

Road Map Bureaucracy Reform Regency of Gorontalo

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Abstract

Bureaucratic reform is an urgent matter, both at the level of fate and the region. To reinforce the implementation of the reforms. Gorontalo District establishes five excellent programs in reforming its bureaumias which are the establishment of an Institute of Integrated Services (PTSP) based information technology, the digitization of legal information documentation, the development of online SIPAMOR, revitalizing the Procurement Service Unit (ULP) and short message (SMS) the village gate. The Program aims to strengthen the public trust of government institutions, as well as encouraging the government to remove bad habits in serving the community such as sluggish, extravagant and convoluted. Monitoring, evaluation and reporting Program aims to guarantee that the implementation of bureaucracy reform runs according to the provisions and targets set in the road map and provide feedback for the improvement of bureaucracy reform process of Gorontalo District government. Monitoring, evaluation and reporting are carried out annually and thoroughly. As for the target to be achieved is, increased accountability and government performance increased efficiency and effectiveness of implementation of bureaucracy reform of Gorontalo District government. The purpose of monitoring bureaucracy reform in the government of Gorontalo district is to obtain precise and accurate information on the implementation of bureaucracy reform program. Knowing the development of the bureaucracy reform program is associated with the plan already compiled. The target of monitoring the bureaucracy reform in Gorontalo District government. Encouraging the creation of transparency in the implementation of bureaucracy formation program. Improving the process of ongoing bureaucracy reform program

Keywords: *bureaucracy reform, quality improvement of servants, free corruption, performance accountability*

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I. Introduction

Proclaimed by the bureaucratic reform Government intended to re-organize clean and authoritative governance so that every government institution can be a good, transparent and accountable bureaucracy. Therefore, bureaucracy reform is now one of the mainstream in realizing the governance of the Government the emergence of the Reformation itself is not a good [(good governance) despite changes in environmental factors, both internal and external environments: Internally, the bureaucracy is required to change because the bureaucracy organization must be more competent in carrying out its duties, efficiently in structure without having to inhibit its function, or the emphasis of achieving objectives that must pay attention to the mission driven. Change. The phenomenon of globalization, the advancement of Science, the development of information and communication technology and strategic environmental changes that are challenging for government organizations and also demands government bureaucracy reform tailored to the dynamics of community demands .

Mutual synergy between internal and external factors encourages bureaucracy to immediately and must make changes, both changes in the way of thinking/mindset, and changes in organizational and management of how the government becomes more adaptive and effective in the face of problems and changes that occur. In presidential Regulation No. 81 year 2010 about Grand Design bureaucracy reform 2010-2025 explicitly stated 6 (six) main problems faced by bureaucracy, namely:

1. Government organization has not precise function and precise sizing
2. Some statutory regulations of state apparatus are still overlapping, inconsistent, unclear and Multifafir. There is still opposition between the rules of one another, both of which are equal to and between the higher rules and regulations under them or between the central regulations and local regulations. Many laws and regulations that have not been adjusted to the change in governance and community demands
3. HR allocation of State apparatus in terms of quantity, quality and distribution of civil servants according to territorial unbalanced. PNS ' productivity levels are still low. HR management apparatus has not been implemented optimally to improve professionalism, employee performance, and organization. The civil Servants ' payroll system is still problematic from the weight of the job, burden of duty and responsibility, performance, and well-being.

4. Practice deviation and misuse of authority, still occurs in the governance Proscs and has not yet been held accountable the performance of government agencies,
5. Public services have not been able to accommodate the interests of all walks of life and have not fulfilled the basic rights of citizens/residents. Public services are not yet appropriate
6. Mindset and work culture (cultureset) bureaucrats have not fully supported an efficient, effective, productive, and professional bureaucracy, bureaucrats have not really had the mindset of serving the community, have not achieved better performance (better performance), and have not yet oriented to the outcome-oriented.

Observing the above problems that resulted in governance system is not running or expected to not run properly should be rearranged or renewed by making changes and improvements to 3 (three) aspects, namely: organization, system and human resources apparatus. The directed and completed changes and improvements can be the direction and guidance for the Government of Gorontalo district in conducting bureaucracy reform in order to improve public services, improve the performance of government apparatus in all fields, and realize effective, productive, transparent and accountable governance system and management. Thus, the bureaucracy reform in this context can be seen as a process of efforts to change, renew, rearrange, repair, refine, and strengthen the bureaucracy to be cleaner, efficient, effective, productive, transparent, community serving, and accountable. With reference to presidential Regulation number 81 year 2010 about Grand Design bureaucracy reform 2010-2025, changes and reforming bureaucracy leads to 8 (eight) areas of change which each have a specific target, namely:

1. Organization: Proper organizational functions and precise sizing
2. Legislation: regulations that are more orderly, not overlapping, and conducive to
3. Governance: System, process and work procedures are clear, efficient, effective, measurable and in accordance with the principles of goodgovernance.
4. SDM apparatus: Human resources that are integrity, competent, professional, high performance, and prosperous.
5. Oversight: increased governance of clean and free corruption, collusion and nepotism.
6. Accountability: Increased capacity and accountability for bureaucratic performance
7. Public service: Excellent service according to the needs and expectations of society.
8. Mind set and culture work (culture set) apparatus: bureaucracy with integrity and high performance.

By identifying the area and objectives of the change, the bureaucracy reform was carried out through 9 (nine) programs, as stipulated in the Ministerial regulation of State apparatus utilization and bureaucracy reform number 20 year 2010 on the RoadMap of Bureaucracy reform 2013-2018, namely change management , arrangement of legislation, structuring and strengthening organizations., Governance arrangement, structuring of human resource management Systems, Strengthening supervision, Improving accountability Kinerja, Improving the quality of public services, Monitoring, evaluation and reporting.. **Therefore** , through the drafting team of Road Map bureaucracy Reform District government of Gorontalo, these bureaucratic reform programs, including the Acceleration program (quick uins), poured into a document Map of bureaucracy reform of Gorontalo District government to be directed in the implementation of its legal basis is:

1. Law number 28 year 1999 concerning the clean and Free State implementation of corruption, collusion and nepotism
2. Law number 25 year 2004 on National Development Planning system
3. Law No. 32 year 2004 about District government
4. Law number 17 year 2007 on national Long-term development plan year 2005-2025;
5. Law number 25 of 2009 about public services;
6. Presidential Regulation No. 5 year 2010 on regional medium Term development plan year 2012 – 2017
7. Indonesian Presidential Regulation Number 81 year 2010 about Grand Design bureaucracy reform 2010-2025.
8. Regulation of the Minister of administrative reform and bureaucratic reforms number 20 year 2010 about Road Map of bureaucracy reform 2013-2018.
9. District regulation of Gorontalo District Number 5 year 2005 on regional medium Term development plan year 2005-2011

Bureaucracy reform strategic issues one of the agenda which is closely related to the autonomy of the region today is the bureaucracy reform. It is caused by a decentralized authority to the region in the framework of advancing communities in the democratic area of various areas of life, social, cultural, economic and political, requiring a professional, innovative, efficient and reformist free of corruption, collusion and nepotism so as to answer the challenges of rapid and complex changes. Therefore, bureaucracy reform is an effort to improve the quality of public services and free from KKN that are structured, systematic, integrated and directed

as a form of good governance. The implementation of good governance in regional development is needed to ensure the fulfillment of democratic principles, clean, capable, provide positive and publicly accountable. And the fulfillment of these principles needs to be supported by human resources, institutional (organization) and good management (business process). The reality now shows still the implementation of governance practices that are appropriate to the good governance. Practices of corruption, collusion, and nepotism are increasingly high and rampant, please community towards the fulfillment of public service that has not been met, productivity, efficiency and effectiveness, transparency and accountability, the level of discipline and work ethic of the state officials are still low, so the goal of regional development as mandated in RPJPD and RPJMD is still not fully realized but the change in the direction of improvement to achieve good governance is already seen. Based on the explanation above, our bureaucratic problems can be formulated in the main three issues bureaucracy reform, namely organization, management and human resources (bureaucracy), which can be surgically more specific in internal and external bureaucracy in Gorontalo Regency

II. The

A. Bureaucracy

The development of the bureaucracy concept is actually one variant of the Government of democracy and aristocracy, as can be seen from the Writings de Goumay and Mill. The theorists in the 19th century such as Van Mohl, Olzewski and Le Play focused much on the discontent of the people against the government and saw the bureaucracy as the desire of a paid civil servant to always interfere with the affairs of Others (Albrow, 2006:17). In the Science of public administration, the bureaucracy has a number of meanings, among which is the government run by a bureau that is usually referred to as officialism, the executive organs of government, and the overall public office (public officials), whether it is high or low officials (Albrow, 2006:116-117). In the context of Indonesia, government agencies in general have long hierarchies, written procedures and standards of operation, detailed specializations, and career exposure that characterise Weberian bureaucracy.

Therefore, government agencies are often referred to as government bureaucracy. Because the performance of government bureaucracy generally tends to be bad and disappointing, especially with regards to public service, so that the public view of government bureaucracy .it tends to be negative that ultimately raises a negative stereotype about the concept of Weberian bureaucracy. Robbins (2006:338) cited the ideal bureaucracy concept of Weber consisting of 7 elements, as follows:

- a. Specialising in work, i.e. all work is done in simplicity, routine and defining tasks well.
- b. A clear hierarchy of authorities, which is a formal multi-level structure, with the position of a hierarchy or a position, ensures that any lower positions are under the supervision and control of the higher
- c. The high formalisation, which is all members of the organization, is selected in a qualifying base demonstrated by training, education or formal practice.
- d. Decision-making regarding employee placement based on ability, which is a decision on selection and promotion is based on technical qualifications, ability and achievement of candidates.
- e. Non-personal (impersonalitas), i.e. sanctions are applied uniformly and without personal feelings to avoid involvement with individual personality and personal preferencing of members.
- f. A career trail for employees, employees are expected to pursue a career in the organization. In return for a commitment to the career, employees have a tenure, meaning they will be retained even if they do not work or if their intelligence is unused.
- g. The life of the organization is clearly separated from personal life, i.e. the office is not free to use his position for his personal needs and interests including his family.

Bureaucracy has several functions, including the setting function. This function is absolutely effective, because a state government is empowered to carry out various statutory regulations determined by legislative agencies through its various terms of implementation and discretion. Issues that often arise in practice, there are stiffness in implementing the rules. This stiffness can be seen in a literal interpretation, whereas what is more necessary is enforcing the laws and regulations seen from his spirit and soul, meaning that the approach used is a situational approach (Siagian, 2008:147). The discussion of bureaucracy as an organization cannot be separated by

Environmental factors. The presence of system theory as a pioneer of modern perspectives opens new insight into organizational theory. Unlike the classical perspectives, the modern perspective incorporates environmental elements as a determinant and tries to develop theories that explain the organizational and environmental relationships. It relates to this Hatch (2007:76) grouping it into two periods, namely:

- a. The initial period from 1960 to the late 1970, where theories developed were contingency in the sense of the environment affecting the organization, and
- b. The initial period of 1980-until now, where the theories developed are more emphasized on the explanation in more detail of how the environment affects the organization.

Burn and Stalker (2007) in his research in England and Scotland found that the organisations they

examined were apparently distinguished into two different types of structures: mechanical and organic structures (Gerlof, 2005:51). Although the research was conducted against industry organisations, this classification was also found in public **organisations** or government bureaucracy. Mechanistic Organizational structures are made on the basis of consideration that a stable working system is needed to allow organizations to perform various functions effectively and efficiently. Therefore, for any position or title within the organization must be clearly defined by its authority or authorities, information needs, competencies, and technical activities undertaken. Those who occupy the position must not violate the boundaries specified.

In this way, organizations can run efficiently because they are based on standardized procedures, especially for routine tasks. While the organic structure works with the opposite principle. This structure relies on creativity and individual adaptations in carrying out its duties. Therefore, the limits as mentioned are sought to a minimum, so that the members of the Organization have a wider space to adjust their duties in line with the environmental changes faced. According to Burn and Stalker, the mechanistic organization runs effectively if the environment is stable and the tasks performed can be handled by routine mechanisms. While for environments that tend to change and the nature of the problem cannot be resolved in routine ways, organic organisations will be more supportive (KUSDI, 2009:73-74). Existence of bureaucracy as an organization can not be separated with its environment. The environment in question can be an internal and external environment of the organization. The internal environment of the organization not only covers physical condition of the naked eye, but it is not explicitly seen but also affects internal environmental conditions, such as working culture, employee habits, organizational behavior, System Disrecept, and others.

The internal condition of the employee is constantly changing and developing, demanding appropriate learning, so that the problems that arise can be anticipated. While the external environment includes other agencies, private organizations, people, government policies, technology, socio-economic conditions that experience the dynamics of time-to-time (Matheus and Sulistiyani, 2011:47-48) In the context of this research, one of the environmental factors that become Focus Research, namely the culture that is paternalistic. In paternalistic cultures, the negative impact of a hierarchical bureaucratic structure cannot be corrected by its cultural system. Unlike in Western countries that have a rationalistic culture that is capable of acting as an effective sensor against the negative effects of hierarchies, such as ABS, distcentration of information, and promotion on the basis of subjective relationship considerations. Rational culture teaches the community to value people on the basis of achievement, not on the basis of loyalty, heredity and other subjective measures. One of the important characteristics that distinguish between paternalistic bureaucracy and rational bureaucracy is their concept of position. In the paternalistic bureaucracy, the position is seen as a function and trust superiors, while in rational bureaucracy function and job performance (Gruber, 2006).

B. Bureaucracy reform

Currently the central government is focusing on reforms aimed at fixing the bureaucracy that has been poorly assessed by the community. The Reformation has actually existed since the early reign. which can be seen the efforts of changes made by the Government of Indonesia at that time. Reforms can be translated by the use of the effort to make the government even better than before. As with Sedarmayanti (2009:67), who said that reform is a process of systematic, unified, and comprehensive effort, aimed at realizing good Governance. Widjaja (2011:75), said that reform is an attempt to allow political, governmental, economic and social culture practices to be considered by society to be inappropriate and incompatible with the interests of society and community aspirations to be altered or rearranged to be more appropriate and more aligned (socio-Reformation). Then Prasjo (2009: XV), said that the reform refers to the desired effort (intended change), in a clear and directed framework, therefore the requirement of reform success is the existence of road map, to a condition, status and objectives established since the beginning along with the indicator of success

From the explanation above, it can be concluded that the reform is a change in which there is an effort to make the government better according to the wishes of society. In this case it can be said that to create a good government, the focus of the Reformation itself is bureaucracy, because the bureaucracy is the governing body of State affairs. So that to realize Good Governance means must do reform on the bureaucratic body. Running the current governance has been influenced by the Good Governance paradigm based on the new management approach. The approach to applying the Good Governance Paradigrama was characterized by Hughes in Sulistio (2009:126) as follows:

- a. A major change in the orientation of traditional State administration to the attention of outcome achievement and accountability.
- b. Making an organization, employees and bureaucratic conditions become more flexible.
- c. Create performance indicators in achieving public organizational objectives, including evaluation of program implementation.
- d. It has a political commitment to the Government and is no longer neutral and nonparticipant.
- e. Government functions can be assessed through one exam.

f. Reduce the role of government through privatization efforts.

g. This paradigm raises a new concept known as Reinventing the term

This paradigm raises a new concept known as the Reinventing Governance term proposed by Osborne and Gaebler. The fundamental principal in the management of public bureaucracy according to Osbrone and Gaebler is supposed to change from conventional concepts to modern. The Osbrone and Gaebler provided the principles that bureaucrats could apply and use to conduct governance using the concept of Reinventing Governance. Based on the vision of bureaucracy reform is "realization of world class Government". The vision is a reference in realizing a world-class government, a professional and high-integrity government capable of organizing excellent services to the community and management of democratic government in order to be able to face the challenge in the 21st century through good governance in the year 2025. Presidential Regulation No. 81 year 2010 about Grand Design bureaucracy reform 2010-2025, bureaucracy reform has several missions as follows:

a. Forming/refining the laws and regulations in order to realize good governance;

b. To organize and strengthen the Organization, management, human resources managements, supervision, accountability, quality of public service, mind sets and culture sets;

c. Develop effective control mechanisms

d. Manage administrative disputes effectively and efficiently.

Based on presidential regulation number 81 year 2010 about Grand Design bureaucracy reform 2010-2025, some principles in implementing bureaucracy reform can be expressed as follows:

a. Outcomes Oriented

All programs and activities carried out in relation to bureaucracy reform must be able to achieve results (outcomes) leading to improving institutional quality, management, legislation, human resources apparatus, supervision, accountability, quality of public service, change of mindset (mind set) and culture of work (culture set) apparatus. This condition is expected to increase community confidence and bring Indonesia government to the world class government

b. Measurable

The implementation of bureaucratic reform designed with outcomes oriented should be done in a measurable and clear target and time of achievement.

c. Efficient

The implementation of bureaucracy reform designed with outcomes oriented should pay attention to the utilization of existing resources efficiently and professionally

d. Effective

Bureaucratic reform should be implemented effectively according to target achievement of bureaucracy reform target.

e. Realistic

Outputs and outcomes of the implementation of activities and programmes are determined realistically and can be achieved optimally.

f. Consistent

Bureaucratic reform should be implemented consistently over time, and covers all levels of government, including individual officers

g. Synergy

Program implementation and activities are done in synergy. One stage of activity should have a positive impact on other stages of activity, one program must have a positive impact on other programs. Activities conducted by one government agency should pay attention to the relation with activities conducted by other government agencies, and should avoid the overlap between activities in each agency.

Based on presidential Regulation No. 81 year 2010 about Grand Design bureaucracy Reform 2010 2025, the target of bureaucracy reform among them, the realization of government clean and free KKN, realization of the quality of public services to the community, and increased capacity and accountability of bureaucratic performance. Where the objectives of these achievements are carried out gradually to be expected to produce quality governance.

III. Research Method

Research focus is the direction of bureaucratic reform policy to cover the behavior of local government organizers to be more efficient and professionalist. Therefore, Gorontalo District since 2005 has made a breakthrough for the reform, this research we focus the discussion on the standard of service, while the other aspects will be discussed in the next journal. The results of good research must be supported by accurate data according to what is desired, the data should be excavated from sources related to the problems studied. The

data source in the study is the subject where the data can be obtained. As for the data source in this study is the data in the form of verbal answers through interviews or written answer and the actual data obtained from the research field, which obtained researchers directly from the subject of research. The secondary Data is derived from the literature, legislation, research proposals, media of the time, and other sources related to the objects being researched. It is necessary as a source of accountability and legitimacy of the law.

The analysis of the data used in this study is a qualitative data analysis (Haribowo& Wijaya, 2012) explaining the qualitative data analysis as follows: "The Data that appears in the form of words and is not a number. The Data may have been collected in a variety of ways (observations, interviews, digest documents) and when processed approximately previously used (through recording, typing, bribe, or stationery), researchers strive to analyse and search for the meaning of the data collected through the search of patterns, themes, equality relations, frequently occurring things and so on, which are poured out in a still tentative conclusion, but with increasing data through the process of continuous verification. , the conclusion is derived (grounded). The withdrawal of the conclusion is done inductive, that is, with the withdrawal of conclusions starting from the things that are specific to the things that are common (universal).

IV. Results And Analysis

A. Internal Environmental Analysis

Internal environmental analysis is essentially an identification to parse the strengths and weaknesses that include organizational structures, human resources, financing, facilities, and infrastructure. Internal environmental analysis is grouped into the weaknesses (weakness) and strength of the Organization in realizing the objectives and objectives of bureaucracy reform.

2. Power

a. Commitment from the District Government leadership of Gorontalo Tinggi

One of the determining factors of bureaucracy reform is the commitment of regional leadership in the implementation of government governance in the region. From various observations and analysis, the regent of Gorontalo was committed in realizing the bureaucracy reform in Gorontalo tidak diragukan district again. A built commitment is not just passive loyalty but an active relationship and his desire contributes to the area they lead. With its commitment also, various policies have been done to accelerate the performance of Road Map bureaucracy reform bureaucracy in improving the quality of public services. Various breakthroughs have been the Bupati of Gorontalo since 2006 until now to advance its territory as a manifestation of its commitment to reform bureaucracy, including government vernment Mobile, public service clinics, mapping government, induction teachers, remuneration and so forth. The leadership of Gorontalo Regent David Bobihoe has embodied its commitment by determining the direction for the Organization for the achievement of its vision and mission, encouraging the improvement of management and leading changes, providing motivation, inspiration, supporting employees and role models, managing relationships with stakeholders.

b. Adequate availability of apparatus

To realize bureaucracy reform in the area required human resources or professional apparatus and able to actualize the ability to support in terms of the availability of resources implementation of its duties. From availability human-powered or government officials of Gorontalo regency according to the existing data is adequate.

c. Adanayn Regional regulation in the form of Regent rules and peraturan Local regulations

Efforts to organize and promote the area requires a number of regulatory devices to ensure order in the implementation of the development in the region and improve the quality of public services and the change of culture of work in the government environment of Gorontalo Regency. From the data that shows that some legislation published by the government of Gorontalo district is among other regional regulations on the Organization and work of regional device unit work, local regulation on the establishment of integrated service office in the year 2003, rule of Regent and about the assignment and authority of the regent to the deputy Camat SKPD, regional head, Secretary Regent, teachers, Indukei regent about the decision the rayonisation and alignments of the poor in CPNSD'S recruitment, the Bupati's decision on the inspectors and the allotment of disciplinary penalties for civil servants, the rule of 40 in providing services to the community, the prevention of the Domein and the official website of the government of Gorontalo Regency, the implementation of the Regulatory Impact Assessment (RIA), the rules of Bupatiyang to process taxes/retribution. Population administration services, formation of procurement services, the Regent's regulation on the standards of minimal service and operational standards of procedures, about the ethics of public service codes, the Regent rules the implementation of government internal control system (SPIP) and the establishment of SPIP Task Force, regulations on the additional various other regulations that are income officers and are expected to spur the performance of local apparatus in realizing excellent services to the me

d. The existence of e-GOVEMMENRT

Policy on the utilization of e-government in the environment of Gorontalo District government begins with the issuance of Surah Regent Decree No. 567/04/VIII/2008 on the determination of Domein and Website Resmikabupaten Gorontalo regency. Along with the time travel, the utilization of e-government expanded on the management of regional finance through SIMDA and Chek FM radio to know the position of existence and shortage of financial billing administration, SIAK for the administration of population, e-procurement, e-Library, SMS Centre in the public relations and also in the Agency of personnel and education regional training and the Office of Public Complaints Services Gorontalo District, the issuance of electronic Officers card as well as functioning as a tool to receive direct salary on the self-paid Teller (ATM) in cooperation with the regional development Bank of Sulut.

e. Institutionalspip

For government regulation to make effective implementation number 60 year 2008 about government internal control system, Gorontalo District government to publish regional law products in the form of rule of Regent Number 10 year 2010 concerning implementation of government internal control system in Gorontalo Regency government environment and followed by Surah the decree of Gorontalo Regent No. 99 year 2010 on the establishment of SATGAS SPIP which was confirmed on 28 February 2011 in front of Currently, Satgas SPIP amounted to 38 people chosen from each SKPD and is tasked with providing a diagnosis of assesment, supervising the implementation of the conduct rules of civil servants in accordance with the Law No. 33 year 2010, analyzing and providing recommendations on the conditions of SKPD problems and conducting a risk assessment. Where the result of the process was reported directly to the regent of Gorontalo so that it can be done early detection against and various violations of the good deviation to the management of the district and to the provision of services to the community.

f. Establishment of public complaintsservice office

To follow up law number 25 year 2009 about public service and regulation of the Minister of Home Affairs No. 25 year 2007 complaints about community handling in the Ministry and Interior of Local government, then Gorontalo District Government has published the rule of Regent No. 23 year 2013 about the establishment of the public Complaint Service office which was inaugurated directly by the Deputy supervision and accountability of the Ministry of State Reform The policy to form the office is to accommodate, identify and follow up each community complaint independently and directly interact with the regent of Gorontalo against the settlement of complaints received from the community.

g. Job title and workload kerja Analysis

To obtain information about the job title (characteristic of the work in each unit of work) to be formulated in the formulation of the position to be used as a management activities for both the apparatus and institutional, then the government of Gorontalo district has conducted a job analysis and workload analysis of all regional device work units. The implementation of job analysis and workload analysis was conducted in 2012 to fully photograph the needs of employees and organizational workloads.

h. Reasonable opinion without exception in regional financial Management

As a form of accountability to the development and financial management of government, Gorontalo District government has presented a report on performance and finance that is used as an object of examination by the Financial Audit Board of the Republic of Indonesia. The presentation of financial report that is the subject of the examiner is the basis of opinion by the examiner as a professional statement on the conclusion of the examiner on the degree of information on the level of integrity in the financial statements, where the opinion is based on the criteria of conformity with government accounting standards, adequacy of disclosure or "honesty On auditing theory books that can be easily found in the Faculty of Economics, we know that grouping generally prevailing opinions (both in the private and public sectors) can be divided into 4 types, namely: UnqualifiedOpinion, reasonable with the exception (Qualified Opinion), unreasonable (Aduerse Opinion), and refuse to give a statement (Disclaimer of Opinion). History has been noted that Gorontalo District government has received a reasonable examiner opinion with exceptions (WDP) since 2005-2008, unexempted reasonable (WTP) in 2009-2010, WDP in 2011 and regained WTP for financial report serving in 2012

i. Implementation of integrity Pact and performance contracts against the SKPD to the Kades/Lurah

The government of Gorontalo Regency since 2005 has implemented a performance contract with both SKPD and village/Lurah that require the obligation to alleviate poverty, increase school participation rates, rough participation figures and pure participation numbers, and fast, inexpensive and high quality services. As for the commitment contract about the commitment to not commit corruption, collusion and nepotism and is not

discriminatory in providing service, committed to carrying out the task and authority in earnest, committed to perform the task in a clean, transparent and professional, committed to the task in a sincere manner, committed to accountability and resolve every problem and problem that occurs in the work force environment committed not to involve themselves and/or engage in matters that can affect and damage the image and performance of local governments, are committed to activating the wife in any governmental activity, committed to putting the interests of the local government, committed to develop themselves by always adding insight into knowledge and task ability, and committed to solemnly commit the oath of office. The contract of performance and the contract of commitment is carried out by each satker and village/Lurah when it will fill the position and or the position that is entrusted to it. It was intended to ensure the performance of public services running in accordance with the target of the medium-term development plan and strategic plan of the local government and free from misuse of authority to achieve good Governance.

j. Enforcement of discipline that has been firmly applied

Civil servants as community servants should be examples and examples for the community. So far, many highlights are aimed at civil servants, they are considered covert unemployment and only spending state funds. To answer the accusation, Gorontalo District government made various efforts to uphold the discipline of the work firmly. As a manifestation of the efforts of the local government issued the rule of Regent No. 33 year 2010 on the code of Conduct of civil servants in the District government of Gorontalo district and followed up by issuing Regent Decree No. 31 of 2012 on the establishment of a team of examiners and disciplinary penalties as a foundation on operational basis in implementing government Regulation number 53 year 2010 about employee discipline. This signifies that the allotment of disciplinary penalties without being based on the inspection of the inspectorate but by the trial of the disciplinary team whose results were recommended to the regent of Gorontalo to apply to officers in violation of the prevailing provisions. The decree of the Bupati of Gorontalo against the recommendation of the disciplinary team was announced within 17 months of running to provide a deterrent learning and effects to employees who tended to violate the provisions. From the data from January to December 2012 employees who have been sentenced to the discipline of mild categories as much as 19 people, were 3 people and weight 7 people while the dismissal to 4 civil servants.

k. The organization has referred to the Government regulation

The establishment of the area is essentially intended to improve public services, the criteria of forming a regional device organization set forth in the local regulations referring to the guidelines established by the Government. The government of Gorontalo Regency with reference to the Government Regulation Nomor 41 Tahun 2007 on the establishment of regional device organization has formed 14 service, 10 agency, 5 offices, Secretariat Office, Inspectorate and 8 sections in the regional Secretariat linkage. The existence of one-stop service office for service efficiency as a manifestation of local government commitment to realize the process of licensing is fast, affordable and transparent, the decree of Gorontalo Regent Number 902 year 2003 as implementation of regional Regulation No. 23 year 2003 on organizational establishment and work arrangement of integrated service office or commonly known as One Stop Services. There is a reward to the apparatus and the SKPD achievers to motivate the apparatus to make repairs and improve its achievements so that the government of Gorontalo district has implemented reward system and punishment to its officials. Reward that means reward, reward, appreciation or reward in the context of management is a tool to improve the motivation of employees in the achievement will be given to the authorities who have demonstrated their achievement in working for the interests of the community in the region. One of the awards that is routinely given is the regional Financial Management Award (APKD) to the financial managers of the best regional government partners, with the category of schools, villages./kelurahan, the reception treasurer, goods managers, spending Treasurer/Treasurer spending servants, financial administration officials, technical executor activities, budget users/power budget users and regional device work units (SKPD) in the government of Gorontalo regency. While punishment are interpreted as punishment or sanctions, it is hoped that they can improve and educate the lebih baik. The government of Gorontalo District in implementing this is done pedagogies, assertive and always uphold the objectivity of the assessment of each apparatus. From the data from January to December 2012, the number of apparatus given a light reward of 19 people, is as much as 3 people and weighs 7 people.

3. Weakness

a. Basic Tasks and functions

From the results of the analysis of the position and the work of the workload carried out in the year 2012 was found overlapping the main tasks and functions between the working units both internal and inter units of regional cooperation that resulted in the obscurity of the Division of authority between work units in the government of Gorontalo district. The overlap of principal tasks and functions has an impact on the work of the

organization that throws each other responsibility to the problems that must be addressed promptly for the acceleration of public services.

b. Organizational structure

The most common problem in organizational structure is the demands and expectations of the organization. The government of Gorontalo district in establishing its organizational size and structure refers to Peraturan Pemerintah Nomor 41 Tahun 2007 on the establishment of regional device organization but on its way various rules and distribution of ministries and institutions in order to formulate and form the structure of its organization following the existence of the Ministry and institutions then that happens is the increasing of the organization with the same principal tasks, functions and responsibilities. It can be seen from the necessity of the area to establish the fishery, agriculture, plantation and Forestry (BP4K), food Security agency that has basically been combined in the task of agricultural field, likewise with the existence of natural disaster body that is exactly the main task and function with the Social Service

c. Facilities and infrastructure

From the results of communicative identification of the existence of facilities and infrastructure, and based on the analysis of the department of 2012 is found that the facilities and infrastructures of computer, meja working desk, kursi work Chair, workspace, and operational service vehicles are felt Minimal by the staff. It was influenced by the unprecedented improvement and addition of office Facilities and infrastructure in some institutions in lingkungan the government of Gorontalo District

d. Lack of income for staff and Echelon III – IV officials

Additional income of the prevailing officers in the government of Gorontalo district based on the regulation of the regent of Gorontalo No. 46 year 2009 and Regent Regulation Number 66 year 2010 on additional income for civil servants in the government of Gorontalo district which governs the additional criteria of income based on workload, place of duty, professional scarcity and other objective considerations. The criteria for the workload have not been conducted through the analysis of workload and ranking of positions is only conducted based on the department. It gives rise to the performance and taste of echelon underneath. In the case of objectivity, it is in line with the workload of each echelon and staff.

e. Technical Tutoring education and training

In recent years, the baru government of Gorontalo District has begun the implementation of structural - saving training which is in tahun 2010. Previous implementation of the training has not been conducted due to objective consideration of the budget ability. In addition, access to the participation of technical guidance for the staff has not been open evenly due to the proportion of the budget of each unit of regional devices in lingkungan Gorontalo District Government area is still Limited. So the participation of the technology and training is selective and objective.

f. Standard operational procedures and service standards

The operational standard of procedures in the Government of Gorontalo Regency as one of the important aspects in realizing a professional, effective and efficient bureaucracy with a clear job description division has not been arranged optimally across all regional device work units. Likewise, the Public Service standard (SPP) regulates the ordinance of each type of service as one of the indicators of government performance assessment has not been arranged. This is due to the lack of understanding the apparatus to the importance of SOP and SPP. The governance system has not yet involved the e-Government governance system in the district government of Gorontalo has not been fully conducted online that relies on the principles of e-government. Only in certain units of regional devices that do so so that it has not developed a grand design against the system of governance that fully uses the existence of information technology. According to the data that there is a new engagement e-government touching on the system of Population Administration information (SIAK), e-procurement, information systems and regional finance management.

B. External environmental analysis

External environmental analysis is essentially an identification of the environmental conditions outside the organization that outlines opportunities and challenges/threats consisting of economic, technological, Social culture, political, ecological and security environments. This identification will result in indications on the opportunity and the challenge (threats) of the organization in achieving the objectives and objectives set.

a. Community Support

Public support on the implementation of bureaucracy reform in the government of Gorontalo Regency is seen from the so enthusiastic people provide information through short message communication to the regent of Gorontalo against the conduct of apparatus in providing public services as well as their activities in social societal interactions. Thus, every problem can be detected early to provide solutions and directives and penalties for apparatus that has violated the ethical commitment in the implementation of good public services.

b. Party aspirations and Anggota Legislative members in the area

Political parties and legislative members in the area carefully also often provide input and advice on improving the quality of bureaucracy services as a basis in the embodiment of bureaucracy reform in the region. The aspirations are always voiced in every occasion by members of the legislature and political parties to make the performance of government organizations expected to be the best in realizing bureaucracy reform. The aspiration was coupled with the synergy of the mutual performance between executives, legislatures and political parties as the impetus for the current democracation in

c. Availability of adequate information technology to

The implementation of E-gouemntment of the development of information and communication technology is an opportunity to be implemented as a tool of leadership and its ranks in realizing e-gouemntment as a form of governance of the better. The availability of information technology in the region is an attraction to build/develop the ICT so that it needs to be done in a planned order to avoid occurrence of waste and its benefits will not be optimal ddd

d. The existence of presidential Regulation No. 81 year 2010 about Grand Design bureaucracy reform presidential regulation number 81 year 2010 about

The Grand Design of bureaucracy reform impacts the local government to make efforts to improve local government bureaucracy in the better direction. It can be seen from the local government's efforts in fixing the bureaucracy in order to provide quality service to the community t

e. High demand from the public to the quality of bureaucratic service

Public service is fast, precise, accurate and affordable financing into the hopes and demands of the community during this time. This can be seen from the enthusiastic community in the management of public affairs related to their interests as citizens. Even people want the service to be able to disclesaikan in Schari alone without having them commute from home to related agencies in a few days to be able to make effective and efficient time and financing.

f. Adanay the demands of customs norms that support

The implementation of Gorontalo bureaucracy reform known as SerambiMadina is not separated from the philosophy of "the custom-made Syara and the term BersendikanKitabullah" is the thrust of social activity society. Indigenous institutions in Gorontalo District have at least given a role in the efforts to conduct bureaucracy reform. It is marked from the placement of regional leaders (CAMATS) must be based on kniteria and customary norms that implicitly contain rules and values that are contained in the agenda of bureaucracy reform. SA in pushing

g. Support of press and mass media in encouraging bureaucracy reform

Bureaucratic reform will succeed when supported by all elements of society, ranging from bureaucrats, politicians, colleges, business Worlds, NGOS, press, and all civil society. The position of journalists both in the socialization of policies and social control, is very strategic and will greatly determine the poor implementation of bureaucratic reform in the field. This form of support is to provide understanding through proportional and informative news to the Schingga community bearing an understanding of the importance of bureaucratic reform implemented in the region.

h. Support of donor agencies for the implementation of Bureaucrand reform

The presence of donor agencies in the effort to accelerate the implementation of Good Govemance provides opportunities to the area in financing the implementation of bureaucracy reform in areas that are experiencing constraints in financing. The opportunity should be able to be carefully captured Olch regional administration to encourage the implementation of the bureaucratic relormas in the region.

2. Tanatangan/threats (Threats)

a. Lack of public understanding of the reform agenda

The Agenda of bureaucracy reform that was held by the government bureaucracy since the Presidential regulation number 81 year 2010, not yet familiar in general public ignorance. People during this time only wanted a speed acceleration without having to know exactly the existence of the raw rules that the reform agenda and their attributes. This has become a challenge for the government bureaucracy of Gorontalo regency to give the best community to the desire and hope without having to clash with various rules that are against the implementation of the service of both programs and public activities that are the hope of the community.

b. Perception of political parties and legislative members about reform

Political misleading birolcration and legislative members in the implementation of PertalReformasBiolcrasi have been presented to present a paradox stance. In one SISL pushed against the implementation of BIROLCRAAI reform in fulfilling the expectations and demands of the community trbut other disqualified Infamand by Bercis efforts that encouraged bureaucrats to exit Dani BingalReformaelBiolcrasi. The pragmatic political strong, the bureaucratic, seems like a fight in the inye process to make the order of the direction IKE

c. Unstable public trust

Public perception is one of the important factors on the stability of a government. Because of public perception that gives a big boost to the public trust. Obviously, the public perception was not born of space and time is empty but the dialectic process between the facts and data presented by the Government to the bureaucracy process therein. Olch Therefore, often we believe in the same way the public belief changed the public perception of government performance. Public will scago comparing the fact in the field with the Datn presented by the government bureaucracy and the behavior and conduct of public services. That is why it is often encouraging the public belief in the opposition.

d. Ministry budget limitation in support of agenda

The reform of the birokration in the government's Agenda for bureaucracy reform aims to provide the performance of bureaucracy in Indonesia to give fresh wind to change our bureaucracy model. The bureaucracy reform Agenda was then rolled over to the region and must be implemented in 2013 as a preliminary implementation of the reforms in the region. Only, the passion for bureaucracy reform has not been ditunjan supported by financing from ministries/institutions to local governments. It was influenced by the constraints of State budget in financing programs and activities that became the demands and needs of the community.

e. Ever - selalu changing regulations and overlapping

In the central government through the ministry/institution doing the main task and its function has spawned a working program whose target is the population or territory that is in District/city so that the policy done is to do the formulation of rules that are poured in legislation that requires the area to follow. Therefore, dapat We can see the rules of the sektora overlap and always change schingga to make the area of Kinis in terms of its implementation in the field.

f. Easy to using information technology

The development of information and technology has provided many benefits to progress in the public service process. Because the technology and information has spawned a variety of service acceleration electronically to meet the demands and needs of the community. However, the progress also gives a challenge because every information technology that we just created and implemented will not be able to survive for a long period of time due to the inception of new technology and information programs. Schingga's existence of technology programs and information used easily worn out or left behind from

V. Discussion

In the Constitution 1945 that has undergone amendments to interpret bureaucracy reform as an effort to reorganize the government's military system which is then by government apparatus, both national and local governments. In a systematic approach to bureaucracy reform as stipulated by the amendment of the CONSTITUTION 1945 is a systemic approach by prioritizing komprehensivitas compared to efficiency because of the bureaucratic reform is inseparable from the unity of OTONOMNI implementation in an area that is an integral part of our system of government because by carrying out an important agenda in the bureaucracy reform, the authority given to the independent Watuk area in advancing the society democratically, either Doidang political, economic, or socio-cultural, can be run Wzarn Efsien, creative, innovative, professionalism and able to answer the challenges of change. Based on the framework of the thought, the Ministry of Administrative reform of the State and Reformasi_ bureaucracy of the Republic of Indonesia Strateg as follows:

1. Policy Restructuring to fix The organizational institutional issues
2. Rationalisation policy for the rationalization and relocation of human Resource - supply apparatus
3. Policy of Simplifikasi and automation to overcome problems of management/procedure system
4. The policy of old cultural dekulturnisasi by the culture of new cultures overcame bureaucratic cultural problems.

To implement and accelerate the strategy against reordering bureaucracy then the government issued Presidential Regulation No. 81 year 2010 about Grand Design bureaucracy reform, followed by the Ministry of Administrative reform and bureaucratic reforms through the decree of the Minister of administrative reform and bureaucratic reforms number 20 year 2010 about Road Map of bureaucracy reform which contains details of bureaucracy reform program as well as various rules and operational guidelines in drafting and implementing bureaucracy reform in Kementenian/institutions and local governments. The government of Gorontalo district in response to the implementation of bureaucracy reform program to build a good government bureaucracy that seeks systematic, integrated and comprehensive Sccara to realize it. But the direction and policy applied are faced with the following conditions:

1. Organizational conditions

The government organization of Gorontalo Regency in organizing the organization is based on government Regulation No. 41 year 2007 on the organization of regional device organisation, which has been governed by local regulations on the establishment of organizations and working procedures consisting of 14 offices, 10 agencies, 5 offices, inspectorate and 8 sections. Even as a manifestation of the commitment of the government

Dacrah in realizing the process of rapid licensing, affordable and transparent has been established integrated service office and in the year 2013 has been imaged the public Complaints Service Office is governed by decree of the regent of Gorontalo. However, the evaluation and audit of the Organization to dissect and perform the task and function. In addition, from the results of studies and discussions continuously and comprehensively, the government

2. polaPiki no and work culture Setup conditions (ManajemenChangemanagement)

Along with the implementation of bureaucracy reform in various lines , it became an Absolute thing for the District Government of Gorontalo to ensure the success of the program by ensuring reliable officers and their working culture is conducive. Some regulations related to the arrangement of the mindset and culture of the work have been made, one of them through the issuance of rule of Regent number 33 Year 2010 about the code ctick civil servants to not be flashed while providing publicservices. Terbitrya The rules are expected to PVs in Gorontalo District Government Environment in carrying out their duties and functions based on nilai-nilai These values so that there is no Human Resources, budaya work culture and business process to improve performance and maintain the trust of the District Government of Gorontalo. Slah Be a key to the success of the regulation

3. Conditions for Structuring legislation

Institutional Reform carried out Peraturan by the government of Gorontalo is one of the restructuring framework of a more robust legislation , harmonious legislation and terdokumentasi Well documented to be one of the satu symbols of the success of bureaucracy reform District Government of Gorontalo continuously perform the arrangement of legislation and studies on the overlap of rules and socialization of legislation to build Awareness of Society in the enforcement of legislation. In addition , Gorontalo District Government seeks to harmonize the regional policies that are poured in various local regulations in order to be in sync with the local Government 's policy of the village set in the Village regulations in order to deregulation policy conducted by the government of Gorontalo District can be in line with the village Government that is Autonomous Unity in the region. The problem, the existence of villages that set the village regulation through the representative consultative Council of the village often set a rule that is often contradicted by the Spirit of deregulation that has become a commitment of the government of Gorontalo District . To avoid This , Gorontalo District Government has attempted to to effective and efficient regulations .

4. Kondisis of Management

The arrangement of governance at this time continues to be carried out by the Onganisasi and management of the regional secretariat of Gorontalo District together with all the regional unit work units, especially related to the opening of the opportunity to conduct a study of the restructuring of regional device organizations. The arrangement that will be conducted through analysis and reviewbusiness process or governance in each SKPD and operational standards existing procedures at this time are being negotiated, evaluated and tested for its efficiency and analyzing the needs of the priority SOP needed for the implementation of the Organization's tasks and functions. As a representation of the management of regional device organtiation in Gorontalo District government to function of governance, and community development through:

a. The development process includes planning, programming and budgeting in the evaluation of development Implementation

b. Mechanisms on performance -based planning and budgeting Systems , kineja Accountancy system of government agencies , financial accounting Systems and BarangMikdacrah (SIMDA) and government Internal control Systems (SPIP)

c. ditetapakan Implementation of the E-Government application system that has been implemented IN A number of berupa e-Procurement (2012), e-Library and Simpeg

Conditions in the governance aspect found in general are not yet fully organized so as not to demonstrate the existence of transparency, accountability and standardization of services in the process of governance schingganya specific conditions that need to be addressed are:

- Pruning and climination of work system mechanisms , procedures and mekanisme working mechanisms that give the opportunity to practice Corruption, collusion, and nepotism (KKN)

- Formulation of main business process (SOP) on government Administration system that is not yet available

- The need for the management of governance laksana relationships related to changes in the task and function and analysis of new SOP needs due to changes in tasks and functions with reorganization

- The need for improving the saki system mechanism

- kepentingan It is still necessary to improve coordination and management with other stakeholders

- No complete SOP for whole system

- The absence of standard service for direct or indirect public service

- Still the need to plan development, development and optimization of the overall information

technology Services or e-government in the framework of the modernization of administration and management of government so that it is expected to produce e-Money, e-mail, ordinances, e-product, e-recruitment, E-budgeting, and so forth.

5. Human resource consumers

Obligations KEPEG personnel planning, covering the ANA Fonda Suab, Gorontalo development of quality, placement, promotion, the product of the aerospace and others. It is intended to be an end to the implementation of government duties and development of Secure and successful in the support of civil servants who are professional, responsible, honest and fair through coaching carried out based on the work achievement system and a career system focused on the performance system of work. Recognizing this, the Gorontalo district government seeks to improve the quality of human resources, but it must be recognized that the current conditions of civil servants have not shown the ideal conditions. It is caused by some challenges in general can be encountered as follows ;

1. Unavailability Assessment and assessment of individual performance of employees who are objective, transparent and accountable.

2. Unresolved code of ethics has been established to improve The integrity of public servants

3. Has not been an accurate, transparent and accountable employee information system that is currently still A data of personnel Administration

VI. Conclusions And Suggestions

The central government is currently working hard to reform bureaucracy in all aspects of governance management. This effort requires the support of all parties, including the government of Gorontalo Regency as one part of the element in the system of government. Bureaucratic reform demands major changes in paradigms and governance, relating to the improvement of the many overlapping of government functions, involving many people and involving a small budget. Therefore, bureaucracy reform requires a new breakthrough by gradual, concrete realistic, earnest, and extraordinary efforts, as it is a big rule of facing challenges in the future. Therefore, bureaucracy reform is an integral part of the effort made in realizing clean and good governance. " And it is the ongoing process by which each is directed to provide a change for bureaucracy improvement. Therefore, so that the changes made can run in a directional, synergistic and systematic, then the map is required that will be a guideline for us in implementing the change. Such changes, at least include 8 (eight) fields i.e. (1) Changes in the field of organization, (2) Changes in governance field, (3) changes in legislation, (4) Changes in the field of human resources apparatus, (5) Changes in the field of supervision, (6) Changes in the field of accountability, (7) changes in public service and (8) The implementation of bureaucracy reform in Gorontalo District government is done gradually by being guided by Bureaucracy Reform staff

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