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TRANSPARENCY AFFECTING THE PERFORMANCE OF GOVERNMENT INSTITUTION

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ABSTRACT

This study aims to analyze transparency in the SKPD of West Bandung Regency, to analyze the performance of government institution. in the West Bandung Regency SKPD and the effect of transparency on the performance of government institution in the West Bandung Regency SKPD.

The research method used is explanatory. The population in this study were 27 Regional Work Units (SKPD) in West Bandung Regency. Hypothesis testing is tested using the t test. Based on the results of the study, it shows that transparency in the SKPD of West Bandung Regency is good, the performance of government institution in the West Bandung Regency SKPD is good and the results of hypothesis testing show that transparency affects the performance of government institution.

Keywords: Transparency and Performance of Government Institution.

INTRODUCTION

The performance of government institution is a picture of the level of achievement of the goals or objectives of government institution as a translation of the vision, mission and strategy of government institution that indicate the level of success and failure of the implementation of activities in accordance with the specified programs and policies (PP No. 24 2005). This demand for good performance occurs in almost all governments along with the concept of regional autonomy and the establishment of legislation related to governance management (Bharata, 2015).

Performance in a government will be seen from the implementation of its development. Implementation of development must lead to the creation of good governance, which translates as "Good Governance". The emergence of the concept of good governance due to dissatisfaction with the performance of government which has been believed to be the organizer of public affairs (Ibrahim, 2015).

The problem that usually occurs in the performance of local governments is the poor performance of public services. Public complaints in the last few years related to irregularities in the implementation of public services ranked first are still complaints about the performance of local governments. Based on data received from the Indonesian Ombudsman for the period of January 1, 2016 - January 8, 2017, there were 10,158 complaints received, 1,200 of which were copies of reports from agencies that reported their services.

Based on the results of the assessment of the Ministry of Administrative Reform and Bureaucratic Reform (KemenPAN RB), the average performance value of local governments is still C alias still lacking. MenPAN RB Asman Abnur said, based on the results of the evaluation of the Performance Accountability of Government institution (AKIP), the average value of regency and city governments throughout Indonesia in 2016 was only 49.87 (www.beritagar.id). One of the districts that received C performance scores was West Bandung Regency. The assessment results are one indicator of the good or bad performance of employees in carrying out their duties as servants of the state. Director of the Center for Political Economy and Development Study (Puskapol Ekbang) of West Bandung Regency (KBB), Holid Nurjamil considered that strategic planning and performance planning at KBB were not synergistic and did not refer to the RPJMD (Regional Medium-Term Development Plan). In addition to planning, many aspects of the achievement of performance indicators are considered not to reach the target. Achieving performance indicators is a manifestation of transparency and accountability in the administration of government and regional development. (www.pasundanekspres.com).

West Bandung Regency Government became the public spotlight along with the development process carried out because it received a Fair Opinion with Exception (WDP) opinion on the 2016 Local Government Financial Report (LKPD) from the Supreme Audit Agency. This is the fifth time the West Bandung Regency Government gets WDP opinion. BPK's opinion is one measure of performance in the field of financial management, so it can be said that the financial performance of the SKPD of West Bandung Regency still needs improvement (www.pikiran-rakyat.com).

Based on the phenomena above, in order to achieve good performance of government institution, the regional government in the development process must lead to the creation of transparency. Transparency will provide open and honest information to the community based on the consideration that the public has the

right to openly and comprehensively know about the responsibility of the government in managing the resources entrusted to it and its compliance with laws and regulations. The implementation of a transparent local government can improve the performance of government institution because all activities, programs, financial management is done openly and published to the public (Saputra, Darwanis & Abdullah, 2014). By expanding the existing transparency channels in the government, supervision will be better from trust providers and the community so that the level of achievement of government performance can be better (Auditya et al, 2013)

Based on research that has been done previously shows different results, according to (Bharata, 2015) and (Saputra, Darwanis & Abdullah, 2014) states that accountability and transparency affect performance, while (Ibrahim, 2015) states that transparency and accountability do not affect the performance of government institution.

The purpose of this research is to analyze transparency in the SKPD of West Bandung Regency, to analyze the performance of government institution in West Bandung Regency SKPD and the influence of transparency on the performance of government institution in the West Bandung Regency SKPD.

II. THEORETICAL BASIS

2.1 Transparency

According to Mardiasmo (2009), transparency is as follows:

"Transparency means the openness of the government in providing information related to public resource management activities to those who need information."

2.2 Principles and indicators of Transparency

According to Krina (2003), the principles of transparency emphasize two aspects with indicators:

- a. Public communication by the government.
 1. Provision of clear information about responsibilities.
 2. Establish a grievance mechanism if a regulation is violated or a request to pay a bribe.
- b. Community rights to access information.
 1. Easy access to information.
 2. Increasing the flow of information through collaboration with mass media and non-government organizations.

2.3 Government Institution Performance Indicators

Performance indicators are information that can be used to measure the performance status of a program / activity's achievement against the planned targets. In the SAKIP module (LAN & BPKP, 2004) there are several

performance indicators that are often used in implementing organizational performance measurements, namely: input indicators, process indicators, output indicators, outcome indicators, indicators benefits (benefits), and indicators of impact (impact).

III. RESEARCH METHODS

Sugiyono (2012), explanatory research (explanatory research) is research that aims to explain the position of the variables studied as well as the relationship between variables with one another.

3.1 Research Population

The population of this study was 27 SKPD in West Bandung Regency. Respondents in this study were all employees in 27 SKPD of West Bandung Regency.

3.1 Sampling Technique

The sampling technique using purposive sampling technique. The sample in this study is the Head of Service, Secretary, Head of Subdivision of 27 SKPD in West Bandung Regency who have work experience for 1 (one) year or more at SKPD because they are considered to have an understanding of the situation and conditions in the SKPD, namely as many as 81 respondents.

IV. RESULTS AND DISCUSSION

4.1 Transparency in West Bandung Regency SKPD

Based on the results of research that transparency in the West Bandung Regency SKPD has been good, because it has applied the principles of transparency, namely the existence of public communication by the government and the right of people to access information. This is consistent with the theory put forward by Krina (2003). From the results of the questionnaire obtained an average score of 3.62 which is in the interval range from 3.40 to 4.20 in the good category. But from the results of the public communication questionnaire by the government regarding the existence of a complaint mechanism / service in the event of a violation or a request to pay a bribe, a high score of 12 people disagreed answers. This indicates that in West Bandung Regency SKPD there is still no complaint mechanism / service in case of violations or requests to pay bribes. But overall for public communication by the government in West Bandung Regency SKPD in the good category, because a score of 3.68 was obtained, where 3.68 was at an interval of 3.40 - 4.20 in the good category.

4.2 Performance of Government Institution in West Bandung Regency SKPD

Based on the results of research that the performance of government institution in the West Bandung Regency SKPD has been good because it has met the performance indicators of government institution, namely the presence of inputs, processes, outputs, outcomes, benefits and benefits impact (impact). This is consistent with the theory put forward by the State Administration Agency and the Financial and Development Supervisory Agency (2004). Besides that, from

the questionnaire obtained by 3.61 in the good category because it is in the interval range from 3.40 to 4.20. But from the results of the questionnaire results (outcomes) regarding the achievement of a program compared with the performance target obtained high scores for answers disagree as many as 14 people. This indicates that in West Bandung Regency SKPD there is still no activity in achieving a program compared to the performance target. But overall for the accountability of the process in West Bandung Regency SKPD in the good category, because it obtained a score of 3.55, where 3.55 are at intervals from 3.40 to 4.20 in the good category.

4.4 The Effect of Transparency on Government Institution Performance

Based on the results of the t test showed that transparency affects the performance of government institution, this is indicated by the tcount obtained at 2,432. Where tcount is greater than ttable, that is tcount 2,432. > ttable 1.991. As for the results of the calculation of the coefficient of partial determination shows that transparency (X1) contributed 10%. This shows that if transparency goes well it will improve the performance of government institution. This is in line with Laurence, et al (2015) and Saputra, et al (2014) which states that transparency has a significant effect on the performance of government institution. In accordance with the theory of Mardiasmo (2009) which states that transparency is the openness (openness) of the government in providing information related to public resource management activities to those who need information. Thus, if the government implements transparency it will show the performance of government institution.

V.CONCLUSION

5.1 Conclusion

1. Transparency in West Bandung Regency SKPD is good, because it has implemented the principles of transparency, namely the existence of public communication by the government and the right of the people to access information
2. Performance of Government institution in West Bandung Regency SKPD is good because it meets the performance indicators of government institution,
3. Transparency affects the performance of government institution in West Bandung Regency SKPD.

5.2 Recommendations

1. There is a need for a complaint mechanism / service in the event of a violation or a request to pay bribes.
2. The need for responsive public services
3. There is a need to achieve program activities compared to performance targets

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