ANALYSIS OF REGIONAL GOVERNMENT PERFORMANCE ACCOUNTABILITY IN ACHIEVING GOOD GOVERNANCE THROUGH THE REGIONAL AUTONOMY FRAMEWORK

Rifi Rivani Radiansyah[1], Deanty Rumandang Bulan[2], Emi Novariza[3]
[1]*Government Science Study Program, Faculty of Social and Political Sciences, Bale Bandung University*
[2]*Indonesian Language and Literature Education Study Program, Faculty of Teacher Training and Education, Bale Bandung University*
[3]*Government Science Study Program, Faculty of Social and Political Sciences, Bale Bandung University*
Email: *Rifirira@gmail.com*

Abstract

This study aims to critically analyze the accountability of the West Bandung Regency regional government's performance in achieving good governance. The research employs a qualitative method that is descriptive and interpretive-exploratory (EDA), utilizing a literature study approach alongside hermeneutic-phenomenological data analysis techniques. The findings indicate that the performance accountability of the West Bandung Regency regional government is perceived as fairly good. However, there are underlying indications of isomorphism, both coercive and mimetic, as well as a tendency toward decoupling.

Keyword**:** *Accountability; Regional Government Performance; Good Governance; Regional Autonomy; Institutional Isomorphism*

A. INTRODUCTION

Decentralization and regional autonomy are essential components of then bureaucratic reform agenda aimed at enhancing the effectiveness and efficiency of regional bureaucracy. However, despite its implementation, there has not been a significant improvement in bureaucratic performance, especially at the regional level (Thoha, 2014, p. 82). More The rampant practice of corruption in the regions is concrete evidence of weak supervision and incompetent leadership structures (Moenek & Suwanda, 2019). Corruption issues have been prominent in West Bandung Regency. The West Bandung Regent was directly involved in corruption cases during 2013-2018 term (Tim Tagar.id, 2018), in early 2018, other officials were implicated in in similar cases, though their motives are varied (detikNews, 2019), after that, corruption continued under the West Bandung Regent during the 2018-2023 period (detikNews, 2021), leading to a budget deficit that reached 17% in the region (RMOLJABAR, 2023), this situation highlights that the implementation of the West Bandung Regency's regional government has not been effective.

We know that the goal of decentralization and the spirit of democratization through regional autonomy are aimed at reforming the bureaucracy to improve its effectiveness. The intention is to provide targeted direction so that bureaucratic reforms at the regional government level can be carried out effectively, efficiently, and measurably in alignment with the good governance agenda (Sugiharto, 2011). However, the bureaucratic reform efforts aimed at achieving good governance have been carried as only a coercive isomorphism, treating them as mere formalities while overlooking aspects that are intrinsically link to the professionalism of public servants (Sofyani & Akbar, 2015). Basically, the agenda of bureaucratic reform in the good governance which is currently being carried out has provided provisions that are actually much stricter, mandating Several important goals that should be pursued more optimally to support the success of the practice of implementing regional autonomy, which include, a clean and accountable bureaucracy, an effective and efficient bureaucracy (Radiansyah, 2020). These elements are essential foundations for realizing good governance, and one of the primary focus areas for improving the bureaucracy is enchanting accountability (Sugiharto, 2011).

With regard to this, it is an attraction for researchers to analyze and also identify further regarding the tendency of local government accountability through this research question, namely, how is the performance accountability of the West Bandung Regency Regional Government in realizing Good Governance through the framework of regional autonomy. The specific purpose of this research is to identify trends in institutional isomorphism through critical analysis regarding the performance accountability process of the West Bandung Regency Regional Government.

B. LITERATURE REVIEW

In this case, accountability is fundamental to all government processes. The effectiveness of these accountability hinges on how those in power communicate their responsibilities, both constitutionally and legally. It is essential in preventing the abuse of power and ensuring that authority is used to achieve broader national goals with the highest levels of efficiency, effectiveness, honesty, and wisdom. In the other words, in the bureaucratic landscape of a government agency, accountability is crucial for presenting reports and being responsible for all activities to the public (Edowai, Abubakar, & Said, 2021).

However, in the context of implementing accountability processes, operational standards serve as a key reference for compliance with regulations. This is especially vital for government agencies to gain both vertical and horizontal legitimacy. Therefore, the success of this accountability process can only be assessed through a review of the institutionalization process (Mariandini, Irianto, & Nurkholis, 2018). This review is necessary because issues related to data and documents obscurity, often influenced by political pressure, tend to arise. Therefore, the relevant theory that explains the challenges associated with government agency accountability systems is the theory of New Institutional Sociology (NIS). This theory addresses the isomorphic phenomena that occur within organizational environment and the application of institutional values/norms (Dimaggio & Powell, 1983).

There are three types of mechanisms used to identify isomorphism: coercive isomorphism (coercive), mimetic or mimicry isomorphism (mimetic), and normative isomorphism (normative). These mechanisms are typically related to the professionalism of the public servants. Coercive isomorphism occurs when organizations experience formal or informal pressure from other organizations with which they are interdependent and share organizational functions. Mimetic isomorphism happens when an organization faces uncertainty in implementing new practices, prompting it to imitate organizations that are perceived as successful in executing those practices. Normative isomorphism is connected to professionalism, which is interpreted as a collective effort among organizational members to determine their working conditions and methods, control their "production" and develop both cognition understanding and legitimacy concerning their work autonomy (Sofyani & Akbar, 2015).

C. RESEARCH METHODS AND DESIGN

This study employs a qualitative research method characterized by its descriptive and interpretive nature, utilizing literature review/literature study approach. Overall, this research aims to conduct exploratory analysis (EDA) which aims to critically examine the object in this study. For data analysis, we apply a hermeneutic-phenomenological analysis technique (Ghony & Almanshur, 2012). This enables a detailed examination and interpretation of the existing data.

D. RESULTS AND DISCUSSION

1. Accountability of the Performance of the Regional Government of West Bandung Regency in Achieving *Good Governance* through the Framework of Regional Autonomy

From 2019-2023, the Regional Government of West Bandung Regency has focused on its vision and mission for regional development to achieve good governance, defined as a clean, accountable, effective, and efficient government. The achievements of the West Bandung Regency Regional Government during this period outlined in the table below.

Table 1. Achievements of the Goal of Achieving a Clean, Accountable, Effective and Efficient Government

Performance Indicators	Previous Realization		2021 Achievements			2022 Achievements			2023 Achievements		
	2019	**2020**	**Tar**	Real	%	**Tar**	Real	%	**Tar**	Real	%
Merit Index	Kat. II	Kat. III	**Kat. III**	Kat. III	100	**Kat. III**	Kat. III	100	**Kat. III**	Kat. III	100
SAKIP Values	B	B	**BB**	B*	95,77	**BB**	B	97,19	**BB**	B	85,73
CPC Opinion	WDP	WTP	**WTP**	WDP	75	**WTP**	WTP	100	**WTP**	WTP	100
SPBE Index	2,41	3,17	**2,71**	2,85	105,17	**2,81**	2,65	94,31	**3**	3,32	110,67

Source: data processed by the researchers in 2024, sourced from the 2021-2023 West Bandung Regency LAKIP and BPK Opinion Report

The data indicates that year-to-year achievements fluctuate inconsistently, though certain years and indicators show an increase. More detailed descriptions will be provided in the next subsection.

a. Merit Index

The Merit System is a policy governing the management of the ASN (Aparatur Sipil Negara) based on qualifications, competencies, and performance. It promotes fairness and reasonableness, ensuring that there is no discrimination based on political background, race, color, religion, origin, gender, marital status, age, or disability. The Merit System Index serves as a standard measure for assessing and improving the professionalism of the ASN, ultimately contributing to the establishment of good bureaucracy [14]. The values achieved by the West Bandung Regency Personnel and Human Resources Development Agency, according to the research conducted, are summarized in the following table:

Table 2. KASN Assessment of the Implementation of the Merit System in ASN Management within the West Bandung Regency Regional Government (2019-2023)

Aspects	Value Weights	2019	2020	2021	2022	2023
Needs Planning	20 %	35	27,5	25	30	37,5
Procurement	10 %	34	34	36	38	40
Career Development	25 %	70	37,5	55	62,5	62,5
Promotion and Mutation	10 %	40	25	20	25	22,5
Performance Management	15 %	60	57,5	77,5	62,5	67,5
Payroll, Awards, and Discipline	10 %	40	32,5	35	35	40
Protection and Service	5 %	16	16	16	16	16
Information Systems	5 %	21	21	18	19	15
Final Total	**100 %**	**316**	**251**	**282,5**	**288**	**301**

Source: data processed by the researchers in 2024, sourced from LAKIP West Bandung Regency 2021-2023

The data above shows that there has been an overall increase starting from 2019 which is still in category II and moving to category III in 2023. Based on the results of the data review that we obtained, several factors that influence this condition include the West Bandung Regency Regional Government having a comprehensive position map, a talent pool mechanism design having been built, and the implementation of the *Assessment Center* having been implemented. However, the phenomenon of problematic job rotation and mutation tends to be maladministration in the West Bandung Regency Regional Government environment often occurs (AyoBandung, 2024). Such condition contrast between the merit index achievement data and the existing reality. It can be indicated as violationg the provisions in Government Regulation No. 17 of 2020 concerning Amendments to Government Regulation No. 11 of 2017 concerning Civil Servant Management.

On the other hand, the inconsistency of the statements stated in the accountability report of the West Bandung Regency Regional Government regarding the inhibiting factors in achieving unachieved targets occurred due to the absence of a comprehensive ASN employee profile, the unavailability of *talent pool* that is guided by Permenpan RB Number 3 of 2020 concerning ASN Talent Management, and the suboptimal integration of the performance system with the talent management information system. This contradicts the previous statement which stated that the factor for achieving the merit index was caused by certain factors that had been mentioned earlier. This indicates a tendency towards *coercive isomorphism* where an organization changes its rules/routines in response to formal and informal pressure from its institutional environment (Mariandini, Irianto, & Nurkholis, 2018).

b. SAKIP Values

SAKIP is a Government Agency Performance Accountability System that integrates the planning, budgeting, and performance reporting system. This integration aligns with the implementation of the financial accountability system [16]. The SAKIP value of the West Bandung Regency Regional Government has been fairly consistent over the years, although there was a drastic decrease in percentage value has in 2023, as shown in the table below.

Table 3. Components of Performance Accountability Evaluation of Local Government Agencies West Bandung Regency in 2019-2023

Component	Value Weights	Evaluation result value (%)				
		2019	2020	2021	2022	2023

Performance Planning	30 %	23,90	24,45	N/A	N/A	N/A
Performance Measurement	25 %	15,79	15,60	N/A	N/A	N/A
Performance Reporting	15 %	9,41	9,92	N/A	N/A	N/A
Internal Evaluation	10 %	6,43	6,47	N/A	N/A	N/A
Achievement of Goals/Organizational Performance	20 %	10,47	10,60	N/A	N/A	N/A
Sum	**100 %**	**65,72**	**67,04**	**67,00**	**68,03**	**68,59**
Predicate		**B**	**B**	**B***	**B**	**B**

Source: data processed by the researchers in 2024, sourced from LAKIP West Bandung Regency 2021-2023

The presented data indicates that throughout the evaluation period, the performance accountability of the West Bandung Regency Regional Government agencies demonstrated a clear positive trend from year to year. Notably, there was significant improvement between 2019-2020, during which each weight's values was explicitly stated and well documented. However, in reports from 2021 to 2023, the weight values were not documented. In particular, the 2021 report explained that the performance achievements in that year had not been accepted as part of the overall evaluation results from the Ministry of State Apparatus Utilization and Bureaucratic Reform until the report was completed and published. A similar lack of detailed explanation is evident in the 2022-2023 report document. This situation suggests a tendency toward *mimetic isomorphism*, where actors, facing uncertain situation, imitate practices that have been implemented by other organizations that are perceived as more effective. This imitation aims to attain temporary legitimacy while hoping for normalizing conditions regarding documentation (Kurniawan & Akbar, 2018).

Thus, this following factors directly hinder the achieving the SAKIP value target: 1) The connection between the performance of each position level does not adequately represent the key performance indicators (*critical success factor*); 2) The performance information generated from the monitoring system is not effectively used for continuous performance improvement; 3) The monitoring of the performance information system is not operating at an optimal level; 4) The quality of performance information disclosed in report has not led to meaningful feedback to enhance performance planning and strategies for implementation; 5) The program manager has not conducted evaluations to ensure the efficiency and effectiveness of performance achievement; 6) The evaluation of OPD performance accountability has not successfully prompted significant improvement in the quality of SAKIP implementation within OPD (West Bandung Regency Regional Government, 2022).

c. BPK Opinion

Table.1 show**s** that the BPK opinion improved from 2019, rising from the status WDP (Qualified Opinion) to WTP (Unqualified Opinion) in 2020. However, in 2021, the opinion status based on the report document is suspected to have been affected by misinformation, due to the slow pace of the BPK RI to give an opinion decision. This situation forced the West Bandung Regency Regional Government to wait and adjust their results according to BPK's decision, even as they were required to complete the accountability reports. This scenario suggest a tendency toward *coercive isomorphism*. According to NIS theory, organizations may become less rational due to limited range of efficient options available to them (Dimaggio & Powell, 1983). This reflects a form of *isomorphism.* On a more positive note, the West Bandung Regency Regional Government maintained a good opinion status from 2021-2023 based on factual conditions. However, this achievement comes with a significant moral burden, as the regional government is facing budget deficit while still being recognized for its good opinion status.

d. SPBE Index (Electronic-Based Government System)

The Electronic-Based Government System (SPBE) refers to government organization that utilize information and communication technology to provide services to SPBE Users. This is outlined in Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems. The SPBE aims to achieve clean, effective, transparent, and accountable governance as well as to deliver quality and reliable public services. Based on our research, the achievements in the SPBE index of the West Bandung Regency Regional Government can be summarized in the following table.

Table 4. Components, Aspects and Values of the West Bandung Regency Regional Government Electronic-Based Government System Index 2021-2023

Aspects	2021	2022	2023
SPBE	**2,85**	**2,65**	**3,32**

SPBE policy domains	**2,40**	**2,30**	**N/A**
Internal Policy of SPBE Governance	2,40	2,30	N/A
SPBE Governance Domain	**2,60**	**2,00**	**N/A**
SPBE Strategic Planning	2,50	1,75	N/A
Information and Communication Technology	2,50	2,00	N/A
SPBE Organizer	3,00	2,50	N/A
SPBE Management Domain	**2,18**	**1,73**	**N/A**
Implementation of SPBE Management	2,63	2,00	N/A
ICT Audit	1,00	1,00	N/A
SPBE Service Domain	**3,37**	**3,45**	**N/A**
Electronic-Based Government Administration Services	3,50	3,30	N/A
Electronic-Based Public Services	3,17	3,67	N/A

Source: data processed by the researchers in 2024, sourced from LAKIP West Bandung Regency 2021-2023

The data presented indicates that the achievements of the West Bandung Regency Regional Government's SPBE (System of Electronic-Based Government) has fluctuated, particularly between 2021 and 2022. However, there was significant increase in 2023. In this analysis, we did not find any indications of *isomorphism*, be it *coercive*, *mimetic* or *normative*. Instead, our findings suggest a tendency for *decoupling behavior*, where the performance of the organizational sub-units appears strong but is merely superficial (*loose coupling*). This is evident in mindset of the OPD (Regional Device Organizations), which is still prioritizes output over outcome. Furthermore, the management of performance data has been subpar, as reflected in accountability reporting documents. The inconsistency in OPD performance data indicates that performance management has not been effectively implemented.

E. CONCLUSIONS

Based on the research findings and previous discussions, we conclude that the performance accountability of the West Bandung Regency Regional Government in achieving good governance within framework of regional autonomy can be considered fairly good. However, implicitly, there are tendency towards indications of isomorphism, whether coercive and mimetic isomorphism, as well as a tendency toward decoupling. The findings of this study in the future are expected to be a recommendation for further research to be scientifically tested.

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