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**Governor's Accountability Report As Form Of Political Accountability In
Relational Perspective Between Head Of The Province And People's
Regional Representative Council In Province Of South Kalimantan**

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ABSTRACT

The government's **accountability**, in other words. Governor, the provincial leader, in

Taking into consideration the actual practices of regional administration, this study

1
law number 32 of 2004 on regional governance has brought about major changes.

which Law No. 23 of 2014 expanded to include within its purview **1**
not only the authority but also

management of the **government**. This amendment revises regional management in very fundamental
ways.

system, beginning with the selection of a regional governor, regional governor, and so on

responsibility, the administrative structure's proportionate allocation throughout government

levels of administration, regional planning systems, human resource policies, and overall direction

and oversight of local government. Collectively, it will advocate for managerial collaboration.

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between the **Regional Government** and the **Dewan Perwakilan Rakyat Daerah** in **regional** governance

More expert and refined **political** management from the People's Regional Representative Council
(DPRD).

One area that requires more attention during the local government's restoration is in

responsibility between regional governments, shifting from a horizontal to a vertical

like a horizontal line of responsibility structure. The study was qualitative and set out to accomplish
the following:

explaining, dissecting, and drawing conclusions (1) Laporan Pertanggung Jawaban

According to the (Accountability Report), the Governor is politically responsible to the DPRD for

relationship between the Council and the Provincial Governor as a form of government accountability,
(2) The

DPRD suggestion generated via political monitoring mechanism in

Governor's Accountability Report Analyzed in Light of DPRD and Top Management

provinces that have mechanisms of check and balance that are strengthened by new forms of accountability

Assess the reporting viewpoint of the relationship perspective between what has been reported and what is yet to be reported.

The DPRD and the Provincial Governor act as a check and balance system.

Responsibility, social theory, and devolution are some of the terms we'll be using.

1. INTRODUCTION

The fundamental difficulty of local administration in the context of eligible law performance is

the elites' partiality for decentralization and local autonomy stems from personal relationships. In order to deal with this issue, a few

It's important to support initiatives that will help with 1) giving people a voice in the decision-making process

or in overseeing municipal government, 2) resolute regulation of DPRD's monitoring's remit and responsibilities, and 3)

APBD (Local Budgeting of Revenues and Expenditures) is being audited by an external party.

income and expenditures), 4) reaffirmation of local government's commitment to openness and accountability,

and approve it. Hidayat thinks that the aforementioned four (four) initiatives will clarify the

significance of Council oversight and local government transparency and accountability.

Wasistionos argues that the relationship between the DPRD and the Head of Province is established by law.

Local government has a horizontal function and a vertical one under Act 32 of 2004.

equilibrium (decentralized equilibrium) or "checks and balances." That's the same one as in

Although DPRD had a more significant role in the past in determining who was qualified to install Head

Province, but the function clause was changed twice. The mechanism, as described by Syaukani et al. (2002),

the administration and the legislature can regulate, monitor, and check each other's actions thanks to the system of checks and balances.

equalize the scales. On the other hand, as Nasution (2011) emphasized, the notion of check and balance system in

Head of province obligation to DPRD for local government service provision.

In Wisistiono (2003-55), LAN-RI (1999) defined responsibility as the

The responsibility of accountability is liability or the need to answer for or explain one's performance or actions.

the organization's governing body or its collective leaders to those who have a legitimate interest in learning more

liability.

The second goal of decentralization, according to Maddick (1993), is to serve local interests.

administration is local responsibility in which authorities are expected to take on more responsibilities for the

people. As a result, looking at things from the perspective of the connection between a DPRD member and the leader of a province directly in

It is crucial to understand the background of the decentralization goal.

According to Asshiddiqie (2006), the DPRD typically reports to the provincial governor.

carries out legislative functions, and as such is known as a legislative council

locale, region, or vicinity. The regional legislative role, however, is not entirely in the hands of the regional representatives.

of DPRD, since it does not play a significant role in policymaking outside of its role as a controlling council to the authority of local government.

legit governing body.

The following were the issues encountered during the study:

1. When looking at the LKPJ method as the political accountability of the Governor to the DPRD, how did it fare?

between the DPRD and the Provincial Governor to ensure accountability?

2. How did the process go that led to the DPRD's recommendation in political monitoring functions?

evaluation of LKPJ as a check and balance between the DPRD and the Provincial Governor

checks, etc.

3. When looking at the evaluation process and other models for doing LKPJ, how did they compare?
between the DPRD and the Head of State to ensure accountability?

2. LITERATURE CRITIQUE

2.1. Administration at the State, County, and Municipal Levels

The two basic types of methodological approach to the study of decentralization are

both a political and an administrative decentralization point of view. Those who believe in

One common definition of decentralization in political science is the transfer of power away from a central

government in the center to government in the regions. On the other hand, proponents of an administrative stance

Most understandings of decentralization center on the delegation of power in the areas of planning, decision-making, and management.

transfer of governmental duties from the federal level down to state and local agencies

regional government or a lower tier of government.

The word "decentralization" is often considered as a tool for transferring power away from

autonomy of Regional Government from the Central Government. This kind of jargon

from the point of view of political decentralization, and its process is aptly named "political

decentralization. When applied to the context of administrative decentralization, a similar interpretation emerges.

"decentralization" is defined as "the process by which power in government is transferred from the central to the regional level."

More often known as decentralized government. The Talcott Parson (1961) study, which

from the viewpoint of decentralization in politics, power is said to be diffused among the governing elite when

governments at all levels and other organizations with similar power structures

in terms of a state's physical boundaries. Parson compares decentralization to reconcentration, seeing parallels between the two.

definition : the distribution of executive power among groupings of elite rulers on an equitable basis

difficulties depending on the many administrative domains that are accessible. Smith (1985) and Brian C. Smith (1985) both use the term

One definition of decentralization is the practice of passing power down through an organization from higher to lower levels.

state governments and other large-scale hierarchical territorial organizations

non-governmental organizations (or "NGOs"). According to Smith, the most crucial part is the concept of

Despite the fact that devolution of authority is not the only material of decentralization, it is the major substance of decentralization,

restricted in terms of institutional framework.

Referencing Parson's perspective, Mawhood (1983) defined decentralization as the "devolution of

the devolution of federal authority to state and local governments. Meanwhile, decentralization, which is significant because

For those unfamiliar, "administrative decentralization" (or "mawhood") refers to the transfer of "responsibility" from the federal government to state and local governments.

Regulatory Authority for the Region. According to Mawhood, decentralization is not the same thing as deconcentration.

The local government lacks the resources necessary to effectively execute the deconcentration program.

its own budget, and there is no institutionalized mechanism for allocating resources to adequately fund it.

function.

Dennis A. Rondinelli, David R. Smith, and Robert C. Mawhood (1988) disagree with the views of Talcott Parsons, Smith, and Mawhood.

described the decentralization idea in terms of the administrative decentralization viewpoint.

When planning, decision making, and/or administrative authority are decentralized, they are taken away from a central location.

government in the center to government in the regions.

¹ [Development Projects as Policy Experiment: An Adaptive Learning Approach](#), by G. Shabbir Cheema (1988).

The many forms of decentralization were outlined in the Approach to Development Administration.

First, deconcentration, or decentralization, which is the dispersal of administrative responsibilities in method of transferring responsibility or power from a higher to a lower bureaucracy.

Second, devolution, or delegation to semi-autonomous bodies, is another kind of decentralization.

managerial tasks and make decisions with limited autonomy or without direct supervision

by the national government. Third, devolution, or decentralization, which is described as the process of creating and distributing power to

elevating a level of government far beyond the purview of the central

government. Fourth, the shift of government functions to non-government organizations via decentralization

institution that might be regarded as privatization since it gives private parties control over public resources.

Providing a valuable service to the public. The technical and administrative aspects of decentralization were emphasized by Rondinelli.

Smith (1985) claims that there are three primary goals of decentralization:

political preparation for future leaders, and thirdly, the establishment of secure government.

Conyer (1983) argues that decentralization might be utilized as a way to reduce the burden on central

government to Regional Government in terms of public service provision, and to increase the accessibility of political

empowerment via knowledge and community involvement. This view suggests that Regional Economic

Local governments are able to accommodate citizens' preferences, which is a major strength of our federal system;

The provision of public services by regional governments is feasible; (3) decentralization can provide

increased contentment to increase the availability of public good supplies.

According to the Marxist theory of state formation, decentralization means the formation of states at the regional and municipal levels.

Dialectics between state institutions, with decentralization as the subject. In addition, this view recognizes that

Due to economic, political, and geographical factors, decentralization fails to foster a democratic environment at the neighborhood level.

hindering ecological factors. The Marxist conception of the state maintains its unity, rather than its division along class lines.

place or area on a map. As a result, Marxists believe that (1) decentralization will increase localized resource hoarding, (2) decentralization's impact on communal consumption, which might politicalize, (3) capitalists will control the council representatives in the local democracy, (4) the local community will management will be the federal government's extended hand in protecting monopoly capital interests, (5) there are

Local democracies are doomed by political, economic, and ecological obstacles. These five obstacles

Weaknesses in decentralization can only be addressed by a centralized system whose goals are redistribution and centralization.

fairness.

Experts in public administration see decentralization as a conceptual tool for

certain goals. Hoessein (2002:12) claims that decentralization's end result is

principles of the political community, such as patriotism, democracy, and self-sufficiency

as

form

of

autonomy,

administration

efficiency,

and

social

economy

development.

Muluk

It was said in 2007 that autonomy entails the ability to make one's own decisions.

decision-making guided by popular ambition rather than top-down central authority. Following Nugraha (2004:17)

Defining local autonomy as the legal and moral right of local government to make decisions for its own regulation in accordance with already established norms.

According to Law No. 32 of 2004, decentralization in Indonesia is the transfer of power away from administration in the Unitary State of Republic ¹ from central government to autonomous regions for control and management

in Indonesia (Articles 1-7), and local administration refers to the process through which regional or provincial authorities handle matters of state.

² based on the principles of autonomy and mutual support, the federal government and the People's Regional Representative Council

as well as ² the Unitary State Principle of the Republic of Indonesia and the Principle of Broader Autonomy in System as set out in

Constitution of 1945 (UUD 1945). Laws Number 23 of 2014, meantime, provides for the distribution of certain

When it comes to government matters (Articles 1-8) and so-called "local" concerns, decentralization strategy has little to do with authority.

This law's administration is identical to that of Section 1 of Article 2 of Law No. 32 of 2004.

So, local administration is when local people carry out local administration duties (such as running a province or regency).

management, and the Department of Planning and Research Development. Regional Government and DPRD (Law) are the ones in charge of running things on the ground.

Local Administration Act of 2009 (Law No. 12 of 2009). (Amended by Law No. 32 of 2004. Article 19, Verse 1.

As a result, the Regional Government and the DPRD work together to deliver local government services.

Similar stipulation may be found in Law 23 of 2014, which states that "local government is the supplier of

regional government and people's representative council responsibilities under

Under the Unitary State structure, with the guiding principle of autonomy and the assisting job of a broader autonomy principle

Article 2 verse 1 of the Constitution of 1945 establishes Indonesia as a republic. On the other hand, the Regional

The central government is in charge of the regional government as the primary element in local administrative leadership and conduct.

of regional autonomy government business (Article 1 Verse 2).

The Governor, Regent, or Mayor, together with all other municipal authorities, make up the local parts of the regional government.

management service provider. And the People's Regional Representative Council serves as the voice of the people at the regional level.

as components of the supplier of local government services.

2.2. The Political Triad Concept and Its Application to the Regional Chief Executive and DPRD

After adopting a presidential system, the executive and legislative branches of Indonesia have closer ties.

both branches of government are essential to the functioning of the system as a whole.

public initiative. According to Nurdin (2012), the relationship of power under a presidential system is

The connection between the President and Congress serves as a check and balance. Controls and safeguards are what we call the

connected to the separation of powers or trias politica principles. Horizontal power separation is

a system of delegating authority in accordance with its intended purpose, as proposed by Montesquieu. In his perspective, Montesquieu

when power over the administration, legislature, and judiciary is concentrated in the hands of one or a small number, liberty cannot survive.

bring about tyranny. In Montesquieu's opinion, liberty is paramount. Proof of existence thesis

Montesquieu expresses the notion on the significance of power restriction as a guarantee of freedom.

Provincial People's Regional Legislative Council Article 101, Law No. 23 of 2014

Having the responsibility and ability to: a) collaborate with the governor to create regional rules; b) debate and approve of any

regional rule on the Provincial Revenue and Expenditure Budget as suggested by the Governor, c) carry out

d) providing advice and feedback on the province's revenue and expenditure budget

a province level second opinion on the International Agreement plan, e) agreement on the International Agreement plan

Provincial International Agreement, f) Requesting a Report on Liability from the Governor When Carrying Out Local

provincial management, g) approve a cooperation plan with another province or other parties that

impose costs on the local population and provincial government, h) carrying out duties and exercising powers not explicitly delegated to

The rule of law is in force. The governor and the DPRD have a collaborative relationship in local government.

increases decentralization's horizontal balance.

2.3. The Theory of the Principal Agent and Political Responsibility

Existence of a primary-agency connection in the workplace is the central tenet of principal agency theory.

Cooperation agreement between principal (the one who grants power) and agent (the one who is delegated authority).

a legal concept referred to as "nexus of contract" It explains the connection, in the view of Jenen and Meckling (1976).

between principal and agent in a contract when power and responsibility have been delegated

by the principal and the agent so that they may carry out their duties effectively. This idea

necessitate the transfer of control from principle to agent. The Principal Sings

Using this framework, we can keep an eye on how well agents are doing via a system of accountability.

Regarding the governor's relationship with the DPRD, the culpability of the governor is clear.

Liability is broken down into three parts by Widodo (2001): (1) responsibility, (2) culpability, and (3) legal responsibility.

honesty, (2) openness, and (3) flexibility. A definition from the Oxford Advanced Learner's Dictionary is as follows:

Accountability, as defined by the State Administration Institution (Lembaga Administrasi Negara), entails

might be called upon to justify one's actions. Someone must take responsibility for what happened and explain what happened.

on the actions taken. According to Budiarjo (1995), a person's responsibility lies with the people who have entrusted them with power.

mandate-giver, n. Liability via monitoring through delegated authority is what we mean when we talk about accountability.

several government agencies in order to lessen the concentration of power and increase mutual support

keeping an eye on the status. Sedarmayanti (2009), meanwhile, described it as a "duty to make."

accountability for the organization's success or failure in carrying out its goal and attaining its objectives

by use of periodic performing liability medium. In the end, the State Administration Institution

definition of accountability - the duty of an individual or group to accept responsibility for management and

management of allocated means via the implementation of prescribed strategy for the attainment of a specified goal

by means of recurrent obligation.

Accountability, in this context, is defined as the "duty to account for an obligation,"

report, elaborate, provide justifications, react, accept responsibility, submit to evaluation, and obey

to a third party, such as a court or other authority" (Caiden 1982:25). According to Jabbara and Dwivedi (1989:25), this is because

follows:

Whoever acts on behalf of the public should be held accountable, and that includes public authorities.

external entities for their actions or inactions while in public service and should be held

accountable for making amends or paying restitution based on an external or internal evaluation of misbehavior

externally"

According to Jabbara and Dwivedi (1989:5-8), there are five different types of responsibility.

responsibility at the organizational/administrative level. This responsibility is a risk for the company that has its roots

from the upper, more centralized levels to the lower, more decentralized levels. (2) Being held to account by the law, with the understanding that

Every administrative decision made by a public servant should be subject to legal challenge.

institution of lawmaking or judicial rule. Third, the concept of political responsibility, which every public servant is expected to

When they carry out their duties, they should be cognizant of the fact that they hold the reins of political power.

guaranteeing compliance with their every instruction via control, assigning priorities, and allocating resources. Four) Trained Experts

accountability, which is seen as the expectation of more autonomy on the part of all professional institutions and organizations

their responsibilities and in putting the public's needs first. (5) The government's moral responsibility, which

need to acknowledge the ethical implications of their behavior.

There are three distinct forms of responsibility, as Paul defines them in BPKP (2000:28). 1) Political responsibility,

in which political and administrative responsibility are combined. (2) The obligations of one's profession

professional apparatus that must depend on its own internalized codes of conduct to carry out its mission. (3) Legal

Adjusting accountability measures and legal enforcement to meet public interest and service demands is essential.

From this vantage point, ¹ Dubnick (2002:20) classified responsibility (species of accountability) as follows: (1) Legal,

which emphasized duty and added responsibility. (2) Institutional, which emphasized the impetus to produce

obedient; able to generate responsibility. (3) Experts who emphasized loyalty as a moral obligation and

nudge in the direction of creating accountability. (4) Political, executed with receptivity and flexibility.

Keohane (2002:14) discusses the primary agent theory's relationship to the accountability mechanism.

separated into eight (8) categories based on how public punishment is meted out

official or representative, where:

a. Reporting up the chain of command. Accountability like this may be found in any large institution with a bureaucracy. Functions as the

Principals run businesses, while agents work under their direction.

b. Accountability for superiors. The authority to which this responsibility pertains is the supervisory one.

from the perspective of a collective acting as ¹ principal to a specific agent.

c. Accountability at the polls. Voters in a democracy want to know whether their elected leaders can be trusted to uphold the law.

in office until a new election is held.

d. Responsible budgeting. The accountability specifies the procedure through which agents' finances will be requested.

the report of responsibility.

e. Responsibility within the law. This responsibility emphasized the importance of agents adhering to established protocols and served as a

an explanation for their behavior.

f. Accountability in the market. The responsibility is not limited to identifying who or what ultimately has

"market" is a generic term for a set of principles that greatly affect the outcome of a transaction.

of the market system and data associated with it.

g. Accountability based on group effort. Performance expectations need a higher level of responsibility.

Professional bureaucracy needs an explanation and some kind of action.

h. Accountability before the public eye. The responsibility is supposed to set things up such that the

Known Reputation of Agent and Principal, Expressed in Forms and Conventions

means of responsibility in and of itself, particularly in the absence of any other means of accountability.

It has been suggested by ¹ Schacter (2000: 1) and Gloppen et al. (2002: 6) Establish a more reasonable division of responsibility that

involves both top-down and bottom-up responsibility. State responsibility to its citizens is an example of vertical accountability.

members of the population. The state's responsibility to its own public institutions is an example of horizontal accountability.

accountability, such as regional head's responsibility to the Department of Planning and Resource Development

2.4. The Role of DPRD in Supervision

Law No. 32 of 2004 regulates the DPRD's continued existence in the age of regional autonomy as

¹ Law No. 2 of 2014 and Law No. 9 of 2015, which is meant to strike a balance between the two, have been revised.

strength of the regional executive by judiciously balancing three roles: that of a spokesperson, that of a facilitator, and that of

local lawmaking, rulemaking, and regulatory oversight. The DPRD is the main organ of

local government who are entrusted with the responsibility of representing the people and carrying out their wishes

creation of a policy agenda that serves the public interest through the Regional Government process supervision.

Articles 60 and 76 of Law 22 of 2003 and Law 17 of 2014, respectively, govern the

The make-up and authority of provincial, district, and municipal MPRs, DPRs, DPDs, and DPRD is a

a people's government entity that also functions as a province or district government

in the sense provided by the ¹ Law on Regional Government, a municipality. The purpose of these organizations is to

supervise. The goal of oversight is to foster a representative democracy in which all individuals and geographic areas are fairly represented.

doing what it's supposed to do and having the power to do, and creating ¹ checks and balances between the

legislative and the administration to bring about justice and prosperity. The DPRD oversight idea at its core

Having a firm grasp of the requirements, scope, and method of effective supervision

supervisory.

¹ Stoner and Freeman (1989) define control as "the process of ensuring that real actions

to the predetermined schedule. One definition of supervision is "the act of making sure the substance of

actions that follow a predetermined blueprint. While this is going on, Koontz (1994: 578) claims that: controlling is

monitoring and adjusting of business operations to guarantee achievement of strategic goals

goals and following the strategy developed to get there. A straightforward definition of supervision would be the actions taken

committed to ensuring that the organization's vision, goal, or objectives are fulfilled effectively and efficiently;

a veering away from the intended path in order to ascertain and evaluate the actual state of affairs regarding the completion of assigned duties.

if plans and actions are consistent with one another. The function of monitoring in providing constructive criticism in good governance

This is to say, the Regional Government. There has to be early information provision from supervision as part of an early

early-warning system for state and local authorities. The relevance of supervision for regional governments

will provide comments to help refine project management, ensuring that future developments stay on track.

and predetermined goals. Meanwhile, putting supervision into practice is an action that helps

Throughout the building phase to help the activity management reach its objectives

very efficient and effective.

The DPRD's oversight is a kind of political and policy monitoring with the end goal of protecting the public interest.

accountability, in particular with regards to institutions involved in the actualization of government policy

and initiatives, as well as progress in the area. There is a greater need for a local accountability mechanism.

efficient, since the DPRD's oversight process and outcomes will make it possible for political institutions to function

could face legal action if they fail to meet public service requirements. More specifically, the outcomes of

The goals of DPRD on the government are: (a) to guarantee that the Regional Government is in line with the

plans and regulations of the applicable law, (b) To provide the possibility of rapid remediation, and effectively in the face of anomalies and fraud in an attempt to stop them from spreading,

(c) To incentivize, enhance, and diminish (or do away with) deviance, (d) To guarantee that the output of

The regional governments are making progress toward or have completed their intended objectives. By use of the

under the DPRD's watchful eye, a mechanism for detecting and reporting anomalies may be put in place.

or a departure in the administration of regional government. The proper tools for successful supervision

the following must be true: (a) the procedures for specific supervision are unique to the target organization, (b)

The purpose of a supervisory activity shouldn't be limited to a single industry's goals, but nevertheless other overarching goals, (c) Obtaining information needed for monitoring promptly, (d) The

Everyone in the company should be familiar with the system used for providing oversight. That's what Duncan (2001) says.

that the characteristics of good supervision are: (a) The supervision has to be comprehended in terms of its nature and

reason, so it's important to let everyone know what it is; (b) Supervisors should adhere to

patterns and circumstances that are accepted by or belong to the company; (c) Management has to be able to

difficulties; (d) management should be adaptable rather than inflexible; (e) managers should be compensated

focus on the bottom line and the cost-benefit analysis.

3. RESEARCH CONTEXT SOCIAL ANALYSIS

In this investigation of social context, we sought explanations for why certain issues, including as

due to a lack of relevant study, we lack an evaluation of Head of Regional's and DPRD's relationship.

Regional Government's Political Accountability in the Field of Public Administration. With this

when there is a need to "fill in the gap" (a void), it is essential that research be done.

on the evaluation of Regional Government's responsibility (Governor duty and the monitoring function)

within the context of public administration (DPRD).

4. METHODS OF STUDY

The accountability phenomenon was investigated using a qualitative method in this research.

Governor as political responsibility to DPRD in the context of regional chief executive and DPRD

South Kalimantan, as well as other alternate approaches. Informant interviews, in-depth observations, and

documentation. The data was analyzed using a three-step QDA (Qualitative Data Analysis) procedure.

Notice, Collect, and Think (John F. Seidel, 1998) is a technique that may be used here.

5. RESULTS

5.1. Relational Perspective on LKPJ's Political Accountability as Governor to DPRD

DPR and Regional Director

The Governor's Note of Liability Reports (LKPJ) to the DPRD are being put into effect with an eye toward

relations should be answerable to outside bodies for what was intended and why it was not accomplished.

do so. The term "external accountability" usually refers to the monitoring of how well public monies have

being utilized lawfully and for the reason it was set up in the first place.

A system of "checks and balances" is a good example of accountability in action.

record-keeping or report-writing based responsibility. One characteristic shared by asymmetric

The governor's office and the People's Regional Government had a supervisory and advisory connection in this investigation.

There, before the House of Representatives, the governor must either provide culpability or respond and explain the

in his capacity as Regional Government head to the DPRD, who is authorized to

inquire about anything or hold someone responsible. The researchers defined accountability as

accountability via the establishment of DPRD oversight in line with the regional allocation of responsibilities

Government system, mitigating concentrations of power and fostering mutual checks and balances.

This is an outward sign of the need to account for the accomplishment or failure of the organization's stated goal.

in maintaining progress toward objectives by periodic medium of accountability.

Government Regulation No. 3 of 2007 states, among other things, that responsibility

The report must also include methods for accomplishing its objectives. It was positioned in South Kalimantan.

regional strategies that have a single vision and aim; this is known as the First is a development plan with a

the first is a method for enhancing the quality of regional planning in a specific region; the second is a territorial solution to this problem.

Increasing Provincial-Federal synergy via increased government spending

Government, Government of Regency / Municipality, and Government; The Fourth Strategy is

sixth, a plan to enhance the efforts of existing authorities and existing institutions

on infrastructure for people's growth and liberation.

Government Regulation No. 3 of 2007 further specifies what qualifies as regional financial

Intensification and extension are two components of local revenue management.

regional income goals and how to get there, if there are any. Spending management

budgets, goals, and the actualization of income and spending, as well as issues and

solutions. Article 20 then specifies the following as part of decentralization's implementation:

carrying out what must be done and what is required. The carrying out of necessary and auxiliary procedures

programs and activities, as well as the implementation of such programs and activities, are reported in LKPJ.

issues and recommendations.

It's not enough to only report on the planning and execution of programs and activities.

and the like. The issues and their remedies are outlined in the LKPJ that was sent to the DPRD.

Following the guidelines laid down in South Kalimantan's LKPJ Governor's Regulation No.

¹ The Government Work Plan (RKPD), an elaboration of each year's Medium Term Plan (MTP), is the basis for Article 16 of Law No. 3 of 2007.

Long-Range Strategy. The RKPD methodology is a literal adaptation of the strategic planning,

area, taking into account the National Medium-Term Plan for Economic Development and the Regional Long-Term Development Plan

Provincial Minimum Service Standards and Provincial Development Strategy.

The deadline for submitting LKPJ to DPRD is three months following the end of the fiscal year.

¹ In basic terms, the report of the foundation of law and a general description of are found in chapter 1 of LKPJ.

in this region. The government's goals, objectives, and strategies are stated in chapter 2.

Annually, in line with, the Regional Policy and Regional Development Priorities Strategy and Direction,

the Governed Development Plan, which has been established by law. The third chapter included a summary on the overall strategy of

administration of finances, including control over regional income and spending

area. The mandatory governmental duties and other business are discussed in detail in ¹ Chapter 4: The Conduct of Government Affairs.

optioned for. The twenty-one items on the agenda will be as follows: education, health, public works, spatial

Organizing, Business, Communication, Women's Issues, and Environmental Concerns

Issues related to women's and children's empowerment, social justice, the labor market, cooperatives, and small and medium-sized businesses.

commercial investment, small and medium-sized businesses (UKM), cultural matters, youth and sports, and governmental responsibilities

national cohesion, regional autonomy's internal politics, central government's business, the budget

together with Issues of Employment, Food Sufficiency, Business Community Empowerment, Business Records, and Business Histories

Literature, Information Technology, and the End of Communication. While reporting on the selection of chapters in current events

issues pertaining to farming, logging, mining, fishing, tourism, commerce, and energy.

business, immigration, and global commerce. The results of implementing coadministration have been presented in Chapter 5.

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In

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6

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LKPJ

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common
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of
government
that
includes
inter-regional
cooperation,

regional

mentoring, collaborating with external parties, and working in tandem with vertical agencies
borders, disaster management, establishing peace and public order, and the execution of chapter
Seventh, final, stage: conclusion.

The following is the legal foundation utilized by LKPJ each year in drafting legislation:

a. Jo Law No. 21 of the Year 1958 Relating to the Proclamation of an Emergency Jo Law No. 25 of 1956
among other things, the South Kalimantan Autonomous Region Establishment Act of 1957.

b. As revised by Law No. 12 of 2008, Regional Government Act of 2004

related to the Second Amendment of Regional Government Law 32 of 2004. For the reason why, in
the

time the study was done and under the Rudy Arifin administration, Law No. 23 of 2014 has not yet
been passed.

c. According to Decree No. 3 of 2007, the Central Government requires regional governments to
submit an annual report.

Responsibility Statement Provide updates to the Regional People's Representatives Council Leaders,
and

The People's Regional Government Update.

d. Regulation No. 38 of the Government of the Republic of 2007 Concerning the Administration of Government Business

Cities, provinces, and regions all have their own governments.

e. Regulation No. 5 of 2008 of the Provincial Government of South Kalimantan, Indonesia, on Provincial Government Affairs

The Provincial Government of Kalimantan.

f. Provincial Regulation No. 6 of 2008 of South Kalimantan on the Establishment, Organization, and Functions of

South Kalimantan Province Work Administration.

g. South Kalimantan Province RPJMD 2011-2015 Provincial Regulation No. 2 of 2011.

h. The annual budget for the province of South Kalimantan is governed by provincial regulation.

i. South Kalimantan Provincial Regulation on the Alteration of the Provincial Budget of South Kalimantan

The annual spending plan.

j. The annual provincial budget for South Kalimantan is translated into English by decree of the governor.

time Budget.

k. Governmental Budget and Second Amendment Regulations in South Kalimantan

budget explanation for the province of South Kalimantan

To use this power, the governor, in consultation with the RGU, and

A group called the People's Regional Representatives Council is keeping an eye on things. To keep tabs on it, it needs a tracking device.

The Regional and Regional Government Work Plan's Medium-Term Development Plan was expanded upon by the

outcomes of People's Regional Representatives Council oversight during its first year in office, including all matters as

according to the rules of Regional Government Law

5.2. The DPRD's Recommendation Was Implemented After Political Oversight Function Was Put Into Place

The Governor's Accountability Report: An Evaluation

According to the language of Law No. 32 of 2004 and Law No. 23, 2014, "legislature thereafter

the People's Representative Council or DPRD, an organ of regional government. Use

government's definition gives weight to the institution's role as a public servant while also

as a component of regional government. The rule of law is what has been put in place to ensure these responsibilities are met.

established that DPRD is responsible for and has the power to speak with the head of PERDA

co-approval of the region, co-budgeting with the regional head, and co-supervision of the area's

regulation, law, budget, and the decision of the regional chief all fall within the purview of regional government.

Policy of Regional Governments Regarding International Cooperation and Regional Development

locally, especially, inquire about LKPJ's regional head's involvement in decentralized

tasks. The LKPJ is a compilation of reports generated when the governor is carrying out his duties.

an administrator, which ought to be balanced by the sum of DPRD's monitoring efforts.

The decentralization of DPRD affairs responsibilities has a three-part material scope:

co-management and overall administration. Recommendations should be held to a defined standard, which

The referred law is what exactly.

In addition to its suggestions, DPRD also offers general guidance.

region, each SKPD works along with BPK, the Supreme Audit Agency, to carry out their responsibilities.

tasks out are anticipated to be on track and purposeful in using budget management as planned.

to have guidance and decrease managerial mistakes. Secondly, in terms of using natural

Value-added pursuit is important, but there are other factors to consider when allocating resources.

according to the amount of natural resources lost and the amount of money needed to keep the system running

degradation of the country's natural resources and the surrounding environment in light of the

There is a unified national accounting system.

There must be a link between the provincial administration and the websites established by third parties.

city, and any other relevant SKPD, information may be easily accessed by the public and potential investors. As a result of the regional

If you want others to follow up on your work, you need to explain how you're doing it.

recommendations provided by DPRD in the prior year, such suggestions are more than just idle speculation.

not only a formality, but an operational consideration

In addition to its suggestions, DPRD also offers general guidance.

region, each SKPD works along with BPK, the Supreme Audit Agency, to carry out their responsibilities.

tasks out are anticipated to be on track and purposeful in using budget management as planned.

to have guidance and decrease managerial mistakes. Secondly, in terms of using natural

Value-added pursuit is important, but there are other factors to consider when allocating resources.

according to the amount of natural resources lost and the amount of money needed to keep the system running

degradation of the country's natural resources and the surrounding environment in light of the

There is a unified national accounting system. There must be a link connection between your site and one built by a third party.

province government, municipal government, and other relevant SKPDs, for the benefit of residents and potential investors.

data accessibility. Fourth, the regional director in charge of that area has to explain how the policy will be put into effect.

as a result of the implementation of DPRD's suggestion from the previous year,

made is more than just a formality; it should be taken into account in the practical sense

It is required by law and regulation that time be spent evaluating the most recent accountability report.

a report within a month. However, as there are no guidelines for the process and content of LKPJ discussions,

are introduced, the procedure or mechanism that operates in South Kalimantan might be explored.

modified to reflect the consensus of the board's members and the terms of the agreement.

The Council Recommendation, after being adopted by LKPJ, calls for increased production process supervision.

Plenary session of the DPRD, followed by discussions to discuss forming the LKPJ committee and setting the Board's agenda.

a choice has been made. Formerly known as the LKPJ Committee, this group was rechristened the Discussants Committee in 2014.

particular committee or a particular committee

To sum up everything known about this study, both theoretically and practically in terms of its preparation (LKPJ),

LKPJ governor's fundamental and actor writing, procedure, and evaluation of internal accountability

report, and the fact that studies into the development's depth, breadth, and underlying processes have yielded fruitful findings

of suggestions under DPRD's watchful eye, as seen in the Figure 2 attachments (In

The simplest way to put it is that all the research data, whether they pertain to the content or scope of LKPJ writing, the foundation, or the actors, must be considered.

Governor's writing, LKPJ's writing and internal evaluation, or the outcome of

Studying the depth, breadth, and process of how DPRD drafts its recommendations is

seen in Figure 2 of the Appendix).

6. DISCUSSION

6.1. The Governor's Political Accountability to DPRD (LKPJ) as Implemented via the Perspektif DPRD and

Regional Director

Report on the performance of local governments (LKPJ) sent by the governor to the people.

The primary agent hypothesis is the foundation of the Regional Representatives Council (DPRD). According to this view,

partnership in which two or more parties work together notwithstanding their divergent perspectives;

This use of "contract" as a metaphor for the delegation of authority between principle and agent is apt. Some have argued that this idea is a

one that has the capacity to explain the impact of several factors, including information asymmetry.

Principal uses an accountability mechanism (accountability) to keep tabs on how well agent is doing, and

theorizing about the governor's political responsibility in light of the relationship

the DPRD and the Governor. Responsibility is integral to responsibility. The concept of accountability may be broken down into

authority's coming to the fore. Rightful control is meant by "authority" here. Therefore, responsibility is the duty to

offer justification for one's conduct, or respond and explain how a person or organization

organization's top brass to the person or group with the legal right to do so

accountability. Accountability exists to prevent wrongdoing and the neglect of responsibilities.

in the way they should and propel performance improvement. The fundamentals and overarching theme of responsibility

involves reporting on activities performed and being held accountable for such acts. As a result,

Information sharing and receiving are just part of accountability; it's also about holding people accountable for their actions.

from the Regional Government's Authorizing Body. Management of Local Government

The Regional Administration One-Year Budget Report (LPPD) is based on the

Plan of Action for Regional Government (RKPD) submitted by Regional Governor to Federal Government,

Information on regional government accountability is compiled in a report called the Regional Government Accountability Report (LKPI).

budget management for 1 (one) year, or until the end of the term, as provided by the Regional Director.

DPRD from the **government**. Making Public a Report on Regional Government Accountability (ILPPD)

local residents with news and information about regional government. The

The role of regional government is that of an impartial facilitator, charged with the duty of producing public benefit via

what should be done and how should be the two main criteria. The Governor is held accountable in this scenario because

Taking into consideration the work plan's recommendations for what has to be done, on the one hand, and other factors, such as

secondly, the means by which to put into action the recommendations made in LKPJ.

Regional Government Work was considered to be the most important source used for preparing LKPJ.

Plan (RKPD), the development of which must conform to the RENSTRA Strategic Plan and the MTP

Growth Strategy (RPJMD). As such, the LKPJ materials on the FYB should relate to

¹ Government Regulation No. 3 of 2007 specifies the Regional Governor's LKPJ in Articles 15 through 26.

The government regularly reports on its progress and the results of its efforts.

within the confines of a single fiscal year. If we examine governance in detail, we find that regular updates to

DPRD is not just a reflection of the shared institutional responsibility between the Regional Government and the local governments it serves.

Governor and DPRD together make up what is often referred to as "Regional Government."

result of broad consensus on how societal wants and needs should be defined, as evidenced in

Spending plans for subnational governments. As a result, the LKPJ mechanism serves as a forum for dividing up responsibilities in

reviewing the year's worth of data on regional government performance. In all likelihood, this will encourage the governor and the legislature to work together in a spirit of objectivity and harmony.

Council in enhancing Regional Government's future efficiency. It's also to be anticipated that LKPJ will

to actualize the administration's commitment to openness and transparency in its operations and

sound administration. LKPJ has to be legal in the eyes of RKPD, and RKPD has to come from RPJM.

local ordinances, which all parts of regional government are obligated to put into effect.

the direction of the regional governor chosen in a statewide election for that office.

must be tallied.

¹ Since the governor and the DPRD are the institutional custodians of political authority necessary for organizing, setting, and enforcing

priorities and resource allocation, and check for administrative and legal compliance

accountable for its execution, making Governor's compliance with LKPJ a measure of his political standing.

One kind of political accountability systems, DPRD requires the executive branch to answer to a legislative body.

In a supervisory accountability model, legislation puts the chief executive in the role of agent and the legislature in the role of principal.

This report's contents and scope are the subject of the following debate.

Think about the principal-agent dynamic. The idea of agency is where this connection first arose.

DPRD-governor relationship as principal-agent. The LKPJ is the practical application of the findings of financial planning and budgeting (APBD), which has evolved into Regional Regulations with the approval of the Governor and Council, and which

refer to an agreement between two parties as a contract.

Eight laws, including the Provincial Regulations, serve as the legal foundation for the creation of LKPJ.

Provincial Decree No. 5 of 2008 on Administrative Matters for the Province of South Kalimantan

Kalimantan Provincial Government Medium-Term Local Regulation No. 2 of 2011

Local Regulation of South Kalimantan Province 2011-2015 Development Plan

South Kalimantan on the annual local budget of the Province of South Kalimantan. The inclusion of

The Governor of South Kalimantan Province has proposed a bill outlining the province's budget in detail.

South Kalimantan Province Governor's Bill for the Second Amendment of Governor's Powers and Duties, Budget, and Accounts, Fiscal Year

South Kalimantan's provincial legislature passes a bill each year detailing the province's budget.

The study's findings and the data collected suggest that the LKPJ is, in fact, a

Compilation of All Accountability Reports for Work Plan and Budget (RKA) Implementation

Division of the Regional Government (SKPD) responsible for coordinating all mandatory activities and the

subordinate matters, such as joint administration and overall management. In light of these data, the

The gist of LKPJ is a dossier on the SKPD bureaucrats who are in charge of all the data, both online and off.

preparatory documents for LKPJ, including reports submitted to the governor from the planning through the implementation stages. In

facts, and then the drafting team compiled everything into a single report, however it was not all included in the first draft.

verified. As was previously established, the principal and the agent in an agency theory contract are in a principle-agent relationship.

the agent knows more about the organization than the client does due to an information asymmetry

the main character. The Governor's position as regional chief and his/her connection with the

in which the bureaucracy (the Secretary and the full apparatus) has greater influence on the

data, and in light of the relative power dynamics ¹ between the governor and the DPRD,

information.

6.2. The DPRD's assessment recommendations are put into effect via the implementation of its political supervisory function.

The Governor's Accountability Reporting Procedure

Formerly known as the legislature due to its duties, the People's Regional Representative Council now serves as an advisory body.

and after Law No. 32 of 2004 was passed, the word legislature is not used, and moreover

Legislative functions were delegated to local government decision-making authorities in accordance with Law No. 23 of 2014.

regulation. DPRD's role is mainly one of political than technical supervision and policymaking.

role of oversight, since the latter is managed by functional supervisory organizations such

The State Inspection Office and the BPKP State Development Audit Bureau. To improve workplace interactions in the field of

To ensure that regional administration is being appropriately supervised by the Governor and the DPRD, an

settlement reached by mutual consent. The fundamental tenet of regional politics and policymaking

are (a) mutual openness; (B) mutual respect for the roles; and (C) shared accountability.

To everyone their own, according to the principle of mutual function.

The established arrangement of authority between the regional leader (the Governor) and the DPRD was modified.

According to Act No. 22 of 1999, DPRD is the preeminent legislative body with the power to choose, nominate, and remove the regional chief executive (Governor). However, with the passing of Law No. 32 in the Year 2004

Due to the lack of jurisdiction of the council, DPRD is no longer preeminent in Regional Government. choosing the leader of a state (Governor) any longer. The regional leader is chosen by popular vote.

open voting. The new legal framework introduced by the amendment of Law 22 of 1999 into Law 32 of 2004 represents a significant change in

Indonesian municipal administration. Coauthority is defined as an executive-legislative relationship at the regional level.

pertaining to regional leadership. This harmony reflects a mutual respect for one another's circumstances and duties.

Both organizations are on equal footing when it comes to statutory duties, as well as collaboration.

what DPRD is responsible for, what powers it has, and how the budgeting and monitoring functions (control) work.

to provide recommendations to the President on the appointment and removal of the Regional Head and the Regional Deputy Head

Through way of the Provincial Minister of Home Affairs and on to the Federal Minister of Home Affairs via the Governor to the Chief of Police or Mayor.

The meat and potatoes of DPRD's suggestion-making process is the actualization of

implementation issues that develop in the Regional Council's and Executive's connection

joint responsibilities and responsibility in areas such as drafting a municipal ordinance bill

establishing a spending plan and other public activities. The connection between is spelled out in Law No. 32 of 2004.

The Regional Governments and the Regional Council are a coworker of equal standing and importance.

partnership. This status indicates that neither party is in a position to oversee the other.

to one another. Collaboration also implies that Regional Council has the same amount of power as the Regional Governments.

collaborative partners in regional policymaking whose shared goal is to put their distinct

functions in order to establish a cooperative rapport for the benefit of society at large. These connections at work, which are

Law 23 of 2014 should also establish that partners are on an equal footing legally.

According to the findings, the council lacks defined criteria and ¹performance measures.

metrics, as well as a comparison in evaluating LKPJ, to ensure that their suggestions are consistent

sense. Whereas DPRD oversighting is a political issue, and public safety policies try to prevent it,

responsibility, particularly to the organizations most directly involved in carrying out governmental policies

developments in regional policy and programming. The aim of DPRD over seeing is

The municipal administration does all the mandatory and ancillary tasks in the administrative realm. For this purpose,

carrying out government business stemming from constitutional and statutory requirements and government agencies

founded on the principles of autonomy and cooperation, it must be legislated into government activities.

context-specific rules. Because of regional laws, this is of utmost significance.

When it comes to the law, governmental matters serve as the overarching category for all other rules, statutes, and bills passed at the regional level.

to the effect that every government action must be based on Regional Government business as required by the

Regulations for Local Administration. However, no DPRD was recommended based on the findings of the research.

concerning the business of government, which evolves into ¹regional government business, which is then implemented into local

regulations. Nonetheless, Local Law pertaining to governmental issues has become fundamental in the modern world.

DPRD has a sighting role in monitoring executive branch initiatives, which means that if there are any discrepancies

if the executive departs from Regional Standards when performing government duties,

In terms of government, DPRD may advise the executive on how to carry out any program that is appropriate for the Regional

Regional Law governs all matters of regional government. In a similar vein, DPRD acts as a collaborative partner of

regional government, and to push the administration to prioritize initiatives in light of the

government business that must be handled, and that includes setting priorities for regional administration

The selection of government-related programming, which may or may not include regional issues. In light of these suggestions,

DPRD do not include reliable information. Lack of accountability report and accompanying oversight along the lines of LKJP's proposed approach and procedure.

According to the summary of the talk about the meat and potatoes and who and what and how of over

DPRD's role in supervision led to the formulation of the following minor suggestions.

After that, a proposal may be made.

6.3. An Alternative Model for DPRD-Informed LKJP Implementation and Evaluation

The Chief Executive of a Region Serves as a Check and Balance

According to the principle-agent theory, there must be some kind of connection between the agent and the principal for the theory to work.

The fiduciary's (the agent's) duty is to account for their actions to the principal who appointed them. What this entails

The person who issued the mandate may make inquiries to the person who received it. Consequently, responsibility has several facets.

are necessary to contain the following two items: Agent, since parties that serve as agents (in this example, the governor) are

answerability (the capacity to provide an explanation or justification) on a wide range of topics

reasonable and objective justification. Then, the principal is one who presumably excels in active measurement.

with regards to keeping an eye on things.

Laws No. 32 of 2004 and No. 23 of 2014 provide a backdrop for this provision.

that the legislative, monetary, and supervisory roles of DPRD are all important. The purpose of council oversight is to foster

a government that is supposed to reflect the people it serves and the areas in which it operates, as

as well as the establishment of legislative and executive checks and balances. Inspecting is a

supervision is the actions which are performed to guarantee that everything is going according to plan.

performed in such a way that the organization's stated vision, purpose, and objectives are met.

The DPRD's oversight is a kind of political control, and the outcomes of this oversight are of particular interest.

submissions to the government are geared on ensuring that Regional Government programs and policies are carried out as planned.

compliance with the law and the availability of timely, precise corrections in pursuit of

to boost morale, enhance performance, minimize undesirable traits, and guarantee consistency.

The performance of regional governments has been, or is on track to meet, its goals and benchmarks. For this reason, oversight by

If there are any problems or deviations in the administration of regional resources, DPRD may set up an early warning system.

governance.

The alternative models (Figure 3 in the appendix) were developed using the aforementioned ideas.

referred to the governor as the agent who carries out the approved budget plan,

contract between the Regional Council as the main and the parties, from the point of view of

notion of Principal-agent, and as a practical application of Montesquieu's theory of power distribution. Then

Governor is a co-regulator of RPJP and RPJMD in this region together with the Regional Council.

in accordance with Regional Council's use of its legislative power. continues on with the performance of his duties

coupled with the government bureaucracy that plans the RAPBD and eventually the APBD (Local Budget).

along with DPRD in carrying out the budgetary process. The budget will be implemented by the governor as

Use of Public Administration, Decentralization, and Co-Administration in Task Execution

in conformity with the Local Budget that has been authorized, and only then would DPRD step in to exercise its oversight role. In the

The thick ribbed column seen in Figure 3 is the subject of this investigation.

Two primary substances of alternate models have emerged from the ensuing debate and study.

from the standpoint of Head of Region, responsibility for governors as a political accountability

South Kalimantan's (Governor) and Regional People's Representatives Council. To begin with, the

strength of this concept as a remedy based on findings from studies based on interviews and

personal experiences and information gleaned from ¹ local government records

Accountability Report of Governor in addressing of the bureaucracy has a strong tendency to selfish, and the

questions about the reliability of the data in the report from the Regional Government's Work Unit (SKPD)

were included into the Governor's Report on the Accountability of Local Governments immediately after collection.

report, compiled and submitted to the DPRD by the Regional Council's own team

made a choice from a Regional Government oversight agency, such the

The governor's inspectorate or some other group. Second, ¹ the Regional Council must establish a

routine overseeing of all the local agencies, Work Unit under Regional Government (SKPD), then the results of

In a year, the monitoring is documented and displayed.

7. CONCLUSION

The Governor's LKPJ must be carried out in order to demonstrate political responsibility on the part of political appointees.

institution (DPRD) and required of the governor. The RKPJ serves as the foundation for preparing LKPJ.

¹ implementation of RPJMD which written in the form of local regulation as a product of legislative function of

state chief executive and DPRD. RKPJ also constitute as basis for preparation of the Work Plan of all SKPD and they are

to be discussed with the DPRD to become General Policy on Budget (KUA) and Priorities and Plafond of

Provisional Budget (PPAS) which resulted in the memorandum of agreement of DPRD and the Governor.

Then KUA-PPAS serve as basis for all SKPD to develop Work Plan and Budget (RKA) of SKPD which in turn to

be collected and processed by Development Planning Agency in Sub-National (Bappeda) into RKPD and to be

given the budget as Provincial APBD to be discussed with DPRD into the Local Regulation on Budget.

DPRD is actively implementing political oversight function which coincided with the implementation

of the law-making function since RPJM, until the enactment of Local Budget. But in the overseeing of

implementation of the budget they are more reliant on community and news reports in the media, or by

hearings, but the entire overseeing process was not was compiled in a document on a year basis report. The

substance, scope, the recommendation of DPRD is in accordance with the substance and scope of LKPJ.

The alternative model of LKJP and assessment process of it in the relational perspective of Head of

Region and DPRD actually is to support the establishment of a relationship of two as a mechanism of checks

and balances that are considered appropriate for the Indonesia.

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