

FINANCIAL GOVERNANCE OF BOGOR DISTRICT LOCAL GOVERNMENT IN THE PERSPECTIVE OF PUBLIC ACCOUNTABILITY AND PUBLIC CHOICE THEORY

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ABSTRACT

The purpose of this paper is to discuss and analyze the financial management of the local government of Bogor Regency using the concept of public accountability and public choice theory. Furthermore, this writing is to see how the local government of Bogor Regency can be accountable in managing its regional finances which is expected to be more efficient and effective so that the administration of government can be carried out properly (good governance). Qualitative descriptive research methods are used in this study, by applying Mueller's theory of public choice and Ellwood's concept of public accountability which includes; legal accountability and honesty, managerial accountability, program accountability, policy accountability, and financial accountability. The study results show that the Bogor Regency Regional Government has mostly implemented legal accountability and honesty, managerial, programmatic, policy, and financial systems. Financial management is carried out by adhering to the provisions of applicable regulations and prioritizing the principles of transparency and integrity through various mechanisms such as training, job rotation, online application on the website, and periodic financial reporting. However, there are still several obstacles, especially related to the limitations of human resources (HR) and budgets, policy changes, and obstacles that affect the implementation of policies and optimal financial management.

Keywords: *Public Accountability, Financial management, Bogor Regency*

A. INTRODUCTION

In public finance, one of the basic principles that must be fulfilled is accountability based on results or performance. In fact, the government must be able to increase the accountability of its financial management and be able to present complete and transparent financial reports both at the central and regional levels. This is stated in the *Undang-Undang Nomor 17 Tahun 2003* concerning

State Finance and the *Undang-Undang Nomor 15 Tahun 2004* concerning the Audit of State Financial Management and Responsibility.

The existence of a fiscal policy that focuses on financial revenues and expenditures is one of the functions of the state in terms of the economy. These revenues and expenditures must be recorded and managed professionally in the *APBD*. The *APBD* is all the overall implementation of regional revenue and expenditure in the form of a plan or planning for the implementation of decentralization in a certain fiscal year. According to CST Kansil in (Angara, 2016) Financial management here must be carried out competently and trained must also be accountable (*accountable*) which refers to the applicable regulations in order to create good governance. Therefore, it is important to further understand what public accountability is.

Public accountability is something that includes the obligation to report to the public on the activities carried out, ensure transparency, and ensure that public financial management is consistent with the norms and values that the community adheres to. Public accountability is also important to evaluate the process of implementing organizational performance and provide feedback to the organization's future leadership (Alfajar & Masjono, 2022). In addition, in the *Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020* concerning Guidelines for Regional Financial Management, it is stated that everything related to regional revenues and expenditures must be recorded and taken care of in the *APBD* (Regional Revenue and Expenditure Budget).

The *APBD* is a form of initial foundation in regional financial management during a fiscal year. In the preparation of the *APBD*, it must comply with applicable regulations, including provisions related to procedures for preparing the budget and managing public finances. Compliance with these rules is the main focus of *BPK* audits when assessing the quality of accountability and transparency in public financial management. *BPK* will examine whether the preparation of the *APBD* has been carried out with the correct procedures and whether the information provided in the *APBD* can be taken into account.

The phenomenon that occurred based on the review of the audit results (IHPS I) in 2023 was the result that stated the *WTP* Opinion assessment of the audit from the *BPK*, namely a decrease in the quality of financial reporting by local authorities, this proves that some local governments are still unable to account for the *LKPD* in accordance with the provisions of the *BPK*. One of them is the local government of Bogor Regency. The results of checking the opinion of Bogor Regency in 2022 show the value of the *WDP LKPD*, where when compared to the previous year, namely 2021, the Bogor Regency Government also again received an opinion with a *WDP* value, but if we look at 2018. -2020 The Bogor Regency Government managed to get an opinion with a *WTP* value.

Table 1.1: Recap of Opinion on the Results of the LKPD Examination of Districts and Cities in West Java 2018 - 2022

No	Regency/City Name	2018	2019	2020	2021	2022
1.	Bandung Regency	WTP	WTP	WTP	WTP	WTP
2.	West Bandung Regency	WDP	WTP	WDP	WTP	WTP
3.	Bekasi Regency	WTP	WTP	WTP	WTP	WDP
4.	Bogor Regency	WTP	WTP	WTP	WDP	WDP
5.	Ciamis Regency	WTP	WTP	WTP	WTP	WTP
6.	Cianjur Regency	WDP	WTP	WTP	WTP	WTP
7.	Cirebon Regency	WTP	WTP	WTP	WTP	WTP
8.	Garut Regency	WTP	WTP	WTP	WTP	WTP
9.	Indramayu Regency	WTP	WTP	WTP	WTP	WTP
10.	Karawang Regency	WTP	WTP	WTP	WTP	WTP
11.	Majalengka Regency	WTP	WTP	WTP	WTP	WTP
12.	Pangandaran Regency	WTP	WTP	WTP	WTP	WDP
13.	Purwakarta Regency	WTP	WTP	WTP	WTP	WTP
14.	Subang Regency	WTP	WTP	WTP	WTP	WTP
15.	Sukabumi Regency	WTP	WTP	WTP	WTP	WTP
16.	Sumedang Regency	WTP	WTP	WTP	WTP	WTP
17.	Tasikmalaya Regency	WDP	WTP	WTP	WTP	WTP
18.	Kuningan Regency	WTP	WTP	WTP	WTP	WTP
18.	Bandung	WTP	WTP	WTP	WTP	WDP
19.	City of Banjar	WDP	WTP	WDP	WTP	WTP
20.	City of Bekasi	WTP	WTP	WTP	WDP	WDP
21.	Bogor City	WTP	WTP	WTP	WTP	WTP
22.	City of Cimahi	WTP	WTP	WTP	WTP	WTP
23.	Cirebon City	WTP	WTP	WTP	WTP	WTP
24.	City of Depok	WTP	WTP	WTP	WTP	WTP
25.	City of Sukabumi	WTP	WTP	WTP	WTP	WTP
26.	City of Tasikmalaya	WTP	WTP	WTP	WTP	WTP

Source: jabar.bpk.go.id (processed data)

Bogor Regency is ranked first as the area with the largest population in West Java. Based on *BPS* data in 2023, Bogor Regency has a population of 5,566,840 people with a density of 9,550 people per square kilometer. With an area of 2,664 square kilometers, Bogor Regency is the fourth largest area in West Java and has natural beauty, cultural diversity, sports potential, and various tourism destinations.(Agung Wikaksono, 2021). Thus, Bogor's regional income is quite high. This fairly high income will certainly affect the financial management process. Considering that regional revenue is used as a foundation in the process of regional financial management.

In addition, Bogor Regency has quite high development activities, because Bogor Regency itself is directly adjacent to the country's capital, namely DKI Jakarta province.(Krisnawati, 2021). Therefore, in addition to thinking about governance in infrastructure development, the Bogor Regency Government is also required to be able to regulate and organize its *APBD*. Budget planning and the implementation of the *APBD* every year are very important to be carried out because this allows local governments to improve financial performance in the following year. The budget implementation report shows the effectiveness of a government agency in carrying out the planned activities, this can be seen in the following table:

Table 1.2: Bogor Regency Budget Implementation Report 2018-2022

Year	Regional revenue	Local revenue	Balance fund	Regional Spending	Pros/(Cons)
2018	IDR 7,300,485,379,647	IDR 2,794,660,740,152	IDR 3,945,601,285,124	IDR 7,305,059,632,892	IDR 4,574,253,245
2019	IDR 8,137,989,873,806	IDR 3,161,165,915,498	IDR 4,381,882,134,630	IDR 7,771,218,179,777	IDR 366,771,694,029
2020	IDR 7,687,179,717,004	IDR 2,810,155,352,282	IDR 4,126,378,593,406	IDR 8,405,493,380,579	IDR 718,313,663,575
2021	IDR 9,124,623,007,868	IDR 3,761,911,243,274	IDR 4,729,476,665,520	IDR 8,708,394,133,531	IDR 416,228,874,337
2022	IDR 9,029,607,236,616	IDR 3,736,339,670,708	IDR 5,282,559,672,996	IDR 9,310,402,757,366	IDR 280,795,520,750

Source: BPKAD Bogor Regency (processed)

Based on Table 1.1 of 2018-2022, Bogor Regency experienced a regional budget deficit in 2018, 2020 and 2022. This is because regional revenue is smaller than regional expenditure. Therefore, changes in the implementation process of the *APBD* in the local government of Bogor Regency will have an impact on the effectiveness of its financial management. Therefore, it is important here to look at the financial management condition of the Bogor Regency government as measured by the Regional Financial Management Index or *IPKD*.

Based on the *Keputusan Menteri Dalam Negeri Nomor 900.1.15.3 – 387 Tahun 2023* concerning the Results of *IPKD* Measurement of Provinces, Regencies, and Cities Throughout Indonesia for the 2022 Fiscal Year. Bogor Regency is considered that *IPDK* needs to be improved with the overall index. 60.15(Ministry of Home Affairs, 2023). Therefore, this indicates the need to

improve the financial management process of the Bogor Regency local government.

The core principles of transparent, participatory and accountable governance are essential for good, clean and efficient governance. Therefore, government governance must ensure process transparency, including the use of budgets, accountability, and the ability to encourage the participation of all parties involved. The existence of Government Agency Performance Accountability (*AKIP*) here is a very important performance indicator to measure the achievement of these goals.

To realize a results-oriented local government (*result centric Government*), which is meant by *AKIP* here is the level of accountability or responsibility for results (*results*) use of the budget. In 2022, the *AKIP* score of Bogor Regency is 68.83 points and is still at the predicate B. However, the *RPJMD* only managed to reach 91.77% of the target. Therefore, according to the direction of West Java Province as the supervisory authority of districts/cities in West Java, there are several components that need to be strengthened, as seen from the evaluation report submitted by the Ministry of State Apparatus Empowerment and Bureaucratic Reform, namely planning and supervision. (Bogor Regency Secretariat, 2023).

Table 1.3: Performance Achievement of AKIP Value Indicators

No	Performance Indicators	Unit	Year 2018			Year 2022			Target Year 2023 (End of RPJMD)	Realization 2022 to 2023 (%)
			Target	Realization / Initial Condition of RPJMD	Achievement (%)	Target	Realization	Achievement (%)		
13	AKIP Value	Predicate / point	B	B	100	72	68.83	95.60	75	91.77

Source: Bogor Regency Secretariat

Given the condition of the decline in the quality of local government financial management as stated in the *LKPD* Conclusion on Audit from *BPK*, the existence of a budget deficit in *LRA* data, the *IPKD* value in the decision of the Minister of Home Affairs and the presence of *AKIP* value in the implementation data of the Bogor Regional Government Strategic Plan, of course, the accountability of financial management in the Bogor Regency local government must still be questioned. Therefore, strengthening local government financial management is a big challenge for Bogor Regency.

Table 1.4: Bogor Regency Government AKIP Index 2017-2022

2017	2018	2019	2020	2021	2022
63.95	65.14	66.17	67.94	68.42	68.83
B	B	B	B	B	B

Source: Bogor Regency Secretariat

In public administration, public financial management is part of the political economy. This is reflected in Muller's (1979) theory of public choice which states that a combination of political and economic methods is usually chosen as a characteristic of public choice. In the public choice approach, everything starts from the individual as the unit of analysis. When dealing with someone, most people have self-interest. This is contained in Buchanan's (1963) concept of rationality, which is that the average person is a selfish maximizer of utility.

When a person is faced with a situation where he wants something to be done, but for other reasons cannot do it himself, then the role of others here is very necessary. This condition is formulated in the concept of theory principal-agent in the public choice. About the theory principal-agent at (Bertelli, 2016) is the relationship between two economic entities, namely between the principal, who sets the task, and the agent, who is the actor. Thus, it can be concluded that all politics consists of a stream of relationships principal-agent, starting from the community to the lowest level of government.

As well as the relationship that exists in financial management, it is also a principal-agent relationship, namely the principal is the community or constituents who give the mandate to the local government to manage their finances properly. The community expects local governments to act in accordance with the interests of the community, including the efficient use of financial resources and the achievement of development goals. Meanwhile, the Agent is the party responsible for carrying out the duties and policies set by the principal. In this case, the agent can contact local government officials, such as the regional head, the head of the financial office, or the administrative staff responsible for planning and executing the budget.

In addition, the researcher will also refer to several previous studies to help the researcher complete the concept of local government financial management in other research perspectives, besides that it can also help the researcher to find out the newness of the research to be carried out so that the researcher does not conduct similar research, which has been done by the researcher before. Previous research was tabulated as follows:

The first research is a study conducted(Justus, 2023)which explains how financial management relates to the provision of services aimed at financial control in Shima Regency. The second research is the research conducted(Rahardja et al., 2020)which explained how the finances and assets of Lamongan Regency are managed and answered the challenges of managing the finances and assets of Lamongan Regency. The third study is the study of the (Tuasikal, 2019)which explains the emphasis on supervision of personnel activities in the concept of public management by emphasizing the responsibility

of planning, budgeting and regional development. The fourth research is the research conducted(Release et al., 2024)which describes financial management practices to understand how financial planning, financing practices, working capital management and health sector regulations affect the stability of the economy and the continuity of health care institutions, particularly hospitals in Kiambu, Kenya.

In order to create optimal and credible accountability for the financial management of the local government of Bogor Regency is the output of this research, so that the process of regional financial management can be more efficient and effective so that good public management can run. According to Elwood, public accountability has the following aspects: (1) Legal Accountability and Honesty, (2) Managerial Accountability, (3) Program Accountability, (4) Policy Accountability, (5) Financial Accountability.

It is hoped that this research can be useful and help in advancing theories and further research in the future. It is also expected to be able to provide analysis of local government financial management practices. This will be a suggestion for other researchers who want to conduct research on regional financial accountability as part of alternative solutions to the problems we face together.

B. METHOD

Qualitative descriptive method is the type used and compiled in this study. Qualitative research, when examining these issues, emphasizes more on research that understands social issues around which are based on informants (Kusumastuti & Khoiron, 2020). The research approach used to find out and describe the financial accountability of the local government of Bogor Regency uses a descriptive analysis approach, namely a detailed explanation of social problems so that all accumulated data becomes the core of what is studied.

The analysis unit of this research is the Regional Development Planning, Research and Development Agency (Bappedalitbang), the Regional Financial and Asset Management Agency (BPKAD) and the Regional Secretariat (Setda) as supporting elements of the local government of Bogor Regency in terms of financial management. In addition, to achieve the research objectives, primary and secondary data collection in the form of observations, interviews and documentation are used as data sources (Saleh Sirajuddin, 2017).

This study will discuss the financial management of the local government of Bogor Regency by examining the concept of public accountability put forward by Elwood in(A. Rusdiana and Nasikhudin, 2018)that public accountability has the following dimensions: (1) legal accountability and honesty, (2) managerial accountability, (3) program accountability, (4) policy accountability, (5) financial accountability. The characteristics of government accountability will be used by researchers to see how the local government of Bogor Regency can be accounted for in the process of managing its regional finances, which is expected to be more efficient and effective so that good public management can be implemented.

C. RESULTS AND DISCUSSION

Based on Elwood's theory of public responsibility in (A.Rusdiana & Nasihudin, 2018)(A. Rusdiana and Nasikhudin, 2018)The author can analyze the financial management of the local government of Bogor Regency as follows

Legal Accountability and Honesty

Accountability for integrity (honesty) includes avoidance of abuse of power as well as corruption and collusion. Meanwhile, legal accountability relies on ensuring compliance with applicable regulations such as laws and other regulations in the use of the government budget.

From the interviews conducted by the author with all the speakers, the author can analyze that the local government of Bogor Regency has made every effort to ensure compliance with financial management laws and regulations. They rely on various applicable regulations such as the *Peraturan Menteri Dalam Negeri Nomor 86 Tahun 2017* concerning *Bappedalitbang*, the *Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020* concerning *BPKAD*, and the *Peraturan Menteri Dalam Negeri Nomor 86 Tahun 2017* concerning Regional Secretariats. And refers to the same law, namely under the auspices of the *Undang-Undang Nomor 17 Tahun 2003* concerning State Finance and the *Undang-Undang Nomor 23 Tahun 2014* concerning Regional Government.

In addition, the author once again analyzes that the Bogor Regional Government has made every effort to avoid malpractices in financial management. They rely on a punishment or sanction system for employees who violate the *Peraturan Pemerintah Nomor 94 Tahun 202* concerning Civil Servant Disciplinary Rules. Strict internal oversight by inspectorates such as *APIP* is also a key preventative measure to ensure compliance. In addition, within the Bogor Regency Regional Government itself, employees are given work allowances in the form of *TPP*, which is an additional income allowance as specified in the Bogor Regency Regional Regulation. The *Peraturan Daerah Kabupaten Bogor Nomor 08 Tahun 2023* to avoid abuse of authority.

However, its implementation still faces obstacles in terms of compliance with laws and regulations, as well as the prevention of abuse of the position, namely in the field of human resource management, such as the resistance of employees and employees who do not fully understand financial management. However, the Bogor Regency Regional Government has made efforts to anticipate this, namely by continuing to ensure the integrity of human resources involved in financial management, such as job rotation and strict performance evaluation as a solution to avoid potential malpractices such as corruption, collusion and abuse of office. On the other hand, regular training for employees who don't understand anything is essential to increase productivity and productivity while optimizing the use of human resources.

Managerial Accountability

Managerial accountability is a form of responsibility for the effectiveness and efficiency of the implementation of organizational management carried out by the state as a public institution. From the results of the author's interviews with all sources, the author can analyze that in general, efforts to implement effective and efficient organizational management in financial governance of the Bogor

Regency Government are carried out through online website-based applications, namely *SIPD* and *Sidilan*. When planning in financial management starts from *Musrenbang* activities that focus on development priorities, financial reports are submitted periodically and in accordance with the current accounting standards, namely *SAP 2022*, and periodic monitoring and evaluation are carried out, namely monitoring at least once a month, and evaluation activities are carried out every quarter.

Program Accountability

Program accountability means that an organization's programs must be of high quality to support strategy and achieve the organization's goals, vision, and mission and deliver the best results at minimal cost.

Based on the results of interviews conducted by the author with all sources, the author can analyze that overall program accountability in local government financial management is highly dependent on the suitability of program planning with organizational goals and the efficiency of budget use. At the local government level of Bogor Regency, *Bappedalitbang*, *BPKAD* and *Bappenda* play an important role in ensuring that each program is in line with the regional vision and mission and is implemented efficiently and effectively. The main challenges faced are budget constraints and policy changes that require good coordination between stakeholders. Accountability is also measured by achieving maximum results at minimal cost, which is in line with the planned goals.

Policy Accountability

Policy accountability refers to the responsibility of government agencies for the policies they make. Government agencies must be able to take responsibility for the policies they make, given the impact they may have.

Based on the results of interviews conducted by the author with all sources, the author can analyze that in general, the accountability of the local government of Bogor Regency for its policies is carried out through periodic assessments, annual reporting in the form of *LPPD* (Regional Government Implementation Report) and *LKPJ* (Accountability Information Report), as well as audits by the Financial Audit Agency (*BPK*) or independent auditors. This process aims to ensure that financial policies and management run in accordance with applicable regulations. However, its implementation still faces challenges such as a change in priorities in the middle of the fiscal year, a lack of understanding of human resources in preparing financial statements and delays in reporting. However, efforts to correct the delay were carried out through a direct warning from the Regional Secretariat. These constraints have implications for policy optimization, but evaluation and auditing remain fundamental tools for maintaining accountability.

Financial accountability

This accountability shows that government agencies are responsible for absorbing government budgets economically, efficiently, and effectively and preventing waste and corruption. Financial management is crucial for all stakeholders so that it becomes the main challenge for the government itself. As a result, government agencies must prepare financial statements that show their financial performance to external parties.

From the interviews conducted by the author with all sources, the author can analyze that in general, the use of community funds in the local government of Bogor Regency aims to be efficient, effective and avoid waste and leakage of funds. *Bappedalitbang* focuses on the implementation of the budget, ensuring that the use of funds is consistent with regional development goals. *BPKAD* uses an accrual system that is in line with the Government Accounting Standards (*SAP*) and implements unit price standards for goods and services to avoid losses. In addition, the government has introduced an online complaint system (Whistleblower System) to reduce the potential for fund leakage. The regional secretariat also conducts periodic monitoring to ensure the optimal use of public funds for the welfare of the community.

Based on the results of this analysis, the following are the novelties that can be raised in research related to public financial accountability in Bogor Regency using Elwood's public accountability theory approach:

Integrated Approach to Legal Accountability and Honesty . From the results of the study showing strict regulatory compliance and the application of sanctions in financial management, the novelty of this study can lead to the development of an integrated integrity model in local government. This model includes the implementation of strengthened whistleblowing system, the development of comprehensive training to improve the understanding of state officials, and regular evaluations for employees to overcome resistance in complying with regulations. This approach can be used as an implementation recommendation to improve financial integrity in other regions.

Innovation in Accountability Management System Through Digital Technology

With the existence of web-based applications such as *SIPD* and *Sidilan*, the results of this study can provide novelty by showing how digital technology can be an effective managerial tool in real-time public budget reporting and monitoring. The novelty of this study can provide recommendations to local governments to develop digital systems that are more easily accessible and encourage public participation in the monitoring process, thus supporting higher transparency.

Policy Accountability Measurement with Impact-Based Assessment Approach . Based on the annual evaluation and reporting conducted through *LPPD* and *LKPJ*, this study can present a novelty in the form of developing impact-based accountability indicators. Thus, every policy taken is not only evaluated based on the implementation of administration, but also its impact on society, such as improving welfare or the quality of public services. This can be a more effective and accurate evaluation model in assessing the success of regional policies.

Financial Accountability Approach to Optimize Efficiency Use of Public Funds , Given the results of the study indicate that Bogor Regency has used the accrual approach in financial reporting, the novelty of this study can offer a financial accountability approach based on cost and benefit evaluation. This evaluation can help local governments in assessing more economical and effective

budget allocations for each program. This approach can also be a guide for other regions to reduce potential budget waste.

Strengthening the Whistleblowing System as an Effort to Prevent Corruption and Waste. The results showing that Bogor Regency has used an online whistleblowing system to prevent fund leaks open up opportunities for innovation in the form of recommendations for developing an integrated whistleblowing policy. These recommendations can include increasing protection for reporters and strengthening reporting channels that are more easily accessible to the public. This whistleblowing model can also be replicated by other local governments as a form of proactive public accountability in preventing corruption.

D. CONCLUSION

In public administration, public financial management is part of the political economy. Public choice theory itself is based on the science of political economy. In the public choice approach, everything starts from the individual as the unit of analysis. When dealing with someone, most people have self-interest. This is contained in the concept of Buchanan rationality (1963), When a person is faced with a situation where he wants something to be done, but for other reasons cannot do it himself, then the role of others here is very necessary. This condition is formulated in the concept of the principle-agent theory in public choice. As well as the relationship that exists in financial management, it is also a principal-agent relationship, namely the principal is the community who gives a mandate to the local government that acts as an agent (who is given the mandate) to manage its finances properly.

Based on the author's analysis of the financial governance of the local government of Bogor Regency, the author concludes that the accountability for the financial management of the local government of Bogor Regency has been carried out well and meets most of the indicators of public accountability. based on Elwood's theory, including; Legal accountability and honesty, managerial accountability, program accountability, policy accountability and financial accountability.

Based on the findings of the above indicators as a whole, the Bogor Regency Regional Government has implemented an accountability system based on laws and regulations, in management, program, policy and finance. Financial management is carried out by adhering to the provisions of applicable regulations and prioritizing the principles of transparency and integrity through various mechanisms such as training, job rotation, online application on the website and periodic financial reporting. However, there are still a number of obstacles, especially related to the limitations of human resources (HR) and budgets, policy changes and obstacles, which affect the implementation of policies and optimal financial management.

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