

FINANCIAL MANAGEMENT AND ASSETS IN INCREASING REAL REGIONAL INCOME (PAD)

(Financial and Asset Management Evaluation Study Based on Local Regulation No. 1 of 2012 Juncto Regional Regulation No. 3 of 2008 on Organization and Working Procedure of North Barito Regency).

By:

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ABSTRACT

The era of regional autonomy as well as the organization of the boarding costs increase government bureaucracy needed for local government able to implement the strategic plan development accordance with region. To review the effectiveness of the organization as well as the analysis of relevant being studied mainly the department of revenue, finance and asset management as the one responsible institutions against extracting revenue. Singer study aims to review the effectiveness of the organization and determine rate, and factors affecting the level of achievement of the effectiveness of the department of revenue, finance and asset management. Research singer included operates qualitative study, stressed on search process and disclosure, meaning behind the phenomena appears hearts research, with the aim that the issue will be examined more is comprehensive, deep, natural and what and without much mixed serbi from research to the effectiveness of the office revenue, finance and asset management managing hearts source-source original income.

From the findings of the national research and analysis found that the effectiveness of the office of the department of revenue, finance and asset management operations the scalable optimal productivity levels realization of local revenue target has exceeded has set. with organizational structure education level indicator apparatus and placement already accordance with competence. Factors with cooperation unit other subscribe already runs with maximum. Also employees of administrative capacity factor pretty good. Also such factors planning work program has been running well, only variables optimal job satisfaction not caused by shifting system that is not sufficient.

The recommendation of this research is to increase the effectiveness of the organization through the increase of revenue of Original Regional Revenue through intensification and extensification of all sources of Original Revenue proportionally, improvement of organizational effectiveness through improvement of Human Resources (HR) and improvement of incentive system for apparatus Dinas Revenue, Financial Management and Assets.

Key words: Keywords: Organizational effectiveness, organizational structure, Cooperation with Local Government Work Unit, administrative apparatus, work program and job satisfaction.

A. INTRODUCTION

Law Number 32 of 2004 on Regional Government, and Law Number 33 Year 2004 Concerning Financial Balance between the Central Government and Regional Government, is a form of decentralization of autonomy to regions that were effective in January 2001. With the Law The government has granted wide, real and responsible authority to the region proportionally, embodied by the arrangement, sharing and utilization of national resources as well as the balance of central and regional finances with democratic principles, community participation, equity and equity and the potential and diversity that Implemented within the framework of the Unitary State of the Republic of Indonesia.

Decentralization of autonomy given to the regions will be a force for local governments to administer, manage and administer their own households, but at the same time be a burden of local responsibility and obligations with consequent increased burden of regional financing needs that can be a challenge for regions to explore, manage and utilize Resources / real potentials owned for the benefit of regional development up to the hinterland. In relation to the implementation of regional autonomy, the problems faced by local governments are how far the readiness of the regions to implement is seen from: 1) the aspect of human resources (HR) of local government apparatus, 2) the aspect of local financial capability especially the original income, 3) institutional / organizational aspects area. Regional autonomy, which in principle means independence, requires the region to manage its own survival of its own capabilities, develop dynamically and fulfill all of that independence. Local governments are required to be innovative and creative in exploring and managing the financing

sources of governance and development for their regions.

One of the main elements in the implementation of regional autonomy is regional autonomy through the support of financial capabilities sourced from local revenue, then as Pamudji (Kaho 1988: 25) states that:

The local government will not be able to perform its functions effectively and efficiently without sufficient expenses to provide services and development. And this financial is one of the basic criteria to know the real ability of the region in taking care of his own household.

In addition to that opinion, the same opinion is expressed by Syamsi (1984: 221) which places the regional finance as one of the indicators to know the ability of the regions in managing their own households. With regard to the above opinion, then to support the wheels of government, development and service to the society of the era of autonomy today requires adequate funding support to support the successful implementation.

Source of regional revenue through regional income in accordance with article 157 of Law Number 32 Year 2004 is Local Original revenue hereinafter referred to as PAD consists of: 1) Local Tax Result, 2) Local Retribution Result, 3) Result Management of separated area wealth, 4) Other legitimate regional revenues. Related to the effort of digging and managing sumber-sumber of local revenue, increasing revenue Local Revenue (PAD) from the local tax sector can not be separated from the functions and roles of the Revenue Service, Financial and Asset Management. The roles of the Revenue, Financial and Asset Management organizations are not merely pursuing the achievement of established targets, but must also be able to adapt and anticipate internal organizational symptoms

and share changes in the organization's external environment.

The basis for measuring the effectiveness of the organization of Revenue, Financial & Asset Management Office of North Barito Regency is still focused on success in achieving the target of regional revenue, not on the ability to serve the public and performance measurement, it refers to LITBANG Depdagri, 1991 which has set the Effectiveness Ratio The environment of the Ministry of Home Affairs is as follows:

Table 1. Effectiveness Ratio

Effectiveness Ratio	Achievement Rate
Below 40	Very Ineffective
40 - 59.99	Ineffective
60 - 79.99	Effective enough
Above 80	Very effective

Source: R & D Depdagri, 1991 in Budiani 2009

Such measurements for non-profit organizations / government agencies are less suitable. Due to the dual role of receiving institutions and serving as public servants. Objectively measuring organizational effectiveness there are various difficulties:

First, the complexity of the organization, because the Revenue Service, Finance & Asset Management consists of software and hardware that is the structure of human resources and budget. Structure includes the existence of authority and responsibility, human resources concerning the various expertise needed directly or indirectly in the process of increasing revenue Local Original (PAD).

Second, performance measurement. This measurement is done by comparing from one period to another (time series) the amount successfully collected by the Office of Revenue, Financial Management & Assets.

Looking at the facts above, then later in this study used one-dimensional approach, and not multi-dimensional, so the analysis used will discuss the effectiveness phenomena of each variable raised and considered dominant inhibit / push the level of organizational effectiveness Office Revenue, Financial Management & Asset. Similarly, the Local Government of North Barito Regency in the implementation of Law Number 28 Year 2009 regarding Regional Tax and Retribution has issued Regulation of Barito Utara Regency, Number 1 Tahun 2011 on Regional Tax, Number 8 Year 2012 About Retribution, Number 9 Year 2011 Tetang Public Service Levies, and Local Regulation of North Barito Regency Number 10 Year 2011 About Specific Licensing Levy.

Regional assets become a very fundamental aspect for a local government, this is because the assets of the region is the main pillar as the original revenue of the region. Seeing the importance of this, the local government is highly demanded in terms of management of adequate regional assets. Local governments need to prepare appropriate instruments to conduct the management of local assets professionally, transparently, accountably, efficiently and effectively starting from the planning, distribution and utilization and supervision.

Management of local assets or wealth must comply with the principles of public accountability, 3 (three) principles are as follows:

1. Accountability for probity and legality;
2. Process accountability (process accountability);
3. Accountability policy (policy accountability).

Supervision, once there is an appropriate planning and followed by strict stages needs to be done from the planning stage to the stage of asset deletion. In this case the

participation of the community and DPRD and internal auditors is very important. The involvement of internal auditors in the oversight process is crucial to assessing the consistency between local government practice and the prevailing standards.

In addition, internal auditors are also very important involvement to conduct an assessment of accounting policies applied, regarding the recognition of assets (recognition), measurement (measurement) and assessment (evaluation).

Furthermore according to the results of the authors of the author that the realization of Revenue Original Region (PAD) North Barito District, Central Kalimantan Province Year 2015, the period January - December 2015 reached Rp.48.904.474.728, - billion or 122.35% of target Rp.39.971.630.000 Billions. The revenue source of the PAD comes from Regional Taxes, Regional Retributions, Regional Wealth Management proceeds that are separated and other legitimate local revenue.

From the above explanation it can be seen that the contribution of North Barito Regency PAD is relatively very small to the APBD of North Barito Regency, namely APBD Rp.942.6: PAD Rp.46.839.683.128, - milliyar = 5.19%, so the North Barito District budget is still very Depending on the balance funds of the Provincial and Central Government.

B. Problem Formulation

Based on the background explanation that has been described above, then the problem will be formulated issues that need to be thorough writer and further review are:

1. To what extent is the achievement of regional income from the management of finance and assets of North Barito Regency based on North Barito Regency Regulation No. 1 of 2012 on the Amendment of Regional Regulation No. 3 of 2008 on Organization

and Work Procedure of North Barito Regency?

2. What factors are the Drivers / Impediments of financial management and Regional Assets in the context of increasing Pendapatan Asli Daerah (PAD) based on North Barito Regency Regulation No. 1 of 2012 on the Amendment of Regional Regulation No. 3 of 2008 on Organization and Work Procedure North Barito District Device?

C. Objectives and Benefits of Research

The objectives to be achieved in this research are as follows:

1. To analyze and to describe the Increased Income of Financial Management and Regional Assets based on North Barito Regency Regulation No. 1 of 2012 on the Amendment to Regional Regulation No. 3 of 2008 on Organization and Work Procedure of North Barito Regency, in North Barito Regency;

2. To describe and analyze what factors are obstacles in Management.

Finance and Regional Assets based on North Barito Regency regulation No. 1 of 2012 on Amendment to Regional Regulation No. 3 of 2008 on Organization and Work Procedure of North Barito Regency, in North Barito.

While the benefits of Research is expected to contribute significant thoughts and benefits, namely:

1. For science is expected to provide reference in the field of financial science, especially financial management and assets in the increase of local revenue (PAD);

2. For the Regional Government in this case the Office of Revenue, Financial Management and Asset of North Barito Regency is expected to contribute thoughts in determining policies that can improve the management of local finance;

3. For Researchers can increase knowledge in the field of regional finance and improve the

ability of the analysis of local financial management.

D. ReviewOf Literature

Public Policy Theory

Public policy is a rule made by the government and is part of a political decision to address issues and issues that exist and develop in society. Public policy is also a decision made by the government to make certain choices of action not to do something or to do certain actions.

In the life of society in the jurisdiction of a country there are often various problems. A country that holds full responsibility for the lives of its people must be able to solve these problems. Public policy made and issued by the state is expected to be a solution to the problems.

Public Policy is a decision intended for the purpose of addressing the problems that arise in a particular activity undertaken by government agencies in the context of governance.

To understand more about public policy as a solution to the problems that exist in society, we must first understand what and what the public policy itself. Here are the definitions of public policy according to public policy experts.

1. Thomas R. Dye (1981)

Public policy is what neither government nor government does. The notion that Thomas R. Dye provides has a very wide scope. In addition, his study focused on the country as the subject of the study.

2. Easton (1969)

Defines public policy as the allocation of values of power to all societies whose existence is binding. In this sense only the government can do something to the community and it is a form of something chosen by the government which is a form of appropriation of values to the community.

3. Dye (1978)

Defines public policy as "Whatever the government choose to do or not to do.", It everything or anything that the government chooses to do or not do. Dye also interpreted public policy as an attempt to know whatWhat the government does, why they do it, and what causes them to do it differently.

He also said that if the government chooses to take an action, then the action must have a purpose. The public policy must include all government actions, not just government wishes or officials. In addition, something that is not implemented by the government also includes public policy. This is because something that is not done by the government will have the same effect as something done by the government.

4. David Easton

Defining public policy as: "The authoritative allocation of value for the whole society, but it turns out that only the governor can do it in the allocation of values . "That is, public policy is not only what the government does, but also what the government does not do because they both need the reasons to be accounted for.

5. Chief J.O. Udoji (1981)

Defines public policy as a sanctioned action that leads to a particular goal that is directed at a particular problem or group of problems that are interrelated Which affects the majority of citizens.

In another viewpoint, Judge (2003) argued that the Public Policy Study studied government decisions in addressing a problem of public concern. Some of the problems faced by the Government are partly due to bureaucratic failures in providing services and solving public problems. The failures are information failures, complex side effects, motivation failures, rentseeking, second best theory, implementation failures (Judge, 2002). According to Dunn (1994), the process of policy analysis is a series of activities in the process of political activity. This political activity is defined as a policy-

making process and visualized as a series of interdependent stages:

1. preparation of the agenda,
2. policy formulation,
3. adoption of policies,
4. policy implementation, and
5. policy assessment.

Assessment of Problems. The goal is to discover and understand the nature of the problem of a problem and then to formulate it in a causal relationship.

Goal setting. Is the stage to determine the objectives to be achieved through public policy that will soon be formulated. Application Alternatives; An alternative is a number of problem-solving solutions that may be applied to achieve a predetermined goal.

Public Policy Evaluation Theory

Alluding to evaluation, evaluation is a monitoring process. Evaluation done because not all public policy programs achieve results in accordance with what already planned. While the public policy itself is often a failure in reaching the goals and objectives that have been set previously. Therefore evaluation is needed.

The policy evaluation intends to know 3 aspects:

1. policy-making process,
2. implementation process,
3. policy consequences, and effectiveness of policy impacts.

Evaluation of the second aspect is called the evaluation of implementation while evaluation of the third and fourth aspects is called policy impact evaluation. Abidin further argues that the information generated from the evaluation is a value (values), among others with respect to:

1. Efficiency (Efficiency), ie the ratio between the results with cost, or (result / cost).

2. Profitability (profitability), ie the difference between the results with the cost or (result / cost).

3. Effective (effectiveness), namely the assessment on the results, without taking into account the cost.

4. Fairness (equity), namely the balance (proportional) in the distribution of results (benefits) and / or cost (sacrifice)

5. Detriments, ie negative indicators in the social field such as criminals and so on.

6. The additional benefit (marginal rate of return), which is the addition of the cost-benefit or change-in (change-in benefits / change-in-cost).

Evaluation function according to Agustino there are three kinds:

1. to provide valid and reliable information on policies,
2. contribute to clarification and criticism of the values underlying the selection of objectives and targets,
3. contribute to the application of other methods of policy analysis, such as policy formulation and policy recommendations.

The function of policy evaluation is very useful for obtaining results / information on policy performance. Dunn in Leo Agustino (2006: 189) states that "there are several policy evaluation approaches to produce good judgment. The approaches are:

1. pseudo evaluation,
2. formal evaluation,
3. evaluation of theoretical decisions.

A more detailed explanation put forward by Dunn in idjowijoto as follows:

Pseudo evaluation is an evaluation that uses descriptive methods to generate valid information about policy outcomes without attempting to inquire about the merits or value of policy outcomes. The main assumption is that measures of benefits and values are self-evident. Formal evaluation also uses descriptive method in order to produce valid and reliable information about the outcome of a policy. The main

assumptions are objectives, and formally announced targets are a good measure of the benefits or value of program policies. The theoretical decision evaluation uses descriptive methods as well to generate valid and accountable information on the policy outcomes that are explicitly assessed by policy actors. Evaluation of activities that have been implemented needs to be done and there are several methods that can be used. According to Finsterbuch and Motz states that "there are four types of evaluation:

1. single program after only
2. single program before after
3. comparative after only, and
4. comparative before after.

Evaluation of single after-only programs is the weakest design because it is not known whether or not the program is good for the target group, and the target group is not known before receiving the program. Single program and after-before evaluation can be used to determine the state of the sasran group before receiving the program but can not know the effect of the program. Comparative after-only evaluation is an evaluation by comparing target groups with non-target groups. In this type of evaluation the effect of the program on the target group is unknown. The comparative before-a evaluation is a composite of the three groups above. So that the weaknesses in the above three designs can be overcome by the evaluation design ini. Uraian above can be interpreted that the evaluation needs to be done because not all policies made can be implemented as planned, or even a policy can not be executed, so that the evaluation can provide input, Criticism and suggestions on policies made from implementation to impact / policy outcomes. From the description of the Public Policy Evaluation based on the theory presented above, I as the researcher chose the policy evaluation theory proposed by Chief J.O.Udoji and Hakim who evaluated the financial and asset management.

Evaluation of Public Policy Formulation

In general, evaluations of public policy formulations pertain to whether public policy formulations have been implemented:

1. Use an appropriate approach to the problem to be solved, since every public problem requires different public policy formulation models;
2. It leads to the core problem, because every problem solving should really lead to the heart of the problem;
3. Following the procedure received jointly, both in the framework of equality and integration of the formulation step;
4. Utilizing the existing resources optimally, both in the form of time resources, funds, human and strategic environmental conditions;

The public policy formulation evaluation technique itself can refer to the formulation model. One of the most criticized public policy formulations is the 1945 Constitution amendment. Conceptually, the model should be selected as a group model and / or a public choice, but in practice in the name of the people's consultative mappings, the process itself is ultimately elitist. The second issue is the charge. Is the policy itself charged with issues that are relevant to the problem to be solved. Above the authors note, that a good policy has the solving of the most strategic issues. Simply put, the evaluator can first see if the problem in the policy is a strategic issue or a technical problem. More worrying again, if the problem is food security but the solution is coastal reclamation. So there are tiered conformity that is:

1. Conformity of charge with problem
2. Compliance with strategic issues, plus
3. Conformity of charge with the aim to be achieved.

E. Concepts About Regional Autonomy.

The term autonomy is etymologically derived from the Greek word "autos" which means itself and "nomos" which means law or regulation. According to the Encyclopedia of Social Science, that autonomy in the original sense is the legal self sufficiency of social bodies and its actual independence. So there are two characteristics of the nature of autonomy, namely legal self sufficiency and actual independence. In terms of politics or government, regional autonomy means self-government or condition of living under one's own law. Thus regional autonomy which has self-government self-sufficiency that is governed and maintained by own laws.

Koesoemahatmadja argues that, "According to historical development in Indonesia, autonomy in addition to the meaning of legislation (regeling) also contains the meaning of government (bestuur). In the Dutch literature autonomy means self-government (zelfregering) which by Van Vollenhoven divided into making legislation (Zelfwetgeving), self-implementing (zelfuitvoering), self-trial (zelfrechtspraak) and self-acting (zelfpolitie) Autonomy is not just the dispersion of governance to achieve the efficiency and effectiveness of government. Autonomy is a state order (staatsrechtelijk), not just the state administrative order (administratiefrechtelijk). As a constitutional order of autonomy relating to the basics of state and organizational structure of the state. The term autonomy has a meaning or independence (zelfstandigheid) but not independence (onafhankelijkheid). Limited freedom or independence is a manifestation of opportunity that must be accounted for. In the granting of responsibilities contained two elements, namely:

1). Assignment of duties in the sense of some work to be completed as well as the authority to carry them out. 2). Giving trust is the

power to think and decide for yourself how to accomplish the task.

On the other hand Bagir Manan states that autonomy is, "Freedom and independence (vrijheid and zelfsatndigheid) lower government units to organize and manage some governmental affairs." Governmental affairs that may be regulated and administered independently and independently are or are household affairs of the unit The lower government. Freedom and independence are the essence of the content of autonomy. Freedom and independence in autonomy is not independence. Freedom and independence are freedom and independence in the bond of greater unity. Autonomy is merely a subsystem of a larger unity system. In terms of constitutional law, especially the theory of state form, autonomy is a subsystem of a unitary state. Autonomy is the phenomenon of a unitary state. All understanding and content of autonomy is the understanding and content of the unitary state. The unitary state is the cornerstone of understanding and content of autonomy.

F. Theory of State / Public Finance

The definition of State / public finances contained in article 3 of Law No. 17 of 1965 is "all the property of the State in any form, whether separated or not." The explanation of this article is set forth in the Supplement to the State Gazette Number 2276 which states as follows: "The State's finances shall not only be State funds, but all State property shall be included in it all rights and obligations arising from it, whether the property is in the possession and maintenance Officers and / or institutions that belong to the general government as well as in the control and Public or private legal status of State enterprises and businesses in which the government has special interests and in the control and administration of any other party under agreements with participation of the

government or the appointment of the government".

The definition of State / public finances contained in article 1 of Law No. 17 of 2003 is "All rights and obligations of the State which can be assessed by money, as well as everything in the form of money or in the form of goods which may be the property of the State due to the exercise of the rights and obligations".

G. Research Methods

Research approach

This research approach includes Qualitative Descriptive research, with approach of Public Policy Evaluation, because with Qualitative research approach will be more emphasized on discovery process of meaning meaning, behind phenomenon that emerge in research, with the aim that problem to be studied more comprehensive, deep, natural and What it is and without much intervention from researchers on the Effectiveness of Financial Management and Regional Assets in Increasing PAD.

The Qualitative Research Approach may instead reveal real but expected events but can reveal hidden values whose purpose is to examine people's lives, history, behavior, organizational functionalism, social movements, or kinship relationships (Struss and Corbin, 1990). Meanwhile, according to Bungin (2009: 6) explained that qualitative research beyond the stage of critical scientific thinking, which a researcher began to think inductively into a temporary answer to what is questioned in the study and the attention it. Through qualitative research, writers can recognize the subject, as well as feel and understand what they feel and experience in everyday life. Basically qualitative research aims to gain a general understanding of social reality from the perspective of participants, but the understanding is not determined in advance

but obtained from the analysis of social reality that became the focus of writing. Based on the analysis then taken the conclusion in the form of a general understanding of the abstract nature of these social facts.

This research activity is concentrated on collecting data or information in order to analyze the effectiveness of Financial Management and Regional Assets in order to Increase PAD in North Barito Regency. This research uses descriptive qualitative design. As explained by Bungin (2009: 68) that research using qualitative descriptive design has the purpose to describe, summarize the various conditions, various situations, or various phenomena of social reality that exist in the community that became the object of writing, and seeks to draw that reality surface a feature. Character, nature, model, sign, or description of a particular condition, situation, or phenomenon.

H. Nature of Inter-Field Relations at DPPKA Kab. North Barito

Observations or observations made at the Office of Revenue, Financial Management and Assets that the existing apparatus cooperate harmoniously in terms of collection of revenue Original Regional Income (PAD). The phenomenon of cooperation between the Fields in the DPPKA of North Barito Regency proposed by the Head of Data Collection and Determination put forward:

"The most dominant areas in the DPPKA organization of North Barito Regency are the Field of Data and Determination, Revenue Sector, Budget and Asset and Investment Sector, since it is directly related to the PAD collection performance and the success of the data collection process, the determination and billing of all regional revenue, it takes a harmonious and intense cooperation between fields in DPPKA organization of Barito Regency "To confirm the above, then

conducted an interview with Head of Revenue & Billing Department DPPKA Kab. North Barito (Bpk HM Mastur, SE., MM) who put forward as follows".The organization of Revenue Service, Financial Management and Asset of North Barito Regency will be able to achieve its objectives optimally if all Fields are more with SKPD / Agencies related to existing relationships Harmonious cooperation "

Employee Condition According to Formal Employee Education Level

In carrying out the tasks in the Office of Revenue, Financial and Asset Management of North Barito Regency to run well, it must have the human resources apparatus with adequate quality and quantity, adequate quality means that the quality of running good governance, while adequate quantity means to reach the service To the community more broadly. To know the correlation between level of education owned by government apparatus with level of organizational success, hence interview with taxpayer / retribution area which put forward as follows: "To our knowledge 5 (five) years ago employee of Revenue, Financial and Asset Management Office of Barito Regency North most of high school education, so the service at that time is very slow and often make mistakes and at this time seems very fast service because it seems at this time apparatus Office of Revenue Management Finance & Asset North Barito Regency sebahagian D3, S1 even there S2 " On the phenomenon, then confirmation to the Office of Revenue, Finance and Asset Management District Barito Utara Secretary (Mrs. Dra.Hj.RestuWasiati) said as follows: "Policies taken by the Office of Revenue, Financial Management & Asset District Barito North, apparatus placed in strategic places (Determination Officer, Billing and at other places of service) placed apparatus that most of D3 and S1 and have good performance dedication ".

I. Analysis And Discussion of Research Results

Analysis of Research Results

The results of the analysis on the effectiveness of the organization's performance Revenue, Financial Management and Assets based on the measures in the framework of this study are as follows:

Table 2: Actual Regional Original Income (PAD) North Barito District Year 2013s/d 2015.

Data Source: Revenue Service, Financial

year budget	Target (rp.)	Realization (rp.)	Prose ntase; %
2013	28.200.000.000	33.237.186.688	117,86
2014	36.733.528.000	40.407.414.786	110,00
2015	39.971.630.000	48.904.474.728	122,35

Management And Asset Kab. North Barito

Table 3. Effectiveness Ratio

Effectiveness Ratio	Achievement Rate
Below 40	Very Ineffective
40 - 59.99	Ineffective
60 - 79.99	Effective enough
Above 80	Very effective

Source: *Development of International Research, 1991 in Budiani 2009*

The effectiveness of this program can be seen from the variables accuracy of program targets, program socialization, program objectives, and monitoring. Calculate the effectiveness of the program using simple statistics (Sugiyono, in Budiani 2009), namely:

$$\text{Program effectiveness} = R / T \times 100\%$$

Where: R = Activity realization

T = Target activity

Thus the Level of Organization Effectiveness of Revenue Service, Financial Management and Asset of North Barito Regency, Central Kalimantan Province in the last 3 (three) years are as follows:

1. Fiscal Year 2013

R. = Activity Realization = Rp. 33.237.186.688, -

While T = Target Activities of = Rp. 28.2 billion, -

So Efektivitas Ratio The Revenue Service, Financial Management and Asset of North Barito Regency in 2013 is = Rp. 33.237.186.688: Rp. 28.200.000.000 x 100% = 117.86% (Highly Effective) above 80;

2. Fiscal Year 2014

R. = Activity Realization = Rp. 40.407.414.786, -

While T = Target Activities of = Rp. 36.733.528.000, -

So Efektivitas Ratio The Revenue Service, Financial Management and Asset of North Barito Regency in 2014 is = Rp. 40.407.414.786: Rp. 36.733.528.000 x 100% = 110.00% (Highly Effective) above 80;

3. Budget Year 2015

R. = Activity Realization = Rp. 48.904.474.728, -

While T = Target Activities of = Rp. 39.971.630.000, -

So EFEKTIVITAS RATIO The Revenue Service, Financial Management and Asset of North Barito Regency in 2015 is = Rp. 48.904.474.728: Rp. 39.971.630.000 x 100% = 122.35% (Very Effective) above 80;

J. Conclusion

In Chapter VI, the authors summarize the results of the analysis and discussion with reference to the focus of research and

research purposes to further poured into conclusions, implications and suggestions.

The effectiveness of the organization of Revenue, Financial and Asset Management Office of North Barito Regency, Central Kalimantan Province Very Effective, this can be proven by exceeding the target of PAD established: Factors that strongly support the Effectiveness of the organization of Revenue Service, Financial Management and Asset of North Barito Regency, **Province Central Kalimantan:**

The organizational structure, findings in the field show that the placement to occupy a position on the Office of Revenue, Financial Management and Asset of North Barito Regency is adjusted with the education and work experience (achievement / work ability) owned;

Cooperation with SKPD / related agencies, it is known that the relationship with SKPD / related agencies are very well established;

Administrative capacity, as well as the administrative capacity of employees is quite good, it is evident that any work that is charged to employees can be completed on time and never complained about by the public in the service;

Work Programs, findings in the field show that the North Barito District Revenue, Financial and Asset Management Office already has a work program that is routine and implemented fairly well and optimally;

Job Satisfaction, based on the results of Plangsung's observations on the Revenue Service, North Maluku District Financial and Asset Management and interview results shows that the incentive distribution system provided to employees every 3 (three) months, the amount of which is adjusted to the position and not based on the volume of work Become the responsibility, thus causing dissatisfaction of employees who have a lot of work load, consequently employees are not motivated to work maximally.

Implication of Research Results

Based on the above research findings, it can be argued that the implications of the research results are as follows: Theoretical implications, enriching the hasanah theories of the social sciences, especially the theory of Public Policy, Public Policy Evaluation theory and Functional Structural theory. Judging from the theoretical aspect of Public policy, this research reinforces the opinion put forward by Easton (1969: 126) public policy as the allocation of power values for all societies whose existence is binding. In this sense only the government can do something of action to society and actionIt is a form of something chosen by the government which is a form of appropriation of values to society.

In another viewpoint, Judge (2003) argued that the Public Policy Study studied government decisions in addressing a problem of public concern. Some of the problems faced by the Government are partly due to bureaucratic failures in providing services and solving public problems. The failures are information failures, complex side effects, motivation failures, rentseeking, second best theory, implementation failures (Judge, 2002). Judging from the theory of Public Policy Evaluation, this study is in line with the theory put forward by Dunn in Leo Agustino (2006: 189) states that "there are several policy evaluation approaches to produce good judgment. The approaches are:

1. pseudo evaluation,
2. formal evaluation,
3. evaluation of theoretical decisions.

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1. single program after only,
2. single program before after,
3. comparative after only, and
4. comparative before after.

Evaluation of single after-only programs is the weakest design because it is not known whether or not the program is good for the target group, and the target group is not known before receiving the program. An after-before single program evaluation can be used to determine the state of the sasaran group before receiving the program but can not know the effect of the program. Comparative after-only evaluation is an evaluation by comparing target groups with non-target groups. In this type of evaluation the effect of the program on the target group is unknown. The comparative before-a evaluation is a composite of the three groups above. So the weaknesses that exist in the above three designs can be overcome by the design of this evaluation.

The above description can be interpreted that the evaluation is done because not all policies made can be implemented according to plan, or even a policy can not be executed, so that with the evaluation can provide input, criticism and suggestions on the policy made from implementation to impact / result Policies that occur. Practical implication, used as policy determinant for Local Government

related to efforts to increase Original Regional Income (PAD) in order to finance the wheels of government and development of North Barito regency, with the rapid development in a region can be judged that the Head of Region quite successfully lead an area. Therefore the Head of Region through Revenue Service, Management of Finance and Asset every year always try to increase Original Regional Income (PAD).

Suggestions

Based on the results of the above research, the authors propose some suggestions to officials at the Office of Revenue, Financial Management and Assets District Barito North as follows:

1. In order to maintain the level of organizational effectiveness of the Office of Revenue, Financial Management and Asset of North Barito Regency which the last 3 (three) years has effectiveness level Very Effective.

2. In order to Revenue Service, Financial Management and Asset of North Barito Regency always make efforts of Intensification and extensification of source of Original Regional Income (PAD) of North Barito Regency.

Revenue Service Office Finance and Asset Management. North Barito In order to again re-inventory the Taxpayers of Underground Water Utilization, Restaurants and Hotels in detail in order to increase income from the sector, so as to provide a great acceptance of PAD;

1. Need to immediately handle the regulation of swiftlet nest tax, so that this sector can contribute to PAD North Barito regency;

2. Need to maximize socialization activities to provide awareness to Wajib Tax on the importance of paying taxes;

The results of meetings and coordination meetings with SKPD / relevant agencies, to be determined by the Head of Regent (Bupati) in the decree and instructed

to be implemented; The need to continue to increase the involvement and cooperation among officials of the Office of Revenue, Financial Management and Asset of North Barito Regency and with related SKPD / Instansi in various activities in order to further increase Pendapatan Asli Daerah (PAD).

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