

# Government Institution Performance Report: Value for Money Perspective

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The purpose of this research is to analyse Government Agency Performance Reports that explain the performance of the implementation of programs and activities of Local Government Work Units. This study was conducted at the Regional Government of JPR Regency (not its real name) in Indonesia. Data collection uses in-depth interview techniques and documentation. Analysis and discussion uses the concept of value for money, which is based on performance measures of efficiency and effectiveness. These are used as means for assessing the success of the implementation of programs and activities. Results showed that efficiency of the implementation of programs and activities was seen when looking at technical and economic measures. The development of output performance measures as a basis for measuring efficiency needs attention from the Local Government work unit. The measurement of efficiency, seen only in technical and economic aspects, cannot be used to assess accuracy in allocating public resources. It therefore cannot encourage the efficient use of resources in the aggregate. Achievement of effectiveness performance, understood based on the achievement of the results of activities that are appropriate or greater with predetermined outcome plans.

**Key words:** *Performance reports, value for money, efficient, effectiveness, programs and activities.*

## Background

The control structure in an organisation is conventionally identified based on responsibility centres. In government organisations in Indonesia, particularly regional government organisations, the control structure in the implementation of regional budgets is separated into two groups, namely, a revenue centre and a shopping centre. The control structure of a government organisation is intended to support an effective management control system, especially in controlling the implementation of programs and activities of each unit of the regional government organisation in their positions as users and executors of the budget.

Control over the implementation of programs and activities is supported by reporting programs, which must be periodically reported by each unit of the regional government organisation as a form of accountability. Anthony and Govindarajan (2004: 147) explained that the management control system must be supported by the development of performance measures for managers responsible for responsibility centres, based on relevant efficiency and effectiveness criteria. The relevance of performance measurements have attracted the attention of previous research, which emphasises the interrelationship between performance, strategic planning and organisational goals (Atkinson et al., 1997; Mwita, 2000; Robinson, 2003; Cavalluzzo and Ittner, 2004; Denton, 2005; Halachmi, 2005, and Andrews R. et al., 2017).

The new paradigm in the government management system in Indonesia uses the New Public Management (NPM) approach. Christensen and Laegreid (2001) and Hoque (2005) explain that the NPM approach focuses on public sector management that is performance oriented, rather than on policy. Accounting support in the implementation of NPM, especially its role in meeting information needs in carrying out the principles of NPM (Mwita, 2000). In order to fulfil the public's right to obtain information, the public needs to be given an explanation of the success or failure of the government in implementing development programs in accordance with their expectations. Therefore, the support of management accounting systems is needed to support the performance reporting programs of government agencies in building accountability mechanisms, especially media accountability between government agencies and the community, given the community receives the benefits of the programs and activities. The role of accounting in supporting changes in the new paradigm of government management is explained by Hoque Z. and J. Moll (2001), who explain that in public sector reforms, accounting plays an important role in increasing the accountability, efficiency and effectiveness of public sector services.

Changes in government management systems in Indonesia with the NPM approach are also supported by performance-based budgeting reforms, or so-called performance budgeting systems, which emphasise performance appraisals based on the implementation of value for money (VFM), development of the VFM performance measurement models, and are intended to encourage the government in achieving efficient and effective budget goals and objectives. Jones and Pendlebury (2000: 246) describe the measurement of VFM performance based on three main elements of performance measurement, namely: economy, efficiency and effectiveness.

The big expectation of the public for the fruits of public sector management reform that is more performance oriented is the fulfilment of public goods in accordance with their expectations. Accounting support is needed especially in meeting information needs, from planning to accountability. The presence of accounting in government entities, as mandated

in the Law on State Finance, is primarily intended to realise transparency and accountability in the management of state and regional finances, and to encourage the government to improve performance oriented to the welfare and justice of the community. Based on the description above, the purpose of this study is to find out and analyse the performance reports of government agencies that explain the performance of budget implementation for programs and activities.

## **Research Methods**

### ***Research Design***

The design of this study uses a qualitative method with an interpretive approach. Research is done naturally (natural setting), based on an understanding of the phenomenon of what is experienced by the research subject, on the condition of natural objects. The results of this study focus on meaning, and are not intended for generalisation. Sugiyono (2012: 1) explains that social reality or the object of research in qualitative research is seen as something holistic, complex, dynamic and full of meaning.

### ***Research and Data Collection Techniques Site***

The study was conducted at the Regional Government of JPR Regency (not its real name) in Indonesia. Data collection was carried out using interview and documentation techniques. Interview technique with informants was through in-depth interviews (in-depth interview), conducted unstructured and informally in various situations. The document used was the Regional Work Unit Performance Report (SKPD), which explains the performance of the implementation of programs and activities in each SKPD.

The triangulation of techniques and sources (the triangulation method) was used by researchers to test the credibility of the data used in the analysis and discussion. Triangulation of techniques is done using two data collection techniques, namely, in-depth interview techniques and documentation techniques. Triangulation of sources is done by getting data from different sources through interview techniques.

### ***Informants / Research Participants***

Informants / participants were purposefully selected, based on their positions in relation to the responsibility of implementing programs and activities in each SKPD, both as budget users and as budget power users. Apart from those from the SKPD (executive) element, they also used informants / participants who come from the legislature, with the legislative consideration being the main stakeholders of the Regional Government who are directly

involved in determining SKPD programs and activities, as well as being involved in discussing the accountability of budget implementation (programs and activities).

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### ***Unit of Study***

The study unit was an organisation that is directly related to the mechanism for determining, implementing, supervising, and taking responsibility for the implementation of programs and activities within the regional government organisation, as well as the individuals within it. The regional government organisation as the Organizing Element of the Regional Government in question is the Regional Government (executive). It is the party that carries out the responsibility, and the Regional People's Representative Council (legislative) the party that receives the responsibility.

### ***Analysis Tool***

Based on the Government Agency Performance Accountability Report (LAKIP) and the informant's interpretation of the performance report describing the performance of the budget implementation (programs and activities), analysis and discussion of the performance of the budget implementation is carried out using the concept of value for money, which is based on performance measures of efficiency and performance effectiveness, as a basis for evaluating the successful implementation of programs and activities.

### **Assessment of Public Sector Performance: Literature Review**

#### ***Performance Appraisal and Value for Money (VFM)***

The implementation of NPM which is more performance-oriented in public sector entities (government agencies), is conventionally understood as a recipe for correcting the perceived failure of the efficiency, quality and effectiveness of providing public services (Hood, 2000).

The complexity of public goods / public services that must be prepared by the government causes performance measurement in government organisations to be multidimensional, because there is no single indicator that can be used to show comprehensive performance, measuring organisational performance not only using financial measures but also non-financial measures (Kaplan and Norton, 1992; Gosselin, 2005; and Denton, 2005).

Support for the need to measure non-financial performance in public sector entities was also raised by Carnegie and West (2005), who explained that improvements in public sector accountability were needed, because performance measures that only focused on financial aspects were deemed to have failed in meeting public sector accountability needs.

The emergence of good governance discourse in the public sector is intended to improve government performance. Government performance is not measured by profit, as in business, because the orientation of government organisations is not for profit. Government performance is more oriented toward improving the welfare of the people as the holders of sovereignty. Therefore, the measurement of government performance should focus on the extent to which the programs and activities carried out can benefit the people's interests. Mardiasmo (2005: 121) explains the purpose of measuring public sector performance:

First, public sector performance measurement is intended to help improve government performance. Performance measures are intended to help the government focus on the goals and objectives of work unit programs. This will ultimately increase the efficiency and effectiveness of public sector organisations in providing public services. Second, public sector performance measures are used for resource allocation and decision making. Third, public sector performance measures are intended to realise public accountability and improve institutional communication.

Performance-based budgeting emphasises performance appraisal based on the implementation of value for money (VFM) to measure the efficiency and effectiveness of budget execution. Thus, the development of VFM performance measurement models in public sector entities is intended to encourage the government to achieve efficient and effective budget goals and objectives.

The concept of VFM is related to the concepts of efficiency and effectiveness. The existence of the audit function leads to the question of program efficiency and effectiveness in the political arena (Heald, 2003).

Jones and Pendlebury (2000: 246) describe three basic concepts of VFM: economy, efficiency and effectiveness. Based on the three VFM concepts, Mardiasmo (2005: 131) explains two VFM indicators. First, cost allocation indicators (economy and efficiency). Economic indicators mean the practice of purchasing goods and services input a certain quality level at the best possible price (spending less). An operational activity is said to be economical if it can eliminate or reduce unnecessary costs. The process of operational activities is said to be efficient if certain outputs are achieved and carried out using the lowest possible resources and funds (spending well).

The second VFM indicator is that of service quality (effectiveness). Effectiveness is the relationship between output and goals or objectives that must be achieved. Operational activities are said to be effective if the activity process reaches the goals and objectives of the final policy (spending wisely).

Efficiency and effectiveness indicators assessing public sector performance should be used together. The implementation of programs and activities that have been carried out economically and efficiently must also ensure that the achievement of outputs is in accordance with the goals and objectives of the program. VFM is achieved if the implementation of programs and activities uses the smallest input costs and produces optimal output.

### ***Government Agency Performance Accountability System (SAKIP)***

Robinson (2003) explains that reports produced through performance measurement systems should provide an opportunity for the public to see how governments fulfil their accountability. Hoque (2006) asserts that public sector entities that are carrying out reform programs are not implementing them to achieve greater levels of efficiency, but are intending to legitimise themselves outside of various forms of institutional pressure and influence.

The Government Agency Performance Accountability Report, presented by each unit of the government organisation (Regional Work Unit), is intended to explain the efficiency and effectiveness of budget execution. The information presented in the performance report contains a comparison between targets and the actual realisation of each program and activity in each unit of the government organisation. Based on Government Regulation (PP) No. 8 of 2006, concerning Financial Reporting and Performance of Government Agencies, it is emphasised that the Performance Report contains a summary of the outputs of each activity and the results achieved from each program as stipulated in the budget execution document. Robinson's (2003) study, which examines the accountability and measurement systems of local government performance in administering government, found that measuring government performance has been promoted as a way to make each government unit more efficient and effective.

The main obstacle faced in establishing a Government Institution Performance Accountability System is that there is no support for the agreed performance measurement model, especially the agreement between the two elements of government administrators (executive and legislative). Consensus on performance measurement models, which are based on performance efficiency and effectiveness are needed as guidelines in assessing the success or failure of governments in implementing programs and activities.

Based on Government Regulation Number 8 of 2006 and the Republic of Indonesia Presidential Regulation Number 29 of 2014 concerning the Government Institution Performance Accountability System (SAKIP), all local governments in Indonesia have developed internal performance reports in the form of Government Institution Performance Accountability Reports (LAKIP). LAKIP are prepared and presented by each Regional Work

Unit (SKPD) as a medium of accountability for the performance of the implementation of programs and activities which become their main tasks and functions. Furthermore, as a form of accountability to the community, at the end of the year the Regional Head is obliged to submit an Accountability Statement (LKPD) to the Regional House of Representatives (DPRD) as an element of regional government. In addition to LKPD, based on article 69 of Law Number 23 of 2014 concerning Regional Government, the Regional Head at the Regency / City level, is also obliged to submit a Report on the Implementation of Regional Government (LPPD) addressed to the government (to the minister through the governor), and a Report Information Local Government Administration (ILPPD), aimed at the community. The information content contained in the LKPD, LPPD, and ILPPD are the same, and are presented based on PP Number 3 of 2007.

LKPD, LPPD, and ILPPD are submitted by the Regional Government. They contain information regarding the implementation of policies, programs and activities during one fiscal year, which is intended to provide an overview of the efficient use of the budget and the effectiveness of the implementation of policies, programs and activities. The assessment of efficiency and effectiveness criteria reflected in the Government Agencies Performance Report (LAKIP), as well as LKPD, LPPD, ILPPD, have so far been limited to financial criteria, which compare the budget and its realisation. Normally, LAKIP as a product of SAKIP supports the implementation of the performance budget. However, operationally, SAKIP is often implemented only to fulfil the formality aspect only. Performance reports that only fulfil formal obligations not only fail to give any meaning to the user, but can also lead to misleading decisions, especially decisions taken by the two elements of local government administrators to meet the expectations of the people who receive program and activity benefits.

## **Results and Discussion**

### ***Understanding the Performance of Program and Activity Implementation***

The purpose of government performance appraisal is basically intended to evaluate the success or failure of the government in implementing programs and activities as stipulated in the Regional Revenue and Expenditure Budget (APBD). Evaluation of the performance information presented in LAKIP is carried out in order to oversee the implementation of the program, and carry out corrective actions where necessary, so that the Regional Government Work Unit (SKPD) can achieve the performance required regarding specified programs and activities.

The importance of budget absorption to evaluate the performance of budget implementation was stated by Mas (legislative member):

We usually evaluate the budget implementation of programs and activities in each SKPD by looking at the percentage of budget absorption reported in the Budget Realization Report and Performance Report compiled by each SKPD. In our opinion, the activity runs if the uptake is optimal.

The same statement was made by Har (legislative member):

Our task in overseeing the implementation of the budget is to ensure that the government implements the budget in accordance with what was planned. This means that what has been stated in the budget must be implemented. The government must also pay attention to the consensus that we have agreed on, therefore we will encourage the SKPD whose budget absorption is still low, to be more optimal in absorbing the use of the budget.

In line with the paradigm shift in performance-oriented management systems, the concept of measuring government performance outlined earlier, basically includes three aspects of measurement. These are economy, efficiency and effectiveness. Economic aspects relate to the supply of input resources, according to the quantity and quality needed, and with low cost (spending less). In government organisations, according to Rai's economic concept (2008: 22) is the simplest concept compared to the concepts of efficiency and effectiveness, its valuation is solely based on input. The evaluation of economic aspects is related to the evaluation of the suitability of the use of funds in accordance with established provisions. Assessment of economic performance and efficiency actually have the same goal in relation to cost allocation indicators that both require cost reduction (Jones and Pendlebury, 2000: 248; Mardiasmo 2005: 131).

### ***Measuring Efficiency Performance***

In general, efficiency performance can be assessed based on technical efficiency and economic efficiency. Technical efficiency is used to assess the ability of work units to convert input into output. Measurement of the value of inputs is relatively easy to do, because the use of resources needed to carry out activities can be easily converted to monetary values as a measure of input. However, the measurement of output (results) of activities is more challenging, because many of the work units are intangible in their output. The assessment of technical efficiency can be seen from the input efficiency and output efficiency. Input efficiency is defined as achieving the results of activities that are in accordance with the planned target, with lower input (realisation of expenditure), whereas output efficiency is defined as the use of the same input (expenditure realisation) as budgeted, by obtaining a greater level of output (yield).

Economic efficiency is basically the same as the concept of productivity. Measurement of economic efficiency is based on the ratio between output and input. In the case of an evaluation of economic efficiency, it must be related to the efficiency standards set in the budget, namely the ratio between planned inputs and outputs. Rai (2008: 23) explains that, to be able to measure the actual level of efficiency, it must be compared with efficiency standards. In the context of budget execution, efficiency standards can be seen from the planned results and the budget used to carry out programs and activities.

The Performance Report of the Regional Work Unit (see Attachment 1) shows that the realisation of spending on all programs and activities is lower than the stipulated budget. The realisation of the output on all programs and activities is the same as the planned results specified in the Budget Implementation Document. These results were interpreted by the regional government organisers to mean that the implementation of the programs and activities reported in the Performance Report were successful in achieving efficiency performance, both from a technical and economic standpoint. Technical efficiency is obtained through achieving the results of activities in accordance with planned targets, with the use of input resources (realised expenditure) which is lower than the budget (input efficiency). The achievement of economic efficiency is indicated by the ratio of input-output, which is better than the efficiency standard used. The input-output ratio is said to be better because the realisation of the reported results is the same as the planned results, while the realisation of spending used to carry out programs and activities, is lower than the budget.

An assessment of the efficiency of the budget that is only seen as technical efficiency and economic efficiency cannot be used to assess accuracy in allocating public resources. The people's expectation to obtain better public goods must be considered in allocating the budget. Therefore, sociological considerations are needed to allocate resources to appropriate programs and activities. This is possible if the space for public participation is run effectively, not just as a formality that tends to distort the interests of the people who are the target of programs and activities.

The choice of programs and activities as alternatives should be given and offered to the community, before being determined in the work plan and government budget as the basis for allocating public resources. The involvement of the community in making choices must be the main consideration for the work unit, because the community will feel the direct impact of the implementation of programs and activities. Of course, community involvement can be carried out effectively if the power structures that exist in the two elements of local government organisations together encourage full community participation in planning programs and activities. The involvement of the DPRD (legislative) in carrying out community aspirations is also needed in order to oversee the choice of programs and activities in the arena of discussion of regional development plans and budgeting. With the

choice of programs and activities, it is possible to encourage efficiency improvements in the aggregate, because the allocation of public resources is used for programs and activities that can truly improve the welfare of the community.

An illustration of the importance of efficiency assessments used in the determination of budget allocations to improve the welfare of the community, can be based on evaluating the existing activities for each budget item. This links to the objectives of implementing such programs and activities. For example, in order to determine activities to carry out, small and medium industry development programs (see Appendix 1 of program code 531) plan and implement activities related to training and technical guidance provided to small and medium industry players. In discussing regional development planning, there are problems that are realised by the two elements of regional government organisers. Namely, the difficulty of small and medium-scale industry entrepreneurs accessing funding from financial institutions due to formal requirements that they cannot fulfil. Alternative activities can be carried out to support the implementation of small and medium industry development programs. For example, through activities to build partnerships and collaborations with third parties to provide assistance or working capital loans to small and medium industry entrepreneurs.

Based on two alternative activities to support small and medium industry development programs, if the budget is reallocated from activities that were previously only intended for training and technical guidance activities, then part of it is allocated for activities related to providing assistance / working capital loans. In fact, these can improve the welfare of the small and medium scale business actors, which means that aggregate efficiency increases. Thus, the efficiency assessment which considers sociological aspects to allocate public resources is also expected to provide meaning in creating a sense of justice and prosperity for the community as the target of program and activity implementation. It also encourages increased regional economic growth, which contributes to creating public welfare in general.

### ***Measuring Effectiveness Performance***

The effectiveness of the implementation of the budget is not only measured by the achievement of the results of activities that are appropriate or greater, compared with planned results, and as understood by the executive and most legislative members. Several officials within the JPR Regency Local Government explain the success of the budget program implementation as follows:

Efficiency and effectiveness in implementing intensification and extensification programs are measured at a small cost to produce large results. This can be seen from the Budget Realisation Report. In addition, there are other parameters used to assess the success of the

SKPD in achieving program and activity performance reported in the Performance Report. (Anw-Head of SKPD).

A similar view was expressed by one official in the SKPD environment:

If we are in the SKPD, the important thing is to maintain efficient use of the budget. We ensure the realisation of expenditure does not exceed the budget, and the achievement of performance results in accordance with the plan... so we are careful when determining the budget so that it is not inconvenient when making accountability reports. (A1-SKPD)

In line with executive understanding, some legislators explained:

Success in implementing the budget, yes... basically the government carries out activities in accordance with planning documents, meaning that it is efficient and effective. (Luk-Legislative member).

Budget execution must be efficient and effective... efficient is saving, saving in terms of a predetermined budget and saving in terms of time. Being effective is right on target... we can see from the SKPD report that the agreed outputs can be achieved or realised. (Legislative member).

Based on the understanding of the executive and some of the legislators above, it is seen that there is a common understanding that the success of the implementation of programs and activities (effectiveness), is based on the achievement of performance realisation (output) reported in the SKPD Performance Report, compared to the performance plan stated in the budget implementation document and stipulated in the Budget Work Plan (see Attachment 1).

The success of the government in achieving outputs in accordance with the plan, and reported in the SKPD Performance Report, is seen as the government's success in achieving the effectiveness of the implementation of the budget (programs and activities). Based on the SKPD Performance Report, none of the output measures used to assess the successful implementation of programs and activities deviated (exceeded or were lacking) from the set plan (see Attachment 1). Although this condition does not make sense, in discussion of budget execution responsibilities between the executive and legislative branches, none of them questioned the achievement of output realisation that was 100% the same as the previously determined plan. There is also no awareness among them that humans have limitations to see a future that is actually full of uncertainty, so it makes no sense and is even impossible to achieve all the output realisation that completely matches the predetermined plan.

An assessment of the effectiveness of the implementation of programs and activities should also be based on the effects or outcomes of the results of the implementation of activities directed at achieving the objectives of the program. Unfortunately, the performance measurement model that is intended to assess the success of the government in implementing programs and activities, the outcome of which can be felt directly by the communities targeted by the program, is not available in the performance reports of the SKPD. The emergence of the awareness to pay attention to the interests of the community as the target of programs and budget execution activities, and to assess the effectiveness of budget implementation, was conveyed by some legislators, including:

The implementation of programs and activities must be efficient and effective, so that it benefits the interests of the community. For the community, the government program works if food is cheap, school fees are affordable or free, there are no holes in the road, [and] health is well served. Anyway, all services are well served. It just works. (Zae-Legislative Member).

Achieving efficiency and effectiveness in the implementation of activities is easy, now we determine the level of efficiency and effectiveness with a certain ratio, visiting when the implementation is achieved... so the problem is how it contributes to improving the welfare of the community. (Suk- Legislative Member)

Evaluation of the effectiveness of the budget implementation is basically a performance of the implementation of programs and activities, which look at the relationship between the results of activities and the objectives and targets or their impact on the community targeted for the program or activity implementation. Performance effectiveness evaluation that only sees the achievement of the implementation of activities or outputs based on the plan, is effectiveness of the implementation of activities in a narrow sense, because it is not assessed based on the government's success in achieving the objectives of program implementation.

The effectiveness of the implementation of programs and activities should also be related to the aim of realising welfare, social justice and others. More specifically, assessing the effectiveness of the implementation of programs and activities in work units must be related to sectoral objectives that are more specific and relevant to the program, as well as the main tasks and functions of the work units concerned. For example, increasing the quantity and quality of public goods, improving the quality of public health, better infrastructure and so on, as outcome indicators. The availability of output and outcome data in this performance report makes it possible to assess the effectiveness of budget implementation which is oriented towards efforts to realise justice and public welfare, in accordance with the vision and mission of the local government. As a result of the modification of the performance reporting format, based on PP No. 8/2006 concerning Financial Reporting and Performance



of Government Agencies, information on the outcomes of each program and activity carried out by the SKPD was added, based on the perceptions of the people receiving the benefits of the program (see Attachment 2).

### **Conclusion**

Based on the SKPD Performance Report, the activity output data is obtained through the performance report presented by each work unit, and compared to the output plan based on the targets stated in the budget implementation document. Data on outcomes is not available in the performance report presented in the SKPD.



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**Appendix 1:** Performance Report of Regional Development Units Department of Indag District, Jpr Year Budget 20jpr

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
<b>001</b>	Office Administration Service Program	<b>610.251.000</b>	<b>598.148.965</b>				
001.016	The technical services of the Office of Disindag and JTTC Kab. JPR • Smooth adm. & keg. office space • Implementation of administrative services and office activities	610.251.000	598.148.965	12 months Completion of tasks and service adm. office space	12 months Completion of tasks and service adm. office space	-- --	-- --
006	Program to improve the development of a pelap system. performance & financial achievements.	<b>15.290.000</b>	<b>15.290.000</b>				
006.018	Compilation, Planning & Evaluation • Orderly planning and evaluation • Improved preparation of reporting systems for performance and financial achievements	15.290.000	15.290.000	6 books (Lakip, Annual Report, Statistical Data, Renja, KUA, Renstra) 12 months	6 books (Lakip, Lap. Thunan, Statistical Data, Renja, KUA, Renstra) 12 months	-- --	-- --
<b>364</b>	Intensification & Extensification Program for Regional Revenue Sources	<b>6.545.000</b>	<b>6.545.000</b>				

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
364.001	Supporting SKDP Revenue Management • Increased Regional Revenue • Achieved an increase in regional income	6.545.000	6.545.000	12 months Increased regional income through retribution IUI, SIUP and TDP	12 months Increased regional income through retribution IUI, SIUP and TDP	-- --	-- --
520	Consumer Protection and Trade Safety Program	54.455.000	49.862.807				
520.001	Food price information publication • Monitoring & publication of groceries prices • Monitoring of food price fluctuations	13.785.000	13.155.000	4 x 12 months Food Price Publication	4 x 12 months Food Price Publication	Month --	-- --
520.002	Guidance on legality and business unit activities (SIUP and WDP) • Improve the quality of trade services. • Monitoring legality and business activities of subsidised commodity suppliers	6.410.000	5.352.960	25 business units The business of distributing subsidized commodities	25 business units The business of distributing subsidized commodities	Unit --	-- --
520.003	Supporting facilities for consumer protection agencies (LPK) and consumer	20.534.000	19.696.000	1 year Protection services for consumer rights	1 year Protection services for consumer rights	--	--

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
	dispute resolution bodies (BPSK) • Accompanying facilities for the activities of the Consumer Protection Institute (LPK) and the Consumer Dispute Resolution Agency (BPSK) • Increased and protected consumer rights					--	--
520.004	Supervision and monitoring of UTPP equipment and goods in circulation • Monitoring and monitoring of users of Measuring, Measuring, Scales and Equipment (UTTP) and monitoring of Wrapped Goods (BDKT) • Measured and monitored Measuring, Measuring, Weighing and Equipment (UTTP) and Circulation of Wrapped Goods (BDKT)	13.726.000	11.658.847	2000 mandatory tera  Monitoring of Measuring, Measuring, Weighing and Equipments (UTTP) and Circulation of Wrapped Goods (BDKT) Equipment	2912 mandatory tera  Monitoring of Measuring, Measuring, Weighing and Equipments (UTTP) and Circulation of Wrapped Goods (BDKT) Equipment	--	--

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
	Equipment						
522	Prog Improvement & Development. Export	1.412.560.000	1.399.622.030				
522.001	Supporting the JPR Expo Exhibition • JPR Expo Exhibition • Increased local market share	100.000.000	99.960.000	1 kali 15 %	1 kali 15 %	-- --	-- --
522.002	Exhibition of domestic and foreign trade missions • Exhibitions in Jakarta and Outside Java • Increased insight into domestic and foreign trade	1.134.186.000	1.131.692.780	7 times the exhibition 15%	7 times the exhibition 15%	-- --	-- --
522.003	Development of inf. export & import data • Availability of regional export / import data • Availability of export / import data for one year	8.874.000	8.530.000	Quarterly, Semester and Yearly Export / import data report	Quarterly, Semester and Yearly Export / import data report	-- --	-- --
522.004	Improved export market management for wood carving / souvenir products • Export Management Training • Increased market share	29.500.000	25.248.000	2 kali, 2hari 15%	2 kali, 2hari 15%	-- --	-- --
522.	Troso and Ikat	40.000.00	39.970.000	1 time	1 time		

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
007	Troso and Batik fashion show • Troso & Batik Jepara Ikat Weaving Fashion Show • Increased market share of Troso and Batik Jepara ikat weaving	0		fashion show  4 days	fashion show  4 days	--  --	--  --
522.008	Promotion & management of business linkages • Process, Training and KKB • Promotion, Plates. & KKB	100.000.000	94.221.250	Once, 20 participants 20 UKM	Once, 20 participants 20 UKM	-- --	-- --
525	Trade Facility Improvement Program	<b>350.000.000</b>	<b>271.091.864</b>				
525.009	JTTC Rengging Building Rehab • Arrangement of JTTC building facilities • Improvement of JTTC building support advice	250.000.000	188.999.450	12 months 99% of JTTC Building benefits	12 months 99% of JTTC Building benefits	-- --	-- --
525.011	Support and operational warehouse receipt • Warehouse Receipt management facilities • Increased marketing of	100.000.000	82.092.414	12 months 99% of warehouse receipt benefits	12 months 99% of warehouse receipt benefits	-- --	-- --

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
	farmer group results						
<b>51</b>	Prog Pengemb. Ind. Kcl & Intermediate	<b>741.823.000</b>	<b>738.804.600</b>				
531.001	Vocational Training for ex-cigarette industry workers (DBHCHT) • Increased Skills of Ex-Cigarette Industry Workers • Increased Business Skills & Abilities for Ex-Cigarette Workers	463.020.000	462.418.500	6 groups, @ 20 people 6 IKM groups	6 groups, @ 20 people 6 IKM groups	-- --	-- --
531.003	Technical Guidance and Entrepreneurship Enhancement for Small Industries in the locations of TMMD, PPWT and P2MBG •Increased Business Skills and Capabilities for SMEs in the TMMD I, TMMD 2 and P2MBG locations •Entrepreneurship Enhancement for SMIs in the Location of TMMD 1, TMMD II and P2MBG	24.144.000	29.143.500	3 IKM groups 3 IKM groups	3 IKM groups 3 IKM groups	-- --	-- --

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
531.005	Technical Guidance for Quality Improvement and Product Diversification. Food & Crafts <ul style="list-style-type: none"> <li>• Improved Packaging Design and Diversification of IK Food and Craft Products</li> <li>• Improving the Quality and Quantity of IKM Products</li> </ul>	33.762.000	33.762.000	5 IKM groups	5 IKM groups	--	--
				5 IKM groups	5 IKM groups	--	--
531.006	Food Processing Product Diversification Training (DBHCHT) <ul style="list-style-type: none"> <li>• Increased Diversification of IKM Food Products and IK Conpection</li> <li>• IKM Product Diversification Can Be Increased</li> </ul>	96.467.000	96.197.000	2 groups of SMIs 2 groups of SMIs	2 groups of SMIs 2 groups of SMIs	--	--
531.007	Market development and intellectual property rights of the tobacco industry (DBHCHT) <ul style="list-style-type: none"> <li>• Business Training &amp; Promotion of Prod. IKM</li> <li>• Improve marketing skills</li> </ul>	99.430.000	97.283.600	40 IKM, 1 exhibition 15%	40 IKM, 1 exhibition 15%	--	--

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
531.021	Food Processing and Craft Product Diversification Training • Improved Quality of IK Screen Printing Products • Improvement of Screen Printing IKM Products	20.000.000	20.000.000	1 IKM group 1 IKM group	1 IKM group 1 IKM group	-- --	-- --
<b>532</b>	<b>Industrial Technology Capability Enhancement Program</b>	<b>247.900.000</b>	<b>247.597.000</b>				
532.001	Tar, Brand and Nicotine content test facilities for the cigarette industry (DBHCHT) • Improve Qualities. Hsl Prod IK Rkk • Improvement of IHT Product Quality	47.900.000	47.799.000	25 SMI Cigarettes 25 SMI Cigarettes	25 SMI Cigarettes 25 SMI Cigarettes	-- --	-- --
532.002	Training and assistance in developing packaging and packing design tools for IKM Food and Crafts (DBHCHT) • Increasing the development of SMI product packaging design • Improved	100.000.000	99.948.000	1 IKM group  1 IKM group	1 IKM group  1 IKM group	--  --	--  --

Code	Program / Activities	Shopping		Result / Outs			Information
		The budget	Realisation	Plan	Realisation	Unit	
1	2	3	4	5	6	7	8
	quality of product packaging for SMIs						
532.014	Vocational training and tool support for SMIs (DBHCHT) • Improving the quality, efficiency & ability of SMEs to do business • Product quality can be improved	100.000.000	99.850.000	1 IKM group  1 IKM group	1 IKM group  1 IKM group	--  --	--  --
<b>534</b>	Potential Industrial Centers Development Program	<b>149.482.000</b>	<b>149.481.000</b>				
534.001	Good Manufacturing Practice (GMP) Training for SMEs Cigarette and food (DBHCHT) • Increasing Business Capability for Cigarette and Food Industries • Quality Improvement of Cigarette and Food IK Products	56.435.000	56.435.000	1 IKM group  1 IKM group	1 IKM group  1 IKM group	--  --	--  --

Source: JPR District Disindag Performance Report 20JPR Budget Year

**Attachment 2:** Performance Report of Regional Device Unit (United Researchers)

Code	Programs / Activities	Shopping	Results / Outs	Due / Impact (Outcome)	Information
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		The budget	Realisation	Plan	Realization	Unit	Plans (SKPD)	Realisation (Based on Community Perception)	
1	2	3	4	5	6	7			8