

## Analysis of Local Government Implementation Report Model (LPPD) in North Bolaang Mongondow Regency, North Sulawesi Province

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### Abstract

*This study raised the title of the Analysis of Local Government Implementation Report (LPPD) in Bolaang Mongondow Utara Regency, North Sulawesi Province. The data collection technique was done by interviewing and literature study. The data analysis technique used is the Miles and Huberman model, namely data analysis which is carried out directly and continuously until it is complete, so that the data is saturated. Based on the results of the data research and analysis process carried out, it can be explained that in Article 16 of Government Regulation Number 6 of 2009 which is the implementation of Article 6 paragraph (3) of Law Number 32 of 2004 concerning Guidelines for the Evaluation of Regional Government Administration, it is stated that the source of information The main role in implementing the Implications of the Performance Evaluation of Regional Government Administration (EKPPD) is the Regional Government Implementation Report (LPPD). The LPPD itself, as stated in Law Number 32 Year 2005, states that regional heads are required to submit a Regional Government Administration Report (LPPD) to the central government. The scope of the LPPD is divided into matters of decentralization, general duties, and assistance tasks. This is stated in article 2 PP No. 3 of 2007 which contains the LPPD to the government, information on the LPPD to the public, reports on the accountability of the Regional Head to the Regional People's Representative Council (DPRD).*

### Introduction

The birth of Law no. 23 of 2014 concerning local government which is confirmed by Law no. 32 of 2004 Article 1 Number 5 which also regulates regional autonomy after the 1997 reformation, of course, has implications for a shift in the power of the central government to the regions. This shift resulted in a lot of authority that had to be managed by the regions and reduced supervision from the central government (Moonti, 2019; Nurrochmat, 2005; Setiawan & Hadi, 2007). In order for regional autonomy to run well, it requires good governance, one of which is the need to develop and implement an accountable and transparent government accountability system as mandated in Government Regulation Number 3 of 2007.

For the realization of the implementation of regional autonomy in line with efforts to create governance who is clean, responsible and able to respond to demands for change effectively and efficiently in accordance with the principles of good governance, the Regional Head is obliged to report the implementation of regional governance (Hadi et al, 2018; Sintara & Nasutio, 2018; Usman, 2002). These reports are in the form of Local Government Implementation Reports (LPPD), accountability statements (LKPI), and LPPD information. For the Government of the LPPD it can be used as an evaluation material for the purposes of

coaching local governments. Even so, there are still regions that have not yet maximal performance levels, including Kab. Bolaang Mongondow Utara which was ranked 11th out of 15 Regencies in North Sulawesi Province. The rating can be seen in table 1. Below:

Table 1. Ranking of Regional Government Performance Evaluation Results (EKPPD) Against LPPD in 2017 between Regencies and Cities at the Regional Level of North Sulawesi Province

No	Name of Regency/City	Score	Achievement
1	South Bolaang Mongondow Regency	3.0947	ST
2	Manado City	3.0714	ST
3	Bitung City	3.0611	ST
4	Southeast Minahasa Regency	3.0362	ST
5	North Minahasa Regency	3.0319	ST
6	East Bolaang Mongondow Regency	3.0098	ST
7	Tomohon City	3.0023	ST
8	Kotamobagu City	3.0017	ST
9	South Minahasa Regency	2.9394	T
10	Minahasa Regency	2.9179	T
11	North Bolaang Mongondow Regency	2.8364	T
12	Kepulauan Siau Tagulandang Biaro Regency	2.8501	T
13	Kepulauan Sangihe Regency	2.8034	T
14	Kepulauan Talaud Regency	2.7573	T
15	Bolaang Mongondow Regency	2.4934	T

Source: Minister of Home Affairs Decree Number 118-8840 of 2018 Based on LHE-I

Based on the 2017 Regional Government Administration Report (LPPD) above, the Financial and Development Supervisory Agency (BPKP) found various problems that occurred including, 1) Performance achievements presented only in percentage form without data elements, 2) Performance achievements presented unreasonable, 3) Affairs handled by the Bureau / Division are not presented in the LPPD Appendix. Examples: Land Affairs, 4) Errors in budget mapping and expenditure realization, 5) Regional Work Units (SKPD) that handle more than one presentation in the LPPD are not separated, 6) The use of the same data element as a divider is inconsistent between one Preparation of Key Performance Indicators (IKK) with other IKK, for example Total Population, Number of houses, 7) No supporting documents, because they are not well documented. From the description above, the researchers focused on the Local Government Administration Reporting Model (LPPD) in Bolaang Mongondow Utara Regency, North Sulawesi Province. By looking at the LPPD Reporting Model, problems can be traced and even directly can provide alternative solutions that will be taken in order to improve the Performance of Local Government, especially in Bolaang Mongondow Utara Regency. This study aims to: 1) Analyze the Local Government Implementation Report Model (LPPD) in North Bolaang Mongondow Regency and 2) Provide recommendations to local governments regarding the Local Government Implementation Report Model (LPPD) in Bolaang Mongondow Utara Regency.

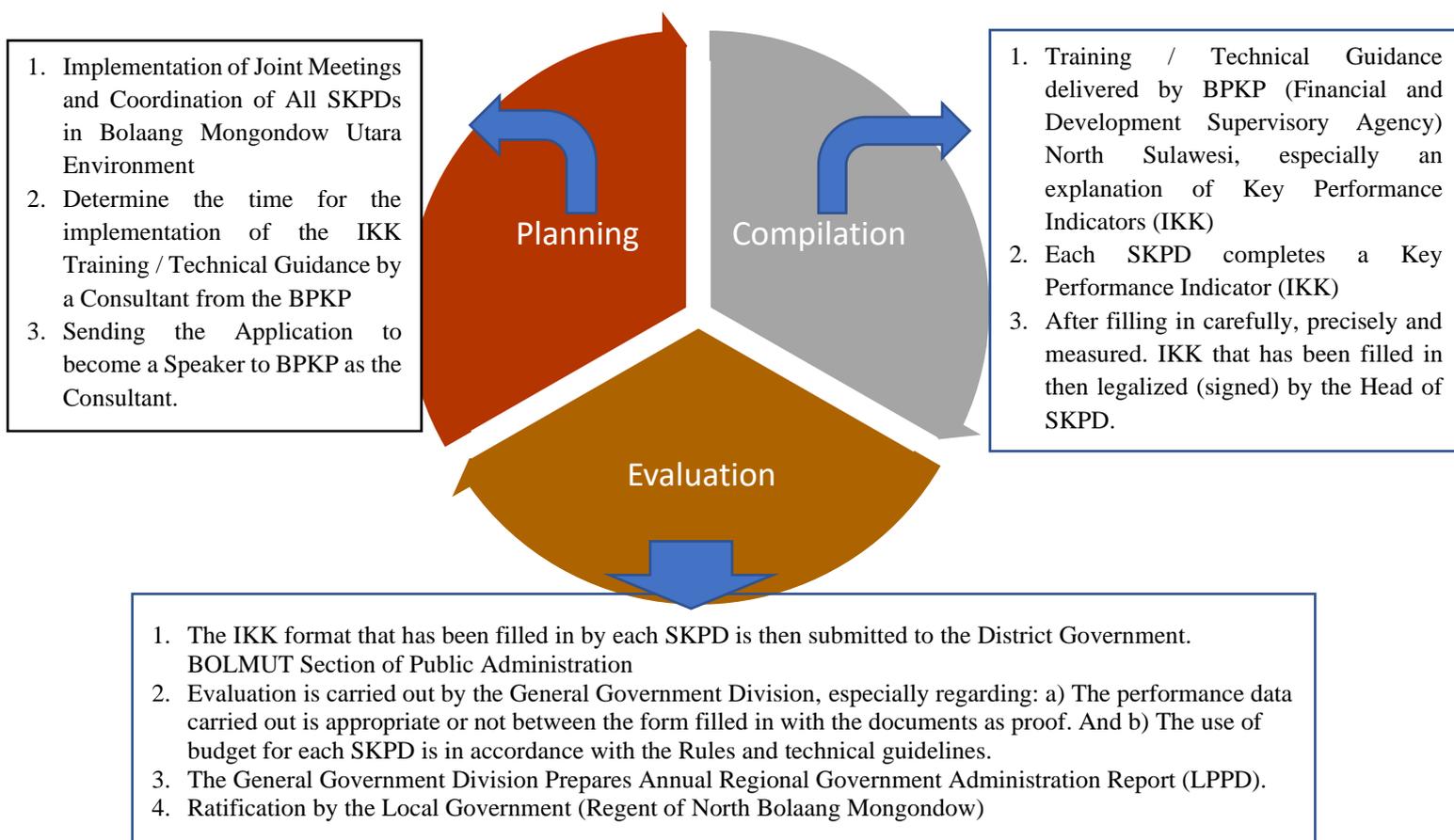
## Methods

This research uses a qualitative approach, a qualitative approach is very relevant to use because it is closely related to the unique nature of social reality and the world of human behavior itself. This qualitative research is expected to explain the Regional Government Implementation

Reporting Model (LPPD) in Bolaang Mongondow Utara Regency, North Sulawesi Province. The collection of data and information in this study is to use interview guidelines.

## Results and Discussion

The LPPD or Regional Government Implementation Report will later be evaluated. This evaluation is hereinafter referred to as the Regional Government Implementation Performance Evaluation (EKPPD). Evaluation of Local Government Implementation Performance (EKPPD) according to PP. 6 of 2009 is a process of systematically collecting and analyzing data on the performance of local government administration using a performance measurement system. The results of interviews in the field revealed that the Regional Government Administration Report (LPPD) at BOLMUT-North Sulawesi in 2017, by BPKP found various problems that occurred including, performance achievements are presented only in the form of percentages without data elements, performance achievements presented are not reasonable, affairs handled by the Bureau / Division are not presented in the LPPD Appendix. Example: Land Affairs, errors in budget mapping and expenditure realization, SKPDs that handle more than one presentation in the LPPD are not separated, the use of the same data element as an inconsistent dividing number between one IKK and another IKK, e.g. Population, Number of houses, no supporting documents, because they are not well documented.



**Figure 1.** The LPPD Model for North Bolaang Moongondow Regency

The research conducted on the Regional Government Administration Report has conducted some in-depth studies even though the substance under study is different. Research that is considered relevant includes research conducted by (Widagdo & Munir, 2017) with the title Profile of Regional Heads and Performance of Local Government Implementation. The results

of the analysis show that experience, competence, legislative oversight, PAD, total size, leverage, quality of financial reports and community supervision simultaneously have a significant effect on the performance of district / municipal government administration in East Java Province. Partially the control variables for the amount of assets, leverage, number of SPI cases, non-compliance with statutory provisions, and community supervision have a significant effect on the performance of district / city government administration in East Java province.

Furthermore, another research was carried out by (Heriningsih, 2015) with the title of Analysis of Local Government Implementation Performance and the Level of Corruption Analyzed from Auditor Opinion. As for the results of this study, this study shows that the performance of local government administrators (IKK scores from LPPD) statistically shows that there is no difference between districts / cities that have WTP (unqualified opinion) opinions and those who get opinions other than WTP. The level of corruption (Modified Corruption Perception Index), also statistically shows that there is no difference between districts / cities that have a WTP opinion and those who get an opinion other than WTP (Fair Without Exception). From testing this hypothesis, it actually supports what Abraham Samad (KPK Chairman) said that the level of corruption can occur even though he gets a WTP opinion. Likewise for the performance of local government administrators (LPPD) which on average have high scores so that even though they get opinions other than WTP, their performance has good / high scores.

## Conclusion

Based on the results of research and literature studies that have been reviewed, the conclusion of the study is the title of the Local Government Implementation Reporting Model (LPPD) in Bolaang Mongondow Utara Regency, North Sulawesi Province. namely the preparation of the Regional Government Implementation Report which is divided into three stages, namely the planning, preparation and evaluation stages. After the IKK is filled in and made in the form of a report, then at the provincial level, namely North Sulawesi, it will conduct an evaluation and research which is then called the Regional Government Administration Performance Evaluation (EKPPD).

Based on the results of the research above, the suggestions that can be conveyed are 1) SKPD Work Program and budget use must be based on Key Performance Indicators, 2) SKPD must continuously conduct performance evaluations and use more efficient budgets so that when filling in Key Performance Indicators, achieved, and 3) Local governments must be more focused in relation to the process of preparing a more measurable and quality LPPD.

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