

Governor's Accountability Report As Form Of Political Accountability In Relational Perspective Between Head Of The Province And People's Regional Representative Council In Province Of South Kalimantan

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ABSTRACT

Accountability of the government administration, i.e. Governor as head of provincial government, in this research by taking into account the guideline of regional administration which is in reality has shifted significantly through the enactment of the Law Number 32 of 2004 on Regional Governance which was amended by the Law Number 23 of 2014 stated it is not only the authority but also government administration. This amendment makes very basic changes in regional administration system, starting from election of the head of regional government, head of regional government liability, the distribution pattern of administration proportionally between government administration levels, regional development planning system, human resources up to the guidance and supervision of regional administration. As a whole, it will endorse interaction of management of regional administration between Regional Government and Dewan Perwakilan Rakyat Daerah (DPRD) (People's Regional Representative Council) more professional and better political control. In context of reconstruction of the local administration, one thing which needs to be look closer is in regard of accountability relationship between regional administrations, from horizontal accountability approach to vertical one. The research was qualitative one which has objectives in describing, analysing, and interpretations (1) The process of Laporan Pertanggung Jawaban (Accountability Report) as Governor's political accountability to DPRD in perspective of relationship between the Council and Head of Province as check and balance mechanism, (2) The process of political monitoring function with output in form of DPRD recommendation in assessment of Accountability Report of Governor in relational perspective between DPRD and Head of Province which strengthen mechanism of check and balance, (3) Alternative model of Liability Report and in process of assessment of the reporting perspective of relational perspective between DPRD and Head of Province as form of check and balance mechanism.

Keywords: *Accountability, relational theory, decentralization*

1. INTRODUCTION

In context of performing of local administration under eligible law, the root cause problem of decentralization and local autonomy is relational bias between the elites. To manage this problem, several efforts need to be endorsed in which: 1) realization of people participative right in process of decision making or in monitoring local administration, 2) firm controlling of scope and function of monitoring of DPRD, 3) conducting of independent audit on *Anggaran Pendapatan dan Belanja Daerah* (APBD) (Local Budgeting of Revenue and Expense), 4) affirmation of transparency and accountability principles of local administration and give sanction. According to opinion from Hidayat, the 4 (four) efforts above will make clear about the importance of monitoring function from the Council and accountability of local administration.

According to Wasistionos's opinion, the relation between DPRD and Head of Province as in Law Number 32 of 2004 gives equal role between the two in running local administration to have horizontal equilibrium (equilibrium decentralization), or known as check and balance mechanism. The similar one as in Law Number 23 of 2014, eventhough DPRD had stronger role in past for having the eligibility to install Head of Province but it was amended twice regarding the role. According to Syaekani et.al, (2002), the mechanism of check and balance give a chance to both parties, executive and legislative to mutually control, monitor, and balance each other. Nasution (2011) however stressed that the principle of check and balance mechanism in performing local administration is in the form of liability of head of province to DPRD.

The term accountability according to LAN-RI (1999 in Wisistiono, 2003-55) described the accountability is obligation to give liability or to answer and explain about performance and act of someone / legal body / collective leaders of organization to parties which have right or authority to ask information or liability.

Maddick (1993) stated that the second objective of decentralization from the interest of local administration is local accountability in which increasing of responsibility of local administration to the people. Therefore, from the side of relationship between member of DPRD and head of province directly in the context of decentralization objective become important to have awareness.

On relation between head of province and DPRD, Asshiddiqie (2006) explained that generally DPRD is understood as a Council which perform legislative power, and therefore called as legislative council in regional area. But it also need to be noted that the legislative function in regional area is not fully in the hand of DPRD because it merely functions as controlling council to the power of local administration other than as true legislative council.

The problems in the research were as follows:

1. How was procedure of LKPJ as political accountability of Governor to DPRD in perspective of relation between DPRD and Head of Province as mechanism of check and balances?
2. How was procedure of political monitoring function which results in DPRD's recommendation in assessment of LKPJ in relational perspective between DPRD and Head of Province as mechanism of check and balances?
3. How was alternative model in performing LKPJ and assessment process of LKPJ in perspective of relation between DPRD and Head of State as mechanism of check and balances?

2. LITERATURE REVIEW

2.1. Decentralization, Autonomy and Local Administration

In the study of decentralization, in general there are two main categories of approach which are political decentralization perspective and administrative decentralization perspective. The supporters of political decentralization perspective tend to define decentralization as devolution of central authority from central government to Regional Government. In other hand, the supporters of administrative perspective tend to define decentralization as delegation of authority to plan, making decision, and authority in managing public service function from higher level of government (central government) to organizations, or institutions of lower level of government (Regional Government).

In general, the term of decentralization is more understood as instrument to delegate authority from central government to Regional Government to achieve autonomy of Regional Government. Such terminology is more relevant to political decentralization perspective, which its mechanism is called political decentralization. Similar understanding when is used in administrative decentralization perspective give definition of decentralization as delegation of administration authority from central government to Regional

Government or more popular as administrative decentralization. Talcot Parson (1961) which was supporter of political decentralization perspective, define decentralization as sharing authority between ruling group in central governmental level and other such group which each of them have authority to manage certain issues in territorial scope of a state. Parson makes analogy of decentralization with reconcentration which he defined as sharing of power between elite ruling groups in similar/equal level to have authority in managing certain issues based on available different administration area. Brian C. Smith (1985) also define decentralization concept as delegation of authority from higher level one (organization) to lower one, in one hierarchical territorial, which may apply to governmental organization in a state, or in others big organizations (non-government organization). The important point in Smith's opinion is the idea of devolution of power is the main substance of decentralization eventhough devolution of power is not merely limited on governmental structure.

Mawhood (1983) which refers to Parson's view, explained that decentralization is devolution of power from central government to Regional Government. Meanwhile, deconcentration which in view of Mawhood is "administrative decentralization" is a hand over of "responsibility" from central government to Regional Government. Mawhood said that deconcentration should be differed from decentralization because in implementation of deconcentration policy, the local administration the local administration doesn't have their own budget, and there is no formal authority in allocation of resources substantial to support its function.

Contrary to opinions from Talcott Parsons, Smith and Mawhood, Dennis A Rondinelli et al. (1988) defined concept of decentralization by referring to administrative decentralization perspective. Decentralization is devolution of power in planning, decision making, and/or administrative authorities from central government to Regional Government.

G. Shabbir Cheema (1988) in his book titled Development Projects as Policy Experiment: An Adaptive Approach to Development Administration explained concept of decentralization consisted of several form. Firstly, decentralization in form of deconcentration which is defined as administrative redistribution in means of devolution of some administrative authority or responsibility to lower level of administration. Secondly, decentralization in form of delegation to semi-autonomous which is defined as devolution of authority on decision making and manage management functions semi-autonomously or without direct order from central government. Thirdly, decentralization in form of devolution which is defined as forming and strengthening sub-national administration unit with activity substantially outside control of central government. Fourthly, decentralization in form of transfers function from government to non-government institution which is interpreted as privatization in giving authority to private parties in managing several public serving. Rondinelli stressed on technical aspect and administrative of decentralization.

According to Smith (1985), there are three main objectives of decentralization, firstly to achieve political education, secondly to provide training in political leadership, and thirdly to create political stability.

According to Conyer (1983), decentralization can be used as strategy to transfer load of central government to Regional Government in providing public service, and as a way to push availability of political education and people participation in local level. According to this perspective, the usefulness of Regional Government are, (1) there is a public responsiveness (Regional Government) to individual preference, (2) Regional Government has capability to fulfil demand for public goods, (3) decentralization is able to give better satisfaction to make available supply of public goods.

Decentralization in perspective of Marxist is translated into forming of state in local level and put decentralization as object of relational dialectic between state institutions. This perspective also sees that decentralization is not able to create democratic condition in local level because economic, political and ecological factor barrier. Marxist view on state still considers state as a unity, not divided based on geographical region. Therefore, Marxist view on decentralization is, (1) decentralization will raise accumulation of resources in local level, (2) decentralization will influence collective consumption which may be politicize, (3) representative council in local democracy will be dominated by capitalist, (4) local administration will be outreach of central government in guarding of monopoly capital interest, (5) there are barriers of politic, economy, and ecologist which make local democracy will fail. These five barriers or weakness on decentralization will only be able to tackle by centralization with objectives to redistribute and fairness.

Conceptually, decentralization is viewed by public administration experts as instrument to achieve certain objectives. According to Hoessein (2002:12), the objectives will be achieved by decentralization is values from political community which may in form of national unity, democratic government, and self-sustainability as form of autonomy, administration efficiency, and social economy development.

Muluk (2007), stated that in concept of autonomy include freedom to have initiative in decision making based on public aspiration without direct control from central government. Nugraha (2004:17) explain that local autonomy is right and obligation of local administration to control and manage their own administration according to existed laws.

In Indonesia, according to Law Number 32 of 2004, decentralization is devolution of authority from central government to autonomous region to control and manage administration in Unitary State of Republic of Indonesia (Articles 1-7) and what is called local administration is conducting governmental issues by local administration and People's Regional Representative Council according to autonomy and support principles and principle of wider autonomy in system and principle of Unitary State of Republic of Indonesia as stated in UUD 1945 (Constitution of 1945). Meanwhile, in Laws Number 23 of 2014 the items given to in decentralization policy is not authority but governmental issues (Articles 1-8) and what is called local administration is similar to in Law Number 32 of 2004 in Article 1 Verse 2 Law Number 23 of 2014. Therefore, local administration is conducting jobs of local administration (province or regency) by local administration and DPRD. The conductor of local administration is Regional Government and DPRD (Law Number 32 of 2004 Article 19 Verse 1 as amended by Law Number 12 of 2009 on Local Administration).

Therefore, the provider of local administration is consisted of Regional Government and DPRD. Similar rule also written in Law Number 23 of 2014, in which "local administration is the provider of governmental business by Regional Government and People's Regional Representative Council in accordance with autonomy principle and supporting task with wider autonomy principle in the system of Unitary State of Republic of Indonesia as stated in Constitution of 1945 (Article 2 Verse 1)". Meanwhile, the Regional Government is head of Regional Government as local administration provider element who lead conducting of governmental business of authority of autonomous region (Article 1 verse 2).

Regional Government is Governor, Regent, or Mayor and all local officials as elements of local administration provider. And People's Regional Representative Council as people's representative institution as elements of local administration provider.

2.2. Theory of Trias Politica and Relation between Head of Region and DPRD

Indonesia adopts presidential system, and the relationship between executive and legislative become the core of governmental system, because the two institutions have equal responsibility to succeed governmental program. Nurdin (2012) explain that in presidential system, the power relationship between President and Legislative is a relationship of checks and balances. The mechanism of checks and balances is closely related to principle of trias politica or the separation of power. The separation of power horizontally is a dividing of power according to its function which first stated by Montesquieu. Montesquieu had an opinion that liberty will not exist when executive, legislative and judicative is in the hand of one or group which may lead to despotism. The freedom is an important thing in Montesquieu's view. The thesis about existence of freedom's guaranty make Montesquieu writes the concept on the importance of power limitation.

According to Law Number 23 of 2014 Article 101, Provincial People's Regional Legislative Council has task and authority to: a) make regional rule together with governor, b) discuss and give approval on the draft of regional rule on Revenue and Expense Budget of Province which proposed by Governor, c) perform monitoring on execution of regional rule on Revenue and Expense Budget of Province, d) give opinion and second opinion on plan of International Agreement in provincial level, e) give agreement on plan of International Agreement in provincial level, f) asking liability report from Governor in conducting local administration of province, g) give approval of plan of cooperation with other province or third parties which make burden to the people and provincial government, h) performing other task and authority according to law and rule in effect. Relationship between governor and DPRD is a co-worker in local administration which builds horizontal equilibrium of decentralization.

2.3. Political Accountability and Theory of Principal Agent

The main principle of theory of principal agency is existence of work relationship between principal (the one who give authority) and agency (the one who receive authority) in the form of cooperation contract called "nexus of contract". According to opinion of Jenen and Meckling (1976), it explain the relationship between principal and agent in a contract between two parties which contain delegation of task and authority by first party (principal) and second party (agent) so that both of them perform the task well. The theory require delegation of authority (as a whole or partly) from principal to the agent. Principal performs monitoring to the performance of agent thru mechanism of accountability and using the frame of this theory the liability of governor in perspective of relation between governor and DPRD is understood.

Widodo (2001), differentiate the concept of liability into three categories (1) accountability, (2) responsibility, (3) and responsiveness. According to The Oxford Advance Learner's Dictionary as excerpted by Lembaga Administrasi Negara (State Administration Institution), accountability has meaning of "required or expected to give an explanation for one's action". Accountability is needed or expected to give explanation on what was done. Budiarmo (1995) define accountability as liability of the one given mandate to govern to the one who give mandate. Accountability means liability by performing monitoring thru distribution of power to several governmental institutions so that it will reduce power accumulation while also performing mutual monitoring condition. Meanwhile, Sedarmayanti (2009) defined it as form of obligation to make responsibility of success or failure of executing mission of organization in achieving of objective as dictated thru liability media which performed periodically. State Administration Institution concluded the accountability as an obligation of someone or organizational unit to give responsibility for management and controlling of resources and performing policy which given to them in order to achieve the given objective thru periodic liability.

In special understanding, accountability is viewed as "obligation to give answer on a responsibility, report, explain, give reasons, respond, and take responsibility and give themselves to be evaluated and obey to external institution or a judging" (Caiden 1982:25). Jabbara and Dwivedi (1989:25) explain this thing as follows:

"Public officials, who should take responsibility for all that is done in the name of the public, should also be accountable to external bodies for what they have done or failed to do while in public office and should be liable, legally and/or morally for correcting or compensating for the wrongdoing as judged internally or externally"

Jabbara dan Dwivedi (1989:5-8) give 5 (five) classification of accountability which are, (1) administrative/organizational accountability. This accountability is an organizational liability which started from central organization to its units of organization below. (2) Legal accountability which is understood that every administrative action from government official should be able to be taken into liability before legislative or judicative institution. (3) Political accountability, which is understood that every official when they perform their task and obligation should acknowledge they have authority of ruling political power to control, setting priority, and distribute resources and guaranty obedience on their command. (4) Professional accountability which is understood as all professional apparatus expect to have more freedom in performing their tasks and in prioritizes public interest. (5) Moral accountability, which is understood government is demanded to take moral responsibility on their actions.

Paul (in BPKP, 2000:28) differentiate 3 (three) types of accountability. (1) Democratic accountability, which is merger of political and administrative accountability. (2) Professional accountability which expect professional apparatus to rely on their norms and standards of profession in performing their task. (3) Legal accountability, execution of laws needs to be adjusted to public interest and service demanded by public. Dubnick (2002:20) categorized accountability (species of accountability) from this perspective: (1) Legal, which stressed on obligation and to increase liability. (2) Organizational, which stressed on the push to create obedience, and ability to create answerability. (3) Professional, stressed on fidelity as moral demand and push so that responsibility is create. (4) Political, performed in amenability and need to have responsiveness.

About mechanism of accountability in relation with theory of principal agent, Keohane (2002:14) divided 8 (eight) types of accountability mechanism as viewed from mechanism to give sanction to public official or agent, in which:

- a. Hierarchical accountability. This kind of accountability exists in any bureaucratic organization. Acts as the principal is the leader of the organization, and being an agent is the subordinate employee.

- b. Supervisory accountability. This accountability refers to the implementation of the supervisory authority of a group of people who act as principal to a particular agent.
- c. Electoral accountability. In a democracy, the voters ask for certainty whether public officials assured to be in their position when re-election is conducted.
- d. Fiscal accountability. The accountability describes the mechanism in which finance of agents will be asked for liability report.
- e. Legal accountability. This accountability stressed the need for agents to follow formal rules and used as justification for their actions.
- f. Market accountability. The accountability is not merely pointed on an abstract power to what what is called the "market", but refers to certain principals, which have great impact on a part or the whole course of the market mechanism and information related thereto.
- g. Participatory accountability. This accountability is increased as a result of demands on performance explanation and action on professional bureaucracy.
- h. Public reputational accountability. The accountability is intended to create a situation where the reputation of the agent and the principal actually known to the public, which is expressed as forms and mechanism of accountability itself, especially when there are no other accountability mechanisms.

Schacter (2000: 1) and Gloppen et.al. (2002: 6) divide the accountability in more modest way which is vertical accountability and horizontal accountability. Vertical accountability is accountability by the state to its citizens. While horizontal accountability is accountability by the state to its own public institutions of accountability, for example, the liability of head of regional accountability to DPRD

2.4. *Supervision Function of DPRD*

The existence of the DPRD in the era of regional autonomy is governed by Law No. 32 of 2004 as amended by two laws, the first Law No. 2 of 2014 and Law No. 9 of 2015 which is expected to balance the power of the regional executive by running three functions optimally, the representative function, the legislative function / making of local regulation and supervisory function. DPRD is essentially the organ of government at the local level who carry the hope of the people to act as a representative and agent of the formulation of public interest agenda through the process of public policy and Regional Government supervision.

According to article 60 and 76 of Law No. 22 of 2003 jo Law No. 17 of 2014 concerning the composition and position of the DPRD, DPRD, DPRD and DPRD in provinces, districts / municipality is a representative institution of the people who serves as the institution of provincial government, district / municipality, and as defined in the Law on Regional Government. These institutions have a function to supervise. Supervision aims to develop a democracy, maintaining representation of people and regions in carrying out its duties and authorities, as well as developing mechanisms checks and balances between the legislature and the executive in order to realize justice and welfare. The basic concept of supervision of DPRD includes an understanding of the importance of an effective supervisory requirements, scope and process of supervisory.

According to Stoner and Freeman (1989), controlling is the process of assuring that actual activities conform to planned activities. In general it can be said that supervision is a process to ensure that content of activities in accordance with planning. Meanwhile, Koontz (1994: 578) argues that: controlling is measurement and correction of performance in order to the make sure that enterprise objectives and the plan devised to attain them are being accomplished. Simply stated that the supervision is the activities carried out to make sure that the vision, mission or organizational objectives is achieved properly without any deviation or all efforts and activities to identify and assess the actual reality on the implementation of tasks and activities are in accordance properly or not. In good governance, supervision has role to give feedback to the Regional Government. Supervision must provide information as early as possible, as part of an early warning system for Regional Governments. Supervision has significance for Regional Governments, because it will give feedback for improvement of the management of development, so that it will not out of line / stages and objectives that have been set. Meanwhile, implementation of supervision is an activity which contributes in the development process so that the management of activities can achieve its goals and objectives effectively and efficiently.

Monitoring carried out by DPRD is political and policy supervision aimed at preserving public accountability, especially institutions that are directly related to the implementation of government policies and programs as well as development in the region. Accountability system in the local level would be more effective, because of the process and results of supervision conducted by DPRD will allow political institutions to be sued if they do not fulfil the standards of the public service. Specifically, the results of the supervision of DPRD on the government is aimed at: (a) To ensure that the Regional Government is in accordance with the plans and provisions of the legislation in force, (b) To ensure the possibility of corrective action quickly and accurately against deviation and fraud found in efforts to prevent the continuation of errors or irregularities, (c) To motivate, improve, reducing and or eliminating deviation, (d) To ensure that the performance of Regional Governments are being or have reached the goals and objectives that have been set. Through the supervision of DPRD, an early warning system or an early warning system can be established in case of oddity or deviation in the management of local governance. To be able to supervise effectively the necessary conditions are: (a) The steps on certain supervision can only be applied to a particular organization, (b) Activity of supervision should be able to achieve several objectives at once, not just a sectoral objectives but other broader objectives, (c) Information for supervision should be obtained in a timely manner, (d) The supervision mechanism should be understood by everyone in the organization. According to Duncan (2001) that the nature of effective supervision are: (a) The supervision must be understood on the nature and purpose, therefore it must be communicated to all parties involved; (b) Supervision should follow the patterns and situations adhered to or owned by the organization; (c) Supervision should be able to identify the problems facing the organization; (d) Supervision should be flexible not rigid; (e) Supervision should pay attention to the economic aspects, and cost benefits.

3. SOCIAL ANALYSIS OF RESEARCH SETTING

Analysis of social setting of this study was focused on solutions to problems that arise, such as inadequate research studies that specifically evaluated the relation of Head of Regional and DPRD in view of the political accountability of Regional Government in the domain of public administration studies. In this condition, it becomes important that the study was conducted in order to find "fill in the gap (empty space)" on the assessment of accountability of Regional Government (Governor function and the supervisory function of DPRD) in the frame of the discipline of public administration.

4. RESEARCH METHODS

This study used a qualitative approach to examine the phenomena of accountability from the Governor as a political accountability to DPRD in relational perspective of the head of regional and DPRD in South Kalimantan, and alternative solutions. Data was collected through interviews, observation and documentation. A QDA (Qualitative Data Analysis) technique was used as a data analysis tool with three-stage of process, namely: Notice, Collect, Think (John F. Seidel, 1998).

5. RESULTS

5.1. *Implementation of LKPJ as Governor Political Accountability to DPRD in Relational Perspective between DPRD and Regional Head*

Implementation of Note of Liability Reports (LKPJ) of Governor to DPRD in the perspective of relations should also be accountable to external agencies for what the objective in to do it or why it failed to do so. External accountability is often understood as accountability to measure whether public funds have been used appropriately for the purpose in which it had been established and not used illegally. Accountability refers to the institution on the "checks and balances" in the system of administration and accountability based on records or a written report. Accountability is the common nature of the asymmetric relationship of authorization and in this study were between the governor and the People's Regional Representatives Council, where the governor has an obligation to provide liability or answer and explain the performance of his actions as head of the Regional Government to the DPRD who has the right or authority to request information or accountability. Accountability in the research were given the meaning of accountability by creating supervision of DPRD in accordance with the distribution of power in the Regional Government system, thereby reducing the build up of power while creating conditions of mutual supervision.

This is a manifestation of the obligation to account for the success or failure of the mission of the organization in achieving the goals set through media of accountability periodically.

In accordance with the provisions of Government Regulation No. 3 of 2007 that the accountability report shall contain also about strategies to achieve goals and objectives. In South Kalimantan, it was set a common strategy and direction of regional policies, namely, the First is a development strategy with a territorial approach; The second is a strategy for improving the effectiveness of the quality of Regional Government expenditure; The third is a strategy to strengthen the synergy between the Provincial Government and the Government of Regency / Municipality and with the Government; The fourth strategy is strengthening the role and capacity of the officials and institutions; and the fifth is a reinforcement strategy on development facility and empowerment of the people.

Also stipulated in Government Regulation No. 3 of 2007 that what is means as regional financial management at the macro level is a local revenue management include intensification and extension, the target and the realization of regional income, including problems and solutions. Management of expenditure is including general policy budgets, targets and realization of budget revenue and expenditure, problems and solutions. Then in article 20 was stipulated that implementation of decentralization affairs includes the implementation of obligatory and subsidiary affairs. Implementation of obligatory and subsidiary affairs reported in LKPJ includes programs and activities and the realization of programs and activities, including problems and solutions.

Besides concerning programs and activities, it must also to report the realization of these programs and activities. LKPJ submitted to DPRD also describes the problems and solutions.

LKPJ Governor of South Kalimantan, in accordance with the provisions of Government Regulation No. 3 of 2007 (Article 16) is based on the Government Work Plan (RKPD) as an elaboration of the annual Medium Term Development Plan. RKPD is a translation of the vision, mission, and program formulation head of the region based on the Regional Long Term Development Plan and the attention of the National Medium Term Development Plan for the provincial and minimum service standards that have been set by the Government. LKPJ submitted to DPRD no later than 3 (three) months after the budget year ends.

Broadly speaking, in chapter 1 in LKPJ is the report of the basis of law, and a general description of the area. Then in chapter 2 are also reported on government policy that describes the vision, mission, strategy and direction of regional policy and regional development priorities every year in accordance with the Development Plan that has been set through regulations. In chapter 3 reported on the general policy of financial management which includes the management of regional revenue and expenditure management area. In chapter 4 on the conduct of government affairs area that includes the obligatory functions and affairs of choice. For business shall consist of 21 affairs: education, health affairs, public works, the affairs of spatial planning, business planning, business communications, environmental affairs, the affairs of Women's Empowerment and Child Protection, social affairs, the affairs of labour, affairs of cooperatives and small and medium enterprises (UKM), business investment, cultural affairs, the affairs of youth and sports, the affairs of national unity, internal political affairs of regional autonomy, the affairs of the General Government, Finance and Employment, matters of food security, business community empowerment, business archives, business communications and informatics and last affairs of literature. While affairs chapter selection are reported in the affairs of agriculture, forestry, energy and mineral resources, tourism, marine and fisheries, trade, industry, and transmigration affairs. In chapter 5 has been reported on the implementation of co-administration that includes the received assistance tasks and special assistance given. In chapter 6 in LKPJ reported on the implementation of the common tasks of government that includes inter-regional cooperation, regional cooperation with third parties, in coordination with agencies vertical in the area, coaching boundaries, prevention and disaster management, the implementation of peace and public order and chapter 7, the last one is conclusion.

LKPJ every year in the preparation of legislation which was used as the legal basis is as follows:

a. Law No. 25 of 1956 Jo Law Number 21 Year 1958 concerning the Stipulation of Emergency Law No. 10 of 1957, among others on the Establishment of the Autonomous Region Level I South Kalimantan.

b. Law Number 32 Year 2004 regarding Regional Government as amended by Law No. 12 Year 2008 regarding the Second Amendment to Law Number 32 Year 2004 on Regional Government. Because at the time the research was conducted, and in the era of Rudy Arifin are not yet on Law No. 23 of 2014.

c. Government Regulation No. 3 of 2007 on Regional Government report to the Central Government, Accountability Description Report to the Leaders of the Peoples's Regional Representatives Council, and Regional Government Information Report to the People.

d. Government Regulation No. 38 of 2007 on the Division of Government Affairs between the Government, Provincial Government and Regional Government of Regency / City.

e. South Kalimantan Provincial Regulation No. 5 of 2008 on Government Affairs that became South Kalimantan Provincial Government Authority.

f. South Kalimantan Provincial Regulation No. 6 of 2008 on the Establishment, Organization and Administration of Work of South Kalimantan Province.

g. Kalimantan Provincial Regulation No. 2 of 2011 on RPJMD South Kalimantan Province in 2011 -2015.

h. South Kalimantan Provincial Regulation on the South Kalimantan provincial budget every year Budget

i. Provincial Regulation on the Amendment of South Kalimantan South Kalimantan provincial budget every year Budget.

j. South Kalimantan Governor Regulation on Translation of South Kalimantan provincial budget every year Budget.

k. South Kalimantan Governor Regulation on the Second Amendment Governor Regulation on Budget description of South Kalimantan Province each year Budget

In accordance with that authority, then the governor along with the Regional Government Unit and the People's Regional Representatives Council actually is watching. So it must wear a monitoring indicator Medium Term Development Plan of Regional and Regional Government Work Plan was augmented by the results of the People's Regional Representatives Council supervision for one year, for all the affairs as stipulated in the law on Regional Government

5.2. Implementation of Political Oversight Function which Lead to Recommendation from DPRD in the Assessment of Accountability Report of the Governor

The provisions of Law No. 32 of 2004 and Law No. 23, 2014 explained that "legislature hereinafter referred to DPRD is the representative body of the people as an element of the regional administration". Use of the term of government give meaning to its function as a representative of the people and at the same time as an element of the regional administration. In order to carry out these functions, the rule of law has been established that DPRD has the duty and authority among others forming PERDA discussed with the head of the region to be approved together, set a budget together with Regional Head, carry out supervision on the implementation of the regional regulation, legislation more , the decision of the Head of region, budget, Regional Government policy in implementing regional development programs and international cooperation in the region, and specifically in this case ask LKPJ regional Head in the implementation of decentralized tasks. LKPJ is an accumulation of reports throughout the implementation of the functions of the governor as an executor, which should be offset by the accumulation of all supervisory activities of DPRD.

There are three (3) the material scope of the recommendation of DPRD affairs tasks decentralization, co-administration, and general governance. The standard of the recommendations should also be clear, that legislation what the referral.

Beyond the recommendations, DPRD also gives advice in general: first, in the financial management area, each SKPD is in cooperation with the The Supreme Audit Agency (BPK), so as to implement the activities carried out are expected on target and purpose in the use of budget management as it has been programmed to be supervised and reduce the error rate in terms of management. Second, in the utilization of natural resources is not only the pursuit of production aspect only the so-called value-added but must be adjusted accordingly to how many natural resources are lost and costs incurred to maintain the function of the environment as part of depreciation of the country's wealth of natural resources in accordance with the system national accounts are integrated.

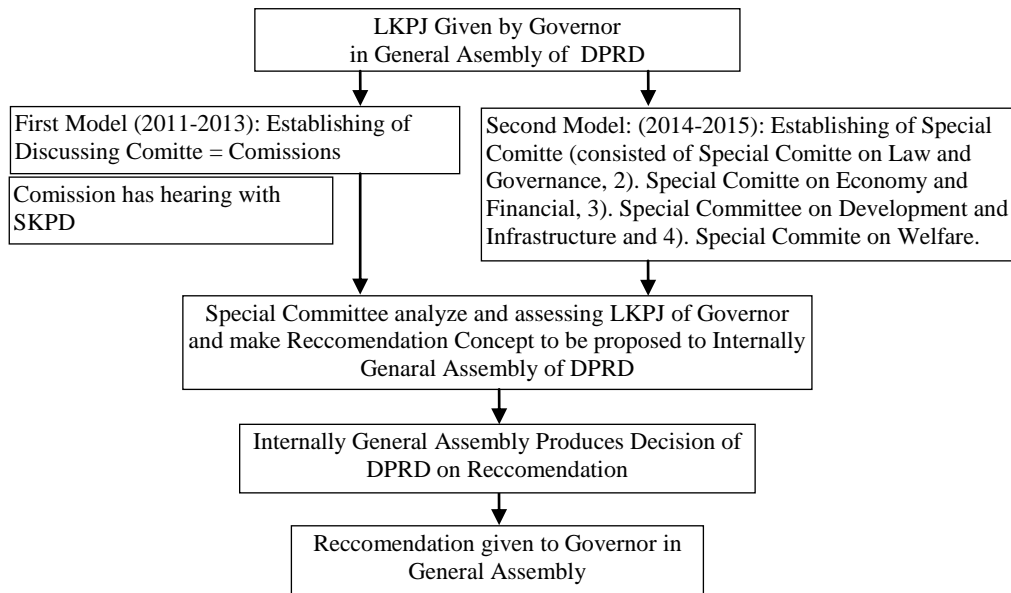


Figure 1. Mechanism and Actors of Discussing LKPJ in DPRD

Source: Processed data 2015

The need for integrated third-developed website linter link between the provincial government and district / city and other related SKPD, so that people / investor have easier access to data. Fourth, the regional head There should provide an explanation regarding the implementation of the follow-up on the recommendation of DPRD in the previous year, that recommendation that has been made is not a mere formality but really be considered operationally

Beyond the recommendations, DPRD also gives advice in general: first, in the financial management area, each SKPD is in cooperation with the The Supreme Audit Agency (BPK), so as to implement the activities carried out are expected on target and purpose in the use of budget management as it has been programmed to be supervised and reduce the error rate in terms of management. Second, in the utilization of natural resources is not only the pursuit of production aspect only the so-called value-added but must be adjusted accordingly to how many natural resources are lost and costs incurred to maintain the function of the environment as part of depreciation of the country's wealth of natural resources in accordance with the system national accounts are integrated. The need for integrated third-developed website linter link between the provincial government and district / city and other related SKPD, so that people / investor have easier access to data. Fourth, the regional head There should provide an explanation regarding the implementation of the follow-up on the recommendation of DPRD in the previous year, that recommendation that has been made is not a mere formality but really be considered operationally

As stipulated in the laws and rules, time spent in giving an assessment of the latest accountability report is 30 days. However, because there are no rules governing mechanism LKPJ discussion and substance are discussed, then the process or mechanism that applies in the province of South Kalimantan can be changed in accordance with the agreement and the desire of the members of the board.

Supervision in the manufacturing process are the Council Recommendation After LKPJ accepted by DPRD plenary session, then held meetings discussant LKPJ committee formation and direction of a Board decision is made. Discussants committee LKPJ term used from 2011 to 2013 and in 2014 was renamed the special committee or a special committee

Simply put all the facts on this research, both on the substance of the scope of the preparation LKPJ, basic and actor drafting LKPJ governor, the process of drafting and assessment of internal accountability report, as well as the fact the results of research on the substance, scope and mechanisms of the development of recommendations as a result of the supervision of DPRD, could as depicted in Figure 2 attachments (In simple, all the research facts, either the substance of scope of LKPJ drafting, fundament and actor of LKPJ

drafting of Governor, the process of drafting and internal assessment of LKPJ, or the fact on the result of research on substance, scope, and mechanism of drafting the recommendation of DPRD's oversight result, is depicted in Figure 2 in Attachment).

6. DISCUSSION

6.1. *Implementation of LKPJ as Governor Political Accountability to DPRD in relation Perspektif DPRD and Regional Head*

Political accountability in Local-government accountability report (LKPJ) of governor to the People's Regional Representatives Council (DPRD) is based on principal agent theory. This theory explains the relationship between the parties to cooperate but have different positions, in which those of the so-called principal is delegating task to the agent by using the metaphor of "contract". This theory is considered to be a potential one for containing explanations on effect of several variables such as information asymmetry. Principal monitors the agent's performance through a mechanism of accountability (accountability), and based on the theoretical discussion of political accountability of governor in relational perspective between the governor and the DPRD. Accountability is part of accountability. Accountability can be explained from the emergence of authority. Here, authority means the legitimate power. Thus, accountability is the obligation to provide accountability or answer and explain the performance of the actions of a person / legal entity / leadership of an organization to the party who has the right or authority to request information or accountability. The purpose of accountability is to avoid abuse of power, to ensure that the duties are carried out as intended and to drive performance improvement. The keys elements and general one of accountability is giving a report on actions taken and asked to be responsible for the actions that have been taken. So that accountability is not only about giving and receiving of information, but also on the demand for responsibility from the one which has given authority in Regional Government. Regional Government Administration Report (LPPD) is a report on the regional administration for period of 1 (one) year budget based on the Regional Government Work Plan (RKPD) delivered by the head of the region to the Central Government, Regional Government Accountability Report (LKPJ) is a report in the form of information on regional administration for 1 (one) year budget or the end of the tenure submitted by the head of Regional Government to DPRD. Regional Government Accountability Report Made Available to the Public (ILPPD) is the information on regional administration to the public through the media available in the area. The Regional Government is independent facilitator who bears the responsibility for creating public value with two criteria, i.e. what should be done and how to do it. In this case, the Governor bears the responsibilities by taking into account two criteria, firstly what should be done which can be seen from the work plan and secondly how to implement the plan which is contained in LKPJ.

The study found that the main reference in the preparation of LKPJ is Regional Government Work Plan (RKPD) which in preparation should be in accordance Strategic Plan (RENSTRA) and the Medium Term Development Plan (RPJMD). Then, by legal formal, the LKPJ material on End Year Budget should refers to Article 15 through Article 26 of Government Regulation No. 3 of 2007 in which Governor's LKPJ as a Regional Government give progress report or report of the achievement of executed task or performance achievement in one fiscal year. If we look closely at the substance of governance, the submission of progress reports to DPRD is in fact as well as reflecting mutual institutional accountability between Regional Government and DPRD because what is called as Regional Government is the governor along with the DPRD or as a consequence of various mutual agreement in defining the needs and aspirations of society as reflected in Regional Government Budget (APBD). Therefore, mechanism of LKPJ acts as platform to share role in analysing the conditions of performance of Regional Government throughout the year. It is expected this will promote the growth of the spirit of objectivity and a harmonious partnership between the governor and the Council in refining the performance of Regional Government in the future. Also with LKPJ, it is also expected to materialize the accountability and transparency in the implementation of administration in order to realize good governance. LKPJ must be in accordance with RKPD, and the latter should be sourced from RPJM in the form of local regulations, so that must be implemented by all elements of the regional administration under the leadership of elected head of regional (governor) in the general election of head of regional, which means need to be accounted.

In this study, because the governor and the DPRD is the holders of political power to organize, set priorities and distribution of resources and ensure compliance with their administrative and legal

responsibility to implement, so that the implementation of LKPJ is form of political accountability of Governor DPRD. One form of political accountability mechanisms which involve executive accountability to the legislature is a supervisory accountability that puts the chief executive as an agent and legislative as principal.

The discussion about the substance and scope of the preparation of this accountability report consider principal-agent relationship. This relationship is originated from the concept of an agency relationship between DPRD (principal) and governor (agent). LKPJ essentially is implementation of report of budgeting (APBD) which has become Regional Regulations and signed by the Governor and Council and could be called as a contract between two parties.

The legal basis in the preparation of LKPJ are eight rules including the Local Regulations of Province of South Kalimantan No. 5 of 2008 on Administration Affairs that Became Authority of Province South Kalimantan Administration, Local Regulation of Province of Kalimantan No. 2 of 2011 on the Medium Term Development Plan of Province of South Kalimantan 2011 - 2015 and Local Regulation of Province South Kalimantan on Local Budget of Province of South Kalimantan Budget every budget year. Also is including Governor of Province of South Kalimantan Bill on Description of Budget of South Kalimantan Province each budget year and Governor of Province of South Kalimantan Bill on the Second Amendment of Governor of Province of South Kalimantan Bill on Description of Budget of South Kalimantan Province each budget year.

In accordance with the results of the study and from the obtained data, the LKPJ itself is actually a collection of all the accountability report on the implementation of the Work Plan and Budget (RKA) of Work Unit under Regional Government (SKPD) respectively, which organizes all compulsory affairs and the subsidiary affairs, including the task of co-administration and general governance. Based on these facts, the essence LKPJ is a collection of reports on all SKPD bureaucrats who control all information both on the planning to the implementation which was reported to the governor as preparation materials for LKPJ. In fact, then by drafting team, the accumulated report then collected into one report but all of the report was not verified. As mentioned before, the two parties which have contract in agency theory (principal-agent) are in a situation of asymmetrical information meaning that the agent has more information about the company than the principal. It was true in judging the relationship between the Governor as head of the region with the bureaucracy (the Secretary and the whole apparatus) in which the bureaucracy has more control of the information, as well as when compared to the position between the governor and the DPRD in controlling information.

6.2. Implementation of Political Supervisory Function Which Establish Recommendation of DPRD in Assessment Process of Liability Report of the Governor

People's Regional Representative Council once referred to as the legislature because of its function, and after the enactment of Law No. 32 of 2004, the term legislature is no longer used, and even more assertive in Law No. 23 of 2014, the calling of legislative function was turned into function of making local regulation. The oversight function of DPRD is more political oversight and policies, rather than technical oversight function, because the function of the latter is run by agencies of functional supervision such as Inspectorate and the State Development Audit Agency (BPKP). In order for work relations in the area of supervision between the head of region (Governor) and DPRD can be run properly there is a needs to have an agreement between two parties. The basic principle in political relations and policy control in regional area are as follows: (a) The principle of mutual openness; (B) The principle of mutual respect for the functions; (C) The principle of mutual function on in not to intervene each other.

Relationship pattern between head of region (Governor) and the DPRD was changed from the Law No. 22 of 1999 which put the position of DPRD as the dominant one as legislature which has authority to choose, propose, and dismiss the head of region (Governor). But, by the enactment of Law No. 32 Year 2004 on Regional Government, the role of DPRD is no longer too dominant, because the council has no authority in selecting the head of region (Governor) anymore. Head of region is elected directly by the people through direct elections. Amendment of Law No. 22 of 1999 into Law No. 32 of 2004 provides a new paradigm shift in local governance in Indonesia. An executive-legislative relation in regional area is considered as the co-authority in regional administration. This balance shows an equal conditions and roles between the two. Broadly, the equality of both institutions are not only in partnership, but also in the functions of legislation, the function of the budgeting and monitoring functions (control) as well as the duties and authority of DPRD to propose the appointment and dismissal of Head of Region and Deputy Head of the Region to the President

through the Minister of Home Affairs for the Provincial Administration and to the Minister of Home Affairs through the Governor for Head of District / Municipal.

The substance and scope of the preparation of the recommendation of DPRD is the actualization of the relationship between the Regional Council and Executive which arise regarding the implementation of the duties and authority of each other, especially on the field of mutual tasks such as the bill of local regulations, the establishment of the budget, and other public aspects. In Law No. 32 of 2004 the relationship between Regional Governments and Regional Council is a work partner which is equal in status and nature of partnership. This position means that both parties have the same position and equal, meaning not supervise each other. The partnership also means that the Regional Governments and Regional Council are equally work partners in regional policy making to implement regional autonomy in accordance with their respective functions so that they build a working relationship for the public interest. These work relationships which are equal in status and partnership in nature also be confirmed in Law No. 23 of 2014.

From the research, it has been found that the council does not have clear standards, performance measures, as well as a means of comparison in assessing LKJP, so that their recommendations are in common sense. Whereas over sighting by DPRD is a political one and policies aimed at preserving public accountability, especially to the institutions that are directly related to the implementation of government policies and programs as well as development in the region. Over sighting of DPRD is aimed to the compulsory and subsidiary administration task conducted by the local administration. To realize the implementation of governmental affairs which coming from the mandatory and subsidiary of government and governmental affairs based on the principle of autonomy and co-working, it needs to be mandated into local regulations. This is particularly important because of local regulations that govern Regional Governmental affairs is the highest legal umbrella for other local laws or regulations or head of region bill, so that any government activity shall be based on the affairs of the Regional Government as the mandated by the Law on Regional Government. But from the results of the study, there was no recommendation of DPRD relating to the governmental affairs which become Regional Government affair which is enacted into local regulations. Whereas Local Law concerning the governmental affairs is also become cornerstones of the over sighting function of DPRD in overseeing the programs carried out by the executive, meaning that if there are any deviations by the executive in carrying out government tasks which is not in accordance with Regional Governmental affairs, DPRD can direct the executive in implementing any program to suit to the Regional Governmental affairs as regulated in Regional Law. Similarly, DPRD gives recommendations as a partner of the Regional Government, and to remind the executive to set priorities of programs in accordance with the mandatory governmental affair for regional administration, including in the determination of priorities of program selection of governmental affairs which include in of regional affairs. These recommendations of DPRD are not accompanied by accurate data. Over sighting is not executed in pair with accountability report and in accordance with the process and mechanism of LKJP's discussion.

Based on the description of the discussion on the substance, scope, actors and mechanisms of over sighting for drafting the recommendations as a result of DPRD's function on oversighting, the following minor proposition can be given thereafter.

6.3. Alternative Model of Implementation and Assessment of LKJP in Relational Perspective between DPRD with Head of Regional Government as Mechanism of Check and Balances

Principal-agent approach indicated the presence of relational condition between agent and principal. Fiduciary (agent) is obliged to give account of their activities to the mandate giver (principal). It means that the mandate giver may request information to the mandate recipient. Thus the dimensions of accountability include two things: Agent, as parties who act as agents (in this case the governor) are required to have the ability to give an answer (answerability) over various issues, give arguments, description and explanation on rational and objective basis. Then principal which has been expected to has the ability in active measurement in supervising and monitoring.

It has a context with the provisions of Law No. 32 of 2004 and Law No. 23 of 2014 which stipulates that DPRD has a legislative, budgetary, and oversight function. Oversighting of the council is aimed to develop a democracy, maintaining representation of people and regions in carrying out its duties and authorities, as well as developing mechanisms of checks and balances between the legislative and executive. Oversighting is a process to ensure activities is in accordance with plan or, in simple way, the oversight is the activities which

carried out for the vision, mission, and goals of the organization is achieved without any deviation. Overseeing carried out by DPRD is the political control and specifically, the results of the supervision of DPRD to the government is intended to ensure that the Regional Government in accordance with the plans and provisions of the legislation, and to ensure the possibility of corrective action quickly and accurately, in order to encourage motivation, improve, reducing and or eliminating irregularities, and can assure that the Regional Government performance is or has been achieving its objectives and targets. So that overseeing by DPRD can establish an early warning system in case of irregularities or deviation in the management of local governance.

Based on the concepts mentioned above, the formulated models of alternative (Figure 3 in appendix) mentioned the governor as an agent which is the executor of the budget that has been signed together with the Regional Council as a principal and is regarded as a contract between the two sides in the perspective of theory of Principal-agent, and also as implementation of the theory of power division by Montesquieu. Then as a partner, together with the Regional Council, Governor also enacts local regulations on RPJP and RPJMD in line with Regional Council in carrying out its legislative function. Proceeds with the execution of his/her tasks along with the bureaucracy to plan Draft of Local Budgets (RAPBD) and then into the Local Budget (APBD) together with DPRD in implementing the budget function. When the governor implement the budget as application of tasks execution of public administration, decentralization affairs, and co-administration in accordance with approved Local Budget, then that's when DPRD exercising the supervisory function. In the Figure 3, the thick ribbed column is the focus of this study.

Based on the results of research and discussion, there are two main substances of alternative models of accountability of governors as political accountability in relational perspective of Head of Region (Governor) and the Regional People's Representatives Council of Province of South Kalimantan. The first, the power of this model as a solution from the results of research which either based on interviews and observations of the author and from secondary data on corresponding documents on Local-government Accountability Report of Governor in addressing of the bureaucracy has a strong tendency to selfish, and the doubts on validity of the content of the report from Work Unit under Regional Government (SKPD) when directly used as raw materials for Local-government Accountability Report of Governor and after compilation, directly submitted to the People's Regional Representative Council (DPRD) by internal team selected from a supervisory institution in the Regional Government, such as from the office of the Inspectorate or another team formed by governor. Second, the need for the Regional Council to implement a routine overseeing of all the local agencies, Work Unit under Regional Government (SKPD), then the results of the monitoring are presented in the form of documents in one year.

7. CONCLUSION

Implementation of LKPJ of Governor is a political accountability from political appointees (Governor) to political institutions (DPRD) and mandatory to the governor. Basis of preparation of LKPJ is RKPD as implementation of RPJMD which written in the form of local regulation as a product of legislative function of governor and DPRD. RKPD also constitute as basis for preparation of the Work Plan of all SKPD and they are to be discussed with the DPRD to become General Policy on Budget (KUA) and Priorities and Plafond of Provisional Budget (PPAS) which resulted in the memorandum of agreement of DPRD and the Governor. Then KUA-PPAS serve as basis for all SKPD to develop Work Plan and Budget (RKA) of SKPD which in turn to be collected and processed by Development Planning Agency in Sub-National (Bappeda) into RKPD and to be given the budget as Provincial APBD to be discussed with DPRD into the Local Regulation on Budget.

DPRD is actively implementing political oversight function which coincided with the implementation of the law-making function since RPJM, until the enactment of Local Budget. But in the overseeing of implementation of the budget they are more reliant on community and news reports in the media, or by hearings, but the entire overseeing process was not was compiled in a document on a year basis report. The substance, scope, the recommendation of DPRD is in accordance with the substance and scope of LKPJ.

The alternative model of LKJP and assessment process of it in the relational perspective of Head of Region and DPRD actually is to support the establishment of a relationship of two as a mechanism of checks and balances that are considered appropriate for the Indonesia.

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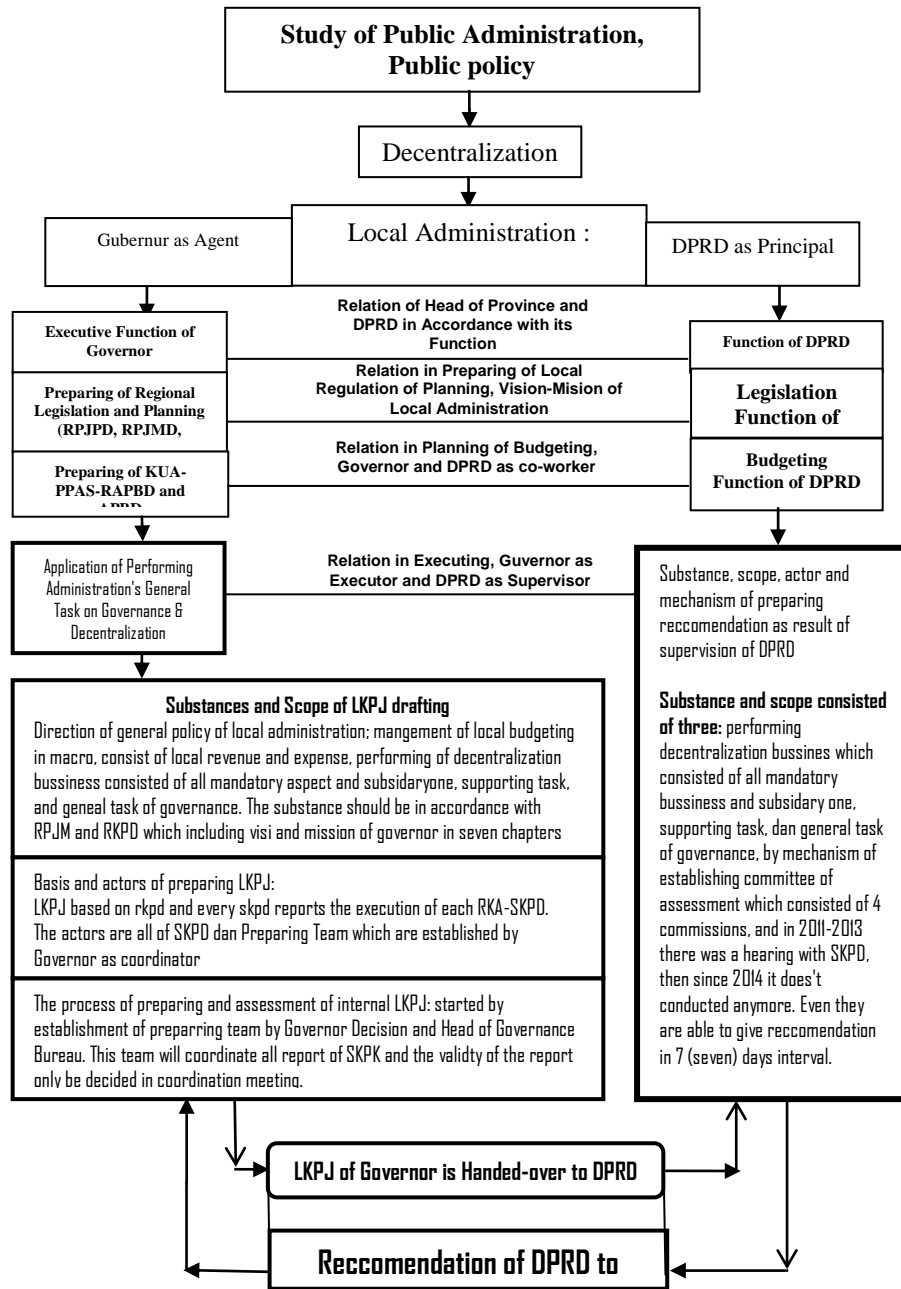


Figure 2. Empirical Model of Governor Liability in Relational Perspective between Head of Province and Dewan Perwakilan Rakyat Daerah of Province of South Kalimantan

Note:

APBD (*Anggaran Pendapatan dan Belanja Daerah*): Regional Government Budget.

BPK (*Badan Pengawas Keuangan*): The Supreme Audit Agency.

BPKP (*Badan Pengawasan Keuangan dan Pembangunan*): State Development Audit Agency.

DPD (*Dewan Pertimbangan Daerah*): Regional Representative Council.

DPR (*Dewan Perwakilan Rakyat*): Parliament/House of Representative.

DPRD (*Dewan Perwakilan Rakyat Daerah*): People's Regional Representative Council.

ILPPD (*Informasi Laporan Penyelenggaraan Pemerintahan Daerah*): Information on Regional Government Administration Report.

LAN-RI (*Lembaga Adminitrasi Negara – Republik Indonesia*) : National Institute of Administration – Republic of Indonesia.

LKPJ (*Laporan Keterangan Pertanggungjawaban*): Regional Government Accountability Report.

LPPD (*Laporan Penyelenggaraan Pemerintahan Daerah*): Regional Government Administration Report.

KUA-PPAS (*Kebijakan Umum Anggaran – Prioritas dan Plafon Anggaran*): General Policy on Budget – Priorities and Plafond Provisional Budget

MPR (*Majelis Permusyawaratan Rakyat*): The People's Consultative Assembly.

PERDA (*Peraturan Daerah*): Local/Provincial Regulation

RAPBD (*Rancangan Anggaran Pendapatan dan Belanja Daerah*): Draft of Regional Government Budget (APBD).

RENSTRA (*Rencana Strategis*): Strategic Plan.

RKA (*Rencana Kerja dan Anggaran*): Work Plan and Budget.

RKPD (*Rencana Kerja Pemerintah Daerah*): Regional Government Work/Development Plan.

RPJMD (*Rencana Pembangunan Jangka Menengah*): Government Medium Term Development Plan.

RPJMD (*Rencana Pembangunan Jangka Menengah Daerah*): Regional Government Medium Term Development Plan.

RPJPD (*Rencana Pembangunan Jangka Panjang Daerah*): Regional Government Long Term Development Plan.

SKPD (*Satuan Kerja Perangkat Daerah*): Work Unit under Regional Government.

SKPK (*Satuan Kerja Pengelola Keuangan Daerah*): Office of Regional Government Chief Financial Officer or Treasurer.

UKM (*Usaha Kecil dan Menengah*): Small and Medium Enterprises.

UUD 1945 (*Undang-undang Dasar 1945*) : Constitution of 1945.

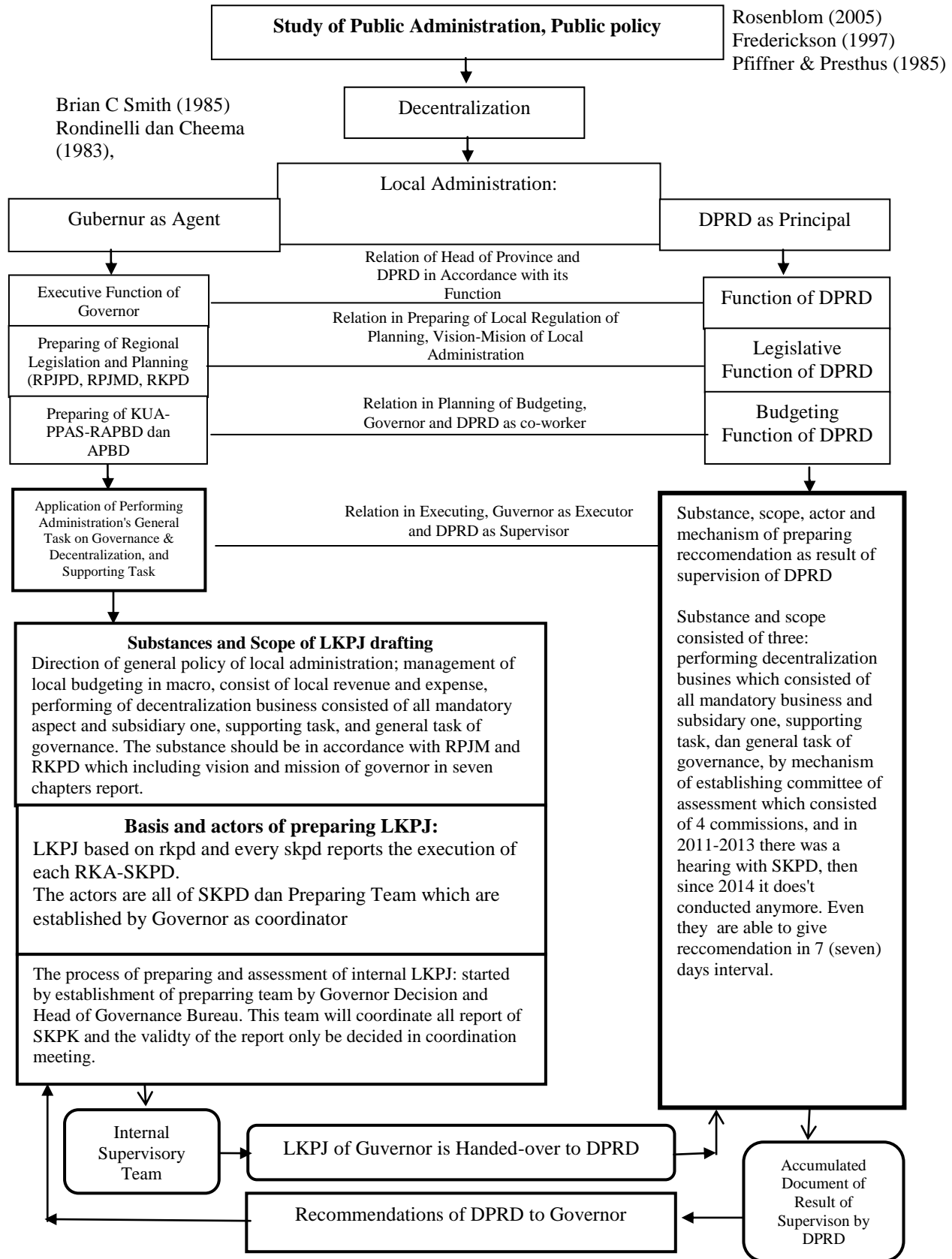


Figure 3. Alternative Model of Liability of Governor in Relational Perspective of Head of Province and Dewan Perwakilan Rakyat Daerah of South Kalimantan Province