

ABSTRACT

ANALYSIS OF ABILITY AND MOTIVATION OF FINANCIAL MANAGERS AT THE BOARD OF LOCAL GOVERNMENT BUDGET MANAGEMENT OF SOUTH SULAWESI PROVINCE

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Problems analysed in this study were about ability and motivation. The objective of the study was to understand and analyse performance of budget management of South Sulawesi province in terms of ability and motivation.

The study applied a descriptive qualitative method. The data for the study were collected through interviews, observation, and document study. The key informants in the study included head of accounting and verification and sub-head of reporting the board of local government management of South Sulawesi province. The usual informants included the board secretary, head of accountancy department, staff of accounting and verification department, staff of budget department, and 10 staff of board secretary.

The results of the study showed that improvement of staff ability through education and training was good although not yet supporting the ability to analyse budget report because most of the staff in the board did not have accountancy background. Although the staff work experience was good they had lack ability to develop management information system for local government budget due to lack of staff having ability to computer programmer.