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Bureaucratic Reform in Indonesia: Best and Bad Practice Perspective

Muhammad Iqbal, Dian Eka Rahmawati, Ulfianto Endro Saputro

ABSTRACT—This study is an overview of the process of bureaucratic reform in Indonesia along with examples of best and bad practices in policy implementation. The implementation of policy is essential to the future of Indonesian bureaucracy and governance. The success of bureaucratic reform depends very much on commitment and leadership at both the national and regional levels of government. Without dedication and civic leadership, any implementation of bureaucratic reform is likely to fail as has happened in Indonesia. This research is a descriptive qualitative research. The type of data used in this study is secondary data obtained from existing literature, resources from various governmental websites, social media, as well as news and documentation. Towards the end of the second period of bureaucratic reform in Indonesia, it appears that not a single local government had succeeded in applying all the principles of bureaucratic reform. This failure is due to the weakness of Indonesian policymakers in providing support for local government and because of local governments themselves failing to followed the principles of bureaucratic reform.

Keywords: Bureaucratic Reform, Indonesia, Governance, Best Practice, Bad Practice

Introduction

Bureaucratic reform is instrumental for developing governance in Indonesia (Adi, 2018; Adi, 2019; Hapsari et al., 2019). Experiences in many countries have shown that bureaucratic reform is a decisive step towards a country’s progress as it will provide the backbone for the effective and efficient governance system of a state (Akib & Ikhsan, 2017). The successful implementation of bureaucratic reform will strongly...
support the creation of good governance. (Umar, 2019).

Learning from various international cases, the success of bureaucratic reform relies on commitment and leadership at the national level (Iqbal, 2016; Kurniawati et al., 2019). Without this the implementation of bureaucratic reform will fail as happened in Indonesia. Apart from commitment and leadership at the national level, however, it turns out that commitment and leadership at the regional level is equally important. Since the new era, a number of autonomous regions have been set up in Indonesia. Leaders of these autonomous regions, for example Jembrana Regency and Sragen Regency, have shown the commitment and leadership to reform bureaucracy in their respective regions and have proven to be capable of having a highly significant impact on the implementation of development in their regions.(Simangunsong & Hutasoit, 2018

From the perspective of public administration, good governance is the foundation delivering public services which rely on a bureaucratic competence to design and implement policies (Ndue, 2005). If reforms are not carried out in the Indonesian bureaucratic system, the current era will not be much different from the new order regime in terms of implementing public services that are accountable, transparent, follow the rules, are responsive, inclusive, effective, efficient and inviting of all elements to participate in its implementation (Sheng, 2009). Ideally, a public policy administration and bureaucracy must be free from all political interests. In reality, however, bureaucrats often have close links with political interests (Haning, 2015).

Taking these concepts into account, this paper seeks to analysis problems and obstacles that lead to failure and bad practice in bureaucratic reform. It will also analyse factors that lead to its success and best practices. This paper aims to provide an overview of perspectives on bureaucratic reform and its successful implementation in a number of regions in Indonesia.
Research Methodology

This research is a descriptive qualitative research, which was conducted to describe the problem being studied and objectively integrate the data from the research location. Qualitative research methods are a series of research procedures that produce descriptive data in the form of words both written and spoken about the nature of individuals, situations, symptoms of groups or even the specific groups that are being observed (Moleong, 1994). Researchers choose to use this method because it is suitable to the process of finding data to answer existing problems and support research needs. The type of data used in this study is secondary data obtained from literature study results, written sources from various websites and related government social media, as well as news and documentation that can support and complete research analysis materials.

Bureaucratic Reform in Indonesia

A “bureaucratic reform” policy requires commitment, competence and consistency from all parties that play a role in the administration of the state - both elements of the state apparatus and citizens - in realizing clean government and good governance, as well as in actualizing and grounding various dimensions of values contained in our country’s constitution, according to the position and role of each in the nation and the nation’s community (Burke, 2015). The 2009 LAN Reform Grand Design Draft states that a bureaucratic reform is a change in aspects of organizational structure, aspects of the bureaucratic apparatus and aspects of systems and working procedures (Simangunsong & Hutasoit, 2018). According to Angkasah and Wibowo, a bureaucratic reform or administrative reform includes institutional reform, management, human resources and supervision in carrying out general tasks of government and development (Angkasah, & Wibowo, 2017).

Bureaucratic reform is essentially an attempt to make fundamental reforms and changes to the government administrative system, especially concerning institutional aspects (organization), management (business processes) and human resources of the apparatus. (Regulation from
Bureaucratic reform is a process of systematic and carefully planned changes to the fundamental components of government organizations to produce high performance in carrying out the duties and functions of services, development and governance. The organizational component (including government) includes four fundamentals, namely: 1). Job and function; 2). Formal organizational arrangements, 3). Human Resource apparatus, and organizational culture; 4). Basic Elements of Government Organization (Sahid et., al, 2019).

Bureaucratic reform is associated with thousands of processes overlapping across functions of government, involving millions of employees, and it requires a budget that is not small (Dhaliwal & Hanna, 2017). In addition, bureaucratic reform also needs to restructure the bureaucratic process from the highest to the lowest levels. It makes an innovative breakthrough with steps that include competent, concrete, realistic, serious thought outside the habits or routines that exist, a change in paradigm and business not as usual (Wihantoro et al., 2015). Therefore, the reform of national bureaucracy needs to revise and develop various regulations. It also needs to modernize various policies and practices of central and regional government management, as well as to adjust the tasks of the functions of government agencies with new paradigms and roles (Vike, 2018). Such efforts require a grand design and a bureaucratic reform road map that follows the changing dynamics of the implementation of government so that it becomes a living document.

A grand design of bureaucratic reform is a master plan that contains the policy direction of implementing national bureaucratic reform for the period 2010-2025. A bureaucratic reform road map, on the other hand, is a form of operationalization of the grand design of bureaucratic reform which is compiled and carried out every five years, and is a detailed plan of bureaucratic reform from one stage to the next for five years with clear targets every year (Labolo & Indrayani, 2017; Tinambunan, & Widodo, 2018; Yulianto et al., 2018).

The Grand Design of the 2010-2025 Bureaucracy Reform was
stipulated by Presidential Regulation, while the 2010-2014 Bureaucratic Reform Road Map was stipulated by a Regulation of the Minister of State for Administrative Reform and Bureaucracy Reform so that it could have the nature of flexibility as a living document. The Grand Design of the 2010-2025 Bureaucracy Reform and the 2010-2014 Bureaucratic Reform Road Map are improvements on the Regulation of the Minister of State for Administrative Reform (Permenpan) Number: PER/15/ M.PAN/7/2008 concerning General Guidelines for Bureaucratic Reform and the Regulation of the Minister of State for Administrative Reform Number: PER/04/M.PAN/4/2009 concerning Guidelines for Submitting Documents for the Proposed Bureaucracy Reform in the Environment of Ministries / Institutions / Regional Governments (Wahjusaputri & Irawan, 2019).

Table 1
Comparison of Wave I and Wave II Bureaucracy Reforms

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Nature</td>
<td></td>
</tr>
<tr>
<td>Institutional</td>
<td>International</td>
</tr>
<tr>
<td>Target</td>
<td></td>
</tr>
<tr>
<td>Realizing good governance</td>
<td>1. The realization of a clean and free</td>
</tr>
<tr>
<td></td>
<td>government</td>
</tr>
<tr>
<td></td>
<td>2. Realizing an increase in the quality</td>
</tr>
<tr>
<td></td>
<td>of public services to the community</td>
</tr>
<tr>
<td></td>
<td>3. Improving the capacity and account-</td>
</tr>
<tr>
<td></td>
<td>ability of bureaucratic performance</td>
</tr>
<tr>
<td>Area of Change</td>
<td></td>
</tr>
<tr>
<td>1. Institutional (organization)</td>
<td>1. Organization</td>
</tr>
<tr>
<td>2. Organizational culture</td>
<td>2. Governance</td>
</tr>
<tr>
<td>3. Management</td>
<td>3. Laws and regulations</td>
</tr>
<tr>
<td>4. Regulation - deregulation</td>
<td>4. Human Resources Apparatus</td>
</tr>
<tr>
<td>5. HR</td>
<td>5. Supervision</td>
</tr>
<tr>
<td></td>
<td>6. Accountability</td>
</tr>
<tr>
<td></td>
<td>7. Public service</td>
</tr>
<tr>
<td></td>
<td>8. The mindset and work culture of the</td>
</tr>
<tr>
<td></td>
<td>apparatus</td>
</tr>
</tbody>
</table>

Source: Grand Design Reformasi Birokrasi 2010 – 2025 Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Grand
Design Bureaucratic Reform 2010 - 2025 Ministry of Administrative Reform and Bureaucracy Reform)

In 2019, it is expected that it can realize good governance, that is, clean and free from corruption, collusion, as well as nepotism. In addition, it is also hoped that public services can be realized in accordance with the expectations of the people, the hopes of Indonesians who are becoming more advanced and able to compete in increasingly stringent global dynamics, the capacity and accountability of bureaucratic performance, a more professional HR apparatus and a mind-set and culture-set that reflect integrity and higher performance.

In 2025, it is expected that good governance with a professional bureaucracy, high integrity and servants of the public and public servants will be realized. The above conditions can be stated in the following figure.

Figure 1
Desired bureaucratic conditions

Sources: Grand Design Reformasi Birokrasi 2010 – 2025 Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Grand Design Bureaucratic Reform 2010 - 2025 Ministry of Administrative Reform and Bureaucracy Reform)
Bureaucratic reform aims to create a professional government bureaucracy with adaptive characteristics, integrity, high performance, that is free from corruption and nepotism, serving the public with neutrality and dedication and upholding the fundamental values and ethics of the state apparatus. The area of change that is the goal of bureaucratic reform covers all aspects of government management, as stated in the table below.

Table 2
Areas of Change and Expected Results

<table>
<thead>
<tr>
<th>Area</th>
<th>Expected results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Structure</td>
<td>Right organization and right sizing</td>
</tr>
<tr>
<td>Governance</td>
<td>Systems, processes and work procedures that are clear, effective, efficient, measur-</td>
</tr>
<tr>
<td></td>
<td>able and in accordance with the principles of good governance</td>
</tr>
<tr>
<td>Laws and regulations</td>
<td>A more orderly, non-overlapping and conducive regulation</td>
</tr>
<tr>
<td>Human Resources Apparatus</td>
<td>Apparatus with integrity, that is neutral, competent, capable, professional, with</td>
</tr>
<tr>
<td></td>
<td>high-performance and prosperous</td>
</tr>
<tr>
<td>Supervision</td>
<td>Increased governance that is clean and free of KKN</td>
</tr>
<tr>
<td>Accountability</td>
<td>Increased capacity and accountability for bureaucratic performance</td>
</tr>
<tr>
<td>Public service</td>
<td>Excellent service according to the needs and expectations of the community</td>
</tr>
<tr>
<td>Mindset and Work Culture</td>
<td>Bureaucracy with high integrity and performance</td>
</tr>
<tr>
<td>(culture set) Apparatus</td>
<td></td>
</tr>
</tbody>
</table>

Law Number 17 of 2007 concerning the RPJPN of 2005-2025 stipulates the stages of development that cover the period of the RPJMN I (2005-2009), the RPJMN II period (2010-2014), the RPJMN III period (2015-2019), and the RPJMN IV period (2020-2024). The five-years-goal in the Bureaucratic Reform Grand Design refers to the periodization of development stages as stated in the RPJPN 2005-2025 (Paskarina, 2017; Umar, 2019).

a. The first five-year-goal (2010-2014) The target of bureaucratic reform in the first five years is focused on strengthening the government bureaucracy in order to create a clean and KKN-free government, improving the quality of public services to the community and increasing the capacity and accountability of bureaucratic performance.

b. The second five-year-goal (2015-2019) In addition to the implementation of the results achieved in the first five years, the second five years also continued efforts that had not been achieved in various strategic components of the government bureaucracy in the first five years.

c. Third five-year goal (2020-2024) In the third five-year period, bureaucratic reform is to be carried out through continuous improvement of the bureaucratic capacity to become a world-class government as a continuation of the bureaucratic reform in the second five years.
### Figure 2

**Five-year goals in the Bureaucratic Reform Grand Design**

<table>
<thead>
<tr>
<th><strong>The first five-year goal (2010-2014)</strong></th>
<th>• Strengthening government bureaucracy to create a government that is clean and free of corruption, with bureaucratic capacity and accountability, and with improved quality of public services to the community.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The second five-year goal (2015-2019)</strong></td>
<td>• Implementation of the results achieved in the first five years, also continuing efforts that have not been completed in the first five years on various strategic components of the government bureaucracy.</td>
</tr>
<tr>
<td><strong>Third five-year goal (2020-2024)</strong></td>
<td>• Continuous increase in bureaucratic capacity as a continuation of the bureaucratic reform in the second five years, to realize world-class government</td>
</tr>
</tbody>
</table>

**Sources:** Grand Design Reformasi Birokrasi 2010 – 2025 Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Grand Design Bureaucratic Reform 2010 - 2025 Ministry of Administrative Reform and Bureaucracy Reform)

Good governance itself is the goal of bureaucratic reform. Good Governance is a concept where good government - in terms of the public, governance and business - is created. Good Governance can also be interpreted as an agreement relating to state arrangements created jointly by the government, the community and the private sector. A government that has good governance has the following indicators (Labolo & Indrayani, 2017; Kurniawati et al., 2019).

- **a. People’s Economic Ability Rises**
- b. Welfare Increases
- **c. Security, Calm, Happiness, Sense Of Nationality** and Good prevail
Good Governance can be created through a supportive government system; one where the country’s bureaucracy has become good. There is a link between the supervisory system that will support a clean and professional bureaucratic system the creation of good governance. Furthermore, a government that has good governance will create a civil society (civil law), in which the society has been composed independently before the authorities and the state, that has a public space for expressing opinions, and has an independent institution that can channel the aspirations and interests of the public. A good governance system has general principles that must be maintained.

In the end, it is the great hope of all Indonesian people that the state administration system can truly serve and fulfil the hopes of the people that a good governance system can be realized. One way of improvement to the bureaucracy in Indonesia is through bureaucratic reform. Bureaucratic reform is only way to open the road to rule through good governance. An easy bureaucracy and a good supervision system will open other ways to good governance. With all of this, the ideal of good governance will become closer to reality and more open.
Bureaucratic Reform in Indonesia: Best and Bad Practice Perspective

D. The Case of the Best and Bad Practices of Bureaucratic Reform Towards Good Governance in Indonesia

1. Organizational Structure

a) Bad Practice

Table 3
Indonesian local government organizational structure after the stipulation of Government Regulation (PP) No. 18 of 2016

<table>
<thead>
<tr>
<th>No</th>
<th>Regency / City</th>
<th>The province</th>
<th>Mapping Results by Typology</th>
<th>PP 18</th>
<th>PP 47</th>
<th>Difference</th>
<th>Ket</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>1</td>
<td>Badung</td>
<td>Bali</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>b</td>
<td>s</td>
</tr>
<tr>
<td>2</td>
<td>West Bandung</td>
<td>Jabar</td>
<td>10</td>
<td>18</td>
<td>10</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>Banjarnegara</td>
<td>Central Java</td>
<td>12</td>
<td>12</td>
<td>11</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Banyumas</td>
<td>Central Java</td>
<td>20</td>
<td>11</td>
<td>5</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>5</td>
<td>North Barito</td>
<td>Central Kalimantan</td>
<td>6</td>
<td>14</td>
<td>14</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Bekasi</td>
<td>Jabar</td>
<td>15</td>
<td>16</td>
<td>4</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>Boalemo</td>
<td>Gorontalo</td>
<td>6</td>
<td>13</td>
<td>5</td>
<td>9</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Kulon Progo</td>
<td>DIY</td>
<td>4</td>
<td>21</td>
<td>9</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>9</td>
<td>Morowali</td>
<td>Central Sulawesi</td>
<td>4</td>
<td>12</td>
<td>12</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>10</td>
<td>Dharmasraya</td>
<td>Boast</td>
<td>7</td>
<td>11</td>
<td>14</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>11</td>
<td>Karangasem</td>
<td>Bali</td>
<td>14</td>
<td>17</td>
<td>5</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>12</td>
<td>Karo</td>
<td>North Sumatra</td>
<td>7</td>
<td>16</td>
<td>10</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>13</td>
<td>Wow</td>
<td>South Sulawesi</td>
<td>20</td>
<td>10</td>
<td>6</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>14</td>
<td>Sabu Rajua</td>
<td>NTT</td>
<td>0</td>
<td>10</td>
<td>15</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td>15</td>
<td>Ambon</td>
<td>Maluku</td>
<td>10</td>
<td>12</td>
<td>10</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>16</td>
<td>Dumai</td>
<td>Riau</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>17</td>
<td>Salatiga</td>
<td>Central Java</td>
<td>3</td>
<td>13</td>
<td>16</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>555</td>
<td>418</td>
<td>137</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sources: Iqbal, 2016; https://www.menpan.go.id/site/
Based on the results in the table above, column 9 shows the projected number of Regional Apparatus Organizations (OPD), which is the sum of columns 4.5 and 6. These three columns show the results of institutional projections that may be formed and stand alone, column A shows the type A institutions (large workloads), column B shows type B institutions (medium workloads) and column C shows type C institutions (small workloads). Column 7 (b) means that only fields can be formed and column 8 (s) can only be formed subfields. If the results of these institutions are compared with the number of existing institutions (agencies or services), then there is a difference as stated in column 11. The results in column 11 clearly show that all regions have increased their regional organization. The addition of structure has occurred in a range of at least 2 and a maximum of 14, the smallest addition of structure occurred in Morowali district and the largest in West Bandung Regency.

**b) Best Practice**

Bantul Regency is one of the Regencies that has succeeded in carrying out effectively and efficiently streamlining of the regional apparatus organization. This streamlining refers to Government Regulation Number 18 of 2016 concerning Regional Roles. Before implementing Government Regulation Number 18 of 2016 concerning Regional Apparatuses, the number of Regional Apparatus Organizations in Bantul Regency was 33 regional apparatuses and then it was made more effective to 28 regional apparatuses. Bantul Regency has succeeded in quantitatively streamlining in order to achieve effectiveness and efficiency of governance (Anggraini, 2016)

2. Governance

**a) Bad Practice**

The research findings concerning the implementation of public e-government in every public organization based on services in the city of Palu (Nur, 2014) show that, in accordance with government policies related to the implementation of e-government, the City Govern-
ment of Palu has a Regency website with the address, www.palukota.go.id. Via this website, the public can obtain information related to services and activities in Palu City. This website is the only means of information relating to the existence of districts and existing government systems. Based on the explanation above, it was found that the information facilities developed by the Government of the City of Palu at the site www.pal kota.go.id were still very limited. It is not yet even not yet suitable as a reference for information for the people of Palu City and the wider community who want information. This is because the information given is still limited to the delivery of media and their role and duties with respect to the duties and functions that exist in Palu City Government (Nur, 2014).

In addition, there is also an information about government activities. So far, the Palu City Government still relies on an information system that is given from the central government. As a result, its does not fulfill all existing needs. The central administration information system includes the Regional Budget and Expenditure Budget Information System, the Regional Tax Assessment Arrangement Information System and the Salary Information System, where the information system is still desktop-based and has not yet been massively used in various organization within the Government Palu City.

On the other hand, the capacity of infrastructure has not been well developed. This is evident in the integration of data and information that has not been done. The result is that data and information still belong to the organization and have not been distributed and used together. On the other hand, Palu City Government has not been supported by the availability of human resources who have expertise and ability in the field of information technology. As a result, this has had an impact on data and information integration that is not in accordance with the needs of the government and the community itself. In terms of network infrastructure in the Palu City Government, it is still partial in nature and there is not even a determination to develop a network infrastructure.

Based on the description above, a number of conclusions can be drawn, as follows (Nur, 2014):
1. The Palu City Government has implemented e-government as mandated by the Presidential Instruction in its government environment. However, the application in the field is not very satisfying. Furthermore, the Palu City Government is still “half-hearted” in implementing this Inpres, because it has never carried out any good egovernment development planning.

2. The Palu City Government “is not serious” in supporting the implementation of e-government of its government, the development of human resources, infrastructure and budget are still in the form of promises and hopes.

3. Communities that are targeted by the implementation of e-government in Palu City have not been touched at all, especially in supporting the quality of service in every SKPD in Palu City.

b) Best practice

From the e-government aspect, the Sragen Regency Government implements various programs such as: building government networks online with wireless devices; teleconference operation up to the village level in order to facilitate communication links within the district government environment; development of electronic civil population data using a single identity number; and by developing a mechanism for electing village heads electronically (Yusriadi, et, al, 2018).

3. Human Resources

a) Bad Practice

The research results show that bureaucratic reform in the field of human resources in South Tangerang is still not optimal (Hanafie, 2018), it can be concluded that:

1) Appointment and placement of employees, both moving and permanent, both civil servants and non-civil servants, is not based on competence and is loaded with nepotism. Merit system has not been
used as a basis for recruitment.

2) The training conducted is not based on competence to increase employee capacity and performance.

3) Payroll has followed a system regulated by the government, as well as adding relatively large incentives, but it has not been accompanied by changes in performance.

4) Working conditions are not conducive and are ineffective because they are scattered in several locations and the sizes of the rooms are very small so that service delivery is not effective.

b) Best practice

In the implementation of bureaucratic reform in the field of staffing, for example in the West Java Provincial Government environment, efforts have been made including at (https://jatengprov.go.id/):

1) Implementation of work commitments (performance agreements) for structural officials in the form of making action plans.

2) Strengthening the staffing database through structuring and developing an employee management information system (SIMPEG).

3) Structuring and developing functional positions

4) Application of performance appraisal instruments to support DP-3

5) Formation and development of the Personnel Human Resources division, which is tasked with carrying out assessments (paper tests), psychometric tests, competency tests, and stress counseling as material for placement in positions

4. Accountability

a) Bad Practice

In Abdul Hamid Tome with the title of the journal Bureaucratic Reform in the Context of Realizing Good Governance Judging from the Minister of State Empowerment and Bureaucratic Reform Regulation Number 20 of 2010, in North Sulawesi, there are at least five districts
cities that get a disclaimer opinion (not expressing an opinion) from the North Sulawesi Representative Finance Examining Board; these regions are North Minahasa, East Bolaang Mongondow, South Minahasa, Southeast Minahasa, and Tomohon. With this announcement, 7 regencies/cities will receive a disclaimer opinion from BPK. In the previous announcement, some time ago, Manado and South Bolaang Mongondow also received a disclaimer opinion. Five other regencies and cities received unnatural opinions, namely, Kotamobagu City, Bolmong, Bolmut, Sangihe, Talaud and Sitaro. This condition occurs because the unprofessional bureaucracy in the area works especially in terms of financial reporting (Iqbal, 2019).

**b) Best practice**

The Regional Government of Yogyakarta had an achievement, as it is the only region that succeeded in pocketing the title of A in the evaluation results of the Government Institution Performance Accountability System (SAKIP) in Region III in 2017. Points of 84.22, making DIY the highest score winner in Region III, which includes provincial and district governments and cities, in Sulawesi, DIY, Central Java, Maluku, North Maluku, Papua and West Papua. The title, itself, has been achieved four times by DIY (Iqbal, 2019).

The governor assessed, in the implementation of the regional government he leads, the achievement of accountability to be a parameter, to what the government has done so far, because, from there it will be seen, the performance is correct or not yet. The administration of the government without being followed by a good public accountability system, is a failure to carry out the community’s mandate, where every rupiah used is derived from taxes and levies.

This success is also due to Yogyakarta as the best e-government implementation province in Indonesia. The Yogyakarta provincial government also implements digital services that cut bureaucratic processes and increase transparency of government processes through electronic government. This effort to increase transparency through electronic government also directly increases the accountability of the Yogyakarta provincial government itself.
5. Laws and regulations

a) Bad Practice

Inconsistency of laws and regulations is still an obstacle to bureaucratic reform and good governance in Indonesia. One example of an overlapping or inconsistent legislation is the national development planning system law. Law number 25 of 2014 concerning the national development planning system, states that the Regional Medium-Term Development Plan (RPJMD) is stipulated by a Regional Head Regulation. This means that the Regional Medium-Term Development Plan (RPJMD) becomes the executive’s full authority (Angkasah, & Wibowo, 2017).

However, in Law No. 23 of 2014 concerning Regional Government and in the Minister of Home Affairs Regulation No. 86 of 2017 it is stated that the Regional Medium-Term Development Plan (RPJMD) is stipulated by Regional Regulation. This implies that the establishment of the Regional Medium-Term Development Plan (RPJMD) involves legislative institutions and that the process is long and complex because of the political process. Not just a technocratic process.

b) Bad Practice

Within two years the government of President Joko Widodo (Jokowi) and Vice President Jusuf Kalla (JK), the Ministry of Home Affairs (Ministry of Home Affairs) canceled and removed as many as 2,143 Regional Regulations (Perda) which prevented investment from entering. Included in those that were canceled are products produced by the Ministry of Home Affairs itself, namely the Regulation of the Minister of Home Affairs (Permendagri) and Instruction of the Minister of Home Affairs (Inmendagri).

The Minister of Home Affairs act which was canceled by the Minister of Home Affairs had as many as 111 in the first phase and 159 regulations in the second phase; provincial regulations / Regional Regulation that were canceled by the Minister of Home Affairs with as many as 1,765 regulations; and District / city Regional Regulations / Regional Regulations which were canceled by the regional heads them-
selves with 1,267 regulations. The regulations and instructions were canceled or deleted because they overlapped with other regulations, hampered investment, permits, etc., as well as the transfer of functions and also hindered public services.

E. Conclusion

The implementation of bureaucratic reform in Indonesia, in fact, still has many shortcomings in each region. Some have succeeded, and there are also reform values that have not yet been implemented well. At the end of the second period of implementing bureaucratic reform in Indonesia, not a single local government has succeeded in applying all the values of bureaucratic reform itself. It can be concluded that the purpose of bureaucratic reform in the second period is still not following the established standards.

The central government and regional governments need to conduct a comprehensive evaluation, bearing in mind that 2020 is the beginning of the implementation of the third period of bureaucratic reform. The evaluation must be carried out at the level of the policy-maker itself. Policymakers must be able to let go of personal or group interests to implement the principles of bureaucratic reform. In addition, it is necessary to digitize government processes to increase transparency and public participation as in the Province of Yogyakarta, which has managed to get the best value in the application of accountability in their regions. One of the efforts is through digitalization which makes government transparent, effective and efficient.
References


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