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Successful Compilation of the Regional Government Implementation Report (LPPD) in Kepahiang Regency in 2024

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Abstract

The preparation of the Regional Government Implementation Report (LPPD) is a mandatory obligation of local governments as a form of accountability to the central government for the implementation of regional autonomy and governance during one fiscal year, while also functioning as an instrument for performance evaluation, transparency, accountability, and development planning. However, studies on LPPD have generally emphasized regulatory compliance and administrative procedures, with limited attention to how leadership, coordination, staff competence, and digital systems interact in shaping reporting success at the local level. This study aims to analyze the success of the 2024 Kepahiang Regency LPPD preparation based on timeliness of submission, completeness of data, accuracy of performance indicators, coordination among Regional Apparatus Organizations (OPDs), and compliance with technical guidelines. The Research employed a qualitative descriptive approach using interviews, observations, and documentation review of LPPD-related records. The findings show that the 2024 Kepahiang Regency LPPD was submitted on schedule, supported by complete data contributions from relevant OPDs and the use of the SILPPD digital reporting system. Regular coordination meetings, leadership monitoring, and the experience of reporting staff were identified as important factors supporting timely and accurate preparation. Nevertheless, several practical challenges remained, including differences in data interpretation among OPDs, uneven technical capacity, and the need for continuous adaptation to system updates. These findings indicate that successful LPPD preparation should not be viewed merely as procedural compliance, but as the result of interaction between organizational leadership, institutional collaboration, administrative competence, and digital governance support. This study contributes to the literature by offering an integrated perspective on LPPD success and by distinguishing between administrative success, reflected in timeliness and completeness, and substantive success, reflected in the use of reports for governance improvement, policy learning, and better public service management outcomes.

Keywords: *Successful LPPD preparation, Regional Government, Accountability, Performance Indicators.*

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INTRODUCTION

Law Number 23 of 2014 concerning Regional Government stipulates that regional heads are obliged to submit a Regional Government Implementation Report (LPPD) as a form of accountability for their governance performance to the central government. The granting of broad authority to regional governments within a decentralization framework demands increased accountability and transparency, particularly in the provision of public services, regional development, and resource management (Isnaeni, 2018). Regional autonomy aims to enhance the effectiveness and efficiency of governance and promote equitable development. However, the implementation of this autonomy remains within the national government system, which requires mechanisms to evaluate and monitor regional government performance (Haris, 2004). Therefore, the LPPD serves not only as an administrative document but also as an instrument for evaluating the performance of regional heads and the overall implementation of regional governance (Munthe, 2022). In this context, the quality of LPPD preparation becomes increasingly strategic because it reflects the capacity of local governments to translate autonomy into measurable, transparent, and accountable governance performance.

The preparation of the LPPD is regulated by the Minister of Home Affairs Regulation No. 19 of 2024, which amends Regulation No. 18 of 2020. This regulation expands the scope of the LPPD preparation obligation to apply to all regions in Indonesia, including regions with special regulations, provided they are not specifically regulated by legislation.

This regulatory change requires local governments to adapt to increasingly standardized and digital-based reporting systems and mechanisms. In practice, LPPD preparation still faces various obstacles, including limited human resource capacity, inaccurate and delayed data submissions, and weak coordination among Regional Apparatus Organizations (OPDs). However, the success of LPPD preparation is largely determined by the competence of the apparatus, leadership commitment, information system support, and synergy between OPDs (Darmawati, 2022). These conditions indicate that LPPD preparation is not merely a technical reporting activity, but also an organizational process that depends on institutional readiness, inter-agency collaboration, and adaptive governance capacity.

Since 2021, the Kepahiang Regency Government has used the LPPD Information System (SILPPD) application to report local government performance. The use of this digital system aligns with the Electronic-Based Government System policy as stipulated in Presidential Regulation Number 95 of 2018. However, the implementation of the Regional Government Implementation Report (SILPPD) still faces technical and institutional challenges, requiring a comprehensive strategy to ensure the LPPD preparation process is effective, efficient, transparent, and accountable. Given these conditions, it is important to conduct Research to identify the internal and external factors influencing the success of LPPD preparation at the Kepahiang Regency Regional Secretariat, and to analyze the benefits of LPPD preparation for improving regional government performance and governance. The case of Kepahiang Regency is relevant because it represents a local government that has adopted digital reporting instruments, yet still encounters administrative and coordination constraints in practice. This creates an important setting to examine how digital systems interact with organizational capacity in public sector reporting.

Previous Research is an important part of scientific studies because it serves as a conceptual and empirical foundation for the Research conducted. Through a review of previous Research, researchers can understand the study's development, identify key findings, and identify Research gaps that have not been widely explored (Yusuf & Khasanah, 2019). Several studies related to the Regional Government Implementation Report (LPPD) show that the success of report preparation is greatly influenced by institutional coordination, human resource capacity, and leadership and regulatory support. Syafrilia's (2020) Research at the Yogyakarta City Regional Secretariat shows that LPPD preparation can be accounted for if each OPD can present the achievements of Key Performance Indicators. Although previous studies have identified several determinants of successful LPPD preparation, most studies tend to examine these factors separately and focus on general administrative conditions. Limited attention has been given to how internal factors (human resources, leadership, coordination) and external factors (regulatory change, digital systems, inter-organizational demands) interact simultaneously in shaping reporting performance. In addition, studies that specifically analyze the practical benefits of LPPD preparation for governance improvement remain relatively limited. This constitutes the research gap addressed by the present study.

Based on this background, this study formulates two main research questions. The first question concerns the factors that influence the successful preparation of the Regional Government Implementation Report (LPPD) at the Kepahiang Regency Regional Secretariat. The second question relates to the benefits obtained by the Kepahiang Regency Government from the preparation of the LPPD. In line with these research questions, the objective of this study is to analyze the factors that influence the successful preparation of the LPPD at the Kepahiang Regency Regional Secretariat and to examine the benefits of LPPD preparation in improving government performance and governance in Kepahiang Regency. The novelty of this study lies in its integrated analysis of internal and external determinants of LPPD preparation within a digitally supported local government environment, while simultaneously examining the governance benefits generated from the reporting process. Thus, this study does not only assess reporting compliance, but also positions LPPD as a strategic instrument for administrative improvement and local governance strengthening. This research is also expected to provide both theoretical and practical contributions. From a theoretical perspective, the findings are expected to enrich the study of local government accountability and performance in the context of LPPD reporting (Falah, 2024). From a practical perspective, the results of this study are expected to serve as

evaluation material and provide recommendations for the Kepahiang Regency Government to improve the effectiveness of LPPD preparation and support strategic policy making that aligns with the principles of transparency and accountability.

METHOD

Research Type and Approach

This Research uses a qualitative approach with analytical descriptive methods. More specifically, this study is designed as a qualitative case study because it focuses on one local government institution, namely Kepahiang Regency, and examines in depth a specific administrative process, namely the preparation of the 2024 Regional Government Implementation Report (LPPD). A case study design is considered appropriate because it allows researchers to explore institutional processes, actor interactions, and contextual factors in their real setting. The qualitative approach was chosen because the Research focuses on an in-depth understanding of the process, meaning, and social and administrative dynamics involved in preparing the 2024 Regional Government Implementation Report (LPPD) in Kepahiang Regency. This approach enables researchers to comprehensively examine the perceptions, experiences, and strategies of actors involved in LPPD preparation (Handoko et al., 2024). The analytical descriptive method was used to describe and analyze the internal and external factors that drive the success of LPPD preparation. This Research not only describes the phenomenon but also interprets the relationships among leadership, apparatus capacity, coordination among Regional Apparatus Organizations (OPDs), information system support, and regulatory pressure on LPPD quality. The unit of analysis in this study is the organizational process of LPPD preparation, including planning, data collection, verification, compilation, and submission stages.

Research Location

This Research was conducted in Kepahiang Regency, Bengkulu Province. The selection of the Research location was based on the consideration that Kepahiang Regency actively carries out its obligation to prepare the LPPD (Regional Development Planning) as a form of accountability for regional government administration, while also facing the dynamics of bureaucratic coordination and data management across regional government agencies (OPDs) that are interesting to examine in depth. In addition, Kepahiang Regency has implemented the SILPPD digital reporting system since 2021, making it relevant as a setting to examine the interaction between administrative capacity and digital governance practices.

Research Subjects and Informants

The subjects of this Research were the Kepahiang Regency Government, specifically the regional apparatus directly involved in preparing the 2024 LPPD. Research informants were selected purposively based on their involvement, knowledge, and role in the LPPD preparation process. Key informants consisted of the regional head responsible for governance and LPPD delivery, as well as technical officials directly involved in data collection, information processing, and report preparation. The study involved 10 informants consisting of: 1 regional secretary, 1 head of governance division, 3 technical staff responsible for LPPD data processing, 3 representatives from OPDs contributing performance data, 1 inspectorate official, and 1 member of the local legislative institution. The number of informants was considered sufficient after the interviews reached data saturation, indicated by the repetition of similar information and the absence of substantially new themes. To enrich the data, this study also involved additional informants from the regional supervisory and legislative branches through a snowball sampling technique to gain a broader perspective on LPPD accountability and evaluation.

Data Types and Sources

1. The data in this study consisted of primary and secondary data.

Primary data was obtained through in-depth interviews and observations of actors involved in LPPD preparation. This data provides an empirical overview of the practices, constraints, and strategies implemented in the report preparation process. Secondary data is sourced from official local government documents, laws, and regulations related to the LPPD

(Regional Development Planning Agency), performance reports, and scientific literature relevant to local governance, transparency, and public accountability. The use of secondary data strengthens the analysis and provides a theoretical framework that supports the field findings (Rahmanurrasjid, 2008; Listiana & Anam, 2025). The secondary documents analyzed included annual LPPD reports, internal coordination minutes, performance accountability reports, SILPPD usage records, and relevant ministerial regulations.

2. Data Collection Techniques Data collection techniques were carried out through:
   a. In-depth interviews, conducted in a semi-structured manner to elicit informants' views on factors for success in LPPD preparation, the role of leadership, bureaucratic coordination, and the use of information systems. The interview guide covered indicators such as timeliness of submission, completeness of supporting data, inter-agency coordination, leadership support, digital system usability, and perceived benefits of LPPD for governance improvement.
   b. Observations, conducted of the technical process of LPPD preparation to understand actual practices in the field and confirm interview data (Haki & Prahastiwi, 2024).
   c. Documentation study, including analysis of regulations, official reports, and supporting documents for the LPPD preparation, to strengthen data validity through triangulation (Syafrilia, 2022). The primary Research instrument was the researcher herself (human instrument), supported by interview guidelines and observation notes.

Operational Definition of LPPD Success

In this study, the success of LPPD preparation is operationally defined through five indicators: (1) timeliness of report submission, (2) completeness of required data and documents, (3) consistency and accuracy of performance indicators, (4) compliance with applicable regulations and reporting formats, and (5) perceived usefulness of the report for evaluation and policy improvement. These indicators were used as analytical references in interviews, observations, and document reviews.

Data Analysis Techniques

Data analysis was conducted using thematic analysis. This technique was used to identify, group, and interpret key themes emerging from qualitative data. The analysis stages included data transcription, coding, grouping codes into themes, and interpreting themes in accordance with the Research objectives (Sitasari, 2022). The coding process combined deductive and inductive strategies. Deductive coding was based on predetermined concepts such as leadership, coordination, human resources, digital systems, and regulatory support, while inductive coding was used to capture unexpected themes emerging from field data. Final themes were constructed through repeated comparison across interviews, observations, and documents to ensure analytical consistency.

Data Validity

Data validity was ensured through triangulation of sources and techniques by comparing the results of interviews, observations, and documentation studies. This step aimed to increase the credibility and reliability of the Research findings, so that the analysis results truly reflected the empirical conditions of LPPD preparation in Kepahiang Regency (Handoko et al., 2024). Source triangulation was conducted by comparing perspectives from structural leaders, technical staff, supervisory institutions, and legislative actors. Technique triangulation was carried out by matching interview findings with field observations and documentary evidence. In addition, member checking was conducted by reconfirming the summary of interview results to several key informants, while peer discussion with fellow researchers was used to strengthen interpretive validity. These procedures were applied to ensure the trustworthiness of the study in terms of credibility, dependability, confirmability, and transferability.

RESULTS AND DISCUSSION

The results of this study were obtained through a thematic analysis of interview data, observations, and documents related to the preparation of the 2024 Regional Government Implementation Report (LPPD) for Kepahiang Regency. The analysis revealed two main groups of findings: factors contributing to the success of LPPD preparation and the benefits

of LPPD for the local government. In addition to identifying supporting factors, the analysis also found several practical challenges, such as differences in data interpretation among OPDs, uneven technical capacity, and adjustment issues in the use of SILPPD. These findings indicate that successful LPPD preparation is shaped not only by supporting variables, but also by the ability of institutions to manage constraints during the reporting process.

Factors for the Success of LPPD Preparation

Leadership Commitment as the Main Driving Force

The study found that four main factors determined the success of LPPD preparation in Kepahiang Regency. First, the commitment of regional leaders served as the primary driver, ensuring the involvement of all Regional Apparatus Organizations (OPDs) and the timely preparation of reports. Leadership support fostered work discipline and strengthened officials' accountability for the quality of performance data. Interview findings showed that leadership commitment was reflected through formal directives, periodic monitoring meetings, and direct reminders to OPDs that had not submitted data on schedule. One informant explained that when delays occurred, the leadership immediately requested clarification and set a revised deadline. This demonstrates that leadership commitment was operationalized through active supervision rather than symbolic support alone.

From the perspective of public administration, this finding confirms that bureaucratic leadership plays an important role in aligning organizational units toward common performance goals. Effective leadership in reporting processes is not limited to authority, but includes the capacity to mobilize actors, reduce resistance, and maintain institutional discipline. This result is consistent with previous studies emphasizing that leadership commitment is a determinant of accountability performance, but this study adds that leadership becomes particularly important when multiple OPDs must contribute fragmented data under strict deadlines.

Coordination among OPDs and Inter-Organizational Collaboration

Coordination among Regional Apparatus Organizations (OPDs) was a key factor in ensuring data completeness and consistency—the Regional Secretariat's role as coordinator minimized reporting delays and differences in interpretation of performance indicators. Observation data showed that coordination was conducted through formal meetings, follow-up communications, and technical verification sessions before final submission. However, several informants also acknowledged that coordination was not always smooth. Differences in understanding indicators, varying data formats, and delays from some OPDs occasionally slowed the process. Thus, coordination should be understood as a continuous negotiation process rather than a fully stable administrative mechanism.

This finding can be explained through the perspective of collaborative governance and inter-organizational coordination. In multi-agency reporting systems, each OPD has different priorities, capacities, and data systems. Therefore, the role of the Regional Secretariat is crucial as a boundary-spanning actor that translates regulations, standardizes reporting formats, and mediates institutional differences. The contribution of this study lies in showing that successful LPPD preparation depends not only on internal discipline within one office, but also on the capacity to synchronize diverse organizational actors.

Staff Competence and Administrative Capacity

The competence of the LPPD preparation staff directly influenced the quality of the report. Officials who understand regulations and performance indicators can compile data more accurately, though capacity-building is still needed to address technical challenges and implement system adaptations. Interview results revealed variation in competence levels among officers. Staff with prior experience in reporting were generally more confident in interpreting indicators and using the digital system, while newly assigned staff often required additional guidance. Several informants noted that changes in reporting regulations also created uncertainty, especially when technical instructions were updated close to reporting deadlines.

These findings indicate that administrative success is strongly related to organizational learning capacity. Competence should not be seen merely as an individual skill, but as an

institutional resource built through training, mentoring, and continuity of assignments. In this case, recurring staff rotation may weaken reporting quality because knowledge is not fully retained within the institution. Therefore, strengthening human resource capacity remains a strategic requirement for sustainable accountability systems.

SILPPD and Digital Governance Support

The use of the Regional Government Information System (SILPPD) increases reporting efficiency and transparency. However, the effectiveness of this system is highly dependent on the readiness of human resources and institutional support. Document review and observations showed that SILPPD simplified data input, reduced duplication of files, and accelerated document consolidation. Nevertheless, several users reported difficulties related to internet connectivity, adaptation to system updates, and limited technical assistance during peak reporting periods. This suggests that digital systems do not automatically solve administrative problems unless supported by infrastructure and user capability.

From the perspective of digital governance, technology functions as an enabler rather than an independent solution. The significance of SILPPD lies in its ability to standardize procedures, improve traceability, and create more transparent reporting records. However, this study also shows that digital transformation in public administration remains socio-technical: the success of systems depends on both technology and the organizational environment in which it operates.

Benefits of LPPD Compilation

The Research results indicate that LPPD preparation provides two main benefits for the Kepahiang Regency Government. First, it increases government accountability and transparency by serving as a mechanism for systematically measuring and documenting performance. Second, the LPPD's evaluative function, in which the report serves as a basis for improving performance and strengthening regional governance in the following period. More concretely, informants explained that LPPD data had been used to identify underperforming sectors, review target achievement, and support planning discussions for the next fiscal year. Some OPDs became more aware of the need to maintain updated performance records because their outputs would later be scrutinized in the reporting process. This indicates that the benefits of LPPD extend beyond formal compliance and influence day-to-day administrative behavior.

This finding is important because many public sector reports risk becoming ceremonial documents prepared only to satisfy regulatory obligations. In contrast, the Kepahiang case suggests that LPPD may function substantively when its results are linked to evaluation, planning, and managerial learning. Therefore, the distinction between administrative success and substantive success becomes relevant. Administrative success refers to timely submission, complete documentation, and procedural compliance. Substantive success refers to whether the report informs policy improvement, strengthens accountability culture, and improves governance outcomes.

Critical Discussion and Contribution

The findings of this study contribute to the literature on local governance by demonstrating that successful accountability reporting is multi-dimensional. It is not determined by a single variable, but by the interaction among leadership, coordination, competence, and digital support. This integrated perspective expands previous studies that often examined these factors separately.

At the same time, the study highlights that "success" should not be interpreted narrowly. A report may be submitted on time and meet administrative requirements, yet still contain weak indicators or limited policy relevance. Therefore, future evaluation of LPPD should include not only procedural indicators but also data validity, usefulness for decision making, and impact on governance quality.

Research Limitations

This study has several limitations. First, it focuses on one regency, so the findings cannot be generalized directly to all local governments with different institutional capacities. Second, most informants came from internal government actors, which may create self-report bias in assessing organizational performance. Third, the study did not include direct

perspectives from external evaluators or citizens as service recipients. Future research is recommended to conduct comparative studies across regions, include broader stakeholder perspectives, and examine the relationship between LPPD quality and measurable development outcomes.

CONCLUSION

The findings of this study indicate that the successful preparation of the Regional Government Implementation Report (LPPD) in Kepahiang Regency is influenced by several interrelated factors, namely leadership commitment and support, effective coordination among Regional Apparatus Organizations (OPDs), human resource competence, and the utilization of digital-based information systems such as SILPPD. These findings affirm that the success of LPPD preparation is not determined by a single factor, but by the interaction between organizational capacity, institutional collaboration, and technological support. In addition, the LPPD provides benefits not only as an administrative reporting obligation, but also as an instrument for evaluating government performance, strengthening transparency and accountability, and supporting managerial improvement in local governance. From a scientific perspective, this study reinforces the understanding that accountability reporting should be viewed as a multidimensional governance process rather than merely an administrative activity. The study also distinguishes between administrative success, such as timely submission and procedural compliance, and substantive success, namely the extent to which the report is used for policy learning and governance improvement. However, since this study focuses only on one regency and most informants were internal local government actors, the findings should be interpreted with caution and should not be directly generalized to all regional governments.

RECOMMENDATION

Based on these findings, the Government of Kepahiang Regency needs to strengthen leadership commitment on a continuous basis, not only to ensure the timely preparation of the LPPD, but also to encourage the use of report findings as a basis for policy evaluation and improvement. Cross-OPD coordination mechanisms should be institutionalized through regular technical forums, standardized data formats, clear reporting schedules, and more rigorous data verification procedures in order to minimize differences in indicator interpretation. The capacity of government officials should also be improved through continuous training, technical assistance, and stronger understanding of performance indicators and reporting regulations. Furthermore, the sustainability of the SILPPD system should be maintained through enhanced technical support, adequate infrastructure readiness, and improved user competence so that the digital system genuinely supports report quality, rather than merely accelerating administrative processes. Future studies are recommended to conduct comparative research across several regions, involve external stakeholders such as evaluators, local parliaments, academics, and the public, and examine the relationship between LPPD quality and more measurable governance outcomes, such as public service effectiveness, policy implementation, and public trust.

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