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PROSES PENYUSUNAN LAPORAN AKUNTABILITAS KINERJA INSTANSI PEMERINTAH KABUPATEN MAJENE

ABSTRACT

Efforts to implement the principles of good governance or often known as Good Corporate Government in the implementation of institution tasks and/or government bureaucracy is an integral part of the desired bureaucracy reformation. Yet the effort to realize good governance has not yet supported by the institution and the bureaucracy. For this reason, the government concerns on the commitment to implement the good governance.

Majene District is one of the districts included in the new province of West Sulawesi, the expansion of South Sulawesi Province. Majene District has been preparing LAKIP since 2006 for each institution in district level. Based on the report of performance accountability of each government institution, it is expected that any improvement of government performance will be monitored yearly by assessing the achievement of the conducted activities/programs. In LAKIP, however, there are things which are implemented differently (not in accordance with) the field. Therefore, a study of the process of LAKIP formulation in Majene District is important.

The goal of this research is to study the process of LAKIP formulation in Majene District. Based on the background conditions and existing problems, this research has the objective to review the implementation of performance reports, processes/procedures of LAKIP preparation, to examines the causes that affect the result in Majene District, and to formulate recommendations regarding the direction related with LAKIP preparation in Majene District.

This study uses a qualitative approach with case study research methods and by involving data collection techniques which are used to interview informants. Primary data collection is based on interviews in which informants are directly involved in the process of preparation of performance reports. The analysis technique used is explanation building with a diagram of thematic analysis.

This study finds that Majene District has not yet implemented optimally because LAKIP only concerns on the outputs not on benefits and the support system implementation is not yet optimal so it does not result as it is expected. Moreover, the procedure of LAKIP implementation is formal so it does not touch the main purposes and objectives.

Recommendations from this research are that in order to have better LAKIP implementation the committee or team involved do not only concern documents alone, but must do direct assesment at the field. The assessment of achievement will be not subjective so it may avoid different interpretations from every person who reads it. Quality and quantity improvement as well as human resource competitiveness are needed. Moreover, community trustk also needed to be improved as well as the process of LAKIP formulation which needs to be more concerned, not only limited on report formulation but also to various parties involved to understand the "tupoksi" in order to strengthen the institution capacity of government in the future.

Keywords: *good governance, performance reports, the preparation of performance reports*