



Full Length Research Article

REGIONS AS POTENTIAL REVENUE DEPARTMENT FINANCIAL MANAGEMENT OFFICIALS AT THE DEPARTMENT OF REVENUE SOUTH SULAWESI PROVINCE – INDONESIA

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ARTICLE INFO

Article History:

Received 02nd October, 2016
Received in revised form
14th November, 2016
Accepted 23rd December, 2016
Published online 30th January, 2017

Key Words:

Potential,
Revenue,
Expenditure.

ABSTRACT

Regional development an integral part of national development implemented based on the principle of regional autonomy and the setting of national resources that provide opportunities for capacity building in improving basic services to the community. To achieve national development goals, it is necessary bureaucratic management and optimization of the elements of implementing the local government that support development. Descriptive research method Engineering Research Studies literature, interviews, observation and documentation. Results source revenue management showed varied results in 2007 than planned revenue targets and realization reached Rp. 6,922,191, in 2007 achieved was 104.58 percent in 2008 receipts reached 101.37 percent, in 2009 did not reach the target only reached 94.17 percent, of the planned targets but revenues still increased from the previous year. In 2010 revenue increased to 105.86 percent of the planned target, and in 2011 also did not reach the target only 99.39 percent. Although the reception for five years there is a target that has not been achieved, but the revenue has increased every year. Thus the Revenue Office South Sulawesi Province as manager of the sources of local revenues have shown good results with the financial management, and run efficiently and effectively.

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INTRODUCTION

National development is a series of dynamic activities in an effort to make a change, renewal, growth and equity results to create justice and prosperity, as well as improving the living standards of society as a whole. Widespread development always refers to the process of structural change, both economic and socio-cultural structures that can create a condition of progress for the life of the nation. To carry out the construction of the necessary amount of resources and policy formulation basic financial management based on the knowledge of the socio-economic conditions of society, potential, problems and various alternatives and possibilities. Riawan Tjanra Geodhart in 2006, is an overall state Finance Act are set periodically giving the government powers to implement expenditure on certain periods and demonstrate the tools necessary financing to cover these expenses.

Gildenhuy's prefer to use the term budget has six functions:

- As a policy which describes the specific goals and objectives to be achieved through an expenditure in the

budget (a policy statement declaring the specific goals and objectives an authority wishes to Achieve by means of the expenditure concerned).

- As a means of redistribution of wealth as one of the most important public function of the budget (redistribution of wealth is one of the most important function of a public budget)
- As the government's work program (a work program)
- As a source of information (as a source of information)
- As a means of coordinating the activities of the government (as a coordinating instrument)
- As a means of legislative oversight of the executive (a control instrument to be used by the legislative authority over the executive authority and by the executive authority and even for internal control within a single component of the administrative authority).

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Law No: 32 of 2004 on regional autonomy; In practice, Luther Gulick and Urwick, (Shafritz and Otto, 1992; 87-95) put forward the idea that that should be done by the government / executive is POSDCRB, an acronym which includes, Planning, Organizing, Staffing, Directing, Coordinating, Reporting, Budgeting, Although the principle of administration by Herbert Simon, Dwight Waldo and Paul H. Appleby because in addition to the weaknesses in the

principles themselves as well as the context of the very specific state administration underestimated. One of the functions in the underlying Budgeting governance practices in the management of the Regional Budget which will be discussed in this paper. Although the use of the term differently, but in this paper prefers to use the term management because it is officially used by local governments and the central government. Revenue Service area as the official manager of regional finances, given the authority to manage sources of income in the form of taxes (PP No: 65 of 2001 and levies (PP. No: 66 of 2001) also coordinate the revenue derived from the results of regional companies to fill in the local treasury in the process of preparing the budget income areas; especially in terms of determination and realization of revenue targets to be achieved. in addition also manage the regular budget in the form of operational expenditure such as salaries and benefits of employees within the scope of the Department of regional income. Problems in this study the phenomenon of deviant behavior in the government apparatus, both at central and local levels, among others, indicated as a result of weak implementation of management functions in a consistent and responsible, discipline in the human resources personnel, weak oversight of the government apparatus, system-based career job performance has not been fully implemented, the salary is not adequate for a decent life, and lack of public accountability system which then resulted in the poor quality of construction. These problems are interrelated and influence each other.

Data Analysis Techniques: Qualitative data analysis according to Bogdan and Biklen (Lexi Moleong, 2004: 248) is as follows: "the efforts made by working with the data, organizing data, sorted them into units that can be managed, synthesizes, search and find patterns, find what is important and what is learned, and decide what can be told to others. "the data found in the field.

RESULTS

The draft preparation of the budgets of local revenue Department. Target and actual achievements of the Regional Financial Management Officer in the Planning and Budget Execution SKPD Year 2007-2011, can be seen in the following table: Based on the table public policy set out in the budget planning for five years from the year 2007 amounted to 948 785, or 13 percent of the total budget used during the 5-year, in 2008, increased to 1,221,897, or 17 percent, in 2009, the budget plan amounted to 1,319,744, or 19 percent, in 2010 to 1,460,046, or 21 per cent and in 2011 to 1,971,718, or 28 percent. Policy budget from 2007 until 2011, planning a budget increase in line with the increased need for community service. While the realization achieved during the five years since 2007 adalah amounted to 992 252 or (104%), in 2008 increased to, or 1.23869 million (101%), in 2009, 1242766, (94%), in 2010, 1,545. 589 (105%), 2011, 1959708, (99%). Implementation (Realization achieved).

Table 1. Regional Financial Management Data

No	Analysis	Year					amount
		2007	2008	2009	2010	2011	
1	Plant Target	948.785 (13 %)	1.221.897 (17%)	1.319.744 (19%)	1.460.046 (21%)	1.971.718 (28%)	6.922.191
2	ImplementationRealized Revenue	992.252 (14%)	1.238.690 (18%)	1.242.766 (18%)	1.545.589 (22%)	1.959.708 (28%)	
3	b. Budget Plan (RAB)	(104%)	(101%)	(94%)	(105%)	(99,%)	6.979.007
4	Target	70.898 (16%)	90.856 (20%)	98.149 (22%)	80.470 (18%)	111.526 (24%)	
	materialize	60.365 (15%)	76.199 (19%)	82.80 (21%)	73.781 (18%)	107.737 (27%)	400.882
	Not yet implemented	41.401 (16%)	56.307 (18%)	61.020 (23%)	42.848 (16%)	59.404 (23%)	260.980
	Not yet implemented	18.963 (13%)	19.892 (14%)	21.780 (16%)	30.883 (22%)	48.333 (35%)	139.851
	Program Activity	6 Prog 58 activity	5 Program 48 activity	5 Program 45 activity	5 Prog 50 activity	6 Program 70 activity	

Source: Adapted from South Sulawesi provincial budget data

Aims and Objective

aims and Objectives of this study how the results achieved in the management of potential, income, and expenditure native province of South Sulawesi - Indonesia, can save the operating budget of local revenue each year, so it can be used as a backup for the government to finance the next.

MATERIALS AND METHODS

The research method is basically a scientific way to get data with a specific purpose and usefulness (Sugiono, 2004: 1). Descriptive research is "the most basic forms of research. Appointed to describe or depict phenomena that exist, both phenomena that are natural or human engineering ". Technique Research literature studies, interviews, observation and documentation.

Realization of the planned target during the five years since 2007 adalah amounted to 992 252 or (104%), in 2008 increased to, or 1.23869 million (101%), in 2009, 1242766, (94%), in 2010, 1545 .589 (105%), 2011, 1959708, (99%) Disbursements of 2007. 60 365 (15%), 2008; 76 199 (19%), 2009; 82.80 (21%), 2010; 73 781 (18%), and 2011; 107 737 (27%). The realization of programs and activities in 2007, 6 proram 58 events 2008: 5 48 program activities in 2009; 5 45 program activities, 2010; 5 program50 activities, 2011; 6 program 70 activities

DISCUSSION AND CONCLUSION

The results achieved in the management source revenue showed varied results in 2007 than planned revenue targets and realization reached Rp. 6,922,191, in 2007 achieved was 104.58 percent in 2008 receipts reached 101.37 percent, in 2009 did not reach the target only reached 94.17 percent, of

the planned targets but revenues still increased from the previous year. In 2010 revenue increased to 105.86 percent of the planned target, and in 2011 also did not reach the target only 99.39 percent. Although the reception for five years there is a target that has not been achieved, but the revenue has increased every year. Thus the Revenue Office South Sulawesi Province as manager of the sources of local revenues have shown good results with the financial management, and run efficiently and effectively. On the expenditure side the Department of South Sulawesi provincial revenues showed austerity budgets of the planned budget targets. 2007 reached 85.14 per cent of the planned target, in the year 2008 reached 83.87 percent, year 2009 reached 84.36 percent, in 2010 reached 91.69 percent, year 2011 reached 96.60 percent. Management budget revenues Office South Sulawesi region shows a very good percentage, because shopping is not fully spent on operational costs while the functions and tasks can be accomplished with good achievements gained 95 percent-100 percent range. This indicates that the local Revenue Office can save operational costs each year, and the average cost of operations is not used up thus a remaining balance can be used as a reserve for the government to finance the next.

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