

Transparency and Accountability Under Indonesia's Regional Government Law

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Abstract

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This study aims to analyze the implementation of transparency and accountability principles in regional governance based on Law Number 23 of 2014 concerning Regional Government. Employing a doctrinal legal approach, this research examines the relationship between the legal norms governing regional governance and their practical application within local bureaucratic settings. The findings indicate that although the regulatory framework provides a robust legal foundation for promoting transparent and accountable governance, its implementation continues to encounter structural, institutional, and cultural barriers. These constraints include limited administrative capacity, a bureaucratic ethos that remains resistant to openness, and the insufficient development of internal oversight mechanisms. Furthermore, the weak public participation and inadequate monitoring systems pose significant challenges to achieving effective good governance at the regional level. The study emphasizes the need for normative reconstruction and institutional strengthening, particularly through the digitalization of public services, regulatory harmonization, and enhanced integrity among public officials.

1. Introduction

The administration of regional government in Indonesia is an integral part of the national constitutional system, which positions the regions as autonomous entities within the framework of the Unitary State of the Republic of Indonesia. Through the granting of regional autonomy, regional governments are expected to be able to administer government affairs and public services more effectively, efficiently, and in alignment with the needs of the local community. In this context, the principles of transparency and accountability become crucial normative foundations, as both are primary prerequisites for realizing good governance. Juridically, the implementation of regional autonomy is regulated by Law Number 23 of 2014 concerning Regional Government, which sets forth a framework for democratic decentralization and grants specific authorities to local governments.

In this regulation, transparency is defined as the openness of the regional government in decision-making processes, public information provision, and regional financial management, all of which must be accessible to the public. This conception aligns with the view of Umam,¹ who emphasizes that information openness is a key element for fostering public trust. Accountability, as explained by Azikin,² demands a clear and measurable pattern of responsibility for the authority and functions carried out by every public official, enabling the public to oversee the performance of the regional government. Nevertheless, a number of studies indicate

¹ Ahmad Khoirul Umam. "Reformasi Tata Kelola ataukah Resentralisasi Kekuasaan Negara? Arah Perubahan UU Minerba di Indonesia." *Dalam Kuasa Oligarki atas Minerba Indonesia* (2020): 8-25.

² Andi Azikin. "Makna Otonomi Daerah Dalam Penyelenggaraan Pemerintahan Daerah Pada Era Reformasi." *Jurnal MP (Manajemen Pemerintahan)* (2018): 35-41.

that the implementation of transparency and accountability in regional government administration still faces various complex challenges. Sihombing and Arsani,³ states that in many cases, the practice of transparency is more formalistic, where regional governments merely fulfill administrative obligations without substantively providing genuine information openness. A similar point is raised by Riyadi,⁴ who notes that regional government accountability often remains at the procedural level and has not fully encouraged an in-depth evaluation of performance and the use of regional budgets.

This condition indicates a discrepancy between the norms regulated in the Law and their implementation at the bureaucratic level. These challenges do not only stem from legal or institutional issues but are also related to a bureaucratic culture that remains closed, minimal public participation, and weak public oversight systems. Juliarso (2019) highlight that local political dynamics often influence the effectiveness of applying the principles of transparency and accountability, particularly in the context of strategic decision-making. Engkus et al.⁵ adds that social structures and power relations in the regions also affect the patterns of supervision and the quality of regional government reporting. Thus, the emerging challenges are multidimensional, encompassing legal, political, social, and administrative aspects.

³ Pardomuan Robinson Sihombing and Ade Marsinta Arsani. "Pengaruh Transparansi, LKPD dan PAD terhadap Kinerja Pemerintah Daerah." *Jurnal Ecodemica: Jurnal Ekonomi Manajemen dan Bisnis* 4, no. 2 (2020): 179-184.

⁴ Riyadi Riyadi. "Rekonstruksi Paradigma Administrasi Negara Dan Aplikasinya: Orientasi Pemberdayaan Pemerintahan Daerah." *Jurnal Wacana Kinerja: Kajian Praktis-Akademis Kinerja dan Administrasi Pelayanan Publik* 13, no. 2 (2020): 142-152.

⁵ Engkus Engkus, Cecep Wahyu Hoerudin, and Dedeng Yusuf Maolani. "Supervision and control of the government internal supervisory apparatus in the implementation of regional autonomy." *International Journal of Science and Society* 1, no. 1 (2019): 56-69.

Based on this problem framework, this study seeks to deeply analyze how the implementation of transparency and accountability in the administration of regional government is carried out based on the normative provisions contained in Law Number 23 of 2014, and to identify various obstacles that emerge in practice. Furthermore, this research also aims to examine the urgency of strengthening the principle of good governance in regional government management, while offering the necessary normative reconstruction to improve the quality of implementing both principles. Therefore, this study not only focuses on the normative aspect but also analyzes the reality of implementation in the field, thereby contributing conceptually and practically to the renewal of regional government management that is more transparent, participatory, and accountable..

2. Methods

This research uses a normative juridical method, which is a legal research approach that relies on the study of positive legal norms in force and the legal principles underlying them. This method is used to analyze how the principles of regional government transparency and accountability are regulated and implemented in legislation, particularly Law Number 23 of 2014 concerning Regional Government, along with its implementing regulations. The normative juridical approach views law as a system of norms that regulates human behavior in society, so the main focus of this research is on the doctrinal and conceptual aspects of these regulations.

The normative juridical approach is also known as doctrinal legal research, where legal analysis is carried out by examining secondary and primary legal materials. Primary legal materials include laws, government regulations, regional regulations, and other implementing regulations governing regional government administration and public information openness. Secondary legal materials include scientific literature, previous research findings, academic journals, and the opinions of legal experts related to the themes of transparency, accountability, and good governance. Furthermore, tertiary legal materials such as legal dictionaries and legal encyclopedias are used to strengthen the understanding of the legal terminology used in this research. The analysis is conducted qualitatively, by interpreting the legal norms contained in the legislation and comparing them with state administrative law theories and the results of previous research. This analysis technique aims to find the relationship between the applicable legal norms and their practical implementation in the field, and to assess the extent to which these legal provisions are capable of realizing the principles of transparency and accountability in regional government administration.

This approach also allows researchers to employ a conceptual approach by examining legal concepts such as transparency, accountability, and public governance, and then linking them to decentralization theory and the principle of public responsibility. Thus, this research not only explains how the law regulates transparency and accountability but also assesses the conformity between legal norms and the ideal goals of open and participatory regional government. The results of this normative juridical analysis are expected to contribute to the development of

state administrative law, especially in terms of policy formulation and the formation of more effective regulations to strengthen the regional government accountability system. This approach also serves to provide systematic legal arguments in the framework of encouraging normative reconstruction so that the implementation of Law Number 23 of 2014 can proceed according to the principle of good governance mandated by the constitution.

3. Results and Discussion

3.1. Phenomena of Transparency and Accountability Implementation Based on Law Number 23 of 2014

The enactment of Law Number 23 of 2014 concerning Regional Government marks a new chapter in Indonesia's decentralization system, where regional governments gain wider authority in managing government affairs and public resources. One of the main spirits of this law is to encourage the realization of good governance, which upholds the principles of transparency, accountability, and public participation. The phenomena that have emerged since the enactment of the law show positive developments as well as fundamental challenges in its application. Normatively, Law No. 23 of 2014 has provided a strong legal foundation for the realization of a transparent and accountable regional government system. Articles in the law emphasize that every regional head must submit a report on the administration of regional government to the central government and provide public access to information regarding performance and the use of public funds.

This is in line with the mandate of good governance as regulated in various other regulations, including Law No. 14 of 2008 concerning Public Information Openness, which expands the public's right to obtain information regarding public policy.⁶ In practice, the visible phenomenon is the increasing effort of regional governments to strengthen the system of information openness through the development of e-government and public service portals. Many regions are starting to utilize information technology to display financial data, development programs, and performance reports online. This digital innovation indicates that awareness of transparency is increasing, in line with the push from national policies related to bureaucratic reform.⁷ However, the implementation of e-government is not always smooth, especially in regions with limited technology infrastructure and adequate human resources. In addition, another phenomenon that arises is the disparity in the level of accountability among regions. Some regions with good governance show an increase in performance evaluation scores and Unqualified Opinions (WTP) from the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan/BPK*).

However, on the other hand, many regional governments still face problems in financial reporting, internal control, and the integrity of the civil state apparatus. This phenomenon indicates that although the legal framework is available, the implementation of the accountability principle still depends on the commitment and

⁶ Simon Butt. "Provincial asymmetry in Indonesia: what is so 'special' about it? A country study of constitutional asymmetry in Indonesia." In *Constitutional Asymmetry in Multinational Federalism: Managing Multinationalism in Multi-tiered Systems*, pp. 227-254. Cham: Springer International Publishing, 2019.

⁷ Titon Slamet Kurnia, Umbu Rauta, and Arie Siswanto. "E-Government Dalam Penyelenggaraan Pemerintahan Daerah Di Indonesia." *Masalah-Masalah Hukum* 46, no. 2 (2017): 170-181.

capacity of the regional bureaucracy.⁸ The research by Yesyan et al.⁹ shows that in the management of the Regional Revenue and Expenditure Budget (APBD), transparency is often merely formalistic. The information published to the public is not fully accessible or easily understandable. This signifies a gap between legal obligation and field implementation. The expected accountability is not limited to the submission of reports but also to the extent to which these reports can be accounted for and verified by the public.

From the perspective of administrative law, the most prominent phenomenon is the paradigm shift of regional government from a bureaucratic model to a participatory and open model. Law No. 23 of 2014 positions the community as an important subject in the government process, where public participation becomes an instrument for overseeing regional policies. However, this shift has not been fully followed by changes in bureaucratic culture. There is still a tendency for the bureaucracy to be closed and resistant to transparency, especially when it concerns information deemed politically sensitive.¹⁰ Empirically, it can be concluded that the phenomena of implementing transparency and accountability based on Law No. 23 of 2014 reflect two sides of the legal reality.

⁸ Ait Novatiani, R. W. Rusmawan Kusumah, and Diandra Pepi Vabiani. "Pengaruh transparansi dan akuntabilitas terhadap kinerja instansi pemerintah." *Jurnal Ilmu Manajemen Dan Bisnis* 10, no. 01 (2019).

⁹ Amadus Yesyan, Maryam Mangantar, and Joy Elly Tulung. "The Effect of Performance-Based Regional Expenditure Revenue Budget and Good Government Governance on Performance Accountability of Local Government Institutions in Tamberauw Regency, West Papua Province." *International Journal on Economics, Finance and Sustainable Development* 3, no. 6 (2021): 15-30.

¹⁰ Nur Asia Usman Betan and Paskah Ika Nugroho. "Akuntabilitas dan Transparansi Pengelolaan Dana Desa." *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora* 5, no. 1 (2021): 133-139.

On the one hand, there is normative progress in the form of strengthening legal instruments and more open public reporting systems. However, on the other hand, there are structural and cultural constraints that cause the implementation of these principles to be suboptimal. This condition indicates a gap between law in the book and law in action, where legal norms have not been fully internalized into bureaucratic behavior and the regional government management system. Thus, the phenomenon emerging from the implementation of this law shows that transparency and accountability have not become an organizational culture inherent in every aspect of regional government. Going forward, synergy between regulation, political commitment, and increased bureaucratic capacity is needed so that the spirit of decentralization regulated in Law No. 23 of 2014 can truly realize a regional government that is clean, open, and responsible to the public.

3.2. Challenges of Implementation, Urgency, and Normative Reconstruction in the Implementation of Regional Government

Transparency and Accountability Although Law Number 23 of 2014 has provided a quite comprehensive legal framework for the administration of transparent and accountable regional government, its implementation in the field still faces various systemic and structural challenges. These challenges are not only related to regulatory aspects but also include institutional factors, bureaucratic culture, and the capacity of human resources in carrying out the principles of good governance. One of the main challenges is the inconsistency in the execution of the principle of public information openness within the regional government environment. Despite the clear legal mandate through Law No. 14 of 2008

concerning Public Information Openness, many regions do not yet have effective public information service mechanisms. Some regional governments still adopt a passive stance in providing relevant information and tend only to provide data that is formalistic.¹¹

Limitations in technology infrastructure and the lack of digital literacy among apparatus are factors that slow down the comprehensive implementation of the information openness system. Furthermore, regional government performance accountability is still often perceived as merely administrative reporting, not as a form of substantive accountability for policy outcomes.¹² This is evident from the tendency of regional accountability reports to be oriented only towards achieving formal indicators without measuring the social impact or economic benefits for the community. Consequently, although regional governments appear to comply with legal provisions normatively, the principle of accountability has not been substantively realized in practice.¹³ From an institutional perspective, the fragmentation of coordination between supervisory bodies and policy implementers at the regional level is also a serious obstacle. Reports from BPK indicate that some regions still experience weaknesses in their internal control systems and the

¹¹ Simon Butt. "Provincial asymmetry in Indonesia: what is so 'special' about it? A country study of constitutional asymmetry in Indonesia." In *Constitutional Asymmetry in Multinational Federalism: Managing Multinationalism in Multi-tiered Systems*, pp. 227-254. Cham: Springer International Publishing, 2019.

¹² Falk Ebinger, Falk, Sabine Kuhlmann, and Joerg Bogumil. "Territorial reforms in Europe: effects on administrative performance and democratic participation." *Local government studies* 45, no. 1 (2019): 1-23.

¹³ Ait Novatiani, R. W. Rusmawan Kusumah, and Diandra Pepi Vabiani. "Pengaruh transparansi dan akuntabilitas terhadap kinerja instansi pemerintah." *Jurnal Ilmu Manajemen Dan Bisnis* 10, no. 01 (2019).

execution of financial audits.¹⁴ This condition raises the risk of low public trust in the integrity of the regional government.

According to Betan and Nugroho,¹⁵ weak accountability often stems from the suboptimal function of internal supervision and minimal public participation in the policy evaluation process. Another challenge lies in the bureaucratic culture that is still patrimonial and hierarchical, which often hinders the transparency process. In many cases, public information is still considered a "power asset" that should not be freely accessed by the public. However, the spirit of good governance demands openness as a form of respect for the public's right to know and assess the running of the government.¹⁶ This change in bureaucratic culture requires time and strong political commitment from regional leaders so that the values of transparency can become part of public administration ethics.

Given these various obstacles, the urgency of normative and institutional reconstruction becomes important to strengthen the implementation of the principles of transparency and accountability at the regional level. Normative reconstruction is intended to adjust the legal framework to be more responsive to the dynamics of modern government management. For instance, there needs to be harmonization between Law No. 23 of 2014 with Law No. 30 of 2014 concerning Government Administration and Law No. 14 of 2008 concerning Public

¹⁴ Bambang Pamungkas, Cendy Avrian, and Reisya Ibtida. "Factors influencing audit findings of the Indonesian district governments' financial statements." *Cogent Business & Management* 6, no. 1 (2019): 1673102.

¹⁵ Nur Asia Usman Betan and Paskah Ika Nugroho. "Akuntabilitas dan Transparansi Pengelolaan Dana Desa." *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora* 5, no. 1 (2021): 133-139.

¹⁶ Ari Dafid. "Kewenangan Pemerintah Daerah dalam Penataan Ruang setelah Berlakunya Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah (Studi Kota Mataram)." *Dialogia Iuridica* 9, no. 1 (2017): 029-041.

Information Openness, so that public reporting, supervision, and accountability mechanisms can run synchronously and effectively.¹⁷ Institutional reconstruction is also needed in the form of strengthening the e-government system and the digitalization of regional governance.

Regional governments need to be directed to develop digital platforms that are transparent, participatory, and easily accessible to the public. Kurnia et al.¹⁸ assert that bureaucratic digitalization is not just about technological modernization but is also a means to build public trust through real-time transparency and accountability. In addition to legal and technological adjustments, the urgency of reform also includes strengthening the ethics and integrity of the Civil State Apparatus (*Aparatur Sipil Negara*/ASN). Transparency will be meaningless without the moral commitment of state organizers to be responsible for the public interest. Therefore, public ethics education and a fair reward-punishment system become important aspects of regional government management reconstruction.

The challenges in implementing regional government transparency and accountability based on Law No. 23 of 2014 indicate that the success of implementation depends not only on the strength of regulation but also on changes in paradigm and socio-bureaucratic structure. Normative reconstruction accompanied by strengthening institutional capacity and public ethics values will be

¹⁷ Mukti Fajar. "Fair competition: The concept of regulation in the sharing economy." *The Journal of Asian Finance, Economics and Business* 7, no. 11 (2020): 637-645.

¹⁸ Titon Slamet Kurnia, Uumbu Rauta, and Arie Siswanto. "E-Government Dalam Penyelenggaraan Pemerintahan Daerah Di Indonesia." *Masalah-Masalah Hukum* 46, no. 2 (2017): 170-181.

key factors in realizing a regional government that is truly transparent, accountable, and public service-oriented.

4. Conclusion

Transparency and accountability are the main foundations for realizing regional government management that is democratic, effective, and oriented towards the public interest. Law Number 23 of 2014 has provided a strong normative basis for building an open and responsible regional government system, through mechanisms of reporting, information openness, and public oversight. However, the implementation of these principles still faces various challenges, such as weak bureaucratic commitment, limited technology infrastructure, and an administrative culture that does not fully support openness.

Strategic steps are needed to strengthen the implementation of transparency and accountability principles through normative reconstruction and institutional reform. The integration between the legal framework, the strengthening of the e-government system, and the increase in the capacity and integrity of the apparatus are important factors to accelerate the transformation of regional government management. Going forward, the effort to create a transparent and accountable regional government is not enough by merely forming regulations but must be followed by moral commitment, public participation, and a bureaucratic culture oriented toward public service. Thus, the ideals of good governance as mandated in Law Number 23 of 2014 can be realized genuinely and sustainably.

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