



INTISARI

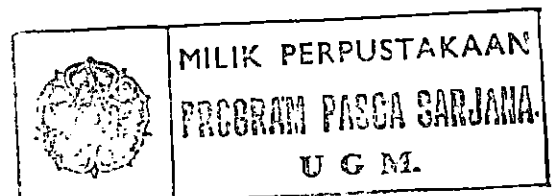
Penelitian ini diberi Judul "Penerapan Prinsip – Prinsip *Good Governance* pada Organisasi Dinas Pendapatan Daerah Kabupaten Kapuas". Organisasi Dinas Pendapatan Daerah sebagai salah satu organisasi perangkat daerah pada Pemerintah Kabupaten Kapuas dalam era otonomi daerah dituntut untuk bisa introspeksi atas tugas dan fungsinya kearah penciptaan *good governance*, melalui penerapan prinsip-prinsip *good governance* yang dilihat dari aspek penerapan prinsip akuntabilitas, prinsip transparansi serta penerapan prinsip efisiensi dan efektivitas dalam melaksanakan tugas dan fungsinya dibidang penerimaan keuangan daerah pada Pemerintah Kabupaten Kapuas., sebagai perwujudan cita-cita reformasi.

Penelitian ini bertujuan secara umum mengetahui bagaimana penerapan prinsip-prinsip *good governance* pada organisasi perangkat daerah di Lingkungan Pemerintah Daerah Kabupaten Kapuas, dan secara khusus mengetahui bagaimana penerapan prinsip-prinsip *good governance* pada organisasi Dinas Pendapatan Daerah Kabupaten Kapuas sebagai salah satu organisasi perangkat daerah pada Pemerintah Daerah Kabupaten Kapuas, terutama prinsip akuntabilitas, prinsip transparansi, serta prinsip efisiensi dan efektivitas.

Metode Penelitian yang digunakan adalah deskriptif analisis kualitatif dengan teknik interaktif yang dimulai dari pengumpulan data, reduksi data, sajian data dan penarikan kesimpulan. Teknik pengumpulan data dilakukan melalui observasi, wawancara dan dokumentasi. Sebagai sumber data primer adalah sumber informasi terpilih yang relevan, dan data sekunder diperoleh melalui penelaahan dokumen-dokumen, laporan periodik Dinas Pendapatan Daerah Kabupaten Kapuas dan buku-buku yang relevan dengan topik penelitian.

Dari hasil analisis dan interpretasi terlihat bahwa penerapan prinsip-prinsip *good governance* oleh organisasi Dinas Pendapatan Daerah sudah dilakukan. Penerapan prinsip akuntabilitas dideskripsikan melalui pertanggung jawaban tugas intern Dinas Pendapatan Daerah, sistem pelaporan serta mekanisme pelaporan dan penegakkan aturan, selanjutnya prinsip transparansi dikaji melalui program kerja Dinas Pendapatan Daerah dan mekanisme kerja Dinas Pendapatan Daerah, kemudian penerapan prinsip efisiensi dan efektivitas melalui penggunaan dana, sarana dan prasarana, pencapaian target dan penempatan pegawai. Namun penerapannya masih belum maksimal, disebabkan oleh berbagai kendala seperti ; sumber daya manusia yang dimiliki organisasi ini masih dinilai minim, dinas belum sepenuhnya menempatkan para pegawai sesuai profesionalitasnya (masih terdapat rekrutmen melalui spoil sistim) ditambah dengan kurang mendukungnya mobilitas kerja yang dimiliki Dinas Pendapatan Daerah.

Untuk mewujudkan penerapan prinsip-prinsip *good governance* pada organisasi perangkat daerah di Lingkungan Pemerintah Daerah Kabupaten Kapuas secara optimal, perlu memperhatikan peningkatan sumber daya manusia melalui pendidikan formal maupun pendidikan teknis (terutama yang berkaitan dengan penerapan prinsip *good governance*), mengutamakan praktek merit sistem dalam rekrutmen pegawai / pejabat supaya terciptanya tenaga-tenaga profesional sesuai dengan keahliannya, serta perlu dilakukan perbaikan sarana mobilitas kerja dinas agar pelaksanaan tugas dan fungsi dinas bisa berjalan dengan cepat dan lancar.





ABSTRACT

This study is titled "The Application Of Good Governance Principles Of Local Income Collection Service Of Kapuas District" The organization of local income collection service as one organization of local apparatus of Kapuas District government in era of local autonomy is motivated to introspect on the application of Good Governance principles to creation of Good Governance, by applying the Good Governance principles viewed from aspect of application of accountability principle, transparency and efficiency and effectiveness principles in implementing tasks and functions from aspect of local finance earning of Kapuas District government, as realization of reform ideas.

This study was to understand how the application of Good Governance principles to local apparatus organization in scope of local government of Kapuas District, and specifically how the application of Good Governance principles to the organization of local income collection service of Kapuas District as one local apparatus organization in the local government of Kapuas District, especially principles of accountability, transparency, and efficiency and effectiveness.

The study method used was descriptive method of qualitative analysis by interactive technique started from data collection, data reduction, data presentation, and conclusion. The data were collected by observation, interview and documenting. The primary data source was a selected relevant information source, and the secondary data were obtained by studying documents, periodic reports of local income collection service of Kapuas District and books relevant to topic of study.

From results of analysis and interpretation, it was seen that the application of Good Governance principles had been done by the organization of local income collection service. The application of accountability principles was described by responsibility for internal tasks of local income collection service, reporting system and reporting mechanism and law erection; furthermore, the principles of transparency were reviewed by using fund, instrument and infrastructures, achievement of target and placement of employees. But the application was not optimum yet, because of various constraints: the human resources of organization were still minimum, the institution had not placed the employees according to their profession (there was still recruitment through spoil system) plus less supportive work mobility of the local income collection service.

To realize the application of Good Governance principles to the organization of local apparatus in scope of the local government of Kapuas District optimally, it is necessary to consider the increase of human resources by formal and technical education (especially related to the application of Good Governance principles, prioritizing merit system practice in recruiting employees/staff in order to create professional workers according to their skill, and improving instrument of work mobility in order to implement the tasks and function smoothly and speedily.