

# IMPLEMENTATION OF GOOD PUBLIC GOVERNANCE IN IMPROVING FINANCIAL PERFORMANCE OF THE REGENCY OF SOUTH CENTRAL TIMOR-NTT

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## Abstract

This study describes the implementation of good public governance in improving the financial performance of the Regency of South Central Timor-NTT. The implementation of public services is one of the important functions of the government. Public service by the public bureaucracy is one manifestation of the function of the state apparatus as a public servant. But in reality, the current government is felt to have deviated from these functions. For that we need a system that regulates more binding. This research is a qualitative research field research. Data was collected by means of observation, interviews and documentation. The purpose of this study is to find out how the implementation of participation, transparency and accountability which are the principles of good public governance in the South Central Timor Regency Government. environment of a social unit both individuals, groups, community institutions. In this study, the authors used a purposive sampling technique. Data collection techniques using observation, interviews and documentation. The results of this study indicate that: 1) The application of the principle of participation in the policy-making process or programs taken by the South Central Timor Regency Government is good. In this case the community has been involved, so that the policies or programs adopted by the local government are in accordance with the needs of the community. 2) The principle of transparency is one of the principles of good governance, this

principle has been implemented effectively in the District Government of South Central Timor. This can be seen clearly from the socialization of government officials to the public on the policies to be taken. 3) The application of the principle of accountability, which is one of the principles of good governance, has been running according to what is expected because the accountability reports for regulations and policies taken by the South Central Timor Regency Government are in accordance with what was reported by the government apparatus.

**Keywords:** Implementation, Public, Governance, Performance, Finance

## Introduction

### Background

Changes in the political constellation and the democratization process as a result of the reform movement have demanded better public governance. Public governance focuses on how public policies are implemented and public services are carried out, Osborne (2010), [11], which concerns behavior and contributions to government performance (Hill & Lynn 2004), [4]. Community participation in every process of public policy-making is important as a reflection of the principles of democracy in a country. This becomes very appropriate when public participation is then appointed as one of the principles that must be carried out by the government in an effort to realize good public governance. Good Public Governance (GPG) is needed in order to achieve the national goal, namely to protect the entire Indonesian nation and the entire homeland of Indonesia and to promote public welfare, educate the nation's life, and participate in maintaining world order based

on state sovereignty, eternal peace and social justice (National Committee on Policies). Governance 2010). Good governance practices also require transparency in the overall governance process. Transparency is a very important concept and is becoming increasingly important in line with the stronger desire to develop good governance practices. By providing an opportunity for the wider community to find out various information regarding the administration of government, it can facilitate the community's efforts in assessing the government's alignment with the public interest

The financial performance of local governments in the era of regional autonomy that has not been good is a problem that must be resolved immediately. Performance even tends to decline in the autonomy era compared to before autonomy (Hariyadi 2002; [3] Azhar 2010 [1]), Research by Akbar,[2], Picur, [11] and Patrick (2007),[12], shows that the government regions seek to achieve performance more to comply with regulations than to create efficiency and effectiveness in programs and policies. Governance problems in local governments in Indonesia have not shown a better direction. This is evidenced by the many cases of corruption and efforts to reform the bureaucracy. It is interesting to investigate further whether there are governance problems in government in achieving financial performance. The financial performance of local governments is in the public spotlight because of the demands for transparency and accountability. This study empirically examines the application of the principles of good public governance (GPG) to the financial performance of the local government of Timor Tengah Selatan Regency. The principles in the GPG include democracy, transparency, accountability, a culture of law and fairness and equality. Research by Akbar et al. (2012) [2] found that the achievement

of performance by local governments is only to comply with regulations, not to really emphasize internal factors in achieving performance. Another thing done by Azhar (2010) [1] is to compare the performance of local governments before and after regional autonomy with the degree of fiscal decentralization as a measure. Sumarjo (2010) [15] and Siregar (2011)[14] use the characteristics of local government as a predictor of performance rather than specific efforts of the local government. . The problem in this research is how to implement good public governance in improving the financial performance of the district government of Timor Tengah Selatan-NTT. The purpose of this research is to find out how to implement participation, transparency and accountability which are the principles of good public governance in the South Central Timor Regency Government.

## Formulation Of The Problem

The problem in this research is how to implement good public governance in the government of South Central Timor-NTT

## Research Methods

### a. Types of research

This research is a field research, namely research that aims to study intensively about the background of the current situation and the environmental interactions of a social unit, both individuals, groups, and community institutions. Field research was conducted by digging up data sourced from research locations or fields relating to the Implementation of Good Public Governance (GPG) in the TTS Regency Government.

### b. Nature of Research

The nature of this research is qualitative research with descriptive method. What is meant by descriptive method is a method in researching an object that aims to make a description, picture or painting in a systematic and objective manner, regarding facts, characteristics, characteristics and relationships between existing elements or certain phenomena.

#### c. Sumber Data source

What is meant by data sources in research are subjects from which data can be obtained. In this paper, two sources of data are used, namely:

##### 1. Primary Data

Primary data sources are sources that can provide information directly, and these data sources have a relationship with the main problem of research as the information sought.

##### 2. Secondary Data

Secondary data sources are sources that become supporting and complementary materials in an analysis, hereinafter referred to as indirect data. While the data included secondary data in this study is data that comes from documents relating to Good Public Governance, such as books relevant to the discussion, as well as other sources in the form of research reports that still have a relationship with the themes discussed as complementary data that can be correlated with primary data.

#### d. Population and Sample

##### a. Population

The population is the total number of subjects studied. In qualitative research, it does not use the term population, but by Spradley it is called a social situation or social situation which consists of three elements, namely: place, actors, and activities that interact synergistically. The population is 55 people. And the

activities studied are about the implementation of Good Public Governance (GPG).

##### b. Sample

The sample is part or representative of the population under study. In this study, the authors used a purposive sampling technique. Purposive sampling is a sampling technique by looking at and determining the characteristics or characteristics or criteria to be studied. Purposive sampling was used because the number of financial managers in the TTS district government was the sample.

#### e. Data collection technique

##### a. Observation

Observation method is used by a researcher when they want to know empirically about the phenomenon of the object being observed. The author directly came to the research location to obtain data and information regarding the application of the principles of Good Public Governance (GPG) in controlling public services at the TTS Regency Government.

##### b. Interview

An interview is a conversation with a specific purpose. The conversation is carried out by two parties, namely the interviewer (interviewer) who asks the question and the interviewee (interviewee) who provides the answer to the question. In this study, the authors conducted interviews with Financial Managers at the TTS Regency Government in the application of the principles of Good Public Governance (GPG).

##### c. Documentation A large number of facts and data are stored in materials in the form of documentation.

##### d. Data analysis method

The data analysis method used in this study is descriptive analysis with a qualitative approach with the presentation of data which will then be analyzed by

providing explanations so that they can be read and interpreted, so that they can describe, explain and describe the actual situation.

e. Data analysis technique

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes and documentation, by organizing data into categories, and describing them into units, synthesizing, compiling into patterns, choosing which ones are important and what will be studied. , and draw conclusions so that they are easily understood by themselves and others. Qualitative data analysis is inductive in nature, namely an analysis based on data obtained, then developed with a certain relationship pattern. (Sugiono, 2000)

## Results And Discussion

### Discussion

#### 1. Application of the Participation Principle

Good Public Governance is very important to be implemented in government, including the TTS Regency Government to ensure that government performance remains good. Every state institution must ensure that the GPG principle is applied in every aspect of the implementation of its functions. The GPG principles are participation, transparency and accountability. Transparency can be interpreted as the implementation of tasks and activities that guarantee access or freedom for everyone to obtain information about the administration of government. Information about policies, the process of making and implementing them, as well as the results that have been achieved can be accessed or obtained by the public in a good and open manner. The success of implementing regional autonomy is also inseparable from the active participation of community members.

Regional Communities, both as a unitary system and as individuals, are a very important integral part of the regional government system, because in principle the implementation of regional autonomy is aimed at realizing a prosperous society in the region concerned. Therefore, the responsibility for administering regional government is not only in the hands of the regional head, DPRD, implementing apparatus, but also in the hands of the regional community. The results of the analysis of this study indicate that the application of the principle of participation in the regional administration of Timor Tengah Selatan Regency is good. The community has been involved in the process of formulating policies and programs that will be pursued by the Regional Government.

#### 2. Application of the Transparency Principle

By providing opportunities for the wider community to find out various information regarding the administration of government, it can facilitate the community's efforts to assess the government's alignment with the public interest (Dwiyanto: 224). The application of the principle of transparency is one of the important points in realizing good governance. By conducting interviews about the application of the principle of transparency to the District Government of South Central Timor. The application of the principle of transparency has not run optimally. This can be seen from the socialization carried out by government officials to the public regarding the policies to be implemented, information through the media is also not very effective because not all people consume print media. The view found from the interview with informants is that the citizens' right to know the budget has been implemented, this can be seen in many public policies in the form of regulations and policies that are determined together. In

addition, there are tenders that have been given transparent.

### 3. Application of the Principle of Accountability

In principle, accountability in the process of administering government is always demanded at all stages, both in the process of preparing program activities, financing, implementation, evaluation as well as the results and impacts. The existence of a report to the DPRD and the Central Government is evidence that the government is accountable for all activities and policies that have been made and have been implemented. Likewise, what was studied in the South Central Timor Regency Government accountability went well. This is evidenced by the accountability of the use of the budget by the local government and reported in detail which results in doubt or distrust of the public towards the report.

### Conclusion

1. The application of the principle of participation in the policy-making process or programs pursued by the South Central Timor Regency Government has been good. In this case the community has been involved, so that the policies or programs adopted by the local government are in accordance with the needs of the community.
2. The principle of transparency is one of the principles of good governance, this principle has been implemented effectively in the District Government of South Central Timor. This can be seen clearly from the socialization of the government apparatus to the public regarding the policies to be taken.
3. The application of the principle of accountability, which is one of the principles of good governance, has been running as expected, because the

accountability reports for regulations and policies adopted by the Timor Tengah Selatan Regency Government are in accordance with what was reported by the government apparatus.

### Suggestion

1. It is necessary to increase public participation in the decision-making process, its implementation and even policy evaluation.
2. It is necessary to increase the socialization of policies or programs that will be taken by the government and also local governments need to make regional regulations regarding the principle of transparency so that the public can know the operation of local government well
3. It is necessary to improve the real accountability of government officials through clear reports on what is done by the government and of course the budget used for the implementation of the regional government administration process

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