

Implementation the Accountability of Local Government Budget Policy in Mataram City Fiscal Year 2017

MUHAMMAD SALEH

Lecturer Functional Staff

Regional Human Resource Development Agency
West Nusa Tenggara Province, Jalan Pemuda No. 59 Mataram
Lombok – Indonesia

Abstract: *This study aims to: (1) gain an understanding of empirical phenomena related to the implementation of the accountability of the local government budget polycet in the City of Mataram (2) analyze whether communication factors, resources, dispositions and bureaucratic structures have a positive effect on the implementation of the local government budget polyce Regions in Mataram City Fiscal Year 2017. Furthermore, the results of this study are expected to contribute to the development of apparatus capacity in terms of regional financial management in particular and in general for the development of Government Science and Public Administration.*

This research was conducted using quantitative and descriptive qualitative methods. Data collection techniques for qualitative analysis are through observation, interviews and documentation studies. For quantitative analysis using survey techniques by distributing questionnaires. This study uses a policy implementation model approach according to George C. Edward III, that the factors of communication, resources, disposition and bureaucratic structure are crucial in implementing the policy.

The results of the study show that the policy of accountability for the local government budget in the City of Mataram can already be implemented by taking into account communication, resources, disposition and bureaucratic structures. The results of statistical analysis both partially and simultaneously showed that the factors of communication, resources, disposition and bureaucratic structure had a positive and significant influence on the implementation of the local government budget accountability in Mataram City for Fiscal Year 2017. From the regression coefficient we know that the resource factor giving a more dominant influence than communication, disposition and bureaucratic structures.

Key Words: *Policy Implementation; Accountability of local government budget.*

1. INTRODUCTION:

1.1. Background

The policy of Local Government Budget accountability is intended to make the work program of the regional government for one Budget Year transparent and accountable by the regional government to the people through the Regional People's Legislative Assembly. One tool to facilitate the creation of transparency and public accountability is through the presentation of comprehensive regional government financial reports. There are preconditions for seeing and assessing the success of implementing a policy that will interact with each other, namely communication, resources, disposition, and bureaucratic structure. Communication is a means to disseminate information reciprocally, both vertically and horizontally. Resources in policy implementation play an important role, because the implementation of policies will not be effective if the resources are insufficient both in terms of quality and quantity, adequate information, support from the environment, and the existence of the authority possessed by the implementer will determine the success of policy implementation. Disposition (attitude of implementing policies) is needed to support policy implementation. Bureaucratic structure is needed because in the implementation of a public policy always involves institutions / organizations or several institutions / organizations, so that there is an need for effective coordination within the institution / organization or between institutions / organizations involved in implementing public policies.

In accordance with the results of preliminary observations carried out in this study, it was revealed that the implementation of the APBD accountability policy in the city of Mataram continued to change and tended to show improvements marked by the results of BPKK audits and opinions given by the BPK. without exception (WTP).

This phenomenon needs to be examined and examined in depth how and to what extent the role of the factors of communication, resources, disposition and bureaucratic structure in determining the results of the implementation of APBD accountability policies in the city of Mataram. Communication factors are seen from the aspect of transmission and consistency of information, the resource factor is seen from the apparatus support, equipment

support and technical tools in the form of software and hardware used. Disposition of the attitude and commitment of the implementers, this is also related to bureaucratic staffing and bureaucratic structures.

From what was disclosed above, encouraged researchers to conduct in-depth studies of how the implementation of APBD accountability policies in the city of Mataram, related to the role of factors of communication, resources, disposition and bureaucratic structure.

1.2. Formulation of the problem

How is the implementation of the APBD accountability policy in the city of Mataram TA. 2017, related to the factors of communication, resources, disposition and structure of bureaucracy.

Whether the factors of communication, resources, disposition and structure of bureaucracy have a positive effect on the implementation of the APBD accountability policy in the City of Mataram for the Fiscal Year 2017.

1.3. Research hypothesis

Communication, resources, disposition and bureaucratic structure factors both partially and simultaneously have a positive and significant effect on the implementation of APBD accountability policies in Kota Mataram TA, 2017

1.4. Usability of Research

1.4.1. Theoretical uses

Theoretically the results of this study can contribute ideas in an effort to obtain ideas and concepts related to the implementation of the policy of accountability for the Regional Budget. Furthermore, the results of this study can also be a meaningful input for the development of social sciences, especially the science of government and the science of public administration.

1.4.2. Practical uses

The results of this study can be input for local government officials and the central government in making decisions related to the management of regional budgets and the implementation of regional revenue and expenditure budget accountability policies. .

2. LITERATURE REVIEW:

2.1. Implementation of Public Policy

Policy implementation is an important process of the entire policy process, policy implementation is the operational ideas contained in the policy into concrete actions in the form of programs and activities. Nugroho R. (2004; 164) states that at every stage of policy there are important issues that must be followed up, implementative actions are concrete steps to implement policies that are still abstract.

The importance of the stages of policy implementation, because at this stage all the problems that will be addressed will be elaborated in operational management actions in the form of implementing programs and activities accompanied by supporting resources. Related to this, it was explained by Ripley (1982; 4) that the implementation of policy is a set of activities that follow statements of intense program goals and desired by government officials. Implementation of encompasses action and relation by variety of actors, especially bureaucrats, designed to program into effects, optimally in a way to achieve goals. Public administration experts agree on the importance of the role of policy making and policy implementation as a chain of policy processes, as stated by Edwards III (1980: 1) that, "without effective implementation of decision makers, it will not be carried out successfully". Successful policy implementation becomes an important factor in the overall policy process

2.2. Factors Affecting Public Policy Implementation

Many experts try to research and attempt to identify critical factors that influence the acceptability level of policy implementation, Rondinelli; (1983; 27) mention several things related to the implementation of policies including political structures, policy-making processes, local power structures, socio-cultural factors, business organizations, and physical structures. Furthermore, Nugroho, (2008; 495) stated that the implementation of the policy can be implemented properly three important elements that must absolutely exist are: (1) the implementer (implementator); (2) programs and (3) target groups (target groups). Tachyan (2008; 26). Stating that the implementer has a very decisive role because the executor is implementing the program to be delivered to the target group. If the implementation is competent, the program is clear, and the target group is clear, policy implementation has the opportunity to succeed.

The opinions of experts as described above together emphasize that the implementation of a public policy is strongly influenced by organizational resources (bureaucratic institutions) as a medium for implementing public policy itself and which is very important to consider is the implementer (human resources) itself and the program and target group. In line with this, Smith (1985; 261) has explained that the policy implementation process consists of four components, namely (1) the idealised policy; (2) the target groups; (3) the implementing organization and (4) the

environment. Related to the fourth component, namely the environment: namely the policy environment that greatly influences the success of policy implementation

George C. Edwards III (1980: 148) states that there are four critical factors that influence the success of the implementation of public policy including: communication, resources, disposition and structure of the bureaucracy. Edward III named the model of the implementation of public policy proposed by the term Direct and Indirect Impact on Implementation.

The first critical factor is communication. Communication determines the success of achieving the objectives of public policy implementation. Effective implementation occurs when decision makers already know what they are going to do. Knowledge of what they will do can work if communication goes well, so that any policy decisions and implementation regulations must be communicated appropriately. In addition, the policies communicated must also be precise, accurate and consistent. Communication (or transmission of information) is needed so that decision makers and implementers will be more consistent in implementing each policy that will be implemented. In the process of communication the transmission of information from among communicants must be clear and consistent.

The second critical factor is resources, resources are another important thing according to George C. Edward III, in implementing policies. This resource factor is supported by several elements of resources, namely: (1) Staff, expertise and competence are needed in implementing policies; (2) Information, information and availability of data must be complete and accurate; (3) Authority (Authority); must be clear about the program and policy; (4) Facilities and infrastructure in the form of equipment, equipment and supplies

The third critical factor is the disposition or attitude of implementing policies, is an important factor in the approach regarding the implementation of a public policy. If the implementation of a policy wants to be effective, then the implementers of the policy must not only know what will be done but must have the ability to implement it, so that in practice there is no bias. If the attitude and perspective of the implementer are different from the decision maker, the process of implementing a policy is increasingly difficult. Important things that need to be observed in disposition variables are: disposition effects, bureaucratic staffing and incentives.

The fourth critical factor is the Bureaucratic Structure. Even though the sources for implementing a policy are available, or the implementer of the policy knows what should be done, and has the desire to implement a policy, it is likely that the policy cannot be implemented or realized because of the weaknesses in the bureaucratic structure. Such a complex policy requires the cooperation of many people, when the bureaucratic structure is not conducive to available policies, this will cause resources to be ineffective and hinder the course of policy. Two characteristics of the main elements that can boost the performance of the bureaucracy associated with the implementation of public policy, according to George C. Edward III is to carry out the Standard Operating Procedure (SOP) and implement it. Fragmentation. SOPs are developed as an internal response to the limited time and resources of the implementers and the desire for uniformity in the operation of complex and widespread organizations. Fragmentation; Fragmentation is the dissemination of responsibility towards a policy area among several organizational units. "Fragmentation is the diversity of responsibility for a policy area among several organizational units." More and more actors and bodies are involved in certain policies and are increasingly contradicting decision decisions. they are, the less likely the success of implementation.

2.3. Implementation of APBD Accountability Policy

Local government financial statements are a reporting system and accountability for regional financial management (APBD accountability). Expressed by Mardiasmo (2002; 12) in the context of transparency and accountability in regional financial management, the regional government as the manager of public funds must be able to provide financial information that is needed accurately, timely and reliably, stated by Soleh, Chabib and Heru Rochmansjah, (2010) Accounting and financial reporting is done to strengthen the pillars of accountability and transparency. In the context of accountable and transparent regional financial management, the regional government is obliged to convey the accountability of the Regional Budget through local government financial reports (LKPD) which include: Budget Realization Reports, Balance Sheets, Cash Flow Reports and Notes to Financial Statements.

Submission of financial reports in the framework of APBD accountability follows the organizational structure of the regional government bureaucracy. Flow of presentation of financial statements according to Permendagri No. 59 of 2007, Petama: SKPD financial report, as budget user official The SKPD head is obliged to make financial reports to the Regional Head through PPKD in the form of budget realization reports, balance sheets and notes to financial statements. Second: Local Government Financial Reports. PPKD in addition to conducting accounting for financial transactions, assets, debt and fund equity, including financing transactions and calculations, on behalf of Mayor PPKD collects SKPD financial reports, then consolidates in order to form Local Government Financial Reports (LKPD) as an instrument of accountability for the Regional Budget.

3. RESEARCH METHODS:

3.1. Object of research; The object of this research was the City Government of Mataram. Regional Finance Management Work Unit (SKPKD) as the reporting entity and Regional Work Unit (SKPD) as an accounting entity.

3.2. Research design; The research design used in this research is quantitative research design accompanied by qualitative descriptive analysis.

3.3. Data and data sources; (1) Description of the research area in the form of general conditions of the study area from the Mataram City Statistics Agency; (2) Data about the process and results of the implementation of policies from the Regional Finance Agency of the City of Mataram (3) For quantitative analysis of data from respondents of the Regional Finance Agency of the City of Mataram.

3.4. Data collection technique; For qualitative analysis of data collection through observation, interviews, documentation studies and for quantitative analysis of data collection through questionnaires.

3.5. Quantitative Analysis Design

3.5.1. Classic assumption test

3.5.1.1. Normality Test

The normality test is used to test whether the data to be used in the regression model is normally distributed or not (Sugionoi, 2014). This normality test uses the Kolmogorov-Smirnov test (K-S), if the value of sig < 0.05 then it is said to be abnormally distributed and if the value of sig > 0.05 then it is said to be normally distributed.

3.5.1.2. Multicollinearity Test

This multicollinearity test serves to test whether there is a linear relationship between independent variables. This test is carried out using the value of VIF (Variance Inflation Factor) and tolerance value (Sugiono, 2014), if the tolerance value is more than 0.10 and the VIF value is below 10, there is no multicollinearity in the independent variable in regression.

3.5.1.3. Heteroscedasticity test

Heteroskedasticity test aims to test whether the regression model variance and residual inequality occur one observation to another observation. To test heteroskedasticity in this study using the Glejser test by comparing the significant value of the test to α of 5% or 0.05. With the regression equation as follows: $U_t = \alpha + \beta X_t + v_t$.

3.5.2. Regression Analysis

3.5.2.1. Regression Equations

Proof of the hypothesis in this study uses multiple linear regression analysis. The equation for multiple linear regression analysis:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Y = Implementation of ABD Accountability in the City of Mataram in 2017.

a = Constant; e = Residual Value.

b₁, b₂, b₃, b₄ = Regression Coefficient;

X₁ = Communication; X₂ = Resources; X₃ = Disposition; X₄ = Bureaucratic Structure;

The value of the refractive coefficient (b) describes the weight of the influence of each dependent variable (x) on the dependent variable (Y).

3.5.2.2. Simultaneous Significant Test (F Test)

The F test is used to determine whether the independent variables simultaneously influence the dependent variable. Hypothesis testing criteria Ho rejected - Ha is accepted if the F-count test results > Table.

3.5.2.3. Significant Test Parameters (Test t)

The t-test is to test whether the independent variables partially influence the dependent variable. The hypothesis testing criteria are as follows: Ho is rejected and Ha is accepted, if sig (p-value) < (a = 0.05) or t-count > t table. Provisions for Testing using a 95% confidence level or 5% error error. Determine the value of t count based on the formula: If t count > t table, then Ha is accepted and Ho is rejected meaning partially independent variable (X) affects the dependent variable (Y).

3.6. Qualitative Analysis Design

Qualitative descriptive analysis in this study, researchers collected data, described and analyzed data carried out simultaneously. Analysis and interpretation or interpreting the meaning of phenomena as contained by data and information has to do with research questions with interpretation and construction. The researcher analyzed the data descriptively qualitatively and inductively. Inductive analysis departs from existing data and information and then induces conclusions.

4. RESULTS AND DISCUSSION:

4.1. Quantitative Analysis (Statistical Test Results)

4.1.1. Classical Assumption Test Results

4.1.1.1. Residual Normality Test

Residual normality is one of the assumptions of the linear regression model. Violations of normality will result in testing the hypothesis through the t test and F test experiencing bias or deviating from the actual value. The residual normality test uses the Kolmogorov-Smirnov Z test, provided that the value of the probability or value (Asymp. Sig. (2-tailed)) of the Z-count is greater than 0.05, the residual regression value is stated to meet normality or normally distributed assumptions. Conversely, if the probability value of the Z-count value is smaller than 0.05 then the residual value is declared not normally distributed.

Table 1. Results of the Normality Test for Residual Regression
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,21399352
Most Extreme Differences	Absolute	,100
	Positive	,080
	Negative	-,100
Kolmogorov-Smirnov Z		,808
Asymp. Sig. (2-tailed)		,531

The Kolmogorov-Smirnov Z test results show a probability value of 0.531 greater than 0.05. This indicates that the regression residual value meets the assumptions of normality or normal distribution.

4.1.1.2. Multicollinearity Test Results

Multicollinearity is a condition where two independent variables or more linearly correlated. A good regression model requires no linear correlation. The detection of multicollinearity problems can be seen from the VIF value and the Tolerance value resulting from a regression analysis. The requirement for multiple linear regression does not experience multicollinearity problems if the Tolerance value is greater than 0.1 or the VIF value is smaller than 10. The multicollinearity test results are presented in the following table.

**Table 2. Multicollinearity Test Results
 Coefficients^a**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Komunikasi	,214	4,666
	Sumberdaya	,147	6,821
	Disposisi	,155	6,468
	Str. Birokrasi	,145	6,883

Source: Results of SPSS Data Analysis (2018)

The table above shows the VIF value of all independent variables having a VIF value of less than 10 and a tolerance value of more than 0.1. Because the tolerance value is above 0.1 and the VIF value is less than 10, it can be concluded that the resulting regression model does not contain muticolinearity problems.

4.1.1.3. Heteroscedasticity Test Results

Heteroscedasticity is a condition where the residual absolute value experiences inequalities between one data to another, in other words not constant or. The problem of heteroscedasticity causes the t test results to be untrustworthy or maintained correctly. Because linear regression requires no heteroscedasticity. The heteroscedasticity test is carried out by the Glejser test by regressing the independent variable with the residual absolute value. The regression model is said not to contain the problem of heteroscedasticity if all the independent variables have no significant effect on the residual absolute value. The independent variable is considered not to have a significant effect on the residual absolute value if the value of p (sig.) Is greater than 0.05.

Table 3. Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,170	,061		2,796	,007
1 Komunikasi	,036	,033	,290	1,074	,287
Sumberdaya	-,064	,037	-,560	-1,715	,091
Disposisi	-,007	,038	-,057	-,179	,859
Str. Birokrasi	,031	,040	,254	,775	,441

a. Dependent Variable: ABS_RES

Source: Results of SPSS Data Analysis (2018)

The table above shows that it has a sig value. each independent variable is greater than 0.05. So that the regression equation model can be concluded not to contain the problem of heteroscedasticity.

4.1.2. Regression Analysis Results

4.1.2.1. Multiple Linear Regression Equations

The regression equation model is a form of equation that is used to estimate changes in the value of the dependent variable if there is a change in the value of the independent variable. The estimated estimation value is indicated by the regression coefficient weight value (β_i) or unstandardized value coefficient. To determine the multiple linear regression equation, refer to the following table.

Table 4. Results of Regression Analysis of the Multiple Linear Regression Equation Model

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,456	,094		15,489	,000
1 Komunikasi	,169	,051	,248	3,296	,002
Sumberdaya	,179	,058	,282	3,094	,003
Disposisi	,165	,058	,252	2,837	,006
Str. Birokrasi	,157	,062	,231	2,529	,014

Source: Results of SPSS Data Analysis (2018)

Based on the table above, the resulting regression equation model is:

$$Y = 1,456 + 0,169X_1 + 0,179X_2 + 0,165X_3 + 0,157X_4$$

Based on the regression equation above, we know the weight of the influence of each independent variable on the dependent variable. Where the communication variable has a weight of influence of 0.169, the resource variable is 0.179, the disposition variable is 0.165 and the bureaucratic structure variable is 0.157. Based on the weight of the influence of each of the independent variables, the resource variable has the greatest weight in influencing the variable implementation of the APBD accountability policy in Mataram City for Fiscal Year 2017.

4.1.2.2. Results of Partial Hypothesis Testing (t test)

Partial hypothesis testing is done to test the significance of the influence of each independent variable on the dependent variable separately. This test is carried out through the t test. The recapitulation of the results of hypothesis testing is presented in the following table.

Table 5. Summary of Results of Testing of Partial Hypotheses

No	Hipotesis	Koefisien (β)	t-hitung	Sig.	Keputusan	Keterangan
1	H1	0,169	3,296	0,002	Terima H1a	Signifikan (+)
2	H2	0,179	3,094	0,003	Terima H2a	Signifikan (+)
3	H3	0,165	2,837	0,006	Terima H3a	Signifikan (+)
4	H4	0,157	2,529	0,014	Terima H4a	Signifikan (+)

Source: Results of SPSS Data Analysis (2018)

The summary of the results of the hypothesis test above shows that all independent variables have a sig value. <0.05 or calculated value> t-table (1.99). This means that partially the variables of communication, resources,

disposition, and bureaucratic structure have a significant and positive effect on the variable implementation of APBD accountability policies in the City of Mataram in 2017.

4.1.2.3. Results of Testing Simultaneous Hypotheses (Test F)

Testing the simultaneous hypothesis through the F test is conducted to determine the significance of the effect of each independent variable together on the dependent variable. The results of the F test are presented in the following table.

Table 6. Results of Testing Simultaneous Hypotheses ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	37,235	4	9,309	190,572	,000 ^b
	Residual	2,931	60	,049		
	Total	40,166	64			

Source: Results of SPSS Data Analysis (2018)

The table above shows the F-count value of 190,572 with a significance value of 0,000. The F-table value in the distribution table F (α : 0.05; df1: 4; & df2: 60) is 2.525. Because the value of F-count (190,572) is greater than the value of F-table (2,525), the decision taken is to accept Ha, meaning that simultaneously communication variables, resources, dispositions, and bureaucratic structures have a significant and positive effect on the variables of APBD accountability policy implementation in The city of Mataram.

4.1.2.4. Adjusted R-Square Coefficient

Table 7. Determination Coefficient Value Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,963 ^a	,927	,922	,22101

Source: Results of SPSS Data Analysis (2018)

The table above shows the Adjusted R-Square value of 0.922 or the determination coefficient of 92.2%. This means that the variation or change in the variable value of the implementation of the APBD accountability policy in the City of Mataram for the Fiscal Year 2017 can be explained by variations in the value of the variables of communication, resources, disposition, and bureaucratic structure.

4.2. Qualitative Descriptive Analysis

4.2.1. Communication

As shown in table 5 and table 6, the results of statistical tests show that the communication factor has a positive and significant effect on the implementation of the 2017 Mataram City Budget APBD accountability policy both partially and simultaneously. This is in line with the results of interviews and observations, that the APBD Accountability in the City of Mataram has been implemented through the presentation of local government financial statements with accrual-based accounting systems in accordance with government accounting standards as regulated in Government Regulation Number 71 of 2010. Explained by the Head of Regional Finance Agency Accounting Mataram City that the mechanism of administration and accountability of the Regional Budget has been regulated in the Mataram City Regulation Number 6 of 2014. Mayor Regulation Number 13 of 2014 concerning Accounting Policies in Mataram City, the Mayor's Regulations are used as standard procedures in APBD administration and accountability in Mataram City . The results of the observations show that the communication flow associated with the implementation of the policy has been going well, all drivation policies as disclosed above are made based on regulations set by the central government. This is in line with what was stated by Nugroho, R. (2008; 494) that to implement public policy, it can directly implement in the form of a program or through the formulation of drivation policies or derivatives of public policies

4.2.2. Resource

From the results of statistical tests as shown in table 5 and table 6, it is known that the resource factor, both partially (individually) and simultaneously (together with other factors) has a positive and significant effect on the implementation of the Mataram Mataram APBD accountability policy . 2017. From the weight of the regression coefficients it is known that the resource factor is more influential than other variables (communication, disposition and bureaucratic structure) on the successful implementation of the APBD accountability policy in the city of Mataram. The results of this statistical test are in line with the results of observations that the support of apparatus and budget resources in the context of implementing the APBD accountability policy in the city of Mataram is quite adequate. Likewise with facilities for work equipment that have been supported by adequate information technology, supported by SIMDA

software for financial administration and facilities for Cash Management System applications that are supported by CMS Software, an application controls cash receipts and expenses. Another very decisive resource is authority, with the authority of regional financial management in the implementation of regional autonomy held by the mayor and fully delegated to regional financial management officials in this case the Head of the Regional Finance Agency of the City of Mataram. Regarding this, George C. Edwards III (1980; 10-11) states that even though the contents of the policy and how to implement it are clear and accurate but if not supported by adequate resources, a policy cannot be implemented properly. The most important resource is adequate staff with adequate expertise and supported with clear authority.

4.2.3. Disposition (Attitude Implementer)

The results of statistical tests show that the disposition factor has a positive and significant effect on the implementation of the APBD accountability policy in the City of Mataram TA. 2017, both partially and simultaneously. The results of the observation indicate that the disposition factor is very much determined by the realistic and responsive attitude shown by the regional financial management apparatus. The tendency of the implementers is influenced by the level of understanding and insight of the apparatus towards the substance of the policy. This has been shown by the commitment and high loyalty of the financial management apparatus in the city of Mataram. In terms of implementing the APBD accountability policy a professional and neutral bureaucrat is needed so that he can carry out his duties optimally. Therefore charging structural positions in this field has been through good staffing bureaucracy, the implementation of merit systems in job promotion related to the profession of regional financial management has been well implemented in the city of Mataram.

4.2.4. Bureaucratic Structure

The results of statistical tests that have been done show that the disposition factor partially (individually) and simultaneously (together with other variables) gives a positive and significant effect on the successful implementation of the APBD accountability policy in the City of Mataram TA. 2017. The bureaucratic structure will bring consequences to the delegation of authority. Authority is needed in providing flexibility in working optimally in bureaucratic structures. From the information obtained shows that the standard operating procedures related to the task flow and responsibility for implementing the APBD in Mataram City have not been fully implemented properly, because of the inconsistencies in the procedures stipulated in the Minister of Home Affairs Regulation. The results of the observations show that this does not have a significant effect due to the existence of derivative policies on regional financial accounting policies in the city of Mataram, including the strengthening of Regional Regulations on Regional Financial Management. George C. Edward III (1980; 148) revealed that the standard operating procedure was developed as an internal response to the limitations of time and resources of the implementers and the desire for uniformity in the operation of complex and widespread organizations. This is also explained by Tangkilisan (2003; 129) that with the existence of clear and detailed Standard Operating Procedures, conflicts and deviations between policy and operational implementation and conflicts between interests at the field level will be minimized.

5. CONCLUSIONS :

The results of statistical tests show that the factors of communication, resources, disposition and bureaucratic structure have a positive and significant influence on the implementation of the APBD accountability policy in the City of Mataram for the Fiscal Year 2017 both partially and simultaneously. This is supported by the results of a qualitative descriptive study that the APBD accountability policy in the city of Mataram has been implemented in accordance with the objectives and policy objectives, the implementers have considered the communication and transmission aspects of information, support of apparatus resources, bureaucratic structure and bureaucratic staffing good, with the support of adequate information technology facilities.

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