ABSTRACT

The implementation of good governance acquires government to establish improvement in their bureaucracy system in order to form transparent and accountable governance so the government can be more function, clean and responsible. Measurement of government institution performance is needed in order to form transparency and accountability. Nowadays, the measurement of government institution performance is not representatives enough to show the transparency and the accountability of the institution because only measure the government ability in absorbing budget as much as possible so the paradigm of this performance measurement system need to be changed.

The changing of performance measurement system marked by obligation in each government institution to make Akuntabilitas Kinerja Instansi Pemerintah in order to know the ability of each government institution in gaining their vision, mission and the purpose of organization which written in their strategic plan. Therefore, for that reason, the researcher uses this model approach in designing performance measurement system of Dinas Pendapatan Kota Surabaya.

The designing of performance measurement system of this model is to determine key performance indicator of government institution which their orientation on activity that has been determined on strategic plan. Then performance measurement carried out by comparing the plan with the realization, continued by performance evaluation in order to know government institution performance in the whole system in carrying out strategic plan and improvement action that need to be done in key performance indicator that has bad value.

From the designing and measurement of Dinas Pendapatan Kota Surabaya performance with this approach, we can be known that the achievement of institution performance in carrying out strategic plan of 2002 include in medium category (quite good). Besides that, there are 48 key performance indicators that could identified which divided into four groups, they are input, process, output and outcome key performance indicators. From those 48 key performance indicators, there are eight key performance indicators which have bad value that needed improvement action.

Key words: good governance, Akuntabilitas Kinerja Instansi Pemerintah, strategic plan, input, process, output and outcome key performance indicator