

ABSTRACT

This research entitled "Urgency of Performance Accountability System of Government Institution In Implementation Of Local Government In Regency Of Sidoarjo". Increasing public demand for good and clean governance since reforms in 1999 has encouraged the development and implementation of clear, appropriate, regular and effective accountability in Indonesia, with the issuance of Presidential Instruction Number 7 of 1999 on Performance Accountability of Government Agencies. With these instructions that have not run perfectly, a conceptual system is developed that develops each component of the system that supports the government's success in managing its resources and is able to convey successes and failures in achieving governmental goals known as the Government Institution Performance Accountability System (SAKIP). To that end, this study aims to determine the urgency of Performance Accountability System of Government Institutions in the implementation of local government and its implementation in Sidoarjo regency.

This research is a legal research using descriptive research design with regulation approach, conceptual approach and sociolegal approach. The source of research is derived from primary law material as well as secondary legal material. The collection of legal materials comes from field observations, and documentation techniques.

The results of this study indicate that the Government Institution Accountability System (SAKIP) in Sidoarjo District Government has run, and get the value of 64.04 or predicate (B). The results of this assessment indicate the level of accountability or accountability for the results of local government implementation has started.

Various obstacles that arise in the application of Government Institution Performance Accountability System (SAKIP) affect the performance of the Government of Sidoarjo Regency. Against these obstacles, it is necessary to make improvements in order not to cause problems in the future. These efforts include improving the understanding of all parts of the regional apparatus for the importance of performance based on the results not only the ability to spend the budget, as well as understanding the importance of the system in the sense of cooperation among the supporting components in realizing the performance accountability of the Government of Sidoarjo Regency.