

Research Article

The Effectiveness of Preparing Local Government Implementation Reports (LPPD) in Improving the Accountability of Local Government Implementation in Pesawaran Regency, Lampung Province

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ABSTRACT

This study aims to analyse the effectiveness of the preparation of the Local Government Implementation Report (LPPD) in improving the accountability of local government administration in Pesawaran Regency, Lampung Province. This research uses Duncan's (1973) theory of effectiveness which includes three main dimensions, namely goal achievement, integration, and adaptation. The research method used is descriptive qualitative with data collection techniques through interviews, documentation studies, and direct observation. The results showed that the effectiveness of LPPD preparation in Pesawaran Regency still faced several obstacles. In the aspect of achieving goals, the inconsistency of the achievement of performance indicators causes the report not to be filled optimally. In the aspect of integration, the lack of communication intensity of regional apparatus hinders the completeness and accuracy of the data collected. Meanwhile, in the aspect of adaptation, local governments have not been optimal in adjusting to the regulations and reporting schedules set by the central government. To overcome these obstacles, a number of strategies are needed, such as increasing the competence of human resources through technical training, strengthening inter-OPD coordination, and instilling the commitment of OPD leaders to the preparation of LPPD. Through these efforts, it is expected that the effectiveness of LPPD preparation can be improved, so that the accountability of local government administration in Pesawaran Regency can be achieved optimally.

Keywords: LPPD; Accountability; Local Government; Pesawaran Regency

1. INTRODUCTION

Effectiveness, LPPD, Accountability, Local Government, Pesawaran Local government is one of the main pillars in the principle system of regional autonomy. This autonomy gives broad authority to local governments to regulate and manage government affairs based on the principles of efficiency, effectiveness, and accountability (Sunarso, 2023). Along with the authority given to local governments, there are also obligations that must be carried out, one of which is preparing the Local Government Implementation Report (LPPD) as a form of accountability for the implementation of local government affairs (Hikmah & Isbandono, 2024). LPPD itself has a strategic role in assessing the extent to which local governments are able to carry out their duties in accordance with the provisions of laws and regulations. As an accountability instrument, LPPD not only serves to report performance results to the central government, but also as an evaluation material to improve the quality of public services and governance (Arif & Firmansyah, 2024).

The preparation of a good LPPD in accordance with standards is a reflection of the local government's commitment to realising a transparent, accountable and responsive government to the needs of the community. The presence of LPPD can also be used as one of the evaluation materials for the purposes of coaching local governments. LPPD has the following position and function (Ministry of Home Affairs, 2024):

1. It is a form of implementation of affairs delegated by the central government to local governments;
2. It is a form of accountability and transparency of the regional head as a regional leader to the central government and the community;
3. It is a form of policy for achieving performance in the implementation of regional government affairs;
4. As a material for guidance and evaluation of the central government to local governments in the implementation of

- regional government affairs;
- As a measuring tool for the government's success in fostering and supervising the implementation of regional government affairs.

Juridically, the obligation to prepare LPPD is regulated in Government Regulation Number 13 of 2019 concerning Reports and Evaluations of Local Government Implementation and Regulation of the Minister of Home Affairs of the Republic of Indonesia 19 of 2024 concerning Regulations on the Implementation of Government Regulation Number 13 of 2019 concerning Reports and Evaluations of Local Government Implementation. Article 1 of Government Regulation Number 13 of 2019 states that *'The Local Government Implementation Report, hereinafter abbreviated as LPPD, is a report submitted by the Local Government to the Central Government containing the performance achievements of local government administration and the implementation of assistance tasks during 1 (one) fiscal year.'*

Based on this regulation, regional heads are required to submit LPPD to the central government. The submission of LPPD is part of an effort to improve vertical accountability between local governments and the central government. However, in practice, the preparation of LPPD does not always run optimally. Various challenges often arise, ranging from technical to institutional aspects. Technical challenges include limited valid and accurate data, lack of technical understanding among local government officials, and the ability to integrate various relevant information systems (Dewantari, et al., 2024). Then from the institutional side, the lack of coordination between regional apparatus organisations is often a major obstacle, especially in the process of collecting data and preparing comprehensive reports (Prasetyo & Sedarmayanti, 2023). In addition, another challenge that arises in the preparation of LPPD is the limited human resources who are competent in preparing reports in accordance with established standards. Data facts show that many local governments have not fully submitted LPPD documents. Pesawaran Regency also faces various challenges in the process of preparing the LPPD. As a developing region, the district faces diverse dynamics in carrying out this task. The results of performance evaluations in previous years showed a number of obstacles that affected the effectiveness of Pesawaran District's LPPD preparation. This is reflected in the graph below.

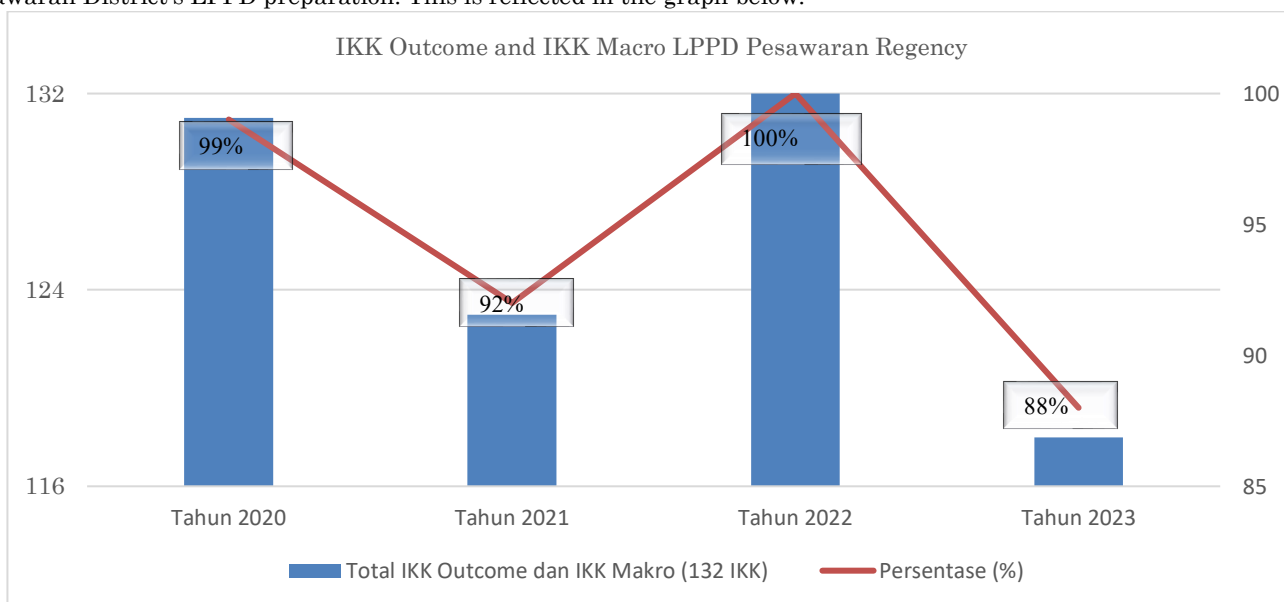


Figure 1. Outcome KPI and Macro KPI of Pesawaran Regency LPPD

Based on the graph above, it shows that the Pesawaran Regency Government has routinely submitted LPPD data from the 2020-2023 timeframe. However, the submission of this LPPD still shows inconsistent numbers or even only in 2022 reached 100%. Departing from this graph means that the preparation of the Pesawaran Regency LPPD has not run optimally, so that concrete steps and policies are needed in an effort to improve the preparation of the LPPD in Pesawaran Regency. This paper presents a research that aims to provide appropriate recommendations to be used by local governments in improving the quality of LPPD preparation. It is hoped that this research can contribute to efforts to improve local governance as a whole, especially in realising a transparent, accountable and public service-oriented government. A well-compiled LPPD should be able to become a measuring tool to assess the extent to which local governments have carried out their duties professionally and in accordance with the principles of good governance. In the context of Pesawaran Regency, the effectiveness of LPPD is crucial considering that this region has great potential to develop, accompanied by more optimal governance to improve the welfare of the community at large.

2. RESEARCH METHOD

In this research, the design used is qualitative research, with data collection conducted through interviews and observations of relevant agencies. In addition, this research also uses a library research method, where secondary data will be taken from various sources such as books, journals, research reports, and other documents relevant to the topic of this research. Then this research will also use Duncan's (1973) theory of effectiveness as an analytical knife in this paper.

3. RESULTS AND DISCUSSION

3.1 The effectiveness of the preparation of the Local Government Implementation Report (LPPD) in improving the accountability of local government administration in Pesawaran Regency, Lampung Province

Organisational effectiveness is an important concept in assessing the extent to which an organisation is able to achieve its stated goals and adapt to an evolving environment. Duncan (1973) views effectiveness through three main dimensions, namely goal attainment, integration, and adaptation (Silaban & Kristian, 2023). These three dimensions are interrelated in determining the success of an organisation, including in the context of the Pesawaran Regional Government in preparing the LPPD. The effectiveness of achieving the objectives of LPPD preparation in Pesawaran Regency so far is still considered not fully optimal. This can be seen from the data on the achievement of Outcome Key Performance Indicators (KPIs) and Macro KPIs, which show inconsistencies in the achievement results. Although local governments have routinely submitted LPPD every year, it is still difficult to achieve maximum achievements. One of the causes of this inconsistency is the change in membership in the LPPD Team Decree (SK), where there is often a shift in personnel without a systematic inheritance of knowledge from old members to new members. This condition has an impact on the incompleteness of filling in the LPPD values each year, because the technical knowledge and experience of the previous team is not fully transferred to the replacement employees. As an interview with the Head of Governance Syarif Husin, S.H., M.H said:

'Indeed, it often happens that there is a change in the LPPD Team Decree, and our evaluation at that time should be that when there is a change, the old friends should still be given time to provide knowledge to colleagues who are new to holding LPPD so that the transition of changes in the LPPD team goes well.'



Figure 2. Interview with the Head of Governance of Pesawaran Regency.

This situation directly affects the effectiveness of achieving the objectives of report preparation, which should be consistent and sustainable. Then in the integration dimension, the effectiveness of LPPD preparation is highly dependent on the ability of local governments to build good coordination between regional apparatus organisations. The results showed that one of the main obstacles in the LPPD preparation process in Pesawaran Regency was the weak coordination between OPDs. It is still found that the intensity of communication must be improved between the agencies involved, so that the process of data collection and report preparation is often delayed. Based on an interview with the Head of the Inspectorate of Pesawaran Regency, Singgih Febrianto, S.E., M.M as the LPPD reviewer of the APIP Team said that:

'We still find several records, to be precise in 2023 there were 10 OPDs that did not upload LPPD so that when reported to the centre the data sent was incomplete.'

The existence of LPPD records in 2023 that were not filled in by several OPDs, resulting in reports sent incomplete and not according to standards to the central government, this should have been a special concern for the Pesawaran Regional Government.



Figure 3. Interview with Inspectorate of Pesawaran Regency.

The role of the governance section or regional planning section in monitoring the report preparation process must run optimally. This condition results in the reports prepared not fully describing the performance of local government administration comprehensively, due to the lack of synergy between work units which should be the main pillar in the preparation of these accountability documents. Meanwhile, from the aspect of adaptation, the effectiveness of the preparation of LPPD in Pesawaran Regency shows the local government's efforts to adjust to the development of regulations, reporting systems, and the dynamics of community needs. Local governments are relatively responsive to policy changes, such as adjustments to the Minister of Home Affairs Regulation Number 19 of 2024 concerning Reports and Evaluation of Local Government Implementation. However, adaptation to reporting time management is still not optimal. As an interview with the Head of Governance Syarif Husin, S.H., M.H said:

'There is a delay in the LPPD collection time set by the Central Government, this is certainly an important issue in time management for the performance of agencies.'

While the Decree of the Regional Secretary has set the deadline for LPPD data collection at 26 February, the reality on the ground shows that most OPDs were only able to complete data collection past the deadline, which exceeded 31 March, even though the central government set the deadline for submission in March. This delay reflects the weak adaptation of local governments to the provisions of the national schedule, which has an impact on the effectiveness of the collection and preparation of the report as a whole. So that to see the effectiveness of the preparation of LPPD in improving the accountability of local government administration in Pesawaran Regency, it still experiences several inhibiting challenges which of course can be used as evaluation material for the Pesawaran Regional Government. Matters relating to the maturation of human resources, the intensity of communication between agencies, and discipline towards time management are some things that should be noted.

3.2 The inhibiting factors and strategies that can be applied to improve the effectiveness of the preparation of the Local Government Implementation Report (LPPD) in order to strengthen the accountability of local government administration in Pesawaran Regency, Lampung Province

In the LPPD preparation process, various inhibiting factors have been identified that directly or indirectly affect the effectiveness of the task implementation. Based on the results of research and analysis using Duncan's theory (1973), there are several main factors that hinder the effectiveness of LPPD preparation in Pesawaran Regency. The first factor is the limited human resources who have technical competence in preparing LPPD. Many local government officials do not fully understand the substance of the report, the performance indicators that must be achieved, and the technical presentation of the data and information needed.

This limitation has an impact on the quality of the reports produced, which are not in accordance with established standards. This condition is partly due to the change of LPPD team members without an adequate knowledge transfer mechanism from old to new members. This resulted in the incomplete filling of LPPD values and the presence of empty data in the report, especially in the 2023 LPPD record. In addition, there are still incomplete data sent by OPDs, causing the processing and preparation of reports to be hampered. The second factor is weak coordination between regional apparatus organisations. Lack of communication and synergy between agencies in the process of data collection and report preparation resulted in reports that were not comprehensive. Weak supervision and monitoring from the planning or governance department of the reporting process also exacerbated this condition, so that many data were not verified properly.

The third factor is the low adaptation to reporting time management. As revealed from the interview results, LPPD data collection in Pesawaran District was determined through a Decree of the Secretary on 26 February. However, in practice, data collection by OPDs often exceeds 31 March, which is not in accordance with the scheduling provided by the central government. This resulted in the process of preparing the report being rushed, so that the quality of the report and the accuracy of data verification were also disturbed. The lack of technical training related to the application-based LPPD preparation also hampered the apparatus' adaptation to the new system. Facing these various inhibiting factors, an appropriate strategy is needed to increase the effectiveness of LPPD preparation in Pesawaran Regency. One of the main strategies that can be applied is to improve the quality of human resources through regular technical training on LPPD preparation (Putri & Ningrum, 2024). This training needs to include understanding the substance of the report, technical preparation of performance indicators, and the use of digital-based reporting applications. Then, local governments need to strengthen coordination between OPDs by forming a cross-OPD LPPD drafting team tasked with synchronising data and compiling reports collectively. Regular coordination meetings and evaluation of reporting achievements must be intensified to ensure that the data collection process runs smoothly and on time (Asmawati, et al., 2024).

Strengthening internal supervision and control is also important. The governance section or regional planning section needs to increase its role in monitoring and evaluating the report preparation process. A clear and firm standard operating procedure (SOP) for LPPD reporting also needs to be developed to ensure uniformity of task implementation across OPDs. Finally, increasing the commitment of OPD leaders to LPPD preparation needs to be instilled by establishing LPPD preparation as one of the leadership performance indicators. Providing rewards for OPDs that perform well in reporting and sanctions for those who are not disciplined can be a stimulus for apparatus to be more responsible in preparing reports. Through the implementation of these strategies, it is expected that the effectiveness of LPPD preparation in Pesawaran Regency can increase, so that the accountability of regional government administration can be realised more optimally (Priansyah, et al., 2022).

4. CONCLUSION

The effectiveness of the preparation of the Local Government Implementation Report (LPPD) in Pesawaran Regency is still not running optimally, especially in the aspects of achieving goals, inter-OPD integration, and adaptation to regulatory provisions and time management. This is caused by limited human resources, weak coordination intensity between OPDs, and lack of discipline in time management. To overcome the problems of preparing the LPPD of Pesawaran Regency, the local government needs to implement several strategies, including increasing the competence of human resources through technical training, strengthening inter-OPD coordination, and instilling the commitment of OPD leaders to the preparation of quality and timely LPPD. The Governance Section as the coordinator of LPPD preparation under the Regional Secretary needs to actively provide technical guidance and assistance to all OPDs in the process of collecting LPPD data in accordance with applicable indicators and provisions. All OPDs within the Pesawaran Regency Government need to increase their commitment to the timeliness of LPPD data collection, in accordance with the schedule set through the Decree of the Regional Secretary. A periodic LPPD data collection system is needed, especially for indicators that can be collected every month. For example, in tourism affairs there is an indicator of accommodation occupancy rates that can be recorded and reported every month by the Tourism Office from data on all inns. Thus, year-end data can be more easily compiled and delays minimised. Every employee appointed in the LPPD Team Decree must be responsible for their duties. In the event of mutation, rotation, or promotion to another agency, the employee is obliged to provide guidance and transfer knowledge to his/her successor to ensure continuity and continuity in the preparation of LPPD.

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