

Budget Management Performance Based On The Department Of Education Regional Konawe

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Abstract: The purpose of this study is to analyze the bureaucratic accountability that includes answerability and enforcement in the management of the Regional Budget in education Konawe southeast Sulawesi province. this study used a qualitative research approach with an instrumental case study strategy. Case in this study is the planning and implementation of Revenue and Expenditure Budget of fiscal year 2011. The unit of analysis of this research is an organization with a shot in the Department of Education. The informants are managing officials Regional Budget fiscal year 2011. Data collection techniques used were interviews and document study, while data analysis is qualitative analysis interactive model. The results showed that the bureaucratic accountability that includes answerability and enforcement in the management of the Regional Budget less run well in education Konawe Southeast Sulawesi Province. Bureaucratic accountability in the management of the Regional Budget in education Konawe Southeast Sulawesi province is not based on professional standards and norms of behavior. This is due to the bureaucratic officials who manage the Regional Budget operates within the context of power relations patron-client oriented. Power relations patron-client oriented systematically developed in order to realize personal interests that additional income and continuity of office.

Key words: Accountability bureaucracy; answerability; enforcement;

1 INTRODUCTION

The concept of accountability in Indonesia is not a new thing. Almost all institutions and government agencies emphasize this particular concept of accountability in the running of government administrative functions. This phenomenon is the impact of the demand of the people who started advocated back at the beginning of the reform era in 1998. The society's demand arises because the New Order era concept of accountability is not able to be applied consistently in all levels of government that eventually became one of the causes of the weakness of the bureaucracy and become trigger the emergence of various irregularities in the financial management and administration of the state in Indonesia. The reform era has given new hope in the implementation of accountability in Indonesia. Moreover, these conditions are supported by a number of demands of the donor countries and grant the pressure the Indonesian government to fix the bureaucratic system in order to realize good governance. Implementation of accountability in Indonesia in principle has been implemented gradually in a government environment. Support regulations directly related to the necessity application accountability in government departments showed the government's seriousness in efforts to reform the bureaucracy. However, there are still some obstacles in the implementation of such accountability; still low employee welfare, cultural factors, and lack of application of the law in Indonesia.

Bureaucratic accountability is the obligation of government officials and institutions to explain and justify his behavior (OECD, 2012: 1; Bovens, 2007: 450). Accountability has two principal dimensions, namely answerability and enforcement. Answerability is an obligation to inform decisions and actions and justify it to the public, while enforcement is the impetus for the public or the competent institution may impose sanctions on those who behave inappropriately (Grant & Keohane, 2005: 29; Brinkerhoff, 2001 : 2; Schedler, 1999: 14). Accountability is fundamental because it plays an important role in shaping and providing direction for the daily operations of government (Romzek & Dubnick, 2000: 382). If the bureaucratic accountability goes well then efforts toward improving the performance of the bureaucracy will be efficient and effective. This is nothing because the ability of bureaucracy to implement and achieve the results are directly related to the attitudes, practices and accountability systems that occur in the organization (Harkrider, 2011: 1). Manggaukang (2006) concluded that the model of the corresponding local government accountability in local autonomy is accountability model that emphasizes the importance of partnerships, social coordination, and dialogue. Taufik (2010) concluded that the mechanism of political accountability by local legislative bodies can improve the performance of public organizations. Djaha (2012) concluded that public control is quite effective guarantee bureaucratic accountability in basic education services, while the internal and external controls are not effective guarantee bureaucratic accountability. Askar (2012) concluded that internal control over professional standards and moral values are less able to ensure accountability in the implementation of government bureaucracy rural village fund allocation program. Morgeson III (2005: 179) concludes that external control by political institutions and internal control over professional standards and moral values are both desirable and possible at the local government level, depending on political conditions. Phenomenon in the national education budget management Konawe in 2011, giving an impression that the ability of local governments to plan a performance-based budget, implement and account for the implementation of the budget in accordance with established standards, and enforce sanctions for the entire behavior that does not comply with the standard, which is a form of bureaucratic accountability in the

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management of the budget has not been run in accordance with the standards that have been set. The most fundamental reason to study the problem of bureaucratic accountability in the management of national education budget in Konawe is because accountability is a general principle that must guide the management of the budget. With the principle of accountability, the head of the region, and officials in SKPDs PPKD as public officials are required to be accountable fiscal management, both at the planning or budget allocations (upstream process) as well as budget execution stage (downstream processing). Empirically shown that both Head area, officers of financial management and officials in the regional work units are still faced with some technical and political obstacles to be able to apply the dimensions answerability and enforcement in the management accountability Regional Budget. Technical and political constraints may lead to the preparation of the budget plan does not fully pay attention to performance measures as recommended by the new public management, which in turn can affect the effectiveness and responsiveness of the regional budget to the needs of an increasingly complex society. Author's knowledge, there are no empirical studies that comprehensively investigate bureaucratic accountability-based professionalism in the planning and implementation of the Regional Budget. Based on these reasons, this study tries to analyze and explain the bureaucratic accountability based professionalism. Setting this study is that the local government bureaucracy in education Konawe case study on the grounds that this adult has been increasingly decentralized governance. The local government has had a large number of authorities to formulate and implement public policy decisions in accordance with the conditions and aspirations of the region. In the context of the decentralized governance, empirical studies of bureaucratic accountability in local government to be very relevant. The purpose of this study is to analyze the bureaucratic accountability that includes answerability and enforcement in the management of national education budget in Konawe Southeast Sulawesi Province.

RESEARCH METHODS

This study used a qualitative research approach. This study design is more directed at the discovery of meaning and interpretation and does not operate with the numbers. The author uses a qualitative research approach with the main reason compatibility with the proposed research problems. If a concept or phenomenon needs to be understood because little research has been done on the matter, what is needed is a qualitative approach.

RESULTS AND DISCUSSION

The empirical results regarding the management local budget performance based on education Konawe. In accordance with the scope of the study were drawn revenue regions the framework includes a description and analysis of planning local budget, budget implementation regional, and performance budget for regional regional income local work unit level.

1. Planning Local Budget

Description and analysis of the preparation work plan and budget-work unit area and work plan and budget of financial management officers in this study focused Revenue regions

questions about what to do and what not to do, how to do it, and why choose to do or do not do that. Regarding what planning activities local budget conducted in national education, research informants stated as follows: "Activity planning local budget we do is prepare a work plan budget (work plan and budget) which consists of work plan and budget-work unit area and work plan and budget of financial management officers" (RDW, interview date June 30, 2013). Based on the Work Plan and Budget data / information, planning budget for regional in education begins with preparation work plan and budget-work unit area and work plan and budget of financial management officers. These activities in accordance with the provisions of Regulation No. 59 Year 2007 on the Amendment of Regulation No. 13 of 2006 on Regional Financial Management Guidelines. In the Regulation stipulates that local work unit compose work plan and budget comprising work plan and budget management financial officers of work plan and budget and-work unit area. Preparation of work plans and budgets by officials at the local work unit, good plan and budget work officers of financial management and business plan and budget-work unit area, carried out in a predetermined time limit. the informants stated that: "Preparation work plan and budget in 2011 we did Revenue Regions end of July 2010. It started after we receive guidance regarding Circular Regents preparation work plan and budget-work unit area and work plan and budget of financial management officers. Letter from the regent we received early in July 2010 after agreement Regents and parliament KUA and PPAS '(RDW, interview dated June 30, 2013). Based on the Work Plan and Budget Data, officials at the local work unit conducting the preparation work plan and budget-work unit area and work plan and budget management financial officers of revenue regions in July after receiving a letter from the Regent subject. Letter from Regent Original Regions Revenue to local work unit leader regarding preparation work plan and budget-work unit area and work plan and budget of financial management officers is a follow up of the Regent and the parliament understanding KUA and PPAS. Preparation of work plan and budget-work unit area and work plan and budget of financial management officers conducted July Revenue Regions it is consistent with the timeframes set out in the provisions of Regulation No. 59 Year 2007 on the Amendment of Regulation No. 13 of 2006 on Regional Financial Management Guidelines. Preparation of work plan and budget-work unit area and work plan and budget of financial management officers by management officer budget for local government organization konawe include certain technical measures set out in the legislation. The informants stated as follows: "Technical preparation work plan and budget-work unit area and work plan and budget of financial management officers we refer original income to regions regulation no. 59 year 2007 on the amendment of regulation no. 13 of 2006 on Regional Financial Management Guidelines" (RDW, interview dated June 30, 2013). Based on the Work Plan and Budget data / information, technical measures planning budget revenues and expenditures in the national education Konawe government embodied in the work plan and budget officials and local finance managers work plan and budget-work unit area refers to income the original Daerah applicable regulations, namely regulation No. 59 Year 2007 on the Amendment of regulation No. 13 Year 2006 on Regional Financial Management Guidelines. Furthermore, what is listed in the work plan and budget officials and local

finance managers work plan and budget-working units, described by informants research as follows: "In the work plan and budget of our local work unit load plan programs / activities to be undertaken by the local work force, whereas in the work plan and budget of our local financial management officer planned revenue, expenditure and financing. Revenue broken down into income equalization funds and grants; expenditure broken down into interest expenditure, subsidies, grants expenditure, social assistance expenditures, expenditures for results, financial aid expenditures and unexpected expenditures. Financing broken down into financing revenue and financing expenses "(AMD, interview dated July 2, 2013). Based on the work plan and budget data / information, the budget plan as outlined in the work plan and budget of different areas of financial management officer with as outlined in the work plan and budget-working units. charge of the work plan and budget-working units are proposed programs and activities, while the charge-work plans and budgets of local financial management officer is proposed revenue, expenditure and financing. The structure is in conformity with the provisions of the Regulation number 59 of 2007 concerning amendments to Regulation No. 13 of 2006 on the area of financial management guidelines. The difference in charge work plan and budget-working units and work plan and budget-area financial management officer reflects the dual function of the local work force. besides managing local revenue sources, officials at the local work unit also performs equalization funds and other lawful income, such as loans and grants. work unit in the local government area in addition to conducting sourced from basic tasks, also perform the duties of care and guidance to Revenue regions various elements of society and government. Material work plan and budget-working units as described by the informant studies above are as follows: "The format is no work plan and budget-working units 1, work plan and budget-working units 2.1, work plan and budget-working units 2.2.1 and work plan and budget-working units. if the work plan and budget-local work unit 1 was to draw up a plan of income or receipt of the work unit area; work plan and budget-working units 2.1 to plan needs indirect expenditure; work plan and budget-working units to plan expenditure 2.2.1 directly from any programmed activities; while the work plan and budget-work unit area is the budget summary form that includes all three "(amd, interview dated 2 July 2013). The data indicate a separation between income plan or acceptance, the plan needs indirect expenditure, and direct expenditure needs. indirect spending is often referred to as the apparatus expenditure, while direct expenditure is expenditure programs and activities to the public. furthermore there is a format work plan and budget-work unit area as a brief merger of three of the budget plan. Search results author of the work plan and budget document-working units and work plan and budget of local financial management officer demonstrate conformity with the format described by the research informants. The budget drafting work unit area, good substance, the time frame and the elements, is in conformity with the provisions of the normative set about. This is because it is clear that the reference Regulation No. 59 Year 2007 on the Amendment of Regulation No. 13 of 2006 on Regional Financial Management Guidelines. Regarding the amount of the budget for the needs of indirect expenditures as outlined in the work plan and budget-working units 2.1 and direct expenditure needs work plan and budget-working units 2.2.1, compilers

official work plan and budget-working units budget planning more local revenue BASED indirect expenditure needs. indirect expenditure needs, more commonly known as shopping apparatus, arranged in advance then arrange immediate shopping needs. reason, a relatively limited budget allocation apparatus while shopping needs there that can not be reduced portion such as salaries and benefits, maintenance, and business travel. The informants stated that: "We put the needs of indirect expenditure, namely for items that can not be reduced, such as salaries and benefits. incremental principle, which refers to the work plan and budget last year. after it had planned direct expenditure needs for programs and activities of local work unit. direct spending negotiable nature and fought in the budget forum, that can be a greater allocation of expenditure portion can be increased "(RDW, interview dated 30 June 2013). Preparation of work plans and budget-working units and work plan and budget officials in the area of financial management of local government organizations Konawe conducted by the internal team working units. membership of the editorial team of the work plan and budget-working units and work plan and budget-area financial management officer is taken from subunits in local work unit and determined by the decision of the head of the local work force. This case study informants as saying that: We formed a drafting team work plan and budget-working units and work plan and budget-area financial management officer. team formation based on the work plan and the chief decision working budget units. personnel consists of the heads of the field and 2 technical staff, while the department secretary is coordinator of the team in accordance with Tasks, Principal and Function "(amd, interview dated 2 July 2013). Technical implementation of the work plan and budget preparation-working units and work plan and budget-area financial management officer revenue regions level working group is to first agree on a price / rate, unit costs and unit calculation for each program and activity . furthermore, the preparation is submitted to the local revenue each field, and after the completion of the results fastened back to be adjusted. result of an agreement in the meeting compiled by the secretary of the department as the coordinator of the team. it is as stated by the informant research that: "Technical work we just agree on a price / rate, unit costs and unit calculation. Rate / price, we guided regional revenue SK Bupati of standard-setting prices for goods and services of local government. Of course we make the necessary adjustment. After it is returned to the respective field needs to prepare a plan according to the format that has been determined from the center. Later the results are convened to finalize and compiled by the Secretary of the Department to be set by decree Head of the local work unit "(AMD, interview dated 2 July 2013). Preparation of work plans and budget-working units and work plan and budget in the area of financial management officer Konawe local government has sought the application of the principle of transparency and the principle of work and budget based on performance budget plan. regard to the principles of transparency, research informants stated that:"We seek transparency in a way to include details of the calculation by including the unit of measure that is measurable. In contrast to previous years where there are details of the calculation are not measured as a term package, up, and per diems, now we state clearly the calculation unit "(RSL, interview dated 4 July 2013). Based on the work plan and budget of the

data, officials at the local work unit in preparing work plans and budgets are already pursuing the principles of transparency. mechanism is to specify the budget calculation according to the unit of measure that is clear. however, the principle of transparency that is applied in the preparation of work plans and budget-working units and work plan and budget of the area of financial management officer is still very limited, which is only in the documentation only. real transparency is when a document work plan and budget-working units and work plan and budget-financial management officer of the area accessible to the public. nationally the existing Regulation No. 56 Year 2005 on Regional Financial Information System. Regional Financial Information System (MoF) according to Regulation No. 56 Year 2005 is a system that documents, administering, and financial data processing and data-planned area of Work and Budget others into information that is presented to the original income communities and as a decision-making in order planning, execution, and reporting of local government accountability. The Regulation requires the central government and local governments to present financial information in an open area to the original income communities through a region where the original income cruising the internet. The information presented includes budget information, budget execution, and financial reporting areas. Based on the Work Plan and Budget by the author search results, the central government has held the MoF through the website of the Directorate General for Regional Financial Balance (DJPK) to address local revenue <http://djpk.depkeu.go.id/datadjpk/131/> website homepage "Data series> Data budget revenue and expenditure> data per region ". However, the budget information presented in the website is general in nature, ie the total budget information and details by function and by economic classification. There is no detailed budget information according to the counting unit. The above is in conformity with the demands of the original income SIKD central government level. The details presented by the local government, through local financial management officer or team of local government budgets. The subject, the study informants stated that: "Officials in the area of financial management BPKAD not present budget information to the public through the Regional Income cruising sites on the internet. No publication on the internet about the work plan and budget-working units and work plan and budget-area financial management officer Konawe "(RDW, interview dated June 30, 2013). Work Plan and Based on the data Reviews These budget, the competent authority in the government Konawe not present information openly Revenue to local budgets original local community through a region where the original income cruising the internet. In fact, there is no publication on the internet about the work plan and budget-working units and work plan and budget-area financial management officer. Search results writers do, no budget information can be accessed on the internet by the public, the revenue budget plan, budget, and the budget total for government financing Konawe. Availability of budget information for a specific work unit area depends entirely Local Revenue creativity of newspaper correspondents particular because there is no requirement for local work unit to publish its budget. however, the budget information that can be provided is of a general nature that is just total. No publication of budget information in the local work unit Konawe government openly to the original income communities through a region where the original income

cruising the internet due to officials at the local work unit does not have rules that can be operational guidelines. informants as research that: "There are no implementing regulations, both legislation and Work Plan and Budget and budget information was very vulnerable and should clearly reference. If for research needs regarding budget policy area we can serve the community with the approval procedure through PPKAD Head and Secretary, "(RDW, interview dated June 30, 2013). Work Plan and Budget based on the above data, the application of the principles of transparency has not been more widely in the preparation of the budget revenue and expenditure in local government Konawe because there is no regulation on the matter. politically, budget revenue and expenditure is the elaboration of a political agreement between the regents by Parliament so that the presentation of information in a transparent manner to the original income communities must have a solid legal basis that Regulation. However, the more important in that regard is the Regent's commitment to apply the principles of transparency. Officials at the local work unit carrying out tasks according to the policies and direction of Regents as the original income principally head work unit area is the assistant regent in exercising its authority. Preparation of work plans and budget-working units and work plan and budget in the area of financial management officer Konawe local governments have implemented budgeting approach based on the work plan and work performance as the Budget Work and Proposed budget plan in Regulation No. 59 of 2007. Regulation It emphasizes three indicators are based budgeting work Plan and Budget work performance, ie, show the Work Plan and budget between funding and output activity; Work Plan and Budget funding to the results and benefits; and efficiency of achievement. Subject indicators. based budgeting Work Plan and Budget of the work performance, the study informants stated that : "We've demonstrated the Work Plan and Budget funding by including the output of the activity in Renja-working units. however, we have not oriented regions planned revenue and budget and funding work with the results and the benefits and efficiency of achievement. which is important for us no activities funded and can we explain relation to the target budget policy area "(rsl, interview dated 4 July 2013). Based on the work plan and Budget above data, officials at the local work unit in the conduct of the work plans and budget-working units and work plan and budget management officer has put the region's financial budgeting indicators Based on the work plan and budget performance. however, the orientation of the work plans and budget-working units and work plan and budget in the area of financial management officer Konawe government revenue still regions activity. budget plan work activities and budget are listed in Renja-working units. reason has not been applied systematically throughout the budgeting criteria based on action plan and budget proposed by the informant performance research that: "On one side of our limited time to do the analysis, the limitations of skilled personnel to perform the analysis, while on the other side of the criteria budget plan work and is not formulated properly, we do not have guidelines. anyway, we should be able to adjust with a limited budget "(rsl, interview dated 4 July 2013). Based on the work plan and budget data, officers who work plan and budget-working units and work plan and budget-area financial management officer not apply the principle of wider job performance due to two factors. first, the limitations of time and skill and no clear guidelines to analyze the work plan and

budget funding, activities, outputs and benefits. to perform the necessary analysis time and considerable skill. Time of preparation and discussion of the work plan and budget-working units and work plan and budget-area financial management officer just 4 weeks. after it had to be addressed in the local government budget team (TAPD). second, the local government revenue budget shortfall regions basically, so that made in the preparation of work plans and budget-working units and work plan and budget-official regional finance manager is to find activities that fit with the amount of available budget. with budget constraints, local work unit can not develop activities that are more beneficial or more needed by the community. The work plan and budget-working units that have been prepared by the working units delivered by the head of the local work unit revenue original regions local financial management officer for further discussion by TAPD. discussion by TAPD not fully pay attention to the aspects highlighted in the discussion of Regulation number 59 of 2007 due to the limitations of time and skill. this is the kind described by the informant study as follows: "The discussion by emphasizing conformity TAPD work plan and budget-working units with KUA and PPAS; conformity with the standard budget plan expenditure analysis, and standard unit price. that with respect to the completeness of performance measurement instruments which include the gains, performance indicators, target group activities, and minimum service standards, as well as the synchronization of programs and activities between the work plan and budget-working units still less attention. the problem is the limited skills and time available "(RDW, interview dated 30 June 2013). From the description, budget planning area, in particular the preparation of work plans and budget-working units and work plan and budget in the area of financial management officer Konawe still tend to be oriented activities and procedures. aspects of transparency and job performance has not received adequate attention. it is planned work and budget with strong vertical orientation direction revenue regions regent, and limited skills and budget so that local work unit is difficult to develop a budget design activities more beneficial to society at large. meanwhile, the discussion of the work plan and budget by TAPD still focus revenue regions technical aspects of accounting and have not been many covers aspects of efficiency, effectiveness and performance in general. this happens because of the limitations of skill and time. Planning budget revenues and expenditures in the national education which includes the preparation of work plans and budget-working units and work plan and budget in the area of financial management officer education Konawe generally refers to the original revenue regions Regulation number 59 of 2007 concerning amendments to the Regulation number 13 of 2006 on the area of financial management guidelines. provisions that followed from the Regulation is especially concerning operational procedure like format work plan and budget, preparation time frame, and the structure of the drafting team. However, with regard to aspects such as the principle of functional and budgetary requirements planning approach refers to the original income regions idea of modern public administration. work plan and budget-working units will prioritize the needs of indirect expenditures due to limited budget allocation. preparation of work plans and budget-working units for the needs of indirect spending is still characterized by an incremental system, which is composed based plan budget work and budget budget last year with a

little adjustment. the idea of a modern public administration emphasizing the work plan and budget based on performance while more participatory formulation. The fact Konawe government organizations, in the preparation of work plans and budget-working units still less attention to the completeness of performance measurement instruments include the gains, performance indicators, target group activities, and minimum service standards, as well as synchronization between the programs and activities of the work plan and budget-working units. it is understood that the planning needs of the budget is still less revenue regions refers to the principles of value for money in the idea of NPM.

2. The implementation of the budget revenue and expenditure

Normatively, after the discussion of the work plan and budget by TAPD ended, and after the improvements as necessary, prepare the area of financial management officer planners draft budget and work on the translation of budget revenue and expenditure. regional heads submitted a draft local regulations on budget revenue and expenditure and its attachment to the local revenue parliament for approval together. their mutual consent and the DPRD head against Draft Regulations area leading local revenue budget execution revenue and expenditure by all official budget users in this case is the head of the local work unit. The first operational activities in the implementation of the budget revenue and expenditure is the preparation of a draft of the budget implementation work unit area (DPA-work unit area) by the head of the local work unit. dpa-material substance in the area work unit as described by the following research informants. DPA-draft work unit area refers to the original regional income provisions of Regulation number 59 in 2007. dpa-work unit area contains details of the target to be achieved, functions, programs, activities, budget provided for achieving these goals, and plan withdrawals each unit of work and estimated income. the head of the construct, directed by the head of the local work unit. in the formulation we consult the original regional income local financial management officer to not crossed "(amd, interview dated 2 July 2013). Based on a work plan and budget above data, drafting DPA-working units in government organizations Konawe very oriented regulation. officials are strictly local finance manager directs the drafting of DPA-working units. draft DPA-working units are not appropriate referrals may result in the exclusion of the design over and over again. The write-off can harm enforcement officials in local work unit because it will drain energy and lose time to start implementing them. delays in the implementation of the budget revenue and expenditure are often sourced from the slow finalization of the draft DPA-working units. In the implementation of the budget revenue and expenditure are the principles that must be obeyed by the local work unit as budget users / goods area. these principles as defined by the number 58 pp 2005 were: (1) shall not make expenditures for purposes that are not available budget; and implementation should be frugal shopping areas, effectively, efficiently and in accordance with the provisions of the legislation. In this regard, the study informants stated as follows: "The principle is so, but in practice can not be avoided the use of most of the shopping for the things outside the workplace and budget plan. as subordinate we must be responsive to policy leadership, otherwise we easily non job. We also have to be good at creating a surplus for technical

purposes. Just how we deal with accountability to present appropriate evidence. It so is not a secret anymore "(AMD, interview dated July 2, 2013). The data indicate that there is a practice of use of part of shopping for things outside the budget plan Work and budget. Use for things beyond the budget of Work and budget plan their mutual interest between managers and subordinates. However, ultimately subordinate Regions Revenue should carefully deal with accountability from getting caught in the trap of law. The principle of effectiveness and efficiency in the use of spending less attention in the implementation of the budget revenue and expenditure. officials tend to emphasize the effectiveness (achieving the target) and the presentation of evidence in accordance with the provisions of the legislation. The reason, as disclosed informant research that: "We prefer to maximize spending rather than saving and streamline shopping. Maximizing shopping on target that's part of the performance appraisal. If the budget is not exhausted, meaning we did not perform as well "(RSL, interview dated July 4, 2013). Based on the work plan and budget data, implementation of the budget is not fully observing the principles of effectiveness and efficiency. this is because there is attraction between two different interests, namely regulatory and performance assessment. in fact, an official in the local work unit tends to maximize the absorption of the budget because it is oriented performance appraisal target achievement. officials will be considered disadvantaged if the planned budget is not absorbed optimally. Aspects of timeliness is still one sau constraints in the use of shopping at the level of local work unit in Konawe. it really depends on the completion of the design verification DPA-work unit area by the area of financial management officer. In this regard, the study informants stated that: "The completion of the design verification dpa-work unit area is often too late. ideally already completed revenues regions January, ie 15 days after the enactment of legislation elaboration of regional heads of budget revenues and expenditures. fact could be delayed until March due to drafting DPA-working units are not appropriate, and how the local financial management officer is slow and full of interest "(amd, interview dated 2 July 2013). In addition to technical factors drafting DPA-work unit of the area, the financial condition of the reception area also determine the timeliness of the implementation of the budget revenue and expenditure. although verification of the design DPA-work unit area has been completed, the service on file for a SPM is not always as expected because of the reason there is no money in the treasury area. research informants stated as follows: "Depends also the availability of money in the local treasury. The fastest new june available money as needed, sometimes in July you can get treatment. for example, the BOS funds in 2011 was not completed until July drawdown due to delays from the center and the provinces, we just wait it out "(RSL, interview dated July 4, 2013). The data indicate that aspects of timeliness in the implementation of the budget revenue and expenditure has not been done according to the provisions. it is due to various factors, both internal and external, local work unit. internal factors of the local work unit is a discrepancy preparation DPA-working units. External factors are verification procedures dpa-work unit area, the availability of money in the treasury area, and procedures of the central and provincial funding. it is strongly felt by the national education authorities as implementers of various programs and national strategic policies. Aspects of legal compliance has gained

attention in the implementation of the budget revenue and expenditure in Konawe but not yet fully. Various regulations and decisions derived from the center has resolutely set about the procedure and administration of the implementation of the reception area and local expenditures. However, it is not yet fully implemented according to the rules. The informants stated that: "The weakness concerning the provision of evidence, ie, every receipt must be supported by evidence on payment is complete, sometimes not provided. Every expenditure must be supported by evidence that is complete and valid on the rights acquired by the parties to collect, not yet implemented accordingly. Likewise, the recording of the goods become the property / assets are recorded as inventory area area, yet appropriately. This is every year becoming findings functional supervisory bodies "(RDW, interview dated June 30, 2013). Often internal control factors referred to as the main cause of non-compliance officials in the implementation of the budget revenue and expenditure. leadership in local work unit does not perform the appropriate level hierarchical control their respective authorities so that the employees who carry out activities not immediately known weaknesses and deviation in a timely fashion. later after accumulating revenue regions final stage implementation of the budget revenue and expenditure then the perceived difficulty in providing proof of receipt and payment of appropriate and functional supervisory bodies into the findings. research informants stated that: "The main causes of non-compliance with the law in the implementation of the budget revenue and expenditure are leaders not perform control functions as it should. Top management is busy to travel without any delegation of authority. The next level of leadership do not have sufficient managerial skills that can not organize tasks "(RSL, interview dated July 4, 2013). The observation of the authors, legal non-compliance in the implementation of the budget revenue and expenditure is not entirely due to the leadership did not perform control functions as it should. another factor that contributes aggravate the situation is the personal interest of the official's own budget. Personal interest that the authors are referring to is the desire to earn additional income. Additional revenue is allocated back to the interests of his family, obtain and maintain his position. The informants stated that: "Informally, we should be able to create a surplus, not to be returned to the state treasury but for the sake of the family and office. We should be able to save for the future of the family. We also need money to acquire and maintain the position. Already nothing is free in developing a career in local government. We flirted with the leadership course, important is orderly administration "(AMD, interview dated July 2, 2013). Based on the work plan and budget above description, implementation local budget The Department of Education Konawe not fully follow the principles and implementation of the principles laid down in various national regulations. The principle use of appropriate expenditure budget and the principle of effectiveness and efficiency applied less appropriate. However, enforcement officials trying to get around accountability in keeping with the requirements of government accounting system. This provides evidence for the existence of the provision of evidence and reporting that is formalistic in the Ministry of Education in the implementation of the budget revenue and expenditure. Moreover, the principle of timeliness can not be applied as appropriate for the preparation mismatch DPA-working units, inaction completion of verification DPA-work unit area, the

condition of the availability of money in the treasury area, and the procedure transfers from the center. noncompliance factors implementing agency law, weak internal control of the leadership, and personal interests of the official budget surplus is the main cause of the discrepancy implementation of the budget revenue and expenditure of the area. However, the budget surplus here is not in the formal sense to be returned to the state treasury, but to meet the needs of family and career officials.

3. Performance Local Budget

Performance of budget revenues and expenditures in education Konawe in 2011 in this study were analyzed from the aspects of output, efficiency, outcome, coverage. within the scope of the studies that have been assigned this analysis only covers national education department. outputs budget revenue and expenditure are analyzed from the final product produced based on the work plan and the data budget LAKIP Konawe 2011. Furthermore, LAKIP Konawe in 2011 do not include the performance efficiency, outcomes and scope, so that the analysis of the efficiency, outcomes and scope of this study based employment plan and income budget regions data from interviews with informants research. Implementation of the budget revenue and expenditure which became the main tasks and responsibilities of the national education department Konawe reflected in the mission statement 13 goals mentioned earlier. objectives is "improving the quality of human resources in science and technology master revenues regions field of duty, professional and dedicated". Furthermore, Objective 3 of the Work and Budget plans are translated to 3 targets, namely: (a) increasing people's access to education, (b) increasing the quality of education through improving the quality of adequate educational resources, and (c) the development and construction of village libraries / village . The formulation of performance targets budget revenues and expenditures with respect to the affairs of the national education using the keyword "rising" and "development". of these keywords, the performance evaluation of budget revenues and expenditures should draw Work plan and Budget the difference in the quantity or quality of output achieved in 2011 compared with those achieved in 2010. However, the report formed Konawe in 2011, the data are presented only state of the end of 2011. This report formed in 2011 only record things as follows:

1) The number of graduation:

- a. SD / MI: 100% of the 5,412 students,
- b. SMP / MTs: 99.61% of the 4,389 students
- c. SMA / MA: 98.50% of the 3,162 students.

2) The ratio of teachers per student:

- a. SD / MI at 1: 21
- b. SMP / MTs of 1: 21
- c. SMA / MA at 1: 27

3) gross enrollment rate (GER):

- a. SD / MI: 104.85%
- b. SMP / MTs: 94.86%
- c. SMA / MA: 67.31%.

4) Pure enrollment rate (NER):

- a. SD / MI: 98.75%
- b. SMP / MTs: 77.62%

- c. SMA / MA: 54.66%

5) The drop out rate:

- a. SD / MI: 0.17% of the 38 083 students.
- b. SMP / MTs: 0.35% of the 13 102 students.
- c. SMA / MA: 1.16% of the 10 218 students.

6) Literacy rate: 3,884 people.

The above data does not describe the Budget Plan Work and the presence and scale increase as the keywords used in the formulation of objectives and performance targets budget revenues and expenditures in 2011 because only contains data for the year 2011 as a single. performance indicators presented in LAKIP incomplete and unsystematic. measures used are also proxy or almost, not the size of which is direct. In addition, the output performance LAKIP not listed library development and coaching villages / wards. The first target in educational performance in 2011 is increasing people's access to education. The data in the report formed describe the Budget Plan Work and people's access to education is APK, APM, and dropout rates. Measures are more appropriate to be used as a measure of educational outcomes. The size of the output of education is more appropriate for Work and describe the Budget Plan people's access to education is the availability of classes and the percentage of classes buildings were severely damaged. Availability class will be drawn from the ratio of students per class and the ratio of classes per grade. Based on the Work Plan and Budget data from Statistics Education Revenue Regions Southeast Sulawesi Provincial Education Department in 2011, the ratio of students per class in Konawe in 2010 amounted to 24 for SD / MI, 30 for secondary / MTs, and 35 for high school / MA. This figure can be compared with an average of Southeast Sulawesi province and nationally. The ratio of students per class to Southeast Sulawesi province in 2010 was 23 for SD / MI, 33 for secondary / MTs, and 30 for SMA / MA. Nationally, the ratio of students per class in 2010 was 27 for SD / MI, 36 for secondary / MTs, and 35 for SMA / MA Based on the Work Plan and Budget these data, the ratio of students per class in 2010 at Konawe for SD / MI is greater than the average of Southeast Sulawesi province but smaller than the national average rate, for secondary / MTs is smaller average of Southeast Sulawesi province and nationally, and to SMA / MA is greater than the average of Southeast Sulawesi province and equal to the national average figures. In Southeast Sulawesi provincial scale, position Konawe to the ratio of students per class in 2010 was better than the original income- districts Regions other districts. For details, this can be seen Revenue Regions figure 1.

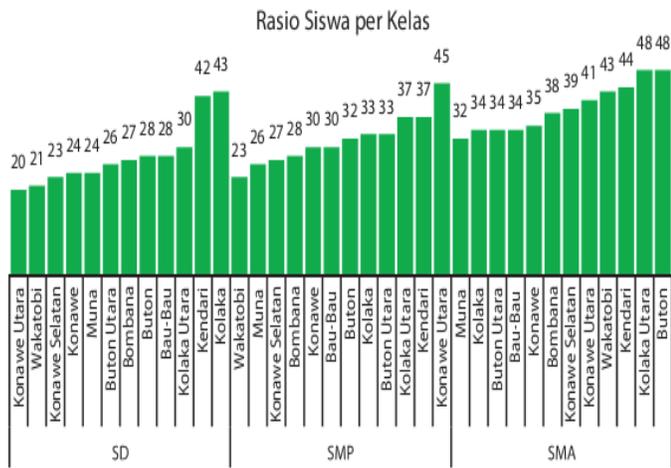


Figure 1. Comparison of the ratio of students per class between the District / City in Southeast Sulawesi Province, 2009/2010.

Study groups (Rombel) Revenue Regions all school levels (elementary / MI, junior high / junior, and senior high school / MA) in Konawe generally is equal to 1 (one). This figure is an ideal number. Figures Study groups ratio per class more than one indicates that the classrooms are available is less than the amount Study groups hence there is a classroom that is used by more than one Study groups, for example, that the incoming class in the morning, while others come in the afternoon class. Study groups circumstances in Konawe generally better than some other areas in Southeast Sulawesi province, as in Buton, Konawe North, and North Kolaka for junior level; and in Wakatobi, Bombana and North Konawe for the high school level (World Bank, 2012: 83). For more details can be viewed Revenue Regions figure 2.

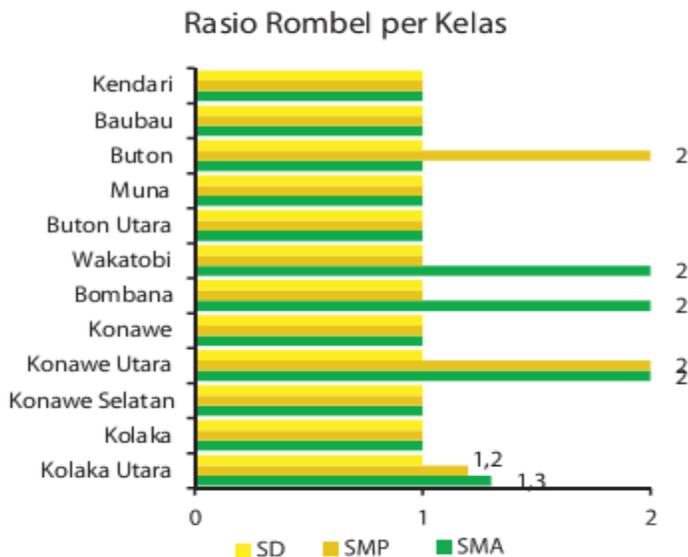


Figure 2. Comparison Study groups per class between the District / City in Southeast Sulawesi Province, 2009/2010.

During the period 2010 to 2011, there was no increase in real income class availability Regions various school levels in Konawe. Revenue Ratio class availability Regions SD / MI and SMA / MA in Konawe bigger Original of the Regional Income average number of Southeast Sulawesi. However, Regions Revenue for 2011 was a rise in the availability of class compared to 2010. This is explained by the informant research, as follows: "In 2011, no additional classes because there is no formation of a new school. But on the other hand there is the addition of classes (Study groups) due to the increase in the number of school-age population is relatively the same as the previous year so that they can be accommodated in the available classes "(RDW, interview dated June 30, 2013). Work and Budget Based Data Plans, the output performance of educational services in 2011 in Konawe same as in 2010. There is an increase in the availability of classes and Study groups in Konawe in 2011 describe the Work Plan and budget absence of increased access to education as stated in the objectives of education service performance in 2011. Although there is no improvement, however small ratio of students per class and per class Study groups Konawe shows the availability of adequate classroom. This is because the fewer the number of classes to accommodate students and used by only one Study groups without any shift system. However, what matters is the level of damage Konawe class building which is still high. Work and Based Budget Plan education statistics Southeast Sulawesi province, the percentage of damaged buildings belonging weight class in Konawe in 2010 was 26% for SD / MI, 17% for secondary / MTs, and 17% for SMA / MA. The average number of classroom buildings belonging percentage of damaged for Southeast Sulawesi in 2010 was 21% for SD / MI, 8% for secondary / MTs, and 6.5% for high school / MA (World Bank, 2012: 83). For more details can be seen in figure 3 Regions Revenue

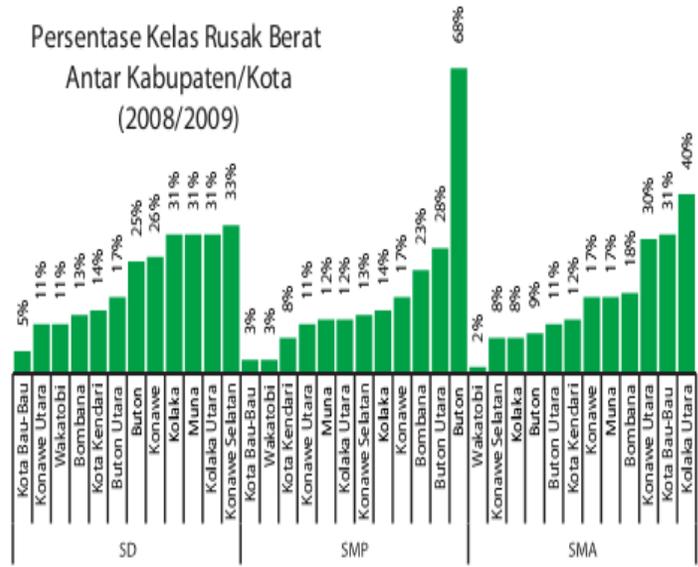


Figure 3. Percentage of classroom buildings heavily damaged between the District / City in Southeast Sulawesi province, 2009/2010.

Work Plan and Budget based on these data, the level of damage to buildings in Konawe class in general is higher PAD of the average income number of Southeast Sulawesi Province. The high level of damage to buildings and Budget Work describe Plans class that only some classes that can be optimized in the learning process. However, Konawe local government, through the Department of Education, has not paid sufficient attention to the direction of the overall improvement of school buildings. In this regard, the study informants stated that: "In 2011 we did the rehabilitation of school buildings in some districts. This includes office and classroom space. But we only include the most severe building damage due to budget constraints. As for the damaged buildings were damaged heavily and we do not cover, Revenue Regions conditions this damage continues. This is what resulted as if we walk in the place, there was no improvement in the percentage of heavy broken class. Last year was damaged, this year has been damaged "(RDW, interview dated June 30, 2013). Access to education is often also measured by the number of dropouts. Dropout rate in 2011 was 0.17% Konawe for SD / MI, and to 0.35% for junior high, and 1.16% for SMA / MA. Compared to the previous year (2010), the dropout rate in Konawe declined for the SD / MI (2010 was 0.18%), but increased to the level of junior high school (in 2010 was 0.34%) and for SMA / MA (in 2010 was 1.11%). However, in general, the dropout rate in Konawe lower than the average number of Southeast Sulawesi province, which is 1.4% for SD / MI, and to 1.7% for junior high, and 3.4% for high school / MA. Performance indicators used in the report formed to measure the performance of the education service Konawe in 2011 with respect to the objectives, the quality of education through improving the quality of educational resources is the graduation rate and the ratio of teachers per pupil. Other indicators are more accurate for Work and Budget Plan illustrates improving the quality of education is the percentage of students who graduate with good grades Revenue Regions national exams, and the percentage of teachers who are qualified S1 or more revenue Regions elementary / primary and secondary / MTs. However, these indicators are not used in LAKIP Konawe in 2011. Graduation rates Revenue Regions SD / MI in 2011 was 100% of the 5,412 students, Revenue Regions SMP / MTs is 99.61% of the 4,389 students while revenue Regions SMA / MA is 98.50% of the 3,162 students. Work and Budget Plan illustrates data taken from the author's website Education News: National Examination 2011 (<http://www.yadi82.com/...011>) graduation rates of students of SMP / equivalent in 2011 in Southeast Sulawesi province amounted to 98.96% , while the graduation rate for 2010 was 79.27%. This shows an increase in the quality of education the level Regions Revenue in Southeast Sulawesi as a whole. Graduation rates of students of SMP / equivalent in 2011 in Konawe is above the average graduation rate of Southeast Sulawesi province. However, there are no available statistics education that can show an increase in the graduation rate of students in Konawe in 2011 compared to the previous year. However, the authors obtained information stating that: "In general, student graduation rates Revenue Regions all levels of education in Konawe in 2011 ranks 3rd best among all districts and cities in the Southeast. However, compared to the state in 2010, our performance is relatively constant for a junior / MTs and decreased to the level of high school. The decrease is due to the number of schools that have students

do not pass the increase compared to last year "(RDW, interview dated June 30, 2013). The data Budget Plan illustrates Work and education services be seen that the performance of students' graduation rate in 2011 in Konawe is constant for elementary and junior high school, but declined to levels. Student graduation rate performance degradation Revenue Regions high school level due to the increasing number of school students who have not passed. The occurrence of these conditions can be explained by the ratio of teachers per student and the percentage of teachers who are qualified S1 or more revenue Regions various levels of education, especially Revenue Regions elementary / primary and secondary / MTs. The ratio of teachers per pupil in 2011 in Konawe is 1:21 to SD / MI and SMP / MTs and 1: 27 to SMA / MA. The ratio of teachers per pupil in 2010 in Konawe is 1:11 to SD / MI, then 1:11 for SMP / MTs and 1:10 for SMA / MA. This shows that the ratio of students per teacher in 2011 Konawe bigger Original of Revenue Regions 2010. In addition, the ratio of students per teacher in Konawe generally worse than some areas in Southeast Sulawesi. For more details, it can be seen Revenue Regions figure 4.

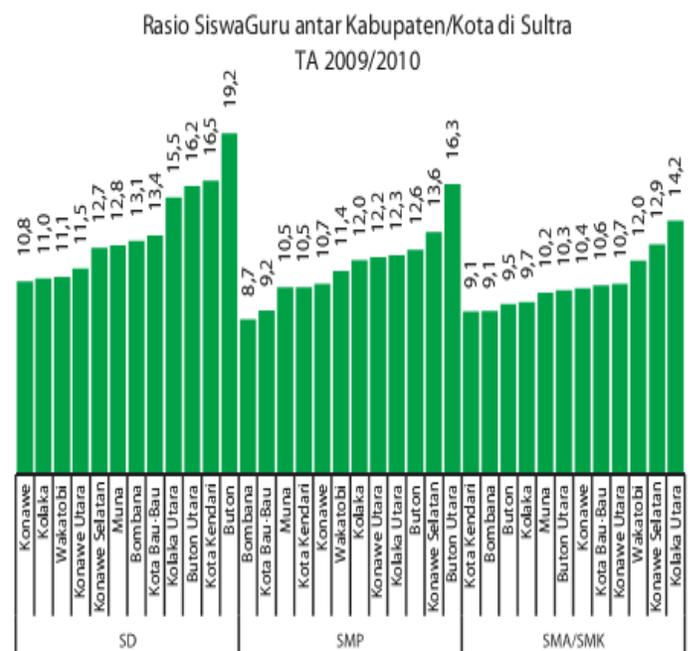


Figure 4. The ratio of students per teacher in the district and city in Sulawesi Southeast, in 2010.

Enlarged pupils per teacher ratio indicates that each teacher must face a number of students more than the previous year. Factors causing swelling ratio of students per teacher in 2011 at Konawe is expressed by informants research as follows: "Many older teachers switched to non-teacher positions with echelon III structural positions both in the scope of the Department of Education as well as in other local work unit. Structural positions are considered better Genuine of Revenue Regions be a teacher "(AMD, interview dated July 2, 2013). There were no data on the percentage of teachers with undergraduate education level (S1) up to the year 2011 in Konawe. However Based on the Budget Plan Work and Education Statistics data from Southeast Sulawesi Provincial Education Department, for the year 2010 show that the

percentage of teachers with undergraduate education level (S1) to the top in Konawe still under Kolaka, Konsel, Wakatobi, and the City Kendari. For details can be viewed Revenue Regions figure 5.

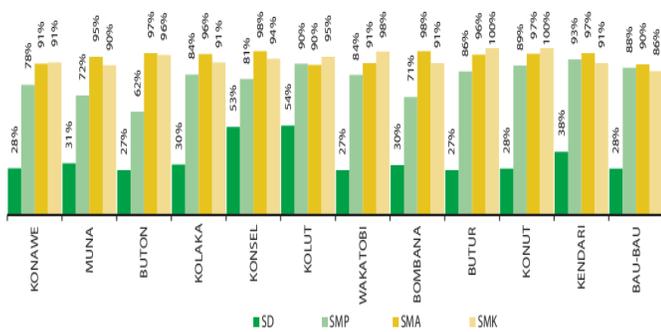


Figure 5. Percentage of teachers with qualifications S1 or more revenue Regions various levels of education in the district and the town of Southeast Sulawesi, in 2010.

Informants study estimated that the percentage of teachers with qualifications S1 or more revenue Regions various levels of education in 2011 in Konawe generally will be worse than 2010. It is well-planned and Budget It Working with a number of teachers who educated displacement S1 and Masters to structural position in various local work unit. The informants stated that: "There is no accurate data, but I think the situation will be slightly worse than in 2010. This is because teachers who move to structural positions generally are educated S1 and S2. While the teachers who are admitted through the most common and educated honorary Diploma and S1 (AMD, interview dated July 2, 2013). Gross Enrolment Ratio (GER), net enrollment ratio (NER) and the literacy rate (AMH) is an educational outcomes indicators that are commonly used. GER and NER is almost the same, but more accurate APM describe the Budget Plan Work and education services because of the success of a planned intervention and Budget It Working directly with school age group. Elementary school age is 7-12 years, 13-15 years of age are junior and senior high school age is 16-18 years. APM-planned and Budget It Working directly with the performance of the education service revenue Regions each of these groups. Education NER SD / MI in 2011 in Konawe is 98.75%, education APM SMP / MTs was 77.62%, while the APM SMA / MA is 54.66%. The Data illustrate Work Plan and Budget that there are around 1.25% adak aged 7-12 years who are not enrolled in primary school / MI; approximately 22.4% of children aged 13-15 years who are not enrolled in SMP / MTs; and approximately 45.3% of children aged 16-18 years who are not enrolled in high school / MA. Such data can be compared with the state of APM in 2010, which is 96.0% for SD / MI; 77.9% for SMP / MTs; and 59.2% for SMA / MA (World Bank, 2012: 87). Work and Budget Based on the data plan, APM education in Konawe which increased Regions 2011. Revenue Revenue Regions only SD / MI, whereas for SMP / MTs and SMA / MA are both decreased. NER SD / MI increased from 96% to 98.75%; APM SMP / MTs decreased from 77.9% to 77.6%; while APM SMA / MA decreased from 59.2% to 54.66%. Literacy Rate (AMH) Konawe in 2011 is not listed in the report formed. In LAKIP just written a literate population as much as 3,884 inhabitants. However, this figure can be compared with

the total population aged 15 years and above as the basis for calculating AMH. Total population aged 15 years and over in Konawe in 2011 was 160 149 inhabitants. Thus, AMH in 2011 was 2.42%, a figure which is absurd because it is not possible only 2.42% of the population Konawe who has the ability to read and write Latin letters and numbers. AMH 2010 Konawe Budget Plans Work and World Bank estimates (2012) according to Susenas 2010 was 85.56%. AMH Konawe generally better than the various districts and cities in Southeast Sulawesi, except Kendari. However, there are variations of AMH in the age group 15-29 years, 30-44 years, 45-60 years and 60 years and over, and there are variations in AMH between men and women Revenue Regions the various age groups. For more details, it can be seen Revenue Regions Table 1.

Table 1 The literacy rate in the district / city in Southeast Sulawesi from different age groups and gender, in 2010.

Kabupaten/Kota	15-29		30-44		45-60		60 ke atas	
	Laki-laki	Perempuan	Laki-laki	Perempuan	Laki-laki	Perempuan	Laki-laki	Perempuan
Buton	99,7%	98,5%	97,0%	90,5%	82,9%	58,8%	67,6%	29,8%
Muna	98,9%	99,2%	99,2%	93,4%	88,0%	70,4%	71,9%	35,2%
Konawe	99,8%	99,6%	97,7%	94,6%	91,4%	79,2%	82,3%	39,9%
Kolaka	99,4%	99,5%	95,5%	95,0%	87,9%	78,2%	79,8%	49,0%
Konawe Selatan	99,1%	99,7%	98,0%	92,9%	87,8%	73,4%	79,6%	53,7%
Bombana	99,6%	98,5%	94,2%	96,1%	85,3%	78,5%	69,9%	40,0%
Wakatobi	98,4%	100,0%	98,2%	95,4%	92,0%	80,2%	74,7%	45,3%
Kolaka Utara	99,6%	99,7%	95,4%	95,8%	77,9%	72,7%	84,6%	59,2%
Buton Utara	99,0%	98,8%	97,9%	95,7%	91,9%	74,9%	74,5%	25,0%
Konawe Utara	98,6%	99,6%	98,6%	92,8%	91,6%	79,4%	82,6%	34,3%
Kota Kendari	100,0%	99,8%	99,7%	99,1%	97,7%	90,8%	96,0%	86,5%
Kota Bau-Bau	99,8%	99,8%	98,3%	96,8%	97,3%	89,7%	84,0%	60,4%
Provinsi	99,5%	99,4%	97,5%	94,7%	89,1%	76,1%	78,2%	45,3%

Source: World Bank (2012: 88)

The data shows the performance management LOCAL BUDGET Konawe in 2011 did not increase as planned. Of case management LOCAL BUDGET Revenue Regions National Education Department proved that the performance of the output, efficiency and outcomes less showed an increase as expected. People's access to education, and improving the quality of educational resources does not happen as planned. This has been demonstrated by the evidence regarding the availability of classes, the percentage of classroom buildings heavily damaged, APM, dropout rates, and literacy rates. On the other hand, performance accountability report (LAKIP) tend to contain indicators that are less relevant, but that gives the impression that the government has managed to achieve the planned performance. Work Based Plan and Budget above description, the Ministry of Education Konawe have to plan and implement budget for local trying to achieve good performance. Planning local budget which includes the preparation of work plans and budgets-work unit area and work plan and budget of financial management officers generally refers Original to the Regional Income recommended procedures and Budget Work Plan in Government Regulation No. 58 Year 2005 on Regional Financial management . furthermore, the preparation format work plan and budget-work unit area and work plan and budget of financial management officers refers original

regional revenue to the interior minister Regulation provisions on No. 59 of 2007 on the Amendment of Regulation No. 13 of 2006 on Regional Financial Management Guidelines. However, the preparation of work plans and budget-working units and work plan and budget in the area of financial management officer Konawe local government revenue has not been the focus of work performance criteria regions wider, namely planned work and budget funding with output and benefits as well as the efficiency of achievement. orientation of the work plans and budget-working units and work plan and budget-area financial management officer still regions activity revenue. considered plan of activities and budget work is listed in Renja-working units. Implementation of the budget revenue and expenditure in education Konawe have followed the principle and implementation of the principles laid down in various national regulations, but not fully. appropriate use of the principle of spending budget and the principle of effectiveness and efficiency applied less appropriate and accountable enforcement officials tried to deal with it in accordance with the requirements of government accounting system. timeliness principle has not been applied in accordance due to mismatch preparation of DPA-working units, inaction completion of verification DPA-work unit area, the condition of the availability of money in the treasury area, and the procedure transfers from the center. noncompliance factors implementing agency law, weak internal control of the leadership, and personal interests of the official budget surplus is the main cause of the discrepancy implementation of the budget revenue and expenditure of the area. Education Konawe been trying to achieve performance targets in the implementation of the budget revenue and expenditure, but has not yet reached the quality of good performance. output performance, efficiency and outcomes less showed improvement as defined in the target performance. in the education sector, this is evidenced by people's access to education, and improving the quality of educational resources does not happen as planned. Meanwhile, performance accountability report (LAKIP) tend to contain indicators that are less relevant, but that gives the impression that the government has managed to achieve the planned performance. From the description, Ministry of Education Konawe has not been performing well in the areas of financial management includes planning and implementation of the budget revenue and expenditure. should, Konawe local governments to perform better in the area of financial management. Asropi (2007: 1) states that the quality of performance should get serious attention by the local government, because the quality of their performance directly or indirectly will affect the quality of people's welfare. High performance will allow increased access to the community, especially the poor to services provided by the local government, and can further encourage the smooth economic development in the area so Revenue Regions turn will improve the welfare of the people in the area. Local governments Konawe put a uniform vision of social welfare, but has not demonstrated a serious commitment to achieve a better quality performance. The quality of a poor performance in the management of budget revenues and expenditures in Konawe seem not gone through the procedure of planning and implementation is correct and exclusion criteria and performance indicators are correct. Sheeran (1993: x) states that public administrators have two main functions, namely doing things right (to do things right) and do the right thing (to

do the right thing). Local governments in Konawe not fully perform properly and have not fully do the right thing in the planning and execution of budget revenues and expenditures that can not achieve a better quality performance.

CONCLUSION

Bureaucratic accountability in the management of budget revenues and expenditures in education Konawe Southeast Sulawesi is not based on the original regional income professional standards and norms of behavior. Subject professionals standards, local governments Konawe using a standard level of education Nationally defined but taking the minimum criteria for the placement of officers; do not pay attention to the technical skills standards, human and conceptual in official placement; and did not consider the standard experience in the placement of official position. Regarding norms of behavior, local governments do not have the norm Konawe performance, financial norms and ethical norms that are explicitly defined and measurable in order to be a code of conduct that is adhered to by all officials within the organization and external parties who deal with the organization. The role of technical norms and financial performance as well as ethical norms tend to be replaced by political value so that the principle of "doing the right thing" and "do it right" is replaced by "doing a good thing by the ruling political interests". Ineffectiveness of professional standards and norms of behavior as the basis of bureaucratic accountability in the management of budget revenues and expenditures in education Konawe Southeast Sulawesi due to the bureaucratic officials who manage the budget revenue and expenditure to operate in the context of power relations patron-client oriented. relationship-oriented power patron-client developed systematically by regional heads and personnel officials in order to realize personal interests, namely money (extra income) and the continuity of occupation.

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