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Human Resource Development in Local Governments: Increased Transparency and Public Accountability*

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Abstract

The purpose of this study is to explore and empirically analyze the factors affecting transparency and public accountability in local government, which have not been sufficiently researched in terms of human resource management, and good governance implementation. In particular, this study intends to examine human resource management activities focusing on the government effectiveness dimension. This study uses a qualitative approach and phenomenological method to examine the phenomenon of participant experience along with documents that are in the setting under study. Participants consisted of nine people from the Regional Government Work Unit of Tasikmalaya City, the private sector, and the community. The researcher divided data analysis into three sub-indicators, including effectiveness and efficiency, responsiveness, and public service. The Results show Regional Financial and Asset Management Agency (BPKAD) of Tasikmalaya City as sufficient in terms of human resources, this can be verified from the number of leaders and staff, which amounts to 58 people, of which 80% are economic graduates. Although the quantity is adequate, the quality of human resources in BPKAD in Tasikmalaya City is still weak. In Conclusion of this study it is inferred that the application of the government effectiveness dimension in BPKAD Tasikmalaya City is not optimal and need adequate training to improve employee performance in financial management.

Keywords: Good Governance, Local Government, Transparency, Accountability

JEL Classification Code: O15, H76, I18, I38

1. Introduction

The increasing public demand for good governance has encouraged the central government and regional governments to implement transparency and accountability in the administration of their government. Governance is considered a major determinant of economic growth,

social progress and overall development. Efforts to achieve sustainable management and governance encompass various scientific disciplines, and research involving natural and social sciences (Prell, 2011). In order to realize the concept of good governance, the government does not itself require to play a dominant role but rather it requires to encourage the contribution of the three pillars of the state, which are private sector, government, and the society. The increased contribution of the three pillars of the state is a proof that the changes made by the state in the past have failed to create a space for dialogue and has caused the flow of communication between people and the government to be closed. The still-popular issue of corruption, collusion and nepotism (KKN) within Indonesian government allows the problem of objectivity in the process of human resource management (Haerani et al., 2020)

The phenomenon of transparency and lack of public accountability will cause public confidence in a government to decrease (Mulgan, 2008). Public trust in government and political organizations has fallen in developing and developed countries over the last few years (Cheema & Papovski, 2010; Sharma-wallace et al., 2018). Human resource management

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plays an increasingly vital role in the organizational economic development of countries (Shakil et al., 2020).

The government plays an important role for transparency and public accountability because; (1) Government is considered as the main determinant of economic growth, social progress and overall development (Siddiqi et al., 2009); (2) Transparency and accountability increases public trust in government (Khalid et al., 2016; Yousaf et al., 2016); (3) Transparency guarantees access or freedom for everyone to obtain information about the administration of government, information about the policy of the manufacturing process, implementation and the results achieved (Noorlisa, 2018); (4) Accountability is the responsibility of the government to the public for any activity carried out (Weiss, 2000); (5) the decline in Indonesia's social-economic conditions (Kaihatu, 2006); (6) Creating good development and governance in the current era of globalization (Andrews, 2010); (7) Organizational transparency is a proxy for good practice in state governance (Augustine, 2012).

Efforts to restore the public trust can be achieved by trying to realize a clean and authoritative government (good governance) (Bannister & Connolly, 2011; Yousaf et al., 2016), and can improve state governance (Aguilera & Cuervo-Cazurra, 2009). Good governance is organizational in nature with the principle of openness, justice and can be accounted for in order to achieve organizational goals. It is hoped that regional financial management will always be guided by good governance principles so that the state goals can be achieved by not making policies that deviate in financial management but are always transparent and accountable. The good governance principles consist of six dimensions of groups in governance including voice and accountability, political stability and absence of violence or terrorism, government effectiveness, regulatory quality, rule of law, and control of corruption (Kaufmann et al., 2011).

The Government Effectiveness dimension looks at the quality of public services, civil service and the degree of freedom from political pressure, the quality of the formulation and implementation of policies and the credibility of the government's commitment to these policies. The government effectiveness dimension illustrates the capacity of BPKAD of Tasikmalaya City in the implementation phase of financial management policies and programs. In this government effectiveness dimension, the researcher divides data analysis into three sub-indicators, including effectiveness and efficiency, responsiveness and public service.

2. Literature Review

Human resources are the key factors that make profits for the organization, they ensure all creative resources in the organization (Nguyen et al., 2020). The government administration which is based on the good governance principles can be used as an effort to implement the democratic

principles which reflect in upholding the fulfillment of people's rights by the authorities by upholding justice and social solidarity as well as by the enforcement of Human Rights in various aspects of state life. Good Governance can also be seen as a concept of political ideology that contains basic or general government principles that can be used as guidelines in the implementation of good governance. The perception of responsibility for detecting corruption is based on elements of task clarity, and the element of authorization (Yusnaini et al., 2020)

Regional autonomy is one of the tangible forms to support the implementation of good governance. In accordance with Law No. 23 of 2014 concerning the Regional Government, which is called decentralization, is the transfer of governmental authority by the government to autonomous regions for regulating and managing government affairs in the Unitary State of the Republic Indonesia system. With this in full, the region can form and implement policies according to the initiatives and aspirations of the community meaning that the region is given full authority for carrying out the management of the region.

The birth of autonomy made a shift in the system of government which was originally a form centralization into decentralization (Azlina & Amelia, 2015). A decentralized policy that is broad, real and responsible to the regions is a strategic step in two ways. Firstly, decentralization is the answer to the local problems of the Indonesian people such as national disintegration, poverty, inequality in development, low quality of life, and low development of human resources. Secondly, decentralization can strengthen the regional economic base. With decentralization, the local government financial management system is managed independently by the regional government. Decentralization is the devolution of power from the central government to the regional governments (delegation of power from the center to the regional governments) (Elvira, 2012). Transparency is the key to good governance (Hood & Heald, 2006). In good governance, transparency means creating a transparent system for citizens to be followed up (Madhu, 2012). Accountability in good governance, governments at various levels and operating market forces must be accountable to citizens and their welfare. Good governance will ensure the accountability of all social and economic forces including accountable to citizens.

The Indonesian government has made various efforts to apply the principles of good governance. In terms of laws or policies, a package of laws has been made, for example, Law Number 28 of 1999 concerning State Administration that is Clean and Free of Corruption, Collusion, and Nepotism, and Law Number 23 of 2014 concerning Regional Government. Although the government has made efforts to apply the good governance principles in financial management, there are still many problems that are related to the management of the state budget (APBN) and the regional budget (APBD). Related to the APBD, the problems found include regional

cash management that has not yet implemented a “treasury single account” policy of regional treasurers who are not functionary and have not yet standardized the role and position of the Regional General Treasurer (BUD) as mandated by the law package on state finance. human resource competency has an effect on the quality of financial statements in the local government (Sumaryati et al., 2020)

Furthermore, other problems that have arisen in the field of regulation have not yet achieved synergy between management and regional financial responsibility. This is evident from the accrual-based government accounting standard that has not been established as stipulated in Law Number 17 of 2003 concerning State Finance. Then there are problems in the relationship between central and regional finance. Transfers from the central government to regional governments are the biggest source of revenue for the regional governments. Unfortunately, the transfer in implementation meaning context of autonomy has not been able to overcome economic growth in the regions, it even raises new problems such as irregularities to use that cannot be accounted for or even fictitious accountability, rampant corrupt practices, marking up the costs of collusion and nepotism that still flourishes and continues to be fostered by many governments both central and regional governments.

Indonesian Government has made special efforts and has joined hands with all stakeholders in disseminating and implementing good governance principles. Good governance can be implemented optimally if the management of human resources in government is always improved. The dynamics of the government including financial governance in it are not professionally managed as found in private sector management. Professional managers in the public sector are rarely found. There are even strict aspects to incorporate a private sector framework into the public sector where the values of accountability for transparency and economic professionalism have become the main framework.

3. Method

This study uses a qualitative approach and phenomenological method to examine the phenomenon of participant experience along with documents that are in the setting under study. Phenomenology is rooted in the philosophical perspective of Husserl, Heidegger, Sartre, and Merleau-Ponty. According to Moustakas (Vissak, 2010). Phenomenologies intended “... to determine which experiences are meaningful for someone who already have the experience and are able to provide a comprehensive description of their experience. From an individual description, general and universal meanings are obtained, which are the essence of the structure of the experience “. The study unit is the Regional Government Work Unit of Tasikmalaya City.

Table 1: Characteristics of Respondents

Profession	Position	Age	Education
Civil servants	Head of BPKAD	51	Strata 2 (S2)
Civil servants	Head of Accounting Division	53	Strata 2 (S2)
Civil servants	Head of Legal Affairs	55	Strata 2 (S2)
Civil servants	Staff	37	Strata 2 (S2)
BUMD employee	Financial staff	48	Strata 2 (S2)
BUMD employee	Director	40	Diploma 3 (D3)
BUMD employee	Head of Division	35	Strata 1 (S1)
Lecturer	Head Lecturer	85	Strata 3 (S3)
Private sector	Owner	38	Strata 2 (S2)

In this research the data collection process was done only once, both sourced from participants and selected documents. Thus, the research design used was cross-sectional. The study was conducted in a relatively short time and the data was revealed simultaneously to all study participants and other secondary sources. The characteristics of the respondents used can be seen in Table 1.

4. Results

4.1. Effectiveness and Efficiency

The effectiveness and efficiency referred to in this data analysis are to see how the work achievement results and utilization of available resources are done to improve the performance of BPKAD employees in Tasikmalaya City. Work achievement analysis describes how the targets have been achieved by BPKAD of Tasikmalaya City in providing financial management services to the community. In carrying out their duties, BPKAD employees in Tasikmalaya City are assigned their main duties and functions, and each employee is required to make a performance report every month to see how the employee performance achievements graphs accumulated in one year and how it related to their respective target achievements. If there are employees who have not been able to optimize the work of BPKAD in Tasikmalaya City, they try to improve employee’s abilities through various forms of training, both in Tasikmalaya City, provincial, and central levels to improve the quality of human resources.

Resources Utilization is aimed at improving the effectiveness and efficiency of BPKAD Kota Tasikmalaya employees in order to place the personnel in accordance with their respective competencies so that they can achieve optimal results. In its implementation, the BPKAD of Tasikmalaya City is sufficient in terms of human resources, this can be seen from the number of leaders and staff in the BPKAD Tasikmalaya, amounting to 58 people, 80% are economic graduates. Although the quantity is adequate, the quality of human resources in BPKAD in Tasikmalaya City is still weak. The weak quality of human resources in financial management is due to the weak training and personnel regeneration program. From the results of direct observation by the researchers, it is known that training was indeed provided but was inadequate and some did not get the required training.

The dimension of Government Effectiveness with indicators of effectiveness and efficiency, responsiveness in BPKAD of Tasikmalaya City can be seen from the Government Agencies Performance Report (LKIP). LKIP is a success measure that is assessed in terms of resources/costs amount to achieve the results from the activities carried out.

4.2. Responsiveness

The responsiveness that is intended in this data analysis is to see how BPKAD Tasikmalaya City performs in handling complaints, input or aspirations from the private sector and community, how BPKAD Tasikmalaya follows up with the complaints, input or aspirations. The handling of complaints, input or aspirations from the private sector can be quickly seen from BPKAD's response level in responding to problems, for example regarding the disbursement of work funds by the private sector. As long as the terms and procedures are complete. In this case, there was a good response from BPKAD Tasikmalaya City. Aspirations or input from the private sector are not limited to being heard by BPKAD of Tasikmalaya City but are also followed up. This can be seen from the procurement of goods and services undertaken by the private sector in financial constraints.

The media used by BPKAD of Tasikmalaya City in handling complaints, aspirations or inputs from the private sector and community, through the suggestion box, Short Message Service (SMS) and telephone. In addition, for BPKAD which already has the International Organization for Standardization (ISO) standard, it uses Community Satisfaction Index (IKM) questionnaire to find out complaints in service received by taking a sample of ten respondents each week. Then, complaints, aspirations or input from the private sector and community can be submitted via SMS, telephone or through the website, public in submitting their complaints about the mismatch of public services.

Handling complaints, aspirations or input from the public, BPKAD of Tasikmalaya City is quick to respond. BPKAD in managing finances and assets does not directly interact with

the community except its relationship with grant funds. This is evident from the many programs and activities in the BPKAD strategic plan that are not in contact with the community. As exemplified by an informant that grants or aspirations from the community will soon be followed up or realized according to the existing submission. This is certainly a process that must be passed to follow up complaints, aspirations or input from the community because if it is not in accordance with the applicable procedures, then it will not be followed up by BPKAD in Tasikmalaya City.

4.3. Public Service

The public service referred to in this data analysis looks at how the public and the private sector accesses financial management services by BPKAD of Tasikmalaya City. The researcher also wants to understand as to how service procedures provided by BPKAD are followed and the competence of BPKAD employees in Tasikmalaya City in providing financial management services to the community. BPKAD City Tasikmalaya strives to facilitate public in accessing financial management services with Law Number 25 of 2009 concerning Public Services. The regulation is one of BPKAD's efforts in Tasikmalaya City to make it easier for people who want to gain access to the public service in obtaining financial management services. BPKAD Kota Tasikmalaya facilitates public access to financial management information services, namely through available financial management facilities. In this increasingly technological era, BPKAD of Tasikmalaya City has provided public and private services through newspapers, websites or through PPID if they need it one day.

The perceived constraints in accessing financial management services by BPKAD of Tasikmalaya City that the access of the public in obtaining financial management services is constrained by the problem of facilities and infrastructure available at BPKAD. For example internet access is problematic, therefore it impedes the provision of financial management services. The problem of access is an obstacle that prevents people from getting financial management services, especially for people from the lower middle class. Thus we know that the financial management services provided by BPKAD of Tasikmalaya City are good. The efforts made by BPKAD of Tasikmalaya City in providing better financial management services have also been good. However, the provision of financial management services is constrained by internet access.

Employee competence in providing financial management services is good because they also work according to procedures and do not hamper the service. Because they already understand what has been done, for example in the procedure of withdrawing funds for the public and the private sector, it is good and good when the procedure is complete. However, not all employees have maximum competence. This is due to the inadequate training that has not been able to cover

all employees because of the limited quota of the training and the limitations of the existing budget. For this reason, not all BPKAD City Tasikmalaya employees are trained in providing financial management services. Employee competencies in providing financial management services must indeed continue to be trained because the development of financial management science also continues to experience development. According to the informant also, financial management employees must be able to follow all the developments that exist, so they are able to provide financial management services to the maximum number of people in community.

The efforts made by BPKAD of Tasikmalaya City in improving employee competencies that are still lacking in providing financial management services to the community, BPKAD of Tasikmalaya City make efforts such as free training. In this case, BPKAD staff are also involved in training to improve the competency of financial management personnel in providing financial management services because in this case, the government has prepared a special fund for the training of financial management personnel. The success of the institution in developing apparatus competence is reflected in the number of employees attending formal education. In the past two years, there have been a number of people who have attended formal education and the postgraduate program and are currently in the final process. Then the development of apparatus competency through education and training, though still very limited and minimal, continues to run as planned. Education and training intended in this study are one of the parameters to measure the success of the development of the institution against its apparatus.

The results of this study indicate that the efforts of BPKAD leadership in Tasikmalaya City to make employees more productive through increased skills and expertise, although not yet optimal, are already running as they should. As a government agency that is concerned with employee development, the available funding is limited, therefore not all employees can be equipped with skills and expertise in accordance with their field of work. When compared with the total number of employees, the opportunity to improve skills is relatively small. This constraint is because of the limited allocation of funds. The training is intended to increase the knowledge, skills, expertise, and skills of the apparatus, this is in addition to the changing mental attitudes and behavior that are oriented to the task so that the employees are ready to be placed in new positions.

5. Discussion

5.1. Effectiveness and Efficiency

The adequate quantity of human resources has not been matched with optimal quality. The weak quality of human resources in financial management is due to the still weak training and personnel regeneration program. Achieving organizational goals is only possible because of the efforts

of the actors found in the organization. In this case, there is a close relationship between employee performance with the performance of the institution (Madiarsomo, 2009). In other words, if the employee's performance is good, then it is likely that the organization's performance will also be good. Employees' performance will be better if they have high expertise, are willing to work because they are paid, have better future expectations.

Two important sources of organizational culture are the national cultural identity of a country's government and a sense of responsibility pervasive as a rule or not (McNutt & Batho, 2005). Organizations must provide resources for new employees to meet their needs for meaningfulness, security and efficacy to harness the energy and enthusiasm they initially bring to their roles (Albrecht et al., 2015). Training is given to employees to do certain jobs to improve their skills, knowledge, and behavior. This is the process of sharing skills and knowledge to expand and develop employees' abilities so that they can achieve better job performance (Kesen, 2016). Organizational training has been discussed and assessed in a multidimensional structure consisting of (1) support for training, (2) motivation for training, (3) access to training and (4) benefits of training. All training dimensions positively influence employee commitment. Implications have been presented to researchers and human resource practitioners about how to utilize organizational training factors to increase employee commitment (Bulut & Culha, 2010).

There is a strong relationship between the effectiveness of employee training and motivation, job satisfaction and commitment (Sahinidis & Bouris, 2008). Employees who received effective training felt they showed an increase in ability at work (Truitt, 2011). Increasing labor flexibility and mobility reduces recruitment costs and maintains business continuity (Cohen, 2014). In an effort to improve the performance of agencies at the BPKAD in Tasikmalaya City, it is expected that the human resources of the local government will be given adequate training to improve employee performance in financial management to be more effective and efficient.

5.2. Responsiveness

The responsiveness of BPKAD in Tasikmalaya City in handling complaints, aspirations or input from the private sector and the community is good, but to be able to follow up, there must be a process or requirements that must be passed to get further action from BPKAD of Tasikmalaya City. Financial management responsiveness means BPKAD's responsiveness to community needs that must be supported by funding. Of course, not all community needs will be funded because there are so many community needs. Giving employees a voice in decision making can prevent excessive risk-taking in good times as well as increasing government resilience in bad times (Kleinknecht, 2015). Training will

also increase responsiveness. When collaboration arises with employees with skills as diverse as information technology development expertise, it will help address important questions and ultimately increase effectiveness and efficiency and responsiveness (Brown & Sitzmann, 2010).

5.3. Public Service

BPKAD of Tasikmalaya City has facilitated the access of the community in obtaining financial management information services, namely by providing public and private services with newspapers, websites or PPID if they ever need it. Governments around the world are fully aware of the benefits of using Information and communication technology (ICT) to improve public management practices and relationships with internal and external stakeholders (Rao, 2011). The problem of access is an obstacle that prevents people from getting financial management services, especially people from the lower middle class. Thus we can understand that not all employees have maximum competence. However training will make a meaningful contribution to support the smooth running of activities in accordance with their main tasks and functions. Planning a training program to support human resources functions in an organizational setting which involves assessing the need, designing the materials to support human resource professionals, developing the training program, implementing the program and evaluating the impact of the program on departmental operational metrics (Evstratova et al., 2019). Logically, officials who have the legality of training are likely to have working capital making it easier to complete work. Humanity faces increasingly difficult environmental problems characterized by high uncertainty, complexity, and rapid change (Crona & Parker, 2012).

6. Conclusion

The development of the human resources of the Regional Financial and Asset Management Agency (BPKAD) of Tasikmalaya City based on the results of the sub-indicators of effectiveness and efficiency, responsiveness and public services, researchers have concluded that the application of the Government Effectiveness dimension in BPKAD of Tasikmalaya City is not optimal. In an effort to improve the performance of agencies at the BPKAD in Tasikmalaya City, it is expected that the human resources of the local government will be given adequate training to improve employee performance in financial management to be better. The results of this study illustrate that most apparatus do not yet have strong initiatives in developing their professionals, and it seems that dependence on institutions is still dominant. The attitude of employees in developing skills and expertise is still very much dependent on the ability of the institution. By following the training, employees can work in accordance

with their fields of work so that employees tend to have the potential to improve work results better.

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