



## RESEARCH ARTICLE

### PERFORMANCE OF THE BUREAU OF WELFARE AS OFFICERS OF SOUTH SULAWESI PROVINCIAL GOVERNMENT BUDGET USER

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#### ABSTRACT

The regional financial management is very influential on the destiny of a region because the area can be a strong area and powerful and able to develop or become helpless depending on how to manage the finances. Objective is SKPD Welfare Development Bureau 'society as Acting Budget users hearts Budget Management. The research method is basically the scientific method to obtain qualitative and quantitative analysis of data. The performance of society welfare Bureau showed excellent results, the planned work program can all be performed according to the targets have been planned with the use of expenditures also goes according effective.

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#### INTRODUCTION

The implementation of regional autonomy should be oriented towards the increased of prosperity to always pay attention to the interests and aspirations that grow in the community. Therefore, the implementation of regional autonomy is a strategy that aims to double. First, the granting of regional autonomy as a strategy to respond to the demands of local communities on three main issues, namely the sharing of power, distribution of income and independence of the management system in the area. Second, regional autonomy is intended as a strategy to strengthen the region's economy in order to strengthen national economics. Implementation of regional autonomy is a process that requires the involvement of all elements and segments of society, as well as providing power for regional governments in the area of financial management so that the government's role is as a catalyst and facilitator for the government that is more aware of development goals and objectives to be achieved. As a catalyst and facilitator of course, requires a variety of facilities and supporting facilities in the framework of the implementation of sustainable development. Routine budget is one alternative that can stimulate greater continuity and consistency in the overall development towards the achievement of targets that have been agreed. Therefore, regular activities to be carried out is one aspect that determines the success of development in the area. Based on the development results which will be achieved with regard to the facilities given the limited resources existed then in order to meet the development goals either nationally or

regionally needs to direct and utilize existing resources efficiently and effectively as accompanied by supervision and strict control whether committed by top-level officials and local levels as well as its ranks in accordance with the applicable legislation. Sources of financing for development that is important to note is the reception of own area , because this is the source which is a form of direct participation of the people of a region in support of the development process. The regional financial management is very influential on the destiny of a region because the area can be a strong area and powerful and able to develop or become helpless depending on how to manage the finances. In this case the regional financial management contains some general management where management is often called administrative proceedings and special management or also commonly called the maintenance of treasurer. In connection with that, the government plays a very big role in the implementation of development planning of an area, because through expenditure, the government helps to ensure that a decision concerning the allocation of limited funds have considered the priority of needs and the consequences that would arise viewed from the overall economy.

#### Concept of Organizational Performance

Performance is a general term used for some or all actions or activities of an organization in a period of time with reference to a number of standards such as the costs of past or projected, on the basis of efficiency, accountability or management accountability. Gomes (2003:142) said that "Performance is a record yield at a specific job function or activity during a specific time period".

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Rivai (2005:14) argued that: "Performance is the result or the overall success rate of a person during a certain period in carrying out the task compared with a range of possibilities, such as the standard of the work, the target or targets or criteria that have been determined in advance and has agreed." Then Prawirosentono (1999:2) defines performance as, "The work that can be achieved by a person or group of people within an organization, in accordance with the authority and respective responsibilities in order to attempt to achieve legally relevant organizational goals, not breaking the law and in accordance with moral and ethical". According to Sedarmayanti (2001:50) that: "Performance is a translation of the performance, which means a job performance, work performance, job attainment, job performance or appearance". Based on the above understanding it can be concluded that the performance is the level of success achieved by employees in performing a work activity with reference to the tasks to be done. How is the performance of SKPD Welfare Development Bureau as an official user of budgets in budget management at SKPD level?

## RESEARCH METHODS

The research method is basically a scientific means to obtain data with a specific purpose and usefulness. Descriptive research is "the most basic form of research. Appointed to describe or depict a phenomena that exist, either phenomena that are natural or human engineering". Research Technique Study of literature, Interview, observation and documentation. Data Analysis Technique : Analysis of qualitative data organizing data, sorted them into units that can be managed, synthesize, search and find patterns, find what is important and what is learned, and decide what can be told to others. "data found in field.

## RESULTS

### Welfare Development Bureau of Society

According to the bureau chief of society welfare, financial policies according to budget allocations for the Development Bureau of Society Welfare in the five years are as the following:

In 2007 expenditures plan of Development Bureau of Society Welfare was amounted to Rp. 3.055.355 or 14 percent, in 2008 the expenditures according to plan was amounted to Rp. 5,473,795, or 26 percent, in 2009 the budget plan was amounted to Rp. 5,024,084, or 24 percent, in 2010 plan of a budget was Rp. 3.525 million or 17 percent and in 2011 plan of budget was Rp. 4,121,449 or 19 percent.

### Implementation

Furthermore bureau chief stated that, in the process of implementation of the expenditures established in accordance with the above-mentioned plan the realization can be described as follows: In 2007 the realization of the budget was Rp. 3,055,355 or 100 percent, in 2008 the realization was Rp. 4,961,255 or by 91 percent, in 2009 the realization of the budget was Rp. 4,782,744 or 95 percent, in 2010 the expenditure was amounted to Rp. 3,441,376 or 98 percent, and in 2011 the realization of the budget was Rp. 4.08044 million or 99 percent

### Program

He further said that the programs planned in 2007 were 4 programs, in 2008 there were 12 programs, in 2009 there were 22 programs, there were 14 programs in 2010 and in 2011 there were 18 programs.

### Activity

Similarly, the type of activities carried out by the bureau of society welfare , in 2007 there were 10 events, 50 events , there were 48 activities in 2009, in 2010 there were 41 activities and in 2011 there were 50 activities. As for the implementation of programs and activities including analysis of performance and realization of financial accountability. The gains of Welfare Development Bureau from January to December obtained a value of 94% with excellent predicate, the gains can be described as follows: On the Development Bureau of Welfare was budgeted at Rp. 3,525,000,000, - can be realized amounted to Rp.3.441.376.435,- or 97,63% a remaining balance of Rp.83.623.565, -.

Table 1. Officials of Budget Users

No	Description	Year					Total 3+4+5+6+7
		2007	2008	2009	2010	2011	
1	2	3	4	5	6	7	8
1	Planning Target of Expenditure	3.055.355	5.473.795	5.024.084	3.525.000	4.121.449	21.199.683
2	Implementation Disbursements	3.055.355 (100%)	4.961.255 (110%)	4.782.744 (105%)	3.441.376 (102%)	4.080.440 (101%)	20.321.170
3	Program	4 (5,71%)	12 (17,14%)	22 (31,42%)	14 (20%)	18 (25,71%)	70
4	Activity	10 (5,03%)	50 (25,13%)	48 (24,12%)	41 (20,60%)	50 (25,13%)	199

Source: Processed from South Sulawesi Provincial Budgets

### Planning

Planning can be defined as determining policy and thinking carefully of what is done in the future to achieve organizational goals.

From the implementation of direct expenditure allocated to the Welfare Development Bureau, is planned in the form of Program / Activity. Calculation and accountability of Officials as Budget Users.

Accountability of officials of the budget is done quarterly, beginning with the first quarter of fund disbursement request by attaching the budget document that has been set by the Parliament and the Government. Initial funding in the form of down-payment in 2007 was Rp. 682 000, or 25 percent, were used to fund the activities during the first quarter, further disbursement of funds on the second quarter which should be accounted for all programs and activities carried out on the disbursement of the first quarter, for subsequent submission of the disbursement of the second quarter, then for the disbursement of funds quarterly must be accountable programs and activities that were funded from second quarter onwards, for the disbursement of the fourth quarter, the fund must be accounted for the third quarter.

### Conclusion

The performance of society welfare Bureau showed excellent results, the planned work program can all be performed

according to the targets have been planned with the use of expenditures also goes according to tupoksi who specify and the use is run efficiently and the result is effective.

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