

Public Leadership and Financial Performance Reporting

By

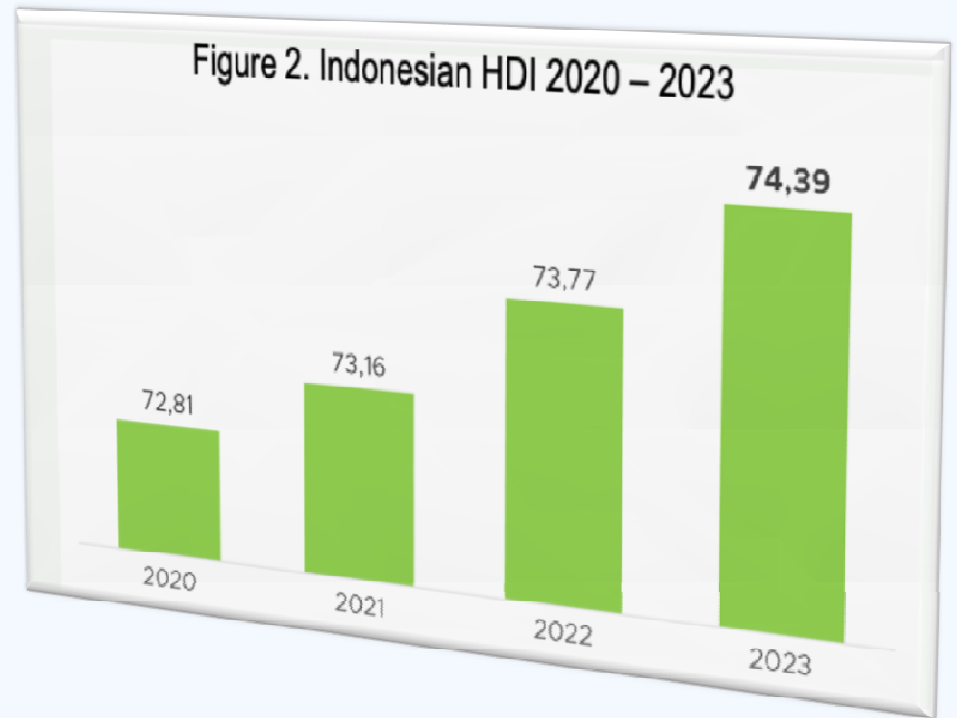
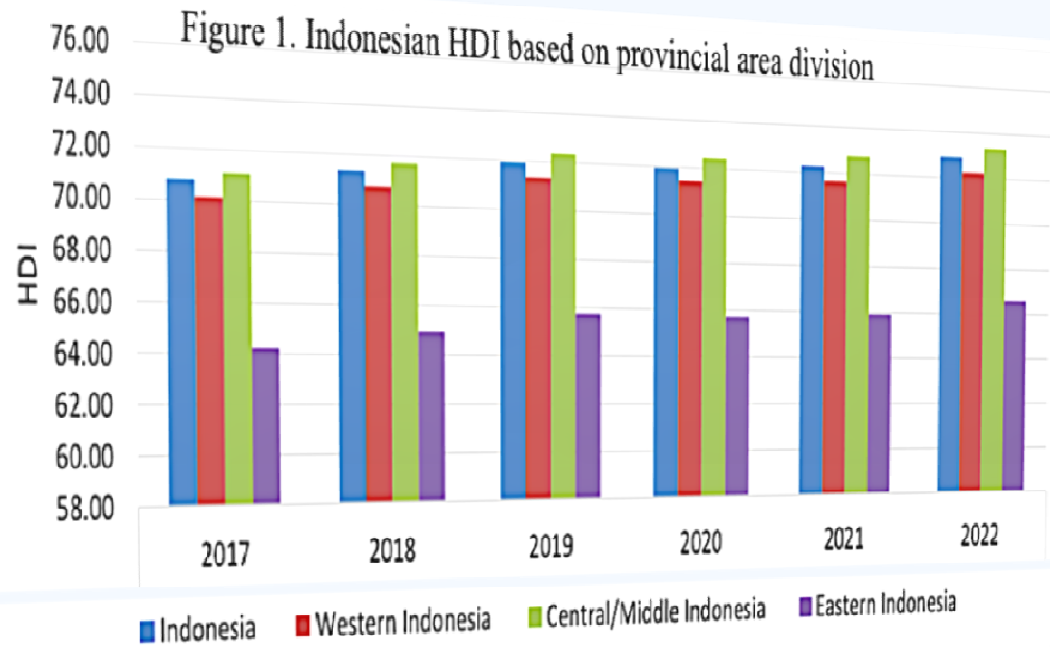
I Gusti Gede Heru Marwanto

Faculty of Economy and Business Kadiri University – East java
Indonesia

Introduction.

- The success of process development in the region cannot be separated from the role of a regional leader
- The regional development process and performance for public services is measured through the success of various indicators, especially good governance indicators ; transparency, effectivity & efficiency, rule of law, accountability.
- The performance of Regional Government in Indonesia refers to Regulation (PP RI No.8/2006), includes economic growth, stability and development sector, public health and education sector.



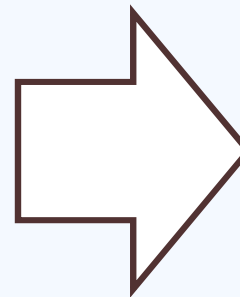


Top Leader in a public organization of the financial sector
it necessary has leadership values :

1. Integrity
2. Professionalism
3. Commitment
4. Good Services
5. Good Communication



Figure 3. The Four Leadership Styles - The Hersey-Blanchard model



With this approach resulting in more effective leadership, improved employee performance, and an overall better work environment.



- ❑ Management accountability and financial accountability are among the indicators of regional government performance
- ❑ Unqualified Opinion (WTP) is a goal in public financial management as well as an indicator of the success regional government bureaucratic reform

WTP is also a benchmark for assessing regional financial independence in financing the implementation of regional autonomy, measuring effectiveness in realizing original regional income, efficiency in carrying out expenditure according to their intended purpose and fulfillment of planned objectives. Additionally, it gauges the extent of government activity in spending regional income on capital expenditures. Furthermore, it provides insights into how much each revenue component contributes to local original income from regional taxes and levies.



The Leadership aspects of the Mayor of Kediri for 2018 – 2022 have succeeded in improving the welfare of its people in terms of :

- 1) Handling food insecure areas which has reached 100% in 2022,
- 2) Life Expectancy has increased to 74.34 in 2022 compared to 73.8 in 2018.
- 3) GRDP growth has also increased after Covid 19 pandemic, -6.25 in 2020 to 3.95 in 2022 and
- 4) The percentage of poor people has been reduced from 7.67% at the start of the Covid-19 pandemic 2020 to 7.23% in 2022.
- 5) The Human Development Index has also increased despite the presence of the Covid-19 pandemic, namely from 77.58% in 2018 to 79.59% in 2022.

- ✓ Besides succeeding in improving the welfare of its people, Kediri City's Government has also increased income by 6% (six percent), even though there was a total decrease in regional income for the city of Kediri in 2020 as a result of the Covid-19 pandemic.
- ✓ A strong Leadership concept with is consistent, transparent and builds certainty in every policy can be a successful create performance
- ✓ A Strong Leader is someone who dares to make better decisions that may not be popular (Taus, 2016).
- ✓ This was also acknowledged by Amin Rais in Taus (2016), stating that power is not an opportunity to rule, but a mandate and responsibility that must be carried out honestly, bravely and intelligently.

- ❑ From the results of the realization of income and expenditure, the Kediri city government has experienced a budget surplus from 2018 - 2022.
- ❑ The regional budget surplus can be budgeted for debt principal payments, regional capital participation (investment), providing loans to the central government/other regions, and establishing reserve funds (for example: for regional election funds, for infrastructure development).
- ❑ Performance Reports serve as a means of holding government agencies accountable for executing their assigned tasks and functions, particularly concerning budget utilization.
- ❑ The BPK (Financial Audit Agency) operates under the presumption that the financial reports of the Kediri city government have been fairly presented and comply with Government Accounting Standards.

Conclusion.

- ❑ The Regional Leader must have the ability to make policies based on the assumptions used to manage the regional income and expenditure budget to achieve the vision, mission and goals. during his leadership period.
- ❑ Leaders who are disciplined in planning and implementing programs oriented towards community welfare, economic growth, poverty alleviation and unemployment reduction, as well as facilitating and enhancing the potential in terms of financial performance reporting, will receive an Unqualified Opinion (WTP) thereby increasing the accountability of his leadership.
- ❑ The City of Kediri under the leadership of Mayor, during his 2 (two) periods of leadership has achieved success through visionary, innovative, participative, transparent public leadership and commitment to improving the welfare of its people. The city has gamered an Unqualified Opinion (WTP) assessment from Financial Audit Agency (BPK) eight times in a row in 2015 - 2022.

ERROR: syntaxerror
OFFENDING COMMAND: --nostringval--

STACK:

/Title

()

/Subject

(D:20240201153346+01'00')

/ModDate

()

/Keywords

(PDFCreator Version 0.9.5)

/Creator

(D:20240201153346+01'00')

/CreationDate

(Dollar)

/Author

-mark-