



Determinants of local government performance: evidence from Indonesia

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ABSTRACT

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This study explores local government performance from the perspectives of human resources and public welfare, providing evidence from various regions in Indonesia. Performance is the outcome of a lengthy process of activities. This research aims to investigate local government performance, given the ongoing questions about whether governmental performance has truly improved, especially in light of increasing corruption cases each year. The study uses panel data covering 500 regions in Indonesia over a 5-year period (2018-2022). This is an analysis technique applied Structural Equation Modeling Partial Least Square (SEM-PLS) with WARP-PLS software. The findings reveal that local government performance benefits greatly from public welfare. These findings indicate that public welfare represents the standard against which local government actions are judged.

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1. INTRODUCTION

Regional Autonomy began in 2001, marked by the implementation of a fiscal decentralization system aimed at improving the financial performance of local governments for the benefit of the community (Yulinchton et al., 2022). This autonomy has enabled local governments to advance development and formulate policies that are more effective, targeted, and timely (Sani, 2017). The goal of autonomy is to enhance public service delivery and foster a more democratic decision-making process in the public sphere (Zulkarnain, 2020). However, the outcomes related to improving local government performance and community welfare have not been entirely satisfactory. Performance, in this context, has become a central theme in discussions of governance in Indonesia, both at the central and regional levels.

A critical factor influencing local government performance is human resource competencies. Rahim & Martani (2015) note that regions with more prosperous communities often demand greater transparency in financial reporting, including non-financial information. This demand suggests that human resource competencies, such as skills in financial management and accountability, may play a crucial role in enhancing local government performance. The competencies of human resources are vital because they directly impact the effectiveness and efficiency of policy implementation and service delivery.

Financial performance, a key indicator of government effectiveness, is often linked to organizational and managerial capabilities, which are shaped by the competencies of human resources (Avgar et al., 2011; Ngo and Lau, 2009). For instance, regions that foster a culture of continuous learning and development tend to have local governments that perform better due to their employees' ability to adapt to new challenges and implement policies effectively. Therefore, while several factors contribute to local government performance, the competencies within the human resource domain—such as financial acumen, strategic planning, and ethical governance—are particularly influential. These competencies can enhance the ability of local governments to utilize assets effectively and generate income, ultimately improving financial performance as reflected in Local Government Financial Reports (LKPD).

Here is the development of LKPD audit opinions for the 2014-2018 fiscal years from several provinces in Indonesia. The Province of West Sumatra recorded 2 WTP opinions in 2014, which increased to 13 in 2015, 18 in 2016, 20 in 2017, and slightly decreased to 19 in 2018. The Province of South Sumatra showed a relatively stable trend with 14 WTP opinions in 2014, 13 in 2015, 17 in 2016, and remained at 17 and 18 WTP opinions in 2017 and 2018, respectively. The Province of West Java consistently increased from 13 WTP opinions in 2014 to 20 in 2015, and remained stable at 25 WTP opinions for three consecutive years (2016-2018). The Province of Central Java also showed an increasing trend from 15 WTP opinions in 2014, to 21 in 2015, 31 in 2016, 32 in 2017, and reached 35 in 2018. The Province of East Java recorded an increase from 25 WTP opinions in 2014 to 29 in 2015, then reached 31 in 2016, 37 in 2017, and slightly decreased to 36 in 2018. The Province of Lampung showed an increase from 8 WTP opinions in 2014, to 11 in 2015, 13 in 2016, 12 in 2017, and 14 in 2018. Finally, the Province of Riau showed an increase from 7 WTP opinions in both 2014 and 2015, then increased to 11 in 2016, 12 in 2017, and 13 in 2018. Overall, the total WTP opinions from these seven provinces increased from 84 in 2014 to 114 in 2015, 146 in 2016, 155 in 2017, and reached 160 in 2018. This data is sourced from the BPK RI Audit Results accessed via <https://www.bpk.go.id/other-publications>.

One is an unmodified opinion (WTP) statement, which means that the audited organization's financial reports accurately represent as well with any significant errors, to a relevant degree: The entity's economic circumstances; Working consequences and Cash flows. based on the information and explanations that I have received, the financial statement has been fairly presented in all material aspects in accordance with Government Accounting Standards (SAP). The Supreme Audit Board (BPK) conducted audits on LKPD in the first semester of 2019, and the results showed significant improvement in the WTP opinions of LKPD across provinces in Indonesia year by year. Ideally, the success of local government financial reporting, as reflected in obtaining WTP opinions, should also represent success in managing local government finances and implementing a sound local financial accounting system.**

In reality, however, the practice of KKN (Corruption, Collusion, and Nepotism) has become increasingly widespread within the public bureaucracy, tarnishing the image of local governments in the eyes of the public. The practice of KKN not only hinders the public from receiving fair bureaucratic services but also forces them to pay excessive amounts for services that should be provided by the private sector. This phenomenon is no longer a secret, as it has spread to the lowest levels of government, such as sub-districts or villages (Sari & Rochmatullah, 2023). According to statistics on Corruption Crimes (TPK) by region from 2004 to 2023, the level of corruption has increased annually in each region (Corruption Eradication Commission/KPK, 2023). The most common type of corruption cases involve gratification/bribery (BPK, 2023). Moreover, the number of public complaints about corruption increased from 4,151 in 2020 to 4,424 in 2022 (KPK, 2022).

Various issues remain, particularly in the form of complaints and public grievances, both directly and through the media. Some of these issues include overly complicated procedures, uncertainty about processing times, costs involved, non-transparent requirements, and a lack of responsiveness from officials. All of these factors contribute to a negative perception of government performance in the eyes of the public (Bambang & Sripenim, 2020). The performance of local government measurement is a tool for organizational management to improve the quality of decision-making processes and accountability. It is made to see the activities that take into account only the goals and objectives set in advance, which are reflections on realizing a vision/mission previously established by Government Organizations at levels of local governance. This performance measurement not only focuses on input aspects but also involves assessing outputs, benefits, and impacts systematically (Rochmatullah & Hartanto, n.d.).

In contrast, a number of review articles have examined variables predicting performance. The study by Coskun & Sayilir (2012), Pagesi and Abdullah, 2009; Petersii and Bagshawiii, 2023 reached a conclusion that empirical evidence reveals little or no direct relationship between corporate governance mechanisms enabled financial performance. In the conceptual framework, Armstrong and Baron (1998) in Wibowo (2007) mention that factors influencing performance consist of personal factors indicated by a person's individual level, including expertise, abilities, competence, motivation, and commitment; system factors, including the existence of support systems, whether administrative or political; and contextual/situational factors, which involve the level of pressure, whether high or low, to achieve changes within the environment or politics. The research conducted by Juniarti & Evelyne (2023) shows that there is a significant relationship between the characteristics of financial report information, such as scope, aggregation, timeliness, and integration, and organizational performance. Furthermore, Setiana (2010) with the same variables and indicators that used by Juniarti & Evelyne (2003) also proved about relationship among financial report characteristics information on organizational performance. In an opposite view, other researchers found no direct relationship between the characters of financial report information and organizational performance. (Chia et al., 1995; Gul, 1991; Nazaruddin, 1998).

Based on the existing phenomena, questions arise about whether government performance has truly improved, given the increasing cases of corruption each year. Have LKPD opinions accurately reflected government performance? Thus, the researcher is going to explore more about what are the factors that influenced government performance. This research uses two variables, namely competence and public welfare.

The accounting field produces high-quality financial reports. Well, that means human resources (HR) right. Amran et al. One of the articles from (2009) mentioned that HR is one of the most important factors for an institution to be in progress. The presence of qualified HR will certainly affect the quality of financial reports and performance in government operations. Recent public sector reforms aimed at increasing transparency, intergenerational equity, management capability, efficiency, and effectiveness have resulted in a more decentralized public financial system, accompanied by a reduction in transfers from the central government (Pollitt & Bouckaert, 2017).

Competence can be identified as the basic characteristics of an individual related to the effectiveness of their job performance. In this context, competence is defined as the fundamental attributes of a person that have a cause-and-effect relationship with the standards set in a particular workplace or situation (Spencer & Spencer, 1993). Following this concept, Skorková (2016) explains that competence encompasses an individual's ability to carry out certain activities, including quality, skills, and the ability to perform tasks competently. According to Robbins & Judge (2007), competence refers to an individual's skills or abilities to complete various tasks at work, which are determined by two factors: physical and intellectual abilities.

Competence, therefore, is the name for a constellation of qualities and behaviors that impact whether or not an individual performs successfully on tasks in his work. Kaho (1988, in Adisasmita, 2011) argues that without high-performing human executors, the mechanisms within the government will not function properly. In this context, "good" is defined as having high mental and moral integrity and possessing the skills necessary to carry out one's duties effectively. H1: Competence influences government performance

According to Todaro & Smith (2006), community welfare can be seen as the result of development efforts aimed at improving overall living standards, which encompass several aspects: first, increased access to and equitable distribution of basic needs such as food, housing, healthcare, and protection; second, improvements in living standards, income, education quality, and greater attention to cultural aspects and human values; and third, economic expansion and increased social choices for individuals and communities. Community welfare is a system that includes various programs and services aimed at helping individuals meet essential social, economic, educational, and health needs necessary for the sustainability of society (Zastrow, 2017). According to Bustamam et al. (2021), when the level of community welfare in a region increases, the mindset of the community becomes more progressive, and political oversight by the community also intensifies.

Good economic performance by a local government indicates that the management of regional resources for the welfare of its people is also improving, and vice versa (Halim, 2002). Research by Daniel Kaufmann and Aart Kraay, often associated with World Bank reports and publications on governance, including their well-known work "Governance Matters: From Measurement to Action" (Kaufmann et al., 2000), discovered a strong relationship that correlated with community welfare and government effectiveness. Countries with higher levels of welfare tend to exhibit better governance, including in terms of corruption control and political stability.

In his book "Development as Freedom," Sen (1999) argues that development is not only related to economic growth but also to the enhancement of individual freedom. Sen suggests that community welfare is influenced by various factors, including government performance, and that welfare itself can serve as a factor that improves government performance. In his view, individual freedom and opportunities for participation in society contribute to overall welfare and can enhance the quality of governance. H2: Community Welfare has a positive influence on government performance

2. RESEARCH METHODOLOGY

2.1 Population and Sample

The population in this research consists of the local governments of three provinces (West Java, Central Java, and East Java) over a period of five years from 2018 to 2022. These provinces were selected as samples because they represent diverse variations in local government performance, public welfare levels, and instances of corruption. For instance, West Java, with its high population density and dynamic economy, provides a contrast to Central Java, which has a more stable economic base and different governance challenges. Meanwhile, East Java presents unique socio-economic dynamics and governance issues, such as regional disparities and diverse ethnic groups, which can affect local government performance.

By selecting these provinces, the study aims to evaluate the effectiveness of local governments under varying conditions, making them "optimal test cases." These provinces were also chosen to provide a comprehensive human-scale population that aligns with the objectives of the research. The differences in governance structures, economic conditions, and public welfare levels among these provinces allow for a more robust analysis of how local governments perform across different settings.

The sample for the research was selected using purposive sampling, based on specific criteria relevant to the study's objectives. This careful selection process ensures that the sample accurately represents the population, providing legitimate and factual results that reflect the diverse realities of local governance in Indonesia.

2.2 Data and Data Sources

This study relies on secondary data as the primary source of information. Secondary data is obtained indirectly through intermediary sources. For this research, the secondary data is sourced from official publications available on the websites of the Audit Board of Indonesia (BPK) at www.bpk.go.id and the Central Statistics Agency (BPS) at www.bps.go.id. The data includes information on local government performance and various economic indicators relevant to the research variables.

2.3 Definition and Measurement of Research Variables

a. Dependent Variable

Dependent Variable: Local Government Performance is the accomplishment of some activities/tasks over a period or, intended for improvement. (Bernardin and Russel, 1993 in Rosy, (2024). The performance of the local government is measured by Gross Regional Domestic Product (GRDP) per capita, which was considered as a good proxy for LGP at the provincial level in Mahsun (2006).

b. Independent Variables

Two independent variables are designed in the study, Competence and Community Welfare. **Competence (X1):** Competence is the ability to carry out a job or task which has certainly been possessed by someone pertaining to required skills, knowledge, and work attitudes. The research conducted by Wibowo (2014). It would seem yet again to be evaluated by the education of your local politicians and how long they have been in position.

Community Welfare (X2): Measured by means of various indicators, which are indicative of the quality of life in a community including unemployment rate; poverty depth index and Human Development Index (HDI). These sourced indicators are derived from BPS' official publications which be used as a basis for planning and evaluating government performance in improving the quality of life to community.

2.4 Analysis Design

The method used in conducting this study is a quantitative approach with SEM analysis based on Partial Least Squares (PLS). MethodologyThe analytical tool employed is WARP PLS 7.0, a software for Partial Least Square (PLS-SEM) model Algorithm/Framework [9]. The data analysis method consists of testing the structural model (Inner Model) to assess formulated hypotheses(Kock & Hadaya, 2018). This model is used to reveal the relation among independent variables with dependent variable, Independent Variables: (Competence and Community Welfare) Dependent Variable : Local Government Performance.

3. RESULTS AND DISCUSSION

Table 1 Model Fit

| Model Fit | Index | P-Value | Criteria | Description |
|-----------|-------|--------------------|----------|-------------|
| APC | 0,327 | < 0,001 | < 0,05 | Accepted |
| ARS | 0,268 | = 0,001 | < 0,05 | Accepted |
| AARS | 0,254 | =0,002 | < 0,05 | Accepted |
| AVIF | 1,024 | < 5, ideally <=3,3 | | Accepted |
| AFVIF | 1,239 | < 5, ideally <=3,3 | | Accepted |

Source: Processed Output of Warp-PLS 7.0, 2024

In this article, the author examines various indicators to assess how well the model fits. These include the Average Path Coefficient (APC), Average R-squared (ARS), Average Adjusted R-squared (AARS), Average Variance Inflation Factor (AVIF), and Average Full Collinearity VIF (AFVIF). According to the results presented in Table 4.1, the model is deemed to fit well, as all the indicators fall within the acceptable ranges.

Table 2 Correlations among latent variables

| | KOM | KEMAS | KINERJA |
|---------|-------|-------|---------|
| KOM | 0.665 | 0.290 | 0.089 |
| KEMAS | 0.290 | 0.740 | 0.451 |
| KINERJA | 0.089 | 0.451 | 0.784 |

Sumber: Output Warp-PLS 7.0 yang diolah, 2024

Based on Table 4.2, it can be seen that all indicators meet the criteria for discriminant validity. From the data, it is evident that the competence construct has a value of 0.665, which is greater than 0.290 and 0.089. The community welfare value also meets discriminant validity, as it has a value of 0.740, which is greater than 0.290 and 0.451. Performance has a value of 0.784, which is greater than 0.089 and 0.451. Based on this description, all constructs have met the criteria for discriminant validity.

Table 3 Hypothesis Testing Results

| Hypothesis | β | P-value | F2 |
|-------------------------|---------|---------|-------|
| KOM \rightarrow KIN | -0,122 | 0,103 | 0,025 |
| KEMAS \rightarrow KIN | 0,532 | <0,001 | 0,293 |

Source: Data Analysis Results, 2024

Table 4.3 shows a summary of the hypothesis testing results through structural model testing, where among all the proposed hypotheses, only H1 is statistically supported by the data. According to the results of this study, it indicates there are positive and significant influence between community welfare on local government performance ($\beta = 0.532$ p-value <0.01). These findings echo the work of Robert Putnam. The importance of social capital and community welfare in affect government performance is one that Robert Putnam deals with at some length, especially in his book *Bowling Alone: The Collapse and Revival of American Community* (Putman 2000). A prosperous community tends to be more active in social and political activities, which in turn increases government accountability and responsiveness.

The main findings of this study reveal that community welfare significantly influences local government performance, while the competence of local officials does not have a statistically significant effect. This suggests that the socio-economic context of a community plays a more critical role in determining government performance than the individual competencies of officials. These results support the findings of previous research that emphasize the importance of community welfare and social capital in governance (Putnam, 2000; Fukuyama, 2001).

However, the lack of a significant relationship between the competence of local officials (KOM) and government performance (KINERJA) contrasts with some studies that highlight the importance of human capital and managerial competencies in improving government efficiency and effectiveness (Boyne, 2003; Andrews et al., 2012). This contradiction may be due to the varying contexts of different regions or differences in the specific competencies measured. It suggests that while human resource competencies are important, their impact may be mediated by other factors, such as the socio-economic conditions of the region and the level of public engagement.

In conclusion, the findings indicate that efforts to improve local government performance should focus not only on enhancing the competencies of local officials but also on fostering community welfare and engagement. A more engaged and prosperous

community can drive better governance outcomes by demanding higher accountability and participation in decision-making processes. Future research could explore the interaction between human resource competencies and community welfare to better understand their combined effect on local government performance.

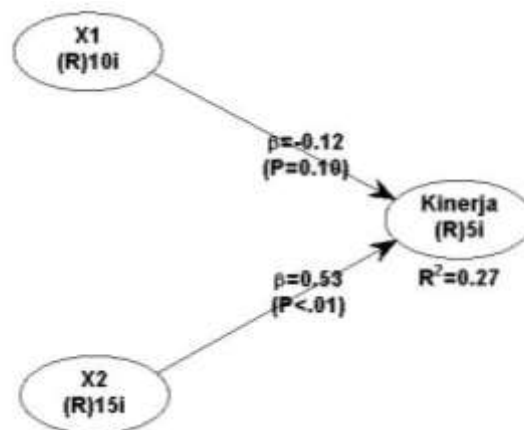


Figure 4. Structural Model

Source: Author's calculations using Warp-PLS 7.0

4. CONCLUSION

Based on the findings and discussions of this study, it can be concluded that competence does not have a significant effect on local government performance, while community welfare positively influences local government performance. This suggests that other factors may be more dominant, such as bureaucratic inefficiencies, limited resources, or inadequate policy frameworks, which could diminish the impact of competence on performance. Additionally, cultural factors and the level of community participation may play a more critical role in determining the effectiveness of local governance. These results imply that policies aimed at improving local government performance should not solely focus on enhancing the competence of local officials but should also adopt a more holistic approach that includes improving community welfare and fostering community engagement. For future research, it is recommended to include additional variables, such as public service quality, transparency, and citizen participation, to gain a deeper understanding of the factors that comprehensively affect local government performance.

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