

# Accountability of Local Government Administration Report in Dki Jakarta Province

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## ABSTRACT

This research focuses on the accountability of the Local Government Administration Report in DKI Jakarta Province. The Soft Systems Methodology (SSM) research approach is used to explore social problems and suggest solutions. The research findings show that accountability in various dimensions needs improvement, such as implementer's accountability, accountability holders' coordination and participation, and accountability objectives of budget planning. Hindering factors like infrastructure, support, and competencies need to be increased in both quantity and quality. The researcher proposes a new model for accountable local government administration reports, which involves synchronization of regulations and institutions, improvement of governance and human resources, and strengthening control and supervision. The novelty of this research is in formulating policies to improve accountability in DKI Jakarta Province.

**KEYWORDS:** Accountability, Preparation and Management of LPPD, Soft Systems Methodology.

## I. INTRODUCTION

The implementation of decentralization and regional autonomy policies based on Law No. 23 of 2014 concerning Regional Government aims to improve the welfare of the people, improve the quality of public services, and enhance regional competitiveness. The success of achieving the goals of regional autonomy is highly dependent on the Head of the Region, the Regional People's Representative Council (DPRD), and the Regional Apparatus (PD) and Civil Servants (ASN) in the regional apparatus.

The objective condition of Indonesia with the Pancasila ideology has 17,504 islands with 272 million inhabitants using 746 local languages from 1,128 ethnic groups, spread over 34 provinces with 415 regencies, 93 cities, 7,266 districts, 8,506 villages, and 74,961 hamlets. (Directorate of Regional Performance Evaluation and Capacity Development Report, Directorate General of Regional Autonomy, Ministry of Home Affairs (Kemendagri, 2022).

In the context of Law No. 23 of 2014 concerning Regional Government, government affairs are classified into absolute affairs that are the authority of the central government (foreign policy, defense, security, justice, national

monetary, fiscal and religious affairs), concurrent affairs for the division of authority between the central government and provinces/regencies/cities, and general government affairs that are the authority of the President. Concurrent affairs are divided into 6 mandatory basic services, 18 mandatory non-basic services, and 8 optional services. Government tasks range from public services, supervision, accountability, institution, governance, human resources (ASN), regulations, and change management. The government is still not clean, lacks accountability and has low performance, and poor in providing services. (National Team Report on the Evaluation of Regional Government Implementation, 2021).

The Summary of Regional Government Implementation Report (RLPPD) is the information provided by the regional government to the public that contains the performance achievement of regional government implementation for one fiscal year. Meanwhile, there is the Evaluation of Regional Government Implementation (EPPD), which is conducted by the central government to assess the performance of regional government implementation in provinces, regencies, and cities.

LPPD (Regional Development Report), LKPJ (Report on Responsibility for Development), RLPPD (Regional Development Evaluation Report), and the implementation of EPPD (Regional Medium-Term Development Plan) have undergone changes regulated by Government Regulation No. 13 of 2019 concerning Reports and Evaluation of Regional Government Implementation, as well as Minister of Home Affairs Regulation No. 18 of 2020 concerning Implementation Regulation of Government Regulation No. 13 of 2019. The changes include the format and substance of the reports that contain data and information used by the government to monitor the overall success of regional autonomy policies. The results of the reports submitted by the Regional Government through LPPD will be used as a basis for improving the capacity of regional government, an early warning tool for issues in the implementation of national and regional policies, and the main basis for making regional autonomy policies.

Based on the national team evaluation process established in the 2016 EKPPD ranking results on the 2015 LPPD in Kepmendagri No. 120-10421 in 2016, the 2017 EKPPD ranking on the 2016 LPPD in Kepmendagri No. 100-53 in 2018, and the 2018 EKPPD ranking on the 2017 LPPD in Kepmendagri No. 118-8840 in 2018, there were problems at every stage of LPPD, including a lack of commitment from the head of the region and stakeholders, low performance achievements, insufficient employee resources for data management, poor data management, and LPPD only meeting the requirements for timely submission of regional government performance reports. (National Evaluation Team, Ministry of Home Affairs; 2016-2019). As for the problems in the preparation of LPPD submitted by the Kemendagri national team in 2022;

1. Limited consolidation, cooperation, and coordination between the secretariat team, the drafting team, the review team (APIP), and regional devices in preparing IKK data and supporting documents.
2. Differences in perception and understanding in examining data elements and IKK and supporting documents.

3. Differences in paradigm and data presentation, including positive and negative IKK performance achievements, IKK calculation formulas, IKK operational definitions, IKK numerator and denominator data, and supporting documents or data for IKK.

The problem of the preparation of LPPD (Local Government Performance Accountability Report) seems to occur repeatedly every year, as found in the following research results described in the journal (Heru Puji Suwito, *Eprints IPDN Journal*, 2022): "The Performance of Civil Servants in the Preparation of Local Government Performance Accountability Report in the Government Secretariat Section of Penajam Paser Utara Regency, East Kalimantan Province". The preparation of LPPD in PPU Regency faces many obstacles. First, there is a serious obstacle in the form of late data submission, even though there is a working group coordinating the SKPD (local government work units) in preparing LPPD, the delay still occurs. Second, the delay in the issuance of technical instructions for the preparation of LPPD according to the regulation of the Minister of Home Affairs number 18 of 2020. The technical instructions and time for preparation are clearly explained, but in practice, there is still no clear guidance from the central government, including the Key Performance Indicators (KPIs), which are crucial data in LPPD that will be analyzed and input by the preparation team. Third, there is no specific application for PPU Regency, and they are still using the E-LPPD website. Fourth, there is no socialization or training related to LPPD from the preparation team.

The transparency of LPPD is still low, such as data that is not easily accessible, and many of the presented data lack clear sources of information or sources of document retrieval. The provided data is also insufficiently detailed and not open to the public. This is explained in the journal: "The human resources in the Secretariat Section of the NTT Provincial Government Office are still low in terms of quantity, technical skills, and knowledge about LPPD according to applicable regulations" (Cendekia Jaya, Untag Cirebon, 2021).

The accountability of the Local Government Performance Accountability System (LPPD) is still low, such as the government's accountability in implementing programs and activities to achieve the measurable vision and mission of the local government with predetermined targets and goals through an accountability system generated by a performance management system in accordance with periodically drafted regulations that are easily accessible to the public. The submission of reports is often untimely, especially in districts and cities. The quality of the reports is not good and does not reflect the actual performance in the field, giving the impression that they are just submitted for the sake of having a report. In the National Evaluation Report of Local Government Administration in 2017 (National Evaluation Report 2017; page 158), the performance achievement ratio of the Remaining Budgetary Balance (SILPA) to the Revenue of the 2017 APBD showed that the average performance achievement of the government was below the national average (19 provinces), and there were still (14 provinces) whose achievements were above the national average or above 6.11%. This is an indication of the weak planning by the local government, resulting in suboptimal absorption of funds, limited time, and late approval and implementation of the APBD.

Other research results are evident in the following data presentation: key performance indicators related to sports fields as a facility for sports activities in Sumba Regency showed a performance achievement report of 22%, but

after data processing, the data compilation in the format of IKK 1.3 for the province showed that the performance achievement of sports fields was 24%. This condition shows that there is a difference in data presented between the LPPD of Sumbawa Regency and the LPPD of NTT Province. Therefore, "there is no relevance of the data and it affects the performance achievement of local government administration, which can affect the quality of the preparation of local government administration reports in NTT province." Cendekia Jaya, Untag Cirebon (July 2021).

The accountability of Local Government Performance Report (LPPD) is still low, such as the government's accountability in implementing programs and activities to achieve the measurable vision and mission of the local government with targets that have been set through an accountability system resulting from performance management in accordance with periodic regulations that are easily accessible to the public. Reporting deadlines are often missed, especially in districts and cities. The quality of the reports is not good and does not correspond to the performance in the field, and it seems that reports are made just for the sake of having a report.

In the National Evaluation Report on Local Government Administration in 2017 (National Evaluation Report 2017; page 158), the performance ratio of the Special Allocation Fund balance to the local revenue (SILPA) for the year 2017 showed that the average performance achievement of the government was below the national average (19 provinces), and there were still 14 provinces whose performance achievement was above the national average or above 6.11%. This indicates the problem of weak planning carried out by local governments, resulting in suboptimal financial absorption, limited time, and delayed approval and implementation of the regional budget (APBD).

Other research findings reveal inaccuracies in the data presented, where the data provided or presented is less accurate and seems that local governments only make and present reports. There are many obstacles where the source and validity of the data are unknown. Technical Organizational Units (OPDs) that handle their affairs often provide data that is not appropriate, not updated, or even have no data. This is evident in the Performance Indicator for Local Government in NTT Province and Regencies/Cities in 2017. This is also due to the fact that independent performance evaluations have not been carried out by the regency/city government, which should be done to obtain reliable, accurate, and accountable performance data and information before being integrated and synchronized into the Provincial LPPD.

In a journal on research results, it was found that in the process of preparing the LPPD by the South Minahasa District Government section, the LPPD preparation process did not follow the established stages and targets. This is due to the lack of data needed or requested, and the data that is not appropriate leads to the input of data that is arbitrary or even some data is not entered at all.

In improving the performance of education, allocation of education budget support is needed as mandated in the local government's financial management, which is a minimum of 20% of the APBD. In addition, monitoring and supervision need to be carried out on the distribution of school aid funds (BOS) to ensure that they are on target. Based on the performance achievement of education affairs for the five provinces with the highest performance according to the Local Government Performance Report in 2019, the highest performance achievement for the

education affairs was achieved by East Java Province with a performance achievement of 88.32%, followed by DKI Jakarta with a performance achievement of 81.13%.

Regional governments need to harmonize performance indicators with RPJMD and Key Performance Indicators so that planning indicators are in line with reporting indicators. The preparation of LPPD in 2020 in DKI Province was based on Government Regulation Number 13 of 2019 and Minister of Home Affairs Regulation Number 18 of 2020, which is simpler than previous LPPD preparations. Currently, a transition period is needed to adjust the data that has been collected. However, in the preparation of LPPD in 2020, there were still obstacles and expectations that need to be improved, such as the fact that Regional Devices have not been able to properly administer all data related to their tasks and functions, including performance indicators. Regional governments are expected to have electronic data that is managed holistically and sustainably (LPPD DKI Jakarta 2020).

## **II. LITERATURE REVIEW**

In a recent study, Haryanto and Ariyanto (2019) found that accountability mechanisms in DKI Jakarta Province were not fully effective due to weak oversight by the provincial parliament and lack of transparency in budgeting processes. The authors suggested that the provincial government should improve transparency and public participation in budgeting processes and strengthen oversight mechanisms to enhance accountability.

Yuniawan and Wahyudi (2017) examined the role of information technology in promoting accountability in local government administration in DKI Jakarta Province. They found that the use of information technology, such as e-government and online public service delivery, improved transparency, and accountability in local government administration.

In addition, Setiawan (2016) analyzed the implementation of the public service accountability system in DKI Jakarta Province. The study found that the implementation of the system was hindered by bureaucratic resistance and a lack of political will from local government officials. The author suggested that the provincial government should strengthen legal and institutional frameworks to promote accountability.

While, Irianto and Samosir (2018) investigated the impact of decentralization on accountability in local government administration in DKI Jakarta Province. The study found that decentralization had improved accountability by promoting transparency and public participation in decision-making processes. However, the authors noted that there were still challenges, such as weak oversight mechanisms and corruption, that needed to be addressed to enhance accountability.

A study by Prabowo and Fatkhurrokhman (2020) focused on the implementation of the public complaints system in DKI Jakarta Province. The authors found that the system had improved accountability by providing a mechanism for citizens to voice their concerns and monitor government performance. However, the study also revealed that the system faced challenges such as low public awareness and limited resources.

## **A. Statement of Scientific Novelty**

From the above description, the researcher conducted unique research that has not been done before, focusing on the accountability of the report of local government administration in DKI Jakarta province, the factors that hinder the report of local government administration in DKI Jakarta province, and the model of the report of local government administration in DKI Jakarta province.

## **B. Working Hypothesis**

"Working hypothesis" is the researcher's basic assumption about a problem being studied. In a working hypothesis, the researcher assumes that their hypothesis is true and will be empirically proven through hypothesis testing using data obtained during the research (Simangunsong, 2017).

The working hypothesis of the researcher can be formulated as follows:

### **Title:**

"Accountability of the Report of Local Government Administration in DKI Jakarta Province"

## **C. Problem Formulation**

"What is the accountability of the report of local government administration in DKI Jakarta province? What are the factors that hinder the report of local government administration in DKI Jakarta province? And what is the model of the report of local government administration in DKI Jakarta province?"

### **Theoretical concept:**

Teori Richard Mulgan (2000:556)

### **Hypothesis:**

The hypothesis of this research is that the accountability of the report on the implementation of regional government in DKI Jakarta Province, as viewed through Richard Mulgan's Theory (2000:556), is subject to more stringent accountability requirements in the public sector, particularly with regards to process and general policy.

## **D. Objectives of the Study**

To analyze the accountability of the report of local government administration in DKI Jakarta province, to analyze the factors that hinder the report of local government administration, and to discover the model of the report of local government administration in DKI Jakarta province.

## **III. METHODOLOGY**

This paper uses the Soft Systems Methodology (SSM) research approach, which is a relatively new methodology that is still rarely used in research. Developed in the 1960s at Lancaster University, UK, this approach can see social

problems that according to Checkland (2006) are "world to be very complex, problematical, mysterious, characterized by clashes of worldview continually being created and recreated by people thinking, talking and taking action" in Hardjosoekarto (2011: 3-4).

There are several reasons why SSM is used in this research. First, as explained, the phenomenon of complexity, causal relationships, feedback loops, learning processes, and attention to various complexities. Second, the SSM approach has similarities with qualitative methods, which explain a subject with descriptive analytical narratives. However, in the process, SSM is different from qualitative approaches because there is a systematic process that uses Hardjosoekarto system models. As explained by Checkland and Scholes in the book *Soft Systems Methodology in Action* (1990:26), SSM also helps researchers to see and understand how accountability of Regional Government Administration Reports in DKI Jakarta Province works. According to the basic characteristics of Checkland's model, the researcher is seen as one of the main actors who work together with parties who have interests or are influenced to produce change or progress in solving problems in the context faced. Checkland's model places researchers actively and intentionally involved in their investigative context.

## **IV. DISCUSSION AND CONCLUSION**

### **A. First Cycle: Problem Situation**

In the accountability of local government reports in the DKI Jakarta province, there are several dimensions that influence it. The first step in identifying existing problems is to map the problems based on secondary data sources, such as previous research results, expert opinions/interviews, and official studies related to local government reports. The results will be used as the basis for data obtained from in-depth interviews, which will be classified and applied in SSM steps.

Based on the literature study, there are 88 potential issues that arise in the local government administration report, consisting of issues from previous research and issues from sources (2022). These issues related to the dimensions of accountability as defined by Mulgan (2000;556-557) are divided into sub-dimensions of accountability, namely implementers, holders, goals, and accountability processes of the local government administration report in DKI Jakarta province.

#### ***1. Accountability of Local Government Administration Reports in DKI Jakarta Province***

- i. **Accountability Implementers:** The accountability of local government administration reports in DKI Jakarta Province is not optimal because they have never received Satyalencana Karya Bhakti Praja Nugraha and Parasamya Purnakarya Nugraha awards.
- ii. **Accountability Holders:** Coordination and participation in the implementation of affairs in each regional apparatus have not been optimal in achieving the implementation of affairs.
- iii. **Accountability Objectives:** Budget planning in the vision and mission of the head of DKI Jakarta province has not been optimally implemented.

- iv. Accountability Process: Support for the management and preparation of LPPD needs to be improved in quality.

**2. *The inhibiting factors of the Local Government Administration Report in DKI Jakarta province.***

- i. Organization, infrastructure, support, and competencies for managing and preparing LPPD need to be increased in quantity and quality.
- ii. Human Resources, development of human resources, rewards for management and preparation are still lacking, and there is a need to increase the capacity of LPPD managers and preparers.

**3. *A New Model of Local Government Administration Report in DKI Jakarta Province***

The new model is developed based on the soft system methodology (SSM) approach. This model is a novelty in this research, as described in chapter 4, where there are 3 models presented:

- i. The First Model; a conceptual system synchronization of regulations and institutions with activities of the system synchronization of regulations and institutions, accompanied by the formulation of action steps for a system synchronization of regulations and institutions for managing the report of regional government administration in order to achieve accountability in governance.
- ii. The Second Model; a conceptual model for improving governance and human resources, with activities of the system for improving governance and human resources, accompanied by the formulation of action steps for a governance and human resources system for managing the report of regional government administration in order to achieve accountability in governance.
- iii. The Third Model; a conceptual model for control and strengthening of supervision, with activities of the control and strengthening of supervision system, accompanied by the formulation of action steps for a strengthening and supervision system for managing the report of regional government administration in order to achieve accountability in governance.

To accelerate the achievement of accountable local government reports, support from the provincial and central governments is needed to improve the preparation and management of local government reports to reflect the actual performance of local government agencies. Important elements to improve report accountability include: improving clear and strong regulatory and institutional coordination, good governance of LPPD preparation and quality professional human resources, and mentoring and strengthening of supervision.

The implementation of the model to achieve accountable governance reports can be carried out with the following prerequisites:

1. The Jakarta Provincial Government's governance bureau and its agencies are willing to improve the management and preparation of LPPD.
2. The Ministry of Home Affairs is willing to enhance coordination among components and between ministries/agencies to strengthen LPPD policies. There must be revisions to the regulations on regional government reports and evaluations related to timing, electronic or digital-based reports, and the use of the SILPPD application database to store and access documents at any time.



3. The Inspectorate must strengthen its supervision through an electronic or digital reporting system that requires integrated capacity and review models between the application data and field data.

## **B. Suggestion**

Based on the results of this study, several recommendations can be made as follows:

### **1. Practical Recommendation**

- i. Recommendation for the central government

There is a need for the improvement of Government Regulation No. 13 of 2019 concerning regional government reports and evaluations, as well as the implementation of Ministry of Home Affairs Regulation No. 18 of 2020 which simplifies regulations related to regional government reports, by creating only one report for all ministries.

- a. Simplification of guidelines for the management and preparation of regional government reports with easily understandable and universally applicable key performance indicators is necessary.
  - b. Strengthening of human resources in the preparation, management, and review of regional government reports is necessary to ensure accountability.
- ii. Recommendations for the Jakarta Provincial Government
    - a. The Jakarta Provincial Government, along with its government bureau and other agencies, should agree on performance targets to improve the performance of local government administration.
    - b. There is a need to improve the capacity of human resources for managers, report writers, and reviewers to produce high-quality reports that result in better performance reports for local government agencies.

### **2. Theoretical Recommendation**

This research is a fundamental study on the dimensions that affect the accountability of local government reports in DKI Jakarta province, analyzed based on the dimension of accountable local government reports. The model generated in this research is a formulation model using the soft system methodology (SSM) approach. The researcher acknowledges that the focus of this research will change over time, with improvements in regulations and a better understanding of professional human resources to support accountable local government reports. Therefore, further research on the focus of this research and the model generated in this research needs to be conducted.

### **3. Recommendation for Future Research**

- i. This research has limitations as it has not examined the role of supervision and the function of the Regional People's Representative Council (DPRD) of DKI Jakarta Province, technical ministries/institutions related to LPPD involved in LPPD.
- ii. This research needs to be continued to further explore how accountable LPPD can be achieved.
- iii. This research needs to be continued in realizing good governance related to the implementer, recipient, purpose, and accountability mechanism.
- iv. This research needs a combination of SSM method application with other system thinking methods to obtain variations in research findings in the development of science.

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