

Factors Affecting The Development Of Human Resources In State Financial Management To Encourage The Good Governance In Indonesia (Case Study In Sidoarjo Regency of East Java-Indonesia)

Rr Herini Siti Aisyah *, Tatiek Sri Djatmiati, Nurbasuki ,
M Hadi Shubhan, Bambang Suheryadi , Abd Shomad

All Authors Universitas Airlangga – Indonesia

Corresponding Author: Rr Herini Siti Aisyah

Abstract: The survey results Audit Agency (“BPK”) showed that 76.77% of Human Resources personnel unit financial operators accounting background. Problems increase HR competencies of local finance manager is a very complex thing of recruitment problems, the budget also issue regulatory dynamics, on the other hand local governments are required to finance mengelola accountably and transparently so that good governance can be realized. The problems in the region can not simply be understood by the central government is becoming increasingly difficult for local government; to be able to increase the competence of human resources. This resulted in low competence of officials of local government financial statements as well as the Corruption Perception Index score from various regions in Indonesia had not yet shown up.

To reform the bureaucracy really needed a new regulation rules; this requires improving the competence of human resources in the field of law is becoming increasingly important. In order to increase the competence of human resources with all limitations local governments can not simply rely on increasing competence is formal but improving the competence of the form of assistance it is no less important than the formal education and training. To support financial management in order to realize good governance, the competencies required in addition to the accounting, legal and competencies in the field of IT and managerial.

The results showed that the development of competencies of the officers have not been able to support the implementation of good governance principles. Low competence of the apparatus causes many problems including the lack akuntabelnya even keuangan management also resulted in corruption in the area. Conversely, if the HR manager of finance have sufficient competence, it will be able to increase capacity building in financial management in the area. So that makes all the activities that take place will be run neat, effective and more efficient and avoid the problem of corruption-related issues so as to encourage the immediate establishment of good governance.

Keywords: Governance, Human , Resources, Financial, Audit,

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I. INTRODUCTION

The survey results Audit Agency (BPK) showed that 76.77% of Human Resources personnel unit financial operators accounting background. This resulted in low competence of officials of local government financial statements as well as the Corruption Perception Index score from various regions in Indonesia had not yet shown up. Since the reformation in 1998, the provision of competent human resource that should be a consequence. This is so that the implementation of changes as desired can be achieved when the reform as secretary said the minister (<http://www.pikiran-rakyat.com/node/112315>) The results showed that the development of competencies of the officers have not been able to support the implementation of good governance principles in Ngawi District Health Office, because to date apparatus has not shown the ability or the competence and optimal quality. It is characterized by an average indicator of the competence of the technical competence, manejerial competence and ethical competence is still not as expected. Not optimal apparatus competence is affected by low education personnel, lack of training and low intensity work experience apparatus. ([Http: //map.pasca.uns](http://map.pasca.uns)) If the good management of financial administration, it will make all the activities that take place will be run neat, effective and more efficient and avoid the problems associated with corruption problems. (([Http://banjarkab.go.id](http://banjarkab.go.id)) To achieve the necessary human resources who have

sufficient competence in the management of State finances for kompetesni level will significantly influence employee performance; the higher the competence to make the higher performance. (Emmyah, 2009: 135) Thus preventing corruption can be prevented as early as possible if the competence of human resources in the management of state finances improved, so it is necessary to model the proper development so as to compensate for the problems arising in respect of the financial management of the state dengtan.

In connection with the complexity of the financial problems of the region, the study is intended to determine how to design a model that can improve the competence of personnel in the area of financial management from the aspects of planning, implementation and financial reporting area that is expected to increase capacity building to accelerate the realization of good governance.

II. REVIEW

Great authority in the region to regional autonomy is expected to accelerate the reform of the bureaucracy to encourage and accelerate development in Indonesia. Until now the major powers in the region is not able to bring a real change in the public service, this is caused by poor management of state finances. In the field of management of the State finance need to increase kompetesni apparatus so hopefully strategically and technically to do basic repairs, simultaneous and consistent financial management State. If the enhanced HR competencies will enhance professionalism in the management of state finances so that it is expected to eliminate corruption. With the increasingly wide regional autonomy if not supported by competent human resources are inadequate, the autonomy which is identical to the higher authority of the regions in state financial management will result in wasteful management finances not on target and increased corruption in the area.

Research Herini suggest to improve public services become more professional then it needs to be studied further problems relating to the behavior of civil servants. (Rr Herini Siti Aisyah : 2006: 38) As the pattern approach to improving public services is necessary to study again to put forward the moral approach of the normative legalistic approach. (Susi Ratnawati, 2006: 39) Efforts to improve public services not only reached through decision- decision legislation, but also have to go through an increase in employee behavior. And the application of good governance can be seen from the absence tarnsparan and accountable public services are given. (Susi Ratnawati, 2007: 58) While the research results (Lany Ramli: 2006: 47) mentions that in the Conduct Professionalism should always be based on the rule of law, the Code of Conduct as well as transparency and accountable in providing pelyanana to the public. One of the obstacles in financial management in the region is due to the lack of adequate human resources both in quality and quantity. To improve internal controls, the need to improve quality and quantity of human resources in every department in local government. Since the problem of supervision and oversight of financial management can not only be submitted to the Inspectorate. The need for well-prepared HR were really able to charge management both local finance administration (accounting), as well as normative or legal basis, so that competence in auditing (inspectorate) and the preparation of financial statements of the local government (department of financial operators) can be adequate; especially in the tactical and technical level to support the achievement of financial management that is effective, efficient, transparent. (Rr Herini Siti Aisyah, 2011: 81-82) factor is a factor that inhibits the State financial supervision in order to realize good governance in the financial management of the State in the area include: (a) The issue of human resources, (b) a system problem ., (C) The issue of cultural orderly administration and the rule of law (d) The issue of feudal culture, (Herini Siti Aisyah, 2013: 46) Principles of Good Governance in governance, in line with the principles of transparency and accountability that is expected to drive the optimization of management financial avoid corruption (Rr. Herini Siti Aisyah, 2013, 261), apparatus public services still do not have sufficient competence while regional heads have the authority to develop the capacity of officials of public servants through guidance, control and improvement of the state apparatus of the aspect of human resources. (Hadi Shubhan, 2013: 86) Development of human resource competency is very complex so that the necessary steps to unravel the complexity in order to implementation effectively and efeisien. The complexity associated with the study (Heru irianto, 2007: 43) suggested that the variable-variables Influencing Behavior PNS Giving Public Service is variable: (1) family. (2) Supervision; (3) The Executive Board (4) System, (5) Salary. (6) Law. From the results of previous research showed that less effective and efficient even of corruption is closely related to HR competencies in the management of state finances. Lack of HR competencies causing unlawful, maladminsitrasi so that it can fall into these practices korupsi. Oleh that is why in this study ining examine issues related to improving the competence of the Human Resources (Human Resources) In the State Financial Management To Prevent Corruption in the Era of Regional Autonomy

III. METHOD

This study is the law that is intended to assess the problems of a technical nature applicable to administrative law science approach. In this study, in addition to using an approach that is normative (Philip M. Hadjon, 1997) also uses the field approach that examines the legal problems by conducting field research Socio Legal Research (afdol, 2008: 11) In conducting the field research will be conducted in-depth interviews and Focus Group discussion (FGD). In-depth interviews (Heru Irianto) are intended to obtain data related to factors that inhibit and promote the development of HR competencies in state financial management to realize good governance. In analyzing the data, it will be in use keranga think the performance improvements based on increased competence sebagaimana appears in the following figure: (Endah Setyowati, 2013: 8)

IV. RESULTS AND DISCUSSION

Regional financial management based on the concept of good governance can be realized local financial management based on good financial governance, so that the applicable financial management law should be principled and based on good financial governance so that both of the normative juridical aspek. and empirical sociology. (Soekarwo 2005: 263), while the financial area in: Law Number 17 Year 2003 (State Gazette Year 2003 Number 47) on State Finance, Law Number 1 Year 2004 (State Gazette Year 2004 Number 5) Law no. 32 Year 2004 (State of Indonesia Year 2004 Number 125) from Local Government. Regulation no. 58 of 2005 (State Gazette Year 2005 Number 140) on Regional Financial Management, Minister of Home Affairs SE No. 903/2429 / SJ on 2006 Budget Guidelines and the accountability of budget execution for.

In Annex Regulation of the Minister of Administrative Reform and Bureaucratic Reform No. 52 of 2014 on Guidelines Development Zone Integrity Towards a Region Free From Corruption And Territory Bureaucracy Clean Serving in Environmental Government Agencies mention take to reform the management of human resource aims to improve the professionalism of human resource in Zone Integrity Towards. On that base, then there are several indicators that need to be done to implement the arrangement of human resources management, namely: a. Requirements Planning Officer in accordance with Organizational Needs indicator measurement is done with reference to the conditions that should be done, b. Mutation Patterns indicator Internal Measurement is done with reference to the conditions that should be done c. Employee Development Competency-Based Measurement of this indicator is done with reference to the conditions that should be done. d. Determination of Individual Performance Measurement of this indicator is done with reference to the conditions that should be done ., e. Enforcement Rules of Discipline / Code of Conduct / Code of Conduct Employee indicator measurement is done with reference to the conditions that should be done, such as the implementation of disciplinary rules / code of conduct / code of conduct has been implemented / implemented; and f. Human Resources Information System indicator measurement is done with reference to the conditions that should be done, such as personnel information system implementation in the work unit has been periodically updated.

The quality of Human Resources holds the key to good or bad performance bureaucracy no longer other resources. Resources are eligible to work professionally less likely by other resources, and vice versa if resources are available in abundance and if Human Resources in government are poor quality, there can be a lack of professionalism in providing services to the community. The low quality of human resources will be of serious importance to realize the creation of Good Governance. The low quality of human resources will increase if it fits the job under its responsibility through education, training, or other activities that are expected to increase its knowledge to support the completeness of its duties. Human resources as well as the main pillars of organizational challenges to realize the vision and mission of the organization should be given top priority if an area wants to accelerate its progress. Human resources is one of the most important elements in the organization, therefore it must be ensured that human resource management is done as much as possible in order to contribute optimally to the goals of the organization. In the field of good financial management, Regional Work Unit must have qualified human resources, supported by accounting education background, often attended education and training, and have experience in finance. The way to implement accounting, human resource (HR) quality of accounting understanding is a non-negotiable requirement, because the inability of human resources in the field of accounting will reduce the bad financial management in accordance with existing legislation. Because internal control as a process that is needed by human resource management. (Akhmad, 2014: 7) There are several factors that inhibit development of HR competencies in the area of financial management in the district. Sidorarjo

a. Limitations of HR

If there is a motto *The rihgt Man The rihgt Place* then it is not easy to do related to financial management. Limitations of both quality and quantity of human resources made it difficult to do the motto; Although aware that the accuracy of the placement of manpower according to their competence is very not negotiable bargaining again in optimizing the performance of the organization. It became a classic problem that

not a few of existing human resources within a local authority is inadequate when compared to the work to be done both quantitatively and qualitatively. The problem arises because existing employees can not keep abreast of the demands of the job. To be able to improve their competence, employees who thus becomes the fruit a dilemma because the state can not simply dismiss the employee because of various rules and regulations; but it is also another reason related to culture "ewuh pakewuh" against employees who no longer wanted to improve their competence because of the age factor. While employees who thus can not also given the task of accomplishing the work that he had no competence to it. When it thereby becoming a common phenomenon in bureaucracy would be very challenging to the government to continue to improve efentifitas and efficiency in financial management in the area.

b. Recruitment patterns.

Centralized recruitment pattern (determined by the central government), the impact on the lack of quality and quantity of human resources. The local government can not be directly involved in determining and competence appropriate to the needs in the area. Moreover, the central government's policy to appoint honorary staff as civil servants; it consequences that area can not get HR has competence in accordance with the needs both in terms of education, age or competencies required. This would add to the difficulties of the region in addition to the operation of not working. While the demands of financial management should really be responsible.

c Budget Limitations

Budget constraints become a classic problem in each developing country issues. But not a few developing countries that utilize its budget to spent to things that are less productive or less in favor of the public interest. HR competency development is a long term investment that will not be visible results in the short term so that it is less a concern of government to prioritize its budget in human development. For local government funding limitations have become the main in the development of human resources, especially human resources competency financial manager. Because of employee financial managers must be competent in financial management. To increase the competence of human resources include local government employees departement proposed to be assigned some training by sending to follow Training / socialization / coordination meeting organized by the central government, but the existing quotas are very limited. Although the low HR competencies recognized by the local government but. improving the competence of human resources is not easy to do because of the limited quota for opted in employee training while local governments have limited budget to organize themselves.

d. Dynamics of Change Legislation

Already a logical consequence for developing countries especially Indonesia as the country's new reform the bureaucracy so many laws and regulations that appear so ready or not the human resources of local governments have to learn the new regulations in order to understand and implement in practice what it becomes duties and responsibilities. Understanding these laws is very important in the management of state finances. Not infrequently an officer or employee of ignorance are experiencing problems accountable for the money that has been spent. The new regulations (accrual basis) were not fully understood by the financial manager. The need to adapt the rules to the understanding that every effort be made to improve the competence of human resources. The new regulations related to the management of state finances are regulations on the system of financial recording system. This is one example of how important the correct understanding of the latest legislation because if could not understand properly it has the risk of potentially fatal, in developing the human resource competencies in the field of public finance management to consider. Development of HR competencies in terms of changes / developments of new regulations set by the central government. With the reform of the various laws and regulations of the newly published no exception with the legislation governing financial management. With the many new regulations that existing human resources should be understood against the new legislation; this in practice necessary to the process of understanding and the time required to profess to understand the new regulations with less correct. While financial management can not be left out or wait HR prepared beforehand. Development of HR competencies so as to keep abreast of financial management policies set by the local governments and the central government. For example Continuity other laws relating to the regulation of financial management (taxation laws / regulations / social giving regulations etc. associated with the financial management regulations)

V. CONCLUSIONS

Problems increase HR competencies of local finance manager is a very complex thing of recruitment problems, the budget also issue regulatory dynamics, on the other hand local governments are required to finance management accountably and transparently so that good governance can be realized. The problems in

the region can not simply be understood by the central government is becoming increasingly difficult for local government; to be able to increase the competence of human resources. To reform the bureaucracy really needed a new regulation rules; this requires improving the competence of human resources in the field of law is becoming increasingly important.

In order to increase the competence of human resources with all limitations local governments can not simply rely on increasing competence is formal but improving the competence of the form of assistance it is no less important than the formal education and training. To support financial management in order to realize good governance, the competencies required in addition to the accounting, legal and competencies in the field of TI and managerial.

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