Measuring Government Performance

Teddy Jurnali, *Universitas Internasional Batam*
MEASURING GOVERNMENT PERFORMANCE
Teddy Jurnali

FAKTOR-FAKTOR YANG MEMPENGARUHI PERKEMBANGAN USAHA KECIL INDUSTRI PANDAI BESI DI KECAMATAN RUMBIIO JAYA KABUPATEN KAMPAR
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Teddy Jurnali

Teddy Jurnali adalah Staf Pengajar
Universitas Internasional Batam

ABSTRACT

Investigations of organizational performance have increased during the past several years. Governments in developing countries, including the Indonesian government, have also increasingly drawn attention to the application of performance measurement along with the notion of bureaucratic reform and good governance practices. The reason why performance measurement in government is not achieving greater success is because its measures and indicators have become too bountiful. The Balanced Scorecard is a tool used by both private and public sector organizations to articulate an organization’s strategic goals and measure performance. Implementation of Balanced Scorecard in the profit organizations are intended to increase competition (competitiveness), while in the public sector more emphasis on the achievement of mission, and effectiveness.

Keywords: organizational performance, government performance, balanced scorecard.

INTRODUCTION

Investigations of organizational performance have increased during the past several years, these include performance measurement (Lynch and Cross, 1991), the results and determinants framework (Fitzgerald et al., 1991), performance measurement for world class manufacturing (Maskell, 1991), the balanced scorecard (Kaplan and Norton, 1992, 1996), the Cambridge performance measurement design process (Neely et al., 1996, 1997), the reference model of integrated performance measurement system (Bititci et al., 2000), and the performance prism (Neely et al., 2002). The main reasons why business performance measurement has become so popular because of: the changing nature of work; increasing competition; specific improvement initiatives; national and international quality awards; changing organisational roles; changing external demands; and the power of information technology (Neely, 1999).

At the same time, both public sector and nonprofit organizations have experienced increasing demands for more effective decision making and more efficient management of resources (Brignall and Modell, 2000; Brunsson, 1994).
Studies of organizational performance have overwhelmingly relied on evidence gathered from private sector firms. Nevertheless, the past several years have witnessed increasing interest in enhancing effectiveness and efficiency in the public sector, in turn generating considerable investment in the deployment of performance metrics in such settings. The public sector is often considered to be the scene of inefficiency, waste and leakage of funds. Emerging demands for public sector organizations pay attention to value for money by considering the inputs, outputs, and outcomes. Mardiasmo (2002) explained 2 kinds of efficiency consisting of the efficiency of allocation and technical or managerial efficiency. Allocation efficiency associated with the ability to utilize the input of resources at optimum of capacity level. Technical efficiency associated with the ability to utilize the input of resources at the level of output. Both the efficiency could be achieved if implemented based on fairness.

Performance measurement in public sector is very important for management and stakeholders. For management, performance measurement is an integral part of management control system and as a tool to monitor, assess and evaluate each unit in a hierarchical system of formal organizations that have been defined. For stakeholders, performance measurement is a useful tool to assess the achievement of public sector performance.

To establish mechanisms for accountability, performance management should have performance indicators and performance targets, performance reporting, and mechanisms of reward and punishment (Ormond and Loffler, 2002). Good performance measurement indicators have characteristics relevant, unambiguous, cost-effective, simple and serves as a signal that indicates that there are problems that require management action and further investigation (Jackson, 1995).

Governments in developing countries, including the Indonesian government, have also increasingly drawn attention to the application of performance measurement along with the notion of bureaucratic reform and good governance practices. In the public sector context, performance measurement is considered as a connector between information and management decision-making for the benefits of the public. Good performance measurement will improve government understanding on policy outcomes and constraints and will create greater alignment of policy or program that will result coherence through evidence-based policy making and program planning. A reliable performance measurement
will enhance the efficiency of resource use. Moreover, it will enhance effectiveness, transparency as well as vertical and horizontal accountability.

THE NEED OF PERFORMANCE MEASUREMENT

Performance measurement is very important factor for business organizations. In management control systems, business performance measurement is carried out by the management to evaluate the results of activities from each responsibility center is compared with a predetermined benchmark. Performance measurement is an attempt to map the strategy into action the achievement of certain targets (Widayanto, 1993). Performance measurement is a management tool to improve the quality of decision making and accountability (Giri, 1998). By doing performance measurement then the organizations can assure that decision making is done accurately and objectively. The organizations can monitor, compare and evaluate the implementation of the performance and take action to improve the performance of the next period.

The focus of performance measurement consists of products, processes, and people in comparison with the standards. The standard can be either the budget or target, or the presence of external comparators (Hoque, 2002). Benchmarking results can be used to make decisions about the progress of the region, the need to take alternative action, the need to change plans and targets that have been defined in case of environmental change.

Performance measurement typically provides feedback to the following three questions (Kurstedt, 1992; Neely, 1998; Liebowitz et al., 2007). How well an organization is performing? Is the organization achieving its objectives? How much has the organization improved from a last period? In addition, performance measurement helps create feedback to managers on the effectiveness of improvement interventions as part of learning and development (Cohen and Levinthal, 1990; Liebowitz, 2004). In general, performance measurement represents a system that consists of mechanisms, processes, and criteria or areas of performance (Sink and Tuttle, 1989; Dixon et al., 1990; Kaplan and Norton, 1996; Neely, 2002). It needs to be aligned with organizational missions, policies, and objectives (Kaplan and Norton, 2004; Pongatichat and Johnston, 2008).

However, the measurement of performance has long been problematical. There are difficulties that arise from the absence of universally accepted measure of final output and performance to fulfil the role profit plays in the determination and reporting of private sector performance and the multi-dimensional nature of the
public service (Stewart and Walsh, 1994). In the absence of any measure equivalent to profit and in recognition of the multi-dimensional character of public service, there was a need to develop performance measures and performance indicators as surrogates for profit and loss (Rouse, 1993; Likierman 1993; Jackson, 1995). The concern of the performance measurement will be present in the design, development, and operation of virtually any performance measurement system. Kravcuk and Schack (1996) proposed the core of performance measurement efforts to minimize the problem and improving effective performance measurement design that consisting of: (1) Formulate a Clear, Coherent Mission, Strategy, and Objective Performance; (2) Develop an Explicit Measurement Strategy; (3) Involve Key User and Customers in the Design and Development Phase; (4) Rationalize the Programmatic Structure as a Prelude to Measurement; (5) Develop Multiple Sets of Measures for Multiple Users, as Necessary; (6) Consider the Customer's of Programs and System: Throughout the Process; (7) Provide Each User with Sufficient Detail for a Clear Picture of Performance, (8) Periodically Review and Revise the Measurement System (9) Take Account of Upstream, Downstream, and Lateral Complexirier; (10) Avoid Excessive Aggregation of Information.

THE IMPORTANCE OF NONFINANCIAL MEASUREMENT

Over past 25 years, Neely (2005) considers the development of performance measurement literature and suggests it can be classified into five broad phases; problem identification, frameworks, methods of application, empirical investigation, and theoretical verification. Performance measurement has also gained more recognition from researchers and higher acceptance from practitioners (Neely, 1998; Try and Radnor, 2007; Hoque, 2008). It has evolved from merely producing accounting-related to more comprehensive information that contains both financial and nonfinancial information (Wilson et al., 2003). Medori and Steeple (2000) suggested that nonfinancial measures are more timely than financial ones; the measures are very measurable and precise; the measures are meaningful to the workforce so aiding continual improvement."

By integrating dan balancing the financial and nonfinancial measurement, Kaplan and Norton (1992, 1996) developed the notion of the balanced scorecard, which is regarded as a complement to, rather than a replacement of, financial measures. Instead of consisting of a mere collection of financial and nonfinancial measureus, the scorecard comprises four interrelated "perspectives": financial, customer, internal business, and innovation and learning.
The perspectives are composed of leading and lagging indicators. Whereas the former drive performance (e.g. measures of internal business, innovation and learning), the latter benefit from performance drivers (e.g. indicators addressing financial and customer issues). In short, the balanced scorecard constitutes a systematic attempt to measure the relationship between the results and the operating activities as well as a powerful instrument to communicate a firm's goals and objectives to operating managers (Atkinson and Epstein, 2000; Norreklit, 2000).

PUBLIC SECTOR PERFORMANCE MEASUREMENT

The challenges of measuring performance in both the public and private sectors have been discussed for decades (Behn, 2003; Carter, Day, and Klein, 1992; Johnson and Kaplan, 1987; Neely, 1999; Pollitt and Bouckaert 2004; Ridgway, 1956: Ridley and Simon, 1938). Governments are demonstrating growing interest in the measurement of performance in the public sector, as are the press and media, and officials.

Public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy by means of financial and nonfinancial measures. Performance measurement can be used as organizational control system and can be strengthened by establishing reward and punishment system. Public sector performance measurement has three purposes (Mardiasmo, 2002): First, public sector performance measurement is intended to improve government performance. Performance measures are intended to help governments focus on the goals and objectives of the program units. This will turn and improve the efficiency and effectiveness of public sector organizations in the provision of public services. Second, public sector performance measures used for resource allocation and decision making. Third, public sector performance measures intended to achieve public accountability and improve customer communications.

The reason why performance measurement in government is not achieving greater success is because its measures and indicators have become too bountiful, and too operationally focused (Atkinson and McCrindell, 1997). The conclusion suggests at least two reasons for public sector concerns about performance measurement. First, in contrast with their use in profit-seeking firms, financial measures in the public sector do little to ascertain whether a government agency is delivering its mission (Kaplan and Norton, 2001). Second, public sector agencies are characterized by the need to translate political goals, primary goals, into concrete actions, secondary goals, or scorecards (Atkinson et al., 1997).

Although some concerns to implement performance management in government, but still it is important to demonstrate to taxpayers that their money is
being spent productively. It is an essential responsibility of state and local
governments to administer services appropriately and quantify results (Craig, 1999). Performance measurement allows management and citizens to spot problem areas, identify goals and plan for the future. Taxpayers deserve and increasingly expect officials to be more accountable for the operations of their government. Performance of government should be measured from the comprehensive aspects of both financial and nonfinancial.

The output of the government performance measurement process is designed to yield information so that decision makers can tell how effectively and efficiently jurisdictions deliver public services in order to meet organizational, departmental, or individual performance goals (Hernandez, 2002). Performance measures are designed to capture agency or program performance with an emphasis on determining outputs and efficiencies. As public managers develop outcome oriented performance measurement systems, they must find the ways to connect between the deliverables of their programs and services and their impact on broader societal concerns. They must show how everyday actions contribute to the efficiencies and effectiveness of service deliveries with performance measures such as the number of new jobs created and the other that contribute to societal indicators representing broader economic and social concerns, such as quality jobs and engaged, caring, and safe communities (Kloby and Callahan, 2009).

In designing performance measurement, the government must consider various aspects have to be measured, the input, process, output, outcomes, benefits, and the impact. Identifying areas of strengths, weaknesses, opportunity and threats will produce strategic plan. Included in the strategic plan should be a mission statement encompassing how the government will achieve its goals and objectives. Finally, relevant measures must be chosen that may best be used to measure the performance.

**BALANCE SCORECARD AS GOVERNMENT PERFORMANCE MEASUREMENT**

Due to the nature of its mission and goals of most government agencies, an enterprise scorecard system can be an excellent tool for successful planning, executing, monitoring, and reporting of progress in achieving performance goals in the public sector (Lawson et al., 2007). The Balanced Scorecard is a tool used by both private and public sector organizations to articulate an organization's strategic goals and measure performance because it provides a framework that has been proven
successful many times (Bush, 2005). Strategy maps are the starting point in the Balanced Scorecard process and provide a concise, visual articulation of an organization's strategy. The terms 'scorecard' and 'balanced scorecard' are often used interchangeably. Several definitions of a scorecarding system: A method of visualizing important metrics relating to the health and for strategy of an organization presented in a report, dashboard or scorecard format (Lawson et al., 2007). Scorecarding as a framework for implementing strategy that translates an organizations' mission and strategy into a set of performance measures (Hornungren, 2005).

Lawson et al. (2007) suggested the main factors that influence the popularity of scorecarding: First, the increased demand for government accountability and delivery of efficient services with ever-tightening funding sources. Second, an increase in the skill level of government managers, many of the “best and brightest” now make the government their preferred career choice. Third, the increasing availability of enterprise class scorecarding software to facilitate the scorecarding process in extremely complex government operations.

Government agencies move towards greater transparency and accountability. Citizens expect agencies to employ best practices in the area of performance management and measurement programs. One tool that has been used in both the public sector and private sector is the balanced scorecard system. Many of the organizations using balanced scorecard management successfully are large entities or agencies that have the energy and financial resources to implement the balanced scorecard.

The balanced scorecard is a tool used by both private and public sector organizations to articulate an organization's strategic goals and measure performance because it provides a framework that has been proven successful many times (Bush, 2005). The balanced scorecard is a framework that uses strategy articulation, performance measurement, and a concise management communication “language” to assist organizations in making strategic choices and managing toward them. Organizations using the Balanced Scorecard as an element of the Strategy-Focused Organization management system have experienced significant performance improvements.

Balanced scorecard provides executives with a comprehensive framework that translates a company's strategic objectives into a coherent set of performance measures (Kaplan and Norton, 1993). The Balanced Scorecard (Kaplan and Norton 1992; 1993; 1996; 2001) provides a comprehensive set of financial and nonfinancial
performance measures for the organizations. A classical balanced scorecard has four perspectives: financial, costumer, internal process, and learning and growth. For each perspective of the balanced scorecard, strategic objectives, performance measures relating to these objectives, performance targets for each measure and initiatives are defined. In a balanced scorecard, performance measures are linked to each other and to the long term vision and strategy, following a cause and effect relationship.

Wisniewski and Olafsson (2004) consider the development of balanced scorecards in two local authority environments, and offer a number of useful findings. First, they point out that in public sector organisations performance measures focus not only on cost, but also on the efficiency and effectiveness of the service provision, a point also considered by Kaplan (2001). Second, the customer (satisfaction) perspective becomes one of the ultimate objectives of the performance measures. Third, within a public service environment, customer definition can be more complex, resulting in a multiplicity of customers or service users, as well as stakeholders.

In any case, the application of BSC in the public sector presents strengths and weaknesses, possibilities and threats. Aidemark (2001), based on the experience of professionals working with BSC in public health care organizations, points out that the use of BSC promotes dialogue, makes discussions about visions and goals necessary and stimulates strategy discussion and comparison. However, this application demands management and education, has a high cost in terms of human and time resources and may involve top-down control rather than dialogue.

Johnsen (2001) indicates balance scorecard can work in public management. There are three main managerial plus points for its application in the public sector: 1) It is a versatile tool for developing, discussing and selecting the most relevant decision-taking and performance indicators in complex organizations such as political bodies; 2) Balance Scorecard provides a practical approach to judge the basic premise in information economics: the benefit of information should exceed its cost; 3) It educates busy stakeholders, managers and employees in management control in complex organizations.

According to Kaplan (2003), public sector executives face more hurdles in implementing the balanced scorecard than their private sector. Most public sector organizations face a unique set of obstacles when attempting to improve performance and implement strategy because of a variety of issues—including the complexity of answering to multiple constituencies with varied agendas and limited
resources. While performance management implementations are painful for any organization, public sector entities encounter even more challenges: multiple oversight points and stakeholders that do not coordinate together well, strategies that do not focus or prioritize their goals; employee transparency in setting performance targets which leaves them vulnerable if they do not achieve the targets; no ability to offer incentive compensation tied to performance achievements and therefore must rely on intrinsic rewards for performance achievement; difficulty in articulating the causal lineage results because desired outcomes are frequently enormous; and missions that can only be achieved by multiple agency efforts.

Kaplan and Norton (2001) suggest the need to modify the architecture of the balance scorecard to reflect the unique characteristics of public sector organizations. It means that government can develop its own balanced scorecard measures to reflect its goals and strategy. Government needs to recalling balance scorecard to adopt balance scorecard from profit oriented organization to public sector. Since the citizens are not just customers but citizens, then the language of citizen replaces the business sector language of customer. Holmes (2006) provided modified four perspectives of balance scorecard for the government that consist of:

1. Financial Perspective: Is the agency maintaining its fiduciary responsibility to the citizenry by spending its allocation in ways consistent with the organizational mission and public law?
2. Citizen Service Perspective: Is the organization meeting the mandated needs of the citizens as defined by its mission?
3. Internal Work Processes Perspective: Are work processes constructed and continuously improved in an effort to ensure efficiency and quality service to citizens?
4. Learning and Growth of Employees: Are employees receiving the training and support requisite to develop the human capital, and thus the supportive infrastructure, of the organization?

CONCLUSION

Performance measurement is a process that has demonstrated postive impact to the organization. Implementation of Balanced Scorecard in the profit organizations are intended to increase competition (competitiveness), while in the public sector more emphasis on the achievement of mission, and effectiveness. From the financial aspect, for the profit organization will give priority to profits, growth and market share while the public sector are intended for the measurement of productivity and efficiency levels. Profit organizations concern on shareholders,
customers and management, while for the public sector focus on the taxpayers, service users, etc.

A number of important points may be drawn from the literature. First, a broad agreement appears to have been reached that balanced scorecard implementation in public and nonprofit organisations is not readily transferable from private sector experience, and that some modification of both the implementation process and the resulting schema will be necessary. Second, implementation of balanced scorecards in public and nonprofit organisations is generally accepted as being more complex, and thus more difficult, than private sector implementation. The primary factors appear to be the multiplicity of customers and stakeholders, the resulting problems in definition, and the disparate nature of public and nonprofit organisations regarding their strategic focus.

Adopting and adapting the balance scorecard in the government needs recasting the balance scorecard. Government agencies as the largest public sector organizations can optimize the performance accountability system by recasting balanced scorecard. Recasting balanced scorecard can be used as an alternative model of performance measurement of government entities by setting the target of performance measurement with the characteristics of government entities as a public service institution.

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menugaskan kepada :

Nama : Teddy Jurnali, MM., M.Si
Jabatan : Dosen
Untuk : Melaksanakan Program Penelitian
Judul Penelitian : Measuring Government Performance
Lokasi : Batam
Waktu : April – Agustus 2012

Demikian surat tugas ini agar dilaksanakan.

Apabila pelaksanaannya telah selesai, diharapkan Saudara memberikan laporan tertulis yang
ditujukan kepada LPPM UIB.

Mengetahui
Wakil Rektor I,

( Meiliana, MM., M.Si )

Batam, 02 April 2012
Ketua LPPM,

(Hepv Hefri Arivanto, SE., MM)

Tembusan :
Ka. Biro Administrasi dan Kepegawaian