you need to know what actions to take and have the data to support compliance with government regulations and laws. happens all the time. (Interview April 30, 2017). Based on the results of the interview above, the factors influencing the implementation of the policy of implementing good governance principles regarding communication in South Konawe Regency have had an impact, but have not yet achieved the maximum effect we expected.

CONCLUSION

The implementation of the principles of good governance in the implementation of the South Konawe Regency APBD has not gone completely according to expectations. The research results show that the dimensions of transparency, compliance with the law and accountability have been running well, but the planning dimension has not been fully running due to the work compliance of local government officials. as expected Factors that influence the application of good governance principles in the management of the South Konawe Regency APBD, namely resources, attitudes of implementers, organizational structure and communication have an influence but are not yet in line with our expectations because they have not yet happened. Because the SKPD has sufficient human resources, there is no coordination between SKPDs. SKPD has not shown professionalism in its work and its policies often change.

BIBLIOGRAPHY

A.S. Moenir.1998.Manajemen Pelayanan Umum di Indonesia.

Jakarta : Bumi Aksara

- Abedian, I., Ajam, T., and Walker, L. (1997) *Promises, Plans and Priorities: South Africa, s Emerging Fiscal Srtucture*, Cape Town: Idasa
- Abdul Halim. 2004. *Bunga Rampai Manajemen Keuangan Daerah*, UPP.,AMP., YKPN., Yogyakarta.
- Abdurrahman. 2002, *Pengelolaan Anggaran Pendapatan Belanja Daerah*. Erlangga Jakarta.
- Arikunto, Suharismi. 2003. *Prosedur Penelitian, Suatu Pendekatan Praktek*, Rineka Cipta, Jakarta.
- Barkly, George E.,1978, *The Craft Of Public Administration*, Allin and Bacon, Inc Bob Widyahartono, MA, *The Challenge of Good Corporate Governance*”, Image, September 2000.
- Bokings, Iwan, 2011, *Implementasi Kebijakan Transparansi di kabupaten Boalemo Provinsi Gorontalo*, Disertasi, Universitas Makassar
- Billah.,M.M.2001. *Good Governance dan Kontrol Sosial*, dalam Prisma, Jakarta. Devas. 2002. *Optimaisasi Pendapatan Asli Daerah*. Rineka Cipta. Jakarta.
- Moeleong.2000, *Metode Penelitian Kualitatif*, Bandung: PT, Remaja Rosdakarya Masri Singarimbun, 1995, *Metode Penelitian Survei*. Jakarta : LP3ES
- Masri Singarimbun, 1995, *Metode Penelitian Survei*. Jakarta : LP3ES
- Ratminto dan atik Septiwinarsih 2006, *Manajemen Pelayanan*, Yogyakarta : Pustaka Pelajar
- Soetopo, 2002, *Metode Penelitian Kualitatif*, Surakarta : UNS Press
- Sugiono. 1992. *Metode Penelitian Administrasi*. Alfabeta. Bandung
- Sugiono. 2006. *Metode Penelitian Administrasi*. Alfabeta. Bandung
- Wijino. D. 1999. *Manajemen Mutu Pelayanan Kesehatan Volume I*. Airlangga. Surabaya.