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Accountability and Transparency in the Preparation of the 2024 Regional Government Administration Report: A Case Study of Kepahiang Regency

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ABSTRACT

Accountability and transparency underpin the Regional Government Administration Report (LPPD) required by Law Number 23 of 2014 and Minister of Home Affairs Regulation Number 19 of 2024, yet little is known about how these principles operate during report preparation. Previous LPPD studies mostly address procedures, compliance, and data problems, leaving the institutional practices behind accountable and transparent reporting underexplored. This study analyzes how accountability and transparency were operationalized in preparing the 2024 LPPD of Kepahiang Regency and how these practices relate to the report's successful completion. A qualitative case study was conducted using semi-structured interviews with 12 purposively and snowball-selected participants from the Regional Secretariat, the Inspectorate, planning and technical agencies, and the Regional People's Representative Council; non-participant observation of five meetings; and document analysis, with thematic analysis and triangulation. Accountability was manifested through verifiable-evidence requirements, tiered review by an Inspectorate with functional independence, and documented revisions. Transparency was manifested mainly as internal procedural openness, legislative involvement, and online publication of the LPPD Summary (RLPPD), whose public usability and feedback channels remained limited. These practices are associated with the rise in the regency's evaluation from the Low to the Good category, although causality cannot be established. The findings show that documentation and openness must be complemented by answerability and follow-up. The study recommends standardized evidence checklists, digital audit trails, and structured public feedback mechanisms.

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1. INTRODUCTION

The implementation of regional autonomy in Indonesia demands rigorous adherence to accountability and transparency, forming the definitive benchmark for governance quality. Article 3 paragraph (1) of Law Number 17 of 2003 legally binds local governments to public accountability [1], while Law Number 14 of 2008 enforces transparent decision-making and information dissemination [2]. These legislative mandates converge operationally in the mandatory submission of the Regional Government Administration Report (LPPD), governed by Law Number 23 of 2014 and the recent Minister of Home Affairs Regulation Number 19 of 2024. Specifically, Articles 69–72 of Law Number 23 of 2014 require the regional head to submit the LPPD to the Central Government, to deliver an accountability report (LKPJ) to the Regional People's Representative Council (DPRD), and to inform the public through the LPPD Summary (RLPPD) [3]. Government Regulation Number 13 of 2019 requires the LPPD to be submitted no later than three months after the fiscal year ends and uses it as the basis for the Central Government's evaluation of regional government administration [4]. Minister of Home Affairs Regulation Number 19 of 2024, enacted on 11 November 2024, replaced Regulation Number 18 of 2020 as the implementing regulation of that Government Regulation and governs the LPPD, the LKPJ, the RLPPD, and the evaluation of regional government administration [5]. The 2024 reporting cycle in Kepahiang Regency, prepared in early 2025, was therefore the cycle in which the updated procedures first applied, which makes it a relevant case for examining how accountability and transparency are put into practice under new rules.

Beyond a mere administrative formality, the LPPD operates as a central evaluation mechanism for the Central Government to measure regional adherence to good governance [6]. Deficiencies in its preparation or execution directly degrade public perception regarding the local government's capability and integrity, subsequently eroding civic trust and disrupting administrative effectiveness [7]. Conversely, an accountable and transparent LPPD provides the public with a verifiable metric of governmental efficiency and responsibility.

In practice, the LPPD is prepared through a sequence of stages: (i) data submission by Regional Apparatus Organizations (Organisasi Perangkat Daerah, OPD) against the performance indicators; (ii) verification and compilation by the Governance Division of the Regional Secretariat; (iii) internal review by the Inspectorate, the regency's internal oversight apparatus; (iv) approval by the Regent as the regional head; (v) submission through the Governor to the Central Government; and (vi) publication of the RLPPD for the public [3], [4], [5]. In parallel, the DPRD assesses the Regent's accountability report, including whether programs planned in the Regional Revenue and Expenditure Budget (APBD) were executed. Accountability and transparency therefore operate through several relationships at once: upward to the Central Government, horizontally to the DPRD, and outward to the public.

Kepahiang Regency presents a notable trajectory in its LPPD evaluations, advancing from a low categorization to consistently moderate levels, culminating in a "Good" performance score of 3.07 from the Ministry of Home Affairs. This score is the Ministry's

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evaluation result for the 2024 fiscal year, issued in 2025 on the basis of the LPPD submitted in March 2025; the "Good" status refers to the Ministry's own performance classification for scores in the upper band [5]. The trajectory is summarized in Table 1. This progression warrants an empirical investigation into the specific institutional translation of accountability and transparency—concepts that often remain abstract without field validation. Consequently, this study investigates the operationalization of these principles during the 2024 LPPD preparation in Kepahiang Regency and their relationship to the report's success and to governmental legitimacy without assuming that the two are causally linked.

Table 1. Trajectory of Kepahiang Regency's LPPD Evaluation, Fiscal Years 2020–2024

Fiscal year	Evaluation score	Classification
2020	Below the moderate band	Low
2021–2023	Within the moderate band, rising each year	Moderate
2024	3.07	Good

Source: Ministry of Home Affairs evaluation results (EPPD), as archived by the Regional Secretariat of Kepahiang Regency (document D6).

Previous studies of LPPD preparation in Indonesian local governments cluster around three themes. The first concerns compliance and procedural implementation: the study of Metro City reports that preparation follows the prescribed procedures, but that indicator data submitted by OPDs were still incomplete or mismatched [8], while the preparation of the LPPD of Medan has also been documented as an administrative exercise [7]. The second concerns the legal and leadership dimension, such as the reporting of regional-head performance to the Central Government under Law Number 23 of 2014 in Rokan Hilir [9] and the division of authority between regional heads and deputy regional heads [10]. The third concerns public accountability: a recent study of Ponorogo Regency finds that administrative procedures and digital systems were in place, yet responsiveness, cross-sector coordination, public communication, and participation mechanisms were less than optimal [11]. Taken together, these studies mainly describe procedures, data problems, and legal arrangements.

The research gap is therefore twofold. Empirically, few studies examine the institutional practices through which accountability and transparency are made operational during a single reporting cycle, namely verification rules, review mechanisms, documentation of decisions, oversight, and public dissemination. Conceptually, accountability and transparency are often treated as self-evident, although the literature distinguishes political, administrative, legal, performance, internal, and public accountability [12], [13], [14], and distinguishes internal procedural transparency, inter-agency information openness, legislative transparency, and public information disclosure [15], [16], [17]. Accountability is understood here as a relationship in which an actor must explain and justify its conduct to a forum that can question it and pass judgment, with possible consequences [12]; transparency is understood as the availability of information that allows others to monitor how an organization works and performs [16]. The two are related but not identical: transparency provides information, whereas accountability

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requires answerability and consequences, so transparency without follow-up may not produce accountability [18]. Open coordination among government agencies is likewise not equivalent to transparency toward the public.

To address this gap, the study applies an analytical framework (Table 2) that operationalizes accountability through six dimensions (clarity of responsibility, verifiability, documentation, review, answerability, and correction and sanctions) and transparency through six dimensions (information accessibility, procedural openness, clarity, timeliness, completeness, and public usability), each examined across three audiences: internal, legislative, and public.

Table 2. Analytical framework of the study

Concept	Dimension	Operational focus in LPPD preparation
Accountability	Clarity of responsibility	Assignment of duties to the Regent, the Deputy Regent, the compilation team, and the OPDs
	Verifiability	Supporting evidence required for every performance indicator
	Documentation	Official minutes of decisions and substantive revisions
	Review	Tiered verification, including review by the Inspectorate
	Answerability	Obligation of officials and OPDs to explain and justify reported figures
	Correction and sanctions	Mechanisms to correct inaccurate data and consequences for non-compliance
Transparency	Information accessibility	Access to indicator data and documents for internal actors, the DPRD, and the public
	Procedural openness	Visibility of decision-making in coordination forums and review sessions
	Clarity	Understandability of indicators and report content
	Timeliness	Release of information within the reporting schedule
	Completeness	Coverage of achievements, obstacles, and follow-up actions
	Public usability	Format, searchability, and feedback channels available to citizens

Source: synthesized by the authors from [12], [16], [18].

The novelty of this study lies in treating accountability and transparency as institutional practices that can be observed across the stages of one reporting cycle, rather than as abstract principles or compliance outcomes. It separates internal, legislative, and public transparency, and it tests the common assumption that documentation is equivalent to transparency. The contribution is not merely that the study was conducted in Kepahiang Regency; the regency offers an analytically useful case because its evaluation improved over several years and because the 2024 cycle was the first prepared under Regulation Number 19 of 2024.

Specifically, the study aims to (1) describe how the dimensions of accountability were manifested in the preparation of the 2024 LPPD; (2) describe how the dimensions of transparency were manifested toward internal, legislative, and public audiences; and (3) assess critically how these practices relate to the improvement in the evaluation score, without claiming causality. Theoretically, the study contributes an empirically grounded account of how accountability and transparency work in local-government performance

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reporting; practically and for policy, it offers evidence for improving verification procedures, internal oversight, and public disclosure.

2. METHOD

2.1 Research Design

To decode the bureaucratic interpretations and practices surrounding LPPD preparation, this study employs a qualitative approach with a single-case study design [19], which is appropriate because the study examines one institutional process (the preparation of the 2024 LPPD) in one regency [20], [21]. The case is bounded by the 2024 LPPD cycle, and the dimensions in Table 2 served as the analytical categories.

2.2 Research Location and Time

Fieldwork was centered in Kepahiang Regency, Bengkulu Province. The 2024 LPPD had to be submitted within three months after the fiscal year ended [4], so its preparation took place between January and March 2025. Observations were conducted in March 2025, during the final coordination and review stage. Interviews were conducted in February 2026, after the Ministry's evaluation had been issued, and were therefore retrospective; this may introduce recall bias, which was reduced by cross-checking interview accounts against the minutes and documents of the 2025 cycle. The research timeline is presented in Table 3.

Table 3. Research timeline

Period	Activity	Data collected
January–February 2025	Data submission by OPDs and compilation of indicator evidence files for the 2024 fiscal year	Evidence files (D5), later analyzed
March 2025	Coordination forums, Inspectorate review, finalization, and submission of the 2024 LPPD within the three-month deadline	Observations O1–O5
2025 (after submission)	Publication of the RLPPD and issuance of the Ministry's evaluation result	D3 and D6
February 2026	Retrospective interviews with 12 participants and collection of documents	Interviews P1–P12; documents D1–D6
March–April 2026	Transcription, coding, theme development, and member checking	Analytical memos and coded data

2.3 Participants and Sampling Technique

The selection of informants utilized purposive sampling combined with a snowball technique to capture multiple institutional layers. Twelve participants (coded P1–P12) were selected. The purposive criteria were (a) direct involvement in preparing, verifying, reviewing, or overseeing the 2024 LPPD, (b) at least three years of experience with LPPD cycles, and (c) willingness to participate; the snowball technique was used to reach additional participants recommended by earlier ones. The number of participants was judged sufficient because the participant group was institutionally homogeneous and the themes recurred across interviews [22]. The role, institution, and experience of each participant are reported in Table 4. The key institutional layers were the Regional Secretariat, which houses the compilation team designated under Regent Decree Number

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100.3.3.2/410 of 2024, and the Kepahiang Regency Inspectorate functioning as the review team. The Regent and the Vice Regent were not interviewed in person: their perspectives were obtained through P1, the senior official delegated by both of them, and through their written directives and monitoring reports. Findings about leadership are therefore reported as institutional practices described by officials and documents, not as first-hand accounts of the leaders. Furthermore, members of the Regional People's Representative Council (DPRD) were integrated via snowball sampling to incorporate an external oversight dimension. Citizens were not included as a participant group because the study focuses on the institutional preparation process; claims about public trust, participation, and legitimacy are accordingly treated as institutional claims, not as measured public perceptions.

2.4 Data Sources and Data Collection Techniques

Data acquisition relied on semi-structured interviews conducted in February 2026, alongside non-participatory observations of coordination forums and Inspectorate review sessions in March 2025. Primary data was corroborated with secondary documentation, specifically the 2024 LPPD document, official review minutes, the publicly disseminated LPPD Summary (RLPPD), and the indicator evidence files (referred to as "raw performance indicator portfolios" in the field, meaning the compiled folders of supporting evidence submitted by each OPD for every performance indicator). In total, 12 semi-structured interviews (about 40–75 minutes each) were conducted in participants' offices, audio-recorded with consent, and transcribed verbatim in Indonesian; quotations were translated into English for reporting. Non-participant observation covered three inter-OPD coordination forums (O1–O3) and two Inspectorate review sessions (O4–O5), each lasting about two to three hours, using a structured observation protocol that recorded who spoke, what evidence was requested, which decisions were taken, and how they were documented.

Documents were selected because they record decisions or outputs of the 2024 cycle and were classified by accessibility. Publicly accessible documents were the RLPPD (D3) and the Ministry's evaluation notification (D6). Internal documents were the 2024 LPPD document as submitted (D1), the minutes of coordination and review meetings (D2), the Regent's directives and the Deputy Regent's monitoring reports, including Regent Decree Number 100.3.3.2/410 of 2024 (D4), and the indicator evidence files (D5). Internal documents were accessed on site with the written permission of the Regional Secretariat; no personal data were copied, and only information needed for analysis was recorded. Interview, observation, document, and public-source data were kept separate during coding so that each theme could be traced to its type of evidence.

2.5 Research Instruments

Three instruments were used: an interview guide built around the accountability and transparency dimensions in Table 2, an observation protocol, and a document-analysis checklist. The interview guide was reviewed by two public-administration scholars and piloted with one OPD staff member who was not included in the sample. The researchers' field notes and analytic memos served as supporting instruments, and reporting follows the COREQ checklist where applicable [23].

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2.6 Data Analysis and Trustworthiness

The analytical procedure involved categorizing the raw data into distinct accountability and transparency dimensions, facilitating rigorous data presentation and conclusion formulation. Data were analyzed using thematic analysis [24] combined with the data reduction, display, and conclusion-drawing cycle [25]: transcripts, observation notes, and documents were coded deductively against the framework in Table 2, new themes were allowed to emerge inductively, and each theme was then examined for participant, document, and observation evidence. Methodological validity was maintained through source triangulation and systematic member checking with key informants. Following [26], credibility was supported by triangulation and member checking, transferability by thick description of the case, dependability by an audit trail of coding decisions, and confirmability by reflexive notes and by tracing every theme back to its sources.

2.7 Ethical Considerations

Permission to conduct the research was obtained from the Regency Government of Kepahiang. All participants received an explanation of the study's aims, gave informed consent before the interview, and took part voluntarily with the right to withdraw. Participants are identified only by codes (P1–P12), and quotations are reported without names or details that could identify individuals. Internal documents were handled confidentially and are reported at the level of document type and date.

3. RESULTS

This section presents the findings from the interviews, observations, and documents, organized by the accountability and transparency dimensions of the framework. Evidence is cited by source code: participants (P1–P12), observed meetings (O1–O5), and documents (D1–D6).

3.1 Participant Profile and Data Corpus

The data corpus consists of 12 interviews, five observed meetings, and six document types. The participants represent the Regional Secretariat (P1–P3), the Inspectorate (P4–P5), the planning agency (P6), the communication and information office (P7), three OPDs (P8–P10), and the DPRD (P11–P12), as shown in Table 4. Participants had between three and fourteen years of experience with LPPD cycles, and all of them were involved in some stage of the 2024 cycle.

Table 4. Profile of participants

Code	Institution and role	Years of experience	Involvement in the 2024 LPPD
P1	Regional Secretariat, senior official delegated by the Regent and Vice Regent	9	Policy direction and leadership liaison
P2	Regional Secretariat, Head of Governance Division	12	Leads LPPD compilation
P3	Regional Secretariat, LPPD compilation team coordinator	7	Consolidation and evidence checks
P4	Inspectorate, review team leader	14	Leads review of the draft LPPD
P5	Inspectorate, review team member	6	Verification of data and evidence
P6	Planning agency, planning officer	8	Alignment of indicators with plans

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Code	Institution and role	Years of experience	Involvement in the 2024 LPPD
P7	Communication and information office, information officer	5	Publication of the RLPPD
P8	OPD focal point, health office	4	Data and evidence submission
P9	OPD focal point, public works and spatial planning office	5	Data and evidence submission
P10	OPD focal point, education and culture office	3	Data and evidence submission
P11	DPRD member, Commission for Government Affairs	6	Review of the accountability report
P12	DPRD member, budget committee	6	Budget oversight

3.2 Accountability in LPPD Preparation Leadership

Accountability in the preparation of the 2024 Kepahiang Regency LPPD was primarily manifested through the Regional Head's leadership, as reflected in the Regent's written directives (D4) and in the accounts of P1, P2, and P3, which mandated that every performance indicator be accompanied by valid and verifiable supporting evidence through planning documents, activity reports, and budget realization. The verification process was carried out in stages before entering the finalization phase, thus helping to maintain accountability and to reduce the risk of data bias, although the extent of bias avoided could not be measured directly. This practice affirms that the LPPD is not merely a formal document but a substantive accountability instrument for the implementation of government affairs over a fiscal year, aligning with the view that regional heads have both a moral and administrative responsibility to ensure every work unit provides correct performance data and information [27].

Verifiability worked as a rule that was applied by the compilation team. As P2 put it, "every indicator must come with its proof; if the folder is empty, the figure does not go into the report." Evidence sufficiency was determined by the Governance Division's compilation team, which checked each file against the indicator guidance, and was re-examined by the Inspectorate (P3, P5). Accepted evidence consisted of planning documents, activity reports, budget realization reports, and signed minutes (D5). When evidence was incomplete, the file was returned to the OPD with a deadline; in the second coordination forum (O2), the files of two OPDs lacking supporting documents were returned with a three-day deadline, and this instruction was recorded in the minutes (D2). If evidence could still not be provided, the indicator was reported at the level that could be verified rather than excluded (P2, P3). Disagreements did occur, mostly about indicator definitions and data sources. As P8 explained, "each OPD sometimes reads an indicator differently, so we needed the forum to agree on the definition." Such disagreements were resolved in the forums and recorded (O1, O3).

Accountability was further strengthened through the role of the Deputy Regional Head, who conducted periodic monitoring via evaluation meetings and written progress reports containing indicator achievements, technical obstacles, and follow-up plans. This complementary division of authority, where the Regional Head sets the policy direction and the Deputy Regional Head oversees implementation, reinforces the tiered accountability system within the regional government structure [10].

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The Deputy Regional Head's role is documented in monitoring reports (D4) and described by P1; the Deputy's own views were not collected. Formal responsibilities and actual practice largely matched in the documents, but OPD-level participants described the monitoring mainly as reminders about deadlines and completeness rather than substantive review (P8, P10). The leadership role was thus strongest in setting direction and weaker in day-to-day verification. Staff also reported deadline pressure in March, administrative burden from compiling evidence for every indicator, and ambiguity in some indicator definitions; as P10 said, "the hardest part is the March deadline, because collecting proof for every indicator takes much of our time" (P8, P9, P10). None of the participants reported being instructed to adjust data, but this self-report may be affected by social desirability, and the study did not systematically test for the manipulation of indicators.

3.3 Transparency in the Verification Process and Internal Control

Transparency in the LPPD preparation was reflected in the decision-making practices regarding the report's substance, which were discussed collectively and recorded in official minutes, so that, in the decision processes that were observed or documented, no undocumented unilateral decision was identified; processes that were not observed cannot be ruled out. Risks of data discrepancy were anticipated through multi-layered verification and the involvement of the Inspectorate as an internal quality controller with functional independence within the regency's internal oversight apparatus. The Kepahiang Regency Inspectorate verified data validity, evaluated the performance of each Regional Apparatus Organization (OPD), and monitored the alignment of information with designated performance indicators, ensuring the compiled LPPD objectively and comprehensively reflected the regional government's performance [9]. The review team's functional independence was supported by separating their role from the initial drafting process, preventing the oversight function from clashing with the executive function. However, because the Inspectorate is part of the regency government and reports to the Regent, its independence is bounded rather than absolute. P4 described the role as advisory: "we check the consistency between figures, evidence, and planning documents, but we are part of the regency government, so we advise, and the Regent decides."

Transparency was also materialized through documented routine coordination forums among OPDs, where each regional apparatus openly presented its indicator achievements and technical obstacles. In the three forums observed (O1–O3), each OPD presented its achievements, and the compilation team recorded obstacles and follow-up actions in minutes (D2). As P9 noted, "the minutes record why a figure was changed, so we can show who agreed and when." The involvement of the Regional People's Representative Council (DPRD) in scrutinizing the LPPD provided a layer of external oversight that is intended to examine whether programs planned in the Regional Revenue and Expenditure Budget (APBD) had been executed effectively and efficiently [9]. This oversight took the form of commission and budget-committee meetings in the first quarter of 2025 in which the DPRD reviewed the Regent's accountability report and related performance summaries, and it produced written recommendations that focused on program implementation and budget absorption. The compilation team treated these recommendations as inputs for

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planning and did not revise the content of the LPPD because of them (P2, P11, P12; D2). As P11 explained, “in the commission we discuss achievements and budget absorption; the LPPD itself is mostly a matter between the executive and the Ministry.” DPRD involvement was therefore demonstrated, but its effect on the report was limited.

These findings show that transparency took three distinct forms. Internal transparency was strong: decisions and revisions were discussed collectively and documented. Legislative transparency existed in the DPRD’s review, but with limited influence on the LPPD. Public transparency is examined in the next section. Openness among agencies should not be read as transparency to the public.

3.4 RLPPD Publication as an Instrument of Public Transparency

The most direct manifestation of transparency directed at the public was the open publication of the Regional Government Administration Report Summary (RLPPD). Through the RLPPD, the public can access information regarding the regional government's performance across various governance affairs without needing to examine the more technical and comprehensive LPPD document. The Regional Secretariat of Kepahiang Regency has actively prepared for the LPPD and RLPPD compilation since 2020, with direct directives from the Regional Head to all OPD heads to prepare supporting data in a timely manner. This publication practice provides, in principle, an opportunity for the public to participate in the oversight and evaluation of regional government performance; the evidence shows, however, that this opportunity was only partly realized.

Assessed against the transparency dimensions, the RLPPD (D3) was accessible online and published through the regency government’s official channels (P7), and it covered performance across governance affairs (completeness). However, it was presented as a document file with dense tables and was not searchable by indicator or presented in a dashboard (clarity and public usability). No dedicated mechanism for public feedback existed, and accessibility for persons with disabilities was not assessed. As P7 said, “we upload the summary and announce it on our channels, but we do not receive structured feedback; people usually comment on services, not on the report.” No public input into the 2024 cycle was documented. Because citizens were not interviewed, the study cannot establish whether the public understood or used the RLPPD.

3.5 Implications for Regional Government Trust and Legitimacy

The consistent application of accountability and transparency is associated with the improvement of Kepahiang Regency's LPPD evaluation score, moving from a low category in the 2020 Fiscal Year to a consistently moderate category in subsequent years, with scores continuously rising to achieve a "Good" performance status from the Ministry of Home Affairs (Table 1). This achievement is not only a symbol of administrative appreciation but may also reflect a transformation of governance that is increasingly accountable, transparent, and performance-oriented. Regional governments that demonstrate transparency in preparing and delivering their performance reports tend to more easily garner support, trust, and active participation from the public and relevant stakeholders, allowing open performance reporting to serve as a strategic tool to build legitimacy and

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strengthen the reciprocal relationship between the government and the community. This study did not measure trust or legitimacy directly and cannot establish causality between governance practices and the score. Other factors, such as capacity building, leadership attention, a changed regulatory framework in 2024, and possible changes in evaluation criteria across years, may also have contributed. Participants themselves linked the improvement to stricter evidence rules and more disciplined coordination (P1, P2), which supports a plausible association rather than proof.

3.6 Evidence Matrix and Summary of Key Findings

Table 5 shows the evidence supporting each theme. Interpretations were retained only when at least two types of evidence supported them.

Table 5. Evidence matrix of the main themes

Theme	Participant evidence	Document evidence	Observation evidence	Analytical interpretation
Evidence-based indicator verification	P2, P3, P8: no figure without proof	D5 evidence files	O2: incomplete files returned	Verifiability operates as a rule; sufficiency is judged by the compilation team.
Tiered review	P4, P5: checks of consistency across documents	D2 review minutes	O4, O5	Review is strong on completeness and consistency, less on the substance of performance.
Documented revisions	P2, P9: reasons for changes recorded	D2 minutes	O3, O5	Traceability exists, but minutes are internal documents
Inter-OPD coordination	P8–P10: forums settle definitions	D2	O1–O3	Internal procedural openness, with deadline pressure
Inspectorate oversight	P4: advisory role	D1, D2	O4, O5	Functional independence is bounded by organizational position
DPRD involvement	P11, P12: focus on budget absorption	D2: recommendations not reflected in the LPPD	—	Legislative openness with limited effect on the report
RLPPD publication	P1, P7: online publication, no structured feedback	D3	—	Public disclosure present, public usability limited

In summary, accountability in the 2024 cycle was manifested mainly through verifiable evidence, tiered review, and documented revisions, whereas transparency was manifested mainly as internal and legislative openness and, to a lesser extent, public disclosure. These practices coincided with an improvement in the evaluation score, but the evidence supports association, not causation.

4. DISCUSSION

4.1 Main Findings and Their Interpretation

The main finding is that Kepahiang's accountability rested on rules for verifying and documenting reported performance, while its transparency was strongest inside the government and weakest toward the public. This pattern is understandable: the Central Government's evaluation rewards complete, verifiable data [5], so the compilation team had strong incentives to enforce evidence rules and to record decisions, whereas no comparable incentive existed for making the report usable by citizens.

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4.2 Comparison with Previous Studies

The findings both support and extend earlier studies. The Metro City study reports incomplete or mismatched indicator data from OPDs [8]; Kepahiang's evidence rule and the return of incomplete files appear to address this problem directly. The Ponorogo study reports weak cross-sector coordination and public participation despite proper procedures [11]; Kepahiang's coordination forums were stronger, but its public participation mechanisms were similarly limited. Earlier studies of regional-head reporting and division of authority focus on legal arrangements [9], [10]; this study adds evidence on how those arrangements work in practice, including the gap between the formal leadership role and day-to-day verification.

4.3 Theoretical Explanation

Using Bovens's distinction, accountability requires information, discussion, and the possibility of consequences [12]. Kepahiang's practices clearly supplied information (evidence files) and discussion (forums and reviews), but consequences were weak: no formal sanction was identified when data were inaccurate, and correction took the form of returning files and reporting verified figures only (P2, P4). This supports the argument that transparency without follow-up may not produce accountability [18]. The practices represent mainly compliance-driven and performance-reporting accountability, with elements of learning-oriented accountability where forums discussed obstacles and follow-up [28], and reputational accountability linked to the Ministry's score. Within multilevel government, accountability ran strongly upward to the Central Government, more weakly horizontally to the DPRD, and least toward citizens.

4.4 Tensions and Limits of the Findings

The requirement for supporting documents improves verifiability but may encourage excessive documentation or ceremonial compliance, in which procedures are followed because they are rewarded rather than because they improve performance [29], [30]. Participants' remarks on administrative burden suggest that this risk exists. The possibility that indicators are gamed to satisfy the evaluation [31] should likewise be acknowledged, even though no participant reported it. The Inspectorate's review strengthens internal control, but internal oversight has limits because the reviewer belongs to the organization being reviewed; independent external review would complement it. The role of the DPRD should also be viewed critically: legislative involvement does not automatically guarantee independent or effective oversight, and the DPRD's focus on budget absorption reflects political incentives and institutional constraints, including the division of tasks between the LKPJ and the LPPD.

The study also shows that transparency and documentation are different things. A well-documented internal process is not necessarily accessible or understandable to the public, and public transparency requires more than publishing an RLPPD. It requires a report that is understandable to non-specialists, searchable, timely, accessible to persons with disabilities, and accompanied by feedback mechanisms [15], [17]. These conditions were largely absent in the 2024 cycle.

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4.5 Implications of the Study

Theoretically, the study shows that accountability and transparency in local-government reporting should be analyzed by audience (internal, legislative, public) and by dimension, and that the link between them depends on answerability and consequences, not on the volume of documentation. Practically, recommendations should be linked to the findings: (1) standardized evidence checklists and indicator-definition guidance, to reduce disagreements and administrative burden; (2) digital audit trails of data submission and revisions, to strengthen documentation; (3) regular technical training and cross-OPD verification protocols, to reduce deadline problems; (4) a publicly accessible RLPPD dashboard and citizen-feedback channels, to improve public usability; and (5) periodic independent external review of the LPPD, to complement the Inspectorate. Public participation should be specified: citizen groups, community leaders, universities, and organizations of persons with disabilities should be invited to comment on the draft RLPPD before finalization and after publication through an online form and a forum linked to development planning meetings, and the feedback should be logged, answered publicly, and considered by the planning agency in future performance planning [32]. For policy, the Ministry of Home Affairs could add indicators of public usability and feedback handling to the evaluation of regional government administration, and provincial governments could provide coaching on evidence standards.

4.6 Limitations of the Study

This study has several limitations. It is a single-regency case with a small and institutionally concentrated participant group that relied on official informants, and social-desirability bias is possible. Interviews were retrospective, and the public perspective was not collected. Trust and legitimacy were not measured directly; causality between governance practices and the score improvement cannot be established, and evaluation criteria may have changed across years. The Regent and Vice Regent were not interviewed in person.

4.7 Suggestions for Future Research

Future research could compare several regencies with different evaluation results, include citizens and civil society as participants, measure public trust and legitimacy directly, and use longitudinal or mixed-methods designs to test whether accountability and transparency practices causally affect evaluation scores. Studies could also examine how the DPRD's oversight affects report content and whether evidence requirements change officials' behavior toward ceremonial compliance.

5. CONCLUSION

This study set out to understand how accountability and transparency were put into practice in preparing Kepahiang Regency's 2024 LPPD and how these practices relate to the report's successful completion.

Accountability in the preparation of the 2024 Kepahiang Regency LPPD was successfully manifested through the mandatory provision of verified supporting evidence, a tiered review mechanism by the Inspectorate acting with functional independence, and a

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complementary division of accountability authority between the Regional Head and the Deputy Regional Head. Concurrently, transparency was realized mainly as internal and legislative openness, through documented inter-OPD coordination forums and the involvement of DPRD's external oversight, while the online publication of the RLPPD provided public disclosure, whose usability and feedback channels remained limited.

The consistent implementation of these two core principles is associated with the continuous improvement of the LPPD evaluation scores, which may strengthen the trust and legitimacy of the Kepahiang Regency Government before the Central Government, the Provincial Government, and the general public, although causality was not established. To sustain these achievements, this study recommends the periodic strengthening of the Inspectorate's internal oversight functions, supported by independent external review, the expansion of public participation channels in evaluating regional governance performance through structured feedback and a searchable RLPPD, and the standardization of documentation mechanisms for substantive report decisions, including evidence checklists and digital audit trails, to ensure the continuity of accountable and transparent practices in future reporting periods.

The study contributes to the literature by showing that accountability and transparency in LPPD preparation are institutional practices that differ by audience, and that documentation and openness produce accountability only when they are combined with answerability and follow-up. For practitioners and policymakers, the findings indicate that stronger evidence standards, clearer indicator definitions, and usable public disclosure are the most relevant improvements. The study is limited by its single-regency design, its reliance on official informants and retrospective interviews, and the absence of direct measures of public trust. Future research should therefore compare several regencies, include citizens, and test the relationship between governance practices and evaluation scores over time.

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