



The impact of financial accountability, public monitoring, and local head tenure on local government performance

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Abstract

The study examines the effect of financial accountability, public monitoring, and local head tenure on local government performance in Indonesia. Employing secondary data obtained from the governing bodies in Indonesia, the research generates 508 local governments during 2018-2019, with a total of 1016 observations analyzed with panel data regression. Overall, the local governments in Indonesia, on average, have been able to reach high-level performance despite there being still several local governments with only medium levels. The empirical analysis reveals that local government financial accountability and public monitoring positively affect local government performance. However, local head tenure has no significant effect on local government performance. The study provides several recommendations to improve local government performance. Firstly, local governments should put various efforts into realizing proper financial accountability by enhancing the governance from budgeting, realization, and financial reporting while also having adequate internal control and procedures. Secondly, the public should have considerable attention to local government activities in performing its functions and responsibilities in which public participation and a democratic environment should be maintained.

Keywords: Local government; performance; financial accountability; public monitoring; local head tenure

1. Introduction

The essence of accountability lies in the relationship between the organization and the society and/or stakeholder group it attracts. The nature of this relationship allows us to draw the conclusions about the level of formality required and channels of accountability. In the process, it exposes the supposedly valid assumptions of corporate accountability and reminds us that the heart and foundation of the success of the corporate world lies in moving away from all forms of human connection. As a result, there was colonization and oppression of civil society (Gray et al., 2006).

Indonesia is a vast archipelago country that has experienced a great public governance reformation since the fall of President Soeharto in the 1998 reform (Sutaryo et al., 2022a). As a result, decentralization is implemented, delegating various authorities to the local governments (Holzhacker et al., 2016). Through regional autonomy, local governments are given great authority in managing government affairs (Harun et al., 2019), including managing all their resources. With the increased democracy, the people also have the right to choose the local executive leader (regent/mayor) in the general election (Yuliati et al., 2016). With all these authority delegations, it is expected that local governments can perform well in maximizing all their potential to serve the public, leading to increased public welfare (Sujarwoto, 2012). Consequently, the public demand and pressure on local government performance increase even higher. The public surely demands that local governments have good performance in performing their duties.

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The problem is, with all the authority delegation and the increased public demand and pressure, local governments are still considered to be unable to meet the public expectations concerning local government performance (Rochmansjah, 2019). There are still a lot of complaints and dissatisfaction from the public side as a result of less optimum performance delivered by the local governments in various public affairs (Sutaryo et al., 2022a). Local governments are also considered to be the least compliant government institution in performing the services as compared to other kinds of government bodies in Indonesia (Dewi, 2020). It also does not meet the target set by the Ministry of Internal Affairs in which all district and city local governments are expected to reach the high performance stated in the strategic plan. This phenomenon has become a significant issue that underlies the need for further studies investigating the factors influencing the performance of the Indonesian local government.

The existing studies in the literature examining the determinants of local government accountability still have a major limitation in which the research scope is limited to one local government or several local governments (Liu & Lin, 2012; Sutopo et al., 2017; Utama et al., 2019). This limitation results in less generalizable research findings and thus further studies become necessary especially in improving the research scope and the generalizability of the findings. This study explores the factors influencing local government performance in Indonesia using several factors that consist of financial accountability, public monitoring, and local government head tenure, as these factors are essential for local government performance.

Accountability that usually was used by the agent mostly takes the form of figures of budget realization ratio and not the output that is perceived by the principals, that is the public. Hence, sometimes the government claims that the indicators of this have been met, but the public, which is a principal supposes that the budget was not in accordance with the expectation. Therefore, one of the indicators for accountability such as the program realization budget can't guarantee the implementation of accountability in local governments to the public (Randa & Tangke, 2015).

The study contributes to filling the gap that exists in the previous study by extending the research scope to cover all local governments in Indonesia. This research is expected to answer the problem of financial accountability in local government activities. Also, maintaining the democratic environment and public participation by using the public to considering the attention to local government activities in performing its functions and responsibility.

2. Literature review

Agency theory

The relationship between local government and the public can be viewed from the perspective of agency theory where the public act as the principal and the local government acts as the agent (Winarna et al., 2021). Local government run by the executive is basically the body trusted by the people to perform public governance and perform the services to the public (Halim & Abdullah, 2006). The agency problem arises whenever the local government led by the executive is not able to perform its functions and deliver the expected performance in accordance with the public interest. The agents (local government executives) are assumed to do various actions to maximize and fulfill their own interests rather than the principal (public) interest entrusted to them (Jensen & Meckling, 1976). This risk of agent irresponsible behavior can be mitigated by having a proper accountability mechanism and external monitoring (Sutaryo et al., 2022b). Therefore, local government can deliver the expected performance.

Financial accountability and local government performance

Financial accountability is a potential factor in realizing good performance as it is related to how financial management is conducted. Financial accountability illustrates how well the local government performs the financial management activities starting from the budgeting, realization, and financial reporting. A local government with higher financial accountability achievement will be able to perform the budgeting function in accordance with the local development agendas and translate it into a proper budget along with the programs and activities (Sutaryo et al., 2022b).

Higher financial accountability also means that local government is able to perform budget realization properly (Sutaryo et al., 2020). These local governments will be equipped with better governance principles (Wardhani et al., 2017), better internal control (Benedek et al., 2014), and adequate procedures so that the compliance of revenue and budget realization will be better. In addition,

local governments with better financial accountability will have better accounting practices so that the accounting processes and financial reporting quality will be better (Muhtar et al., 2020). With better financial accountability, local government will be more compliant with the applicable regulations.

Therefore, the local government will be able to perform its functions properly. Various activities conducted by the local governments will be in accordance with the local development agendas and thus will be more likely to be in line with the public interest. Based on the explanation above, the following research hypothesis is stated:

H₁. Financial accountability positively affects local government performance.

Public monitoring and local government performance

Public monitoring is related to the public attention, demand, and pressure towards local government performance. In Indonesia, the people have the right to perform monitoring of local governance as regulated in the Ministry of Internal Affairs Regulation Number 25 of 2007 concerning Guidelines for Handling Public Complaints. Public monitoring is associated with the extent of people's education which can be illustrated based on the local human development index (HDI) (Muhtar et al., 2021). Martani & Pramudya (2017) find that the HDI has a positive relationship with local government performance.

Moreover, Rosario and Eduardo (1999) and Ranis et al. (2000) state that regions with higher human development index tend to produce a higher performance as well. In this case, people with higher education will be more likely to give more input and attention to public services performed by the local government, in the sense that when people actively provide constructive inputs, the effectiveness of public services will also elevate (Neshkova & Guo, 2012). Pratama & Setyaningrum (2015) also provide empirical evidence that public monitoring exhibits a positive impact on local government administration performance in Indonesian local government. Referring to the references from previous studies, the research hypothesis is presented as follows:

H₂. Public monitoring positively affects local government performance.

Local head tenure and local government performance

Local government head tenure is a factor that is related to the behavior of the local government head in performing his/her duties. The local government head as the leader of local government holds an important role in local governance. In the context of the local head, there is two contrasting views regarding tenure. The first view argues that tenure brings a positive impact as it is related to the experience in which occupying a position will be followed by having specific knowledge and a better understanding of the job (Uppal et al., 2014).

Probohudono et al. (2018) mention that the longer the tenure of a local head, the more experience that the local head must understand better the scope and the objectives of the job. Thus, it can be expected that the local head as the top executive can perform better so that the local government will also perform better. On the other hand, another view explains that local government tenure has negative implications for governance (Han et al., 2019) as it results in lower efficiency and integrity. This is due to the potential for opening the opportunity (Elbahnasawy & Revier, 2012). Based on the two contrasting views regarding the tenure above, the study proposes the following research hypothesis:

H₃. Local head tenure affects local government performance.

3. Method

Population, sample, and data

The population of the study is all Indonesian local governments at the district/city level. By employing purposive sampling and due to lack of data, the study generates a set of panel data from a total of 508 local governments during the 2018-2019 fiscal period with a total of 1,016 research observations. The study uses secondary data from external sources, namely the authorized institutions in the Indonesian government consisting of the Ministry of Internal Affairs, Supreme Audit Board (BPK), and Central Statistics Bureau (BPS).

Table 1. Variable definition and measurements

Variable	Notation	Measurement	Reference
<u>Dependent variable</u>			
Local government performance	EKPPD _{it}	Local government administration performance (EKPPD) score published by the Ministry of Internal Affairs	Martani & Pramudya (2017); Martani & Wicaksono (2017); Winarna et al. (2021)
<u>Independent variables</u>			
Local government financial accountability	FINACC _{it}	Audit opinion on local government financial statement obtained from the Supreme Audit Board (BPK) 1 : Disclaimer 2 : Adverse opinion 3 : Qualified opinion 4 : Unqualified opinion with explanatory paragraph 5 : Unqualified opinion	Sutaryo et al. (2020)
Public monitoring	PUB _{it}	Local human development index (HDI) score published by the Central Statistics Bureau (BPS)	Muhtar et al. (2021)
Local head tenure	RHTENURE _{it}	The number of year(s) of local head reign since the inauguration year	Probohudono et al. (2018)
<u>Control variables</u>			
Local government revenue	REVENUE _{it}	Natural logarithm of total revenue realization	Utama et al. (2019)
Local government expenditure	EXPEND _{it}	Natural logarithm of total expenditure realization	Utama et al. (2019)
Local government task forces	TASKFORCE _{it}	Total number of local government task forces	Adiputra et al. (2018)
Local government population	POPULATION _{it}	Natural logarithm of total population	Furqan et al. (2020); Saragih (2022)

Variable definition and measurements

The study employs local government performance as the dependent variable measured by the Local Government Administration Performance (EKPPD) score obtained from the Ministry of Internal Affairs. The independent variables are financial accountability, public monitoring, and local head tenure. Financial accountability is measured by using the audit opinion on the financial statement of local government as stated by the Supreme Audit Board (BPK). Public monitoring is measured by using the local human development index (HDI) published by the Central Statistics Bureau (BPS). Local head tenure is measured by using the number of years (s) of local head reign since the inauguration year. The study also controls for several factors, namely: local government revenue, expenditures, task forces, and population. The details of the variables are explained in Table 1.

Data analysis

This quantitative study provides empirical evidence of financial accountability, public monitoring, and local head tenure on local government performance through hypothesis testing. The empirical analysis in the study starts with descriptive statistics analysis and correlation tests. The primary analysis conducted for hypothesis testing is panel data regression. The regression equation based on the research model is stated in the following equation (1).

$$EKPPD_{it} = \alpha + \beta_1 FINACC_{it} + \beta_2 PUB_{it} + \beta_3 RHTENURE_{it} + \beta_4 REVENUE_{it} + \beta_5 EXPEND_{it} + \beta_6 TASKFORCE_{it} + \beta_7 POPULATION_{it} + \varepsilon_{it} \dots (1)$$

where EKPPD is local government performance, FINACC is government financial accountability, PUB is public monitoring, RHTENURE is local head tenure, REVENUE local government revenue, EXPEND local government expenditure, TASKFORCE local government task forces, POPULATION local government population.

4. Results and discussion

Descriptive statistics and correlation

The analysis is initiated with descriptive statistics to generate a summary of the research data. From Table 2 and Table 3, it is evidenced that the average score of local government performance is 2.957 which is at the high-performance level. The minimum score is 1.114 meaning that there are several local governments that at a medium level, are still not able to reach high-level performance. The maximum value is 3.563 meaning that the highest achievement has reached a very high-performance level. Further, local government financial accountability reveals that most of the local governments have been able to achieve unqualified opinions on their financial statements with a total of 84.8%. There are still several local governments that receive disclaimer opinions around 1.9% of the observations. There are also several local governments with a qualified opinion on their financial statements at 13.3% of total observations.

Table 2. Descriptive Statistics: Continuous variables

Variable	Obs	Mean	Std. Dev.	Min	Max
EKPPD	1016	2.957	0.315	1.114	3.563
PUB	1016	66.243	7.771	19.62	86.65
RHTENURE	1016	2.751	1.152	0	5
REVENUE	1016	27.944	0.504	24.484	29.801
EXPEND	1016	27.893	0.51	26.803	29.883
TASKFORCE	1016	51.25	22.483	23	201
POPULATION	1016	12.619	0.994	9.953	15.266

Table 3. Descriptive Statistics: Scale variable

FINACC	1	2	3	4	5
Frequency	19	0	135	0	860
Percentage	1.9%	0.0%	13.3%	0.0%	84.8%

The public monitoring variable as represented by the human development index (HDI) is averaging at 66.243 in which there is still a disparity issue in the Indonesian local government. The maximum value is at 86.65 while the minimum value is at 19.62. As for the local government tenure variable, the average tenure is two years and eight months. The longest tenure is 5 years while the shortest is 0 years. Further, correlation analysis is performed with the result displayed in Table 4.

Table 4. Correlation matrix

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1) EKPPD	1.000							
(2) FINACC	0.434	1.000						
(3) PUB	0.037	0.020	1.000					
(4) RHTENURE	0.535	0.325	-0.025	1.000				
(5) REVENUE	0.371	0.171	0.003	0.212	1.000			
(6) EXPEND	0.424	0.206	0.057	0.248	0.947	1.000		
(7) TASKFORCE	0.086	0.038	-0.040	0.064	0.174	0.163	1.000	
(8) POPULATION	0.502	0.221	-0.036	0.348	0.815	0.807	0.206	1.000

Panel data analysis

The primary analysis for hypothesis testing is conducted with panel data regression analysis. The best estimation in the regression is the fixed effect. The analysis result presents empirical evidence that local government financial accountability as represented by the audit opinion, and public monitoring, have a positive influence on local government performance. The better the local government's financial accountability, the more likely that the local government can achieve higher performance. Accordingly, local government with higher public monitoring is more likely to achieve higher performance. Finally, the tenure of the local head has no significant influence on local government performance. The result of panel data regression analysis is presented in Table 4.

Table 4. Panel data regression result

	EKPPD
FINACC	0.089*** (9.77)
PUB	0.013*** (12.77)
RHTENURE	0.010 (1.50)
REVENUE	-0.197*** (-4.15)
EXPEND	0.196*** (4.24)
TASKFORCE	0.000 (-0.42)
POPULATION	0.108*** (7.96)
Constant	0.319 (0.54)
R-sq.	0.319
Obs	0.319

Discussion

The analysis reveals that local government financial accountability has a positive effect on the performance of the Indonesian local government. The result implies that the audit opinion on local government financial report is a crucial aspect to be realized in local government (Sutaryo et al., 2020) so that the local government is more likely to realize high performance as well in accordance with the mandated authority to fulfill public interest for the sake of public welfare (Winarna et al., 2021). The audit opinion on a financial statement is very important for the local government to prove its financial accountability (Sutaryo et al., 2020). It illustrates that local government is more compliant with the applicable laws and regulations as stated in Law Number 15 of 2004. With higher compliance, local government will use the financial resource following the programs and activities planned in the budget and local development agendas. Therefore, it can be expected that local government functions as public servants can be performed in accordance with the public expectation.

Public monitoring exhibits a positive influence on the performance of the Indonesian local government. Public participation in supervising the implementation of public governance conducted by the local government is important to realize high performance (Muhtar et al., 2021). Public aspiration has been regarded as a crucial factor in assessing the fiscal performance of the government (Park, 2018). This finding supports the previous study by Ranis et al. (2000) who reveal that human development support government economic growth. The study also provides implications for democracy implementation in Indonesia. With the increased democracy, public participation in providing aspirations concerning local government implementation can be increased. This would bring positive implications for local government transparency and accountability.

Meanwhile, local head tenure has an insignificant influence on the performance of the Indonesian local government. Local head tenure probably has not been a significant factor that shapes

local head behavior in performing local governance due to the existence of two contrasting views concerning the variable (Elbahnasawy & Revier, 2012; Han et al., 2019; Uppal et al., 2014). The result is consistent with Probahudono et al. (2018) who find the insignificant influence of local head tenure on follow-up audit recommendations given by the Indonesian Supreme Audit Board.

In addition, the result of the control variables examination reveals that expenditure realization and population exhibit a positive influence on local government performance while revenue realization exhibits a negative effect. The higher expenditure realization by local government plays role in funding public service delivery activities to increase local government performance (Sutaryo et al., 2022a). District/city governments with a larger total population also tend to achieve higher performance thanks to possibly higher public participation in monitoring local governance. Meanwhile, local government revenue exhibits negative effects in which local government that focuses more on generating revenue may have lower performance.

5. Conclusion

This study provides empirical evidence of financial accountability, public monitoring, and local head tenure on local government performance in Indonesia. The analysis result demonstrates that the average performance of local governments in Indonesia has reached a high level, although there are still several local governments whose performance is still at a medium level. Panel data regression analysis reveals that local government financial accountability and public monitoring positively affect local government performance. Nevertheless, local head tenure has no significant influence on local government performance.

The study contributes to the public sector accounting literature by extending the scope to cover all local governments in Indonesia and thus provide more comprehensive results. Following the research findings, the paper suggests that the local government should enhance financial accountability by improving the governance from budgeting, realization, and financial reporting while having adequate internal control and procedures. The study also suggests the public pay proper attention to local government activities in performing its functions. Along with increased democracy, the people can increase public participation in monitoring public governance.

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