Regional Autonomy Implementation through Improvements Quality of Governance, and Public Services

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ABSTRACT

Indonesia is one of the countries implementing regional decentralization and autonomy. The Central Government has provided a large enough allocation of village funds for local governments with the aim of improving the quality of public services. As with laws and regulations, the allocation of funds provided is expected to increase productivity and empowerment of human resources and provide service satisfaction to the community. Based on the study of literature, it was revealed that problems arise in the form of obstacles and challenges that roll along the acceleration of local government programs in an effort to optimize public services. The implementation of regional autonomy through improving the quality of governance and public services aims at people's welfare. The results of the study mentioned that the public requires maximum public service both psychologically and in physical form. In addition, it is important to carry out modern reforms and acceleration so that public services can be maximized.

Keywords: Regional autonomy, Good corporate governance, Public services.

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Highlights of this paper

- Indonesia is one of the countries implementing regional decentralization and autonomy.
- The Central Government has provided a large enough allocation of village funds for local governments with the aim of improving the quality of public services.
- The results of the study revealed that the public requires maximum public service both psychologically and in physical form.

1. INTRODUCTION

The principles of good local governance have not yet been maximally applied to many areas of regional autonomy. Some autonomous regions still have various obstacles and problems that must be faced every year. Improving the quality of governance, education, and public services is still very far from being realized if the articles of association are still constrained by the acquisition that is not optimal even does not show a significant increase. Good governance should be applied consistently if local governments through autonomy, society, and private institutions want to work together. The phenomenon that occurs, some parties actually be individualistic and prioritize their respective groups. Whereas on the other hand, the community demands public services and does not tolerate any form of deviation (abuse of public trust). This research wants to reveal the implementation of regional autonomy in solving various obstacles and challenges. Efforts to achieve development goals and community welfare.

In democratic governance, the practice of administrative ethics is recognized as an important administrative tool in good governance. There is a positive relationship between good governance and public trust and the negative effects of moderation from unethical actions (Yousaf *et al.*, 2016).

Pohan (2000) explained that, "The mechanism of control and public participation to oversee development in order to favor the interests of the community is often distorted due to four factors. First, due to the weak position of the legislative body towards the executive, both as a subordination of the regional head, and in its implementation in various forms of executive power intervention. Secondly, the opportunity for communities to organize themselves outside government regulations makes civil society never fully formed. Third, the centralized and top-down development process resulted in the community's participation in the development implementation process being unable to proceed. Fourth, the weak law enforcement that causes oversight efforts is not optimal so that there is a sense of distrust of some people towards government services.

Indonesia has experienced a crisis due to poor governance (Sumarto *et al.*, 2004). Even though it has passed, the era of deregulation provides valuable lessons on the importance of good governance. As the kasuitis findings that explain that during centralization, local governance experienced obstacles, especially in the management of regional own-source revenue (PAD). After the severe economic turmoil, the government realized that the potential for community participation was needed. This statement is supported by the findings of Fung (2015) which explains that the potential for citizen participation to advance the three values of democratic governance is through effectiveness, legitimacy, and social justice. Increased constraints on the public sector and public involvement, and the affordability of digital technology have opened the way for participative innovation aimed at effective governance, deepening the legitimacy deficit of representative government that is able to create opportunities for various forms of citizen participation although so far it is still unclear and experiencing obstacles especially in realizing social justice.

In the last few decades, a series of major initiatives around the world reformed and modernized local governments. Although there are certain national patterns of local government reform, there is a strong international tendency towards improving local services both within established performance standards and mechanisms for planning and implementing service improvement (Boyaird and Löffler, 2002). Further Boyaird and

Löffler (2002) explains that Most of the criteria and benchmarks, models and methods currently available and used to assess local service delivery do not lag according to local needs.

This study wants to see the close link between the implementation of regional autonomy and improving the quality of governance and public services to the welfare of society amid various obstacles and challenges.

2. TEORY

2.1. Public Services in Governance

The purpose of using the term 'governance' in Public Administration is a minimalist state, corporate governance, new public management, good governance, international interdependence, socio-cybernetics, and networking. This term shows governance 'in action' through two narratives about how governance looks to management and users. Rhodes (2000) mentions five problems raised by government for public administration, namely freegmentation and coordination, control, accountability, marketing ethics, and indirect management.

One important instrument of local government reform is benchmarking. Compared to the field of national public administration, comparisons at the local level are methodologically relatively easy and less politically controversial. Good local management implies high performance not only in managing local services so that they satisfy the community and taxpayers but also enable local people to solve their own problems and to create a better future for all stakeholders (Bovaird and Löffler, 2002).

"Good governance is an efficient public service, a credible justice system, and also a public administration that is accountable to the public ... Good governance, for the World Bank, has a close relationship with development management that is well ... [This] is very important to create and create an environment that supports the development of a strong and equitable development, and this is an important component to make good economic policy (World Bank, 2013).

According to Schapper *et al.* (2006) "The concept of transparency and accountability is far more important in public services than in procurement, which may cover more than a third of annual government expenditure. Good governance generally ends with a list of public values that cannot be challenged by anyone. But keep in mind that not all of these values, however desirable, cannot be achieved at the same time (Graaf and Paanakker, 2015).

WB (2013) explains, "Three dimensions of governance are; 1) the form of a political regime (parliamentary or presidential, military or civilian government, and authoritarian or democratic); 2) the process by which authority is exercised in the management of economic and social resources; and 3) the capacity of the government to design, shape and implement government policies and functions.

E-government for good governance appears to be widely accepted as an effective service delivery tool and is equated with good governance by all developed countries in general and developing countries in particular. According to Salam (2017) "Service, choice and consultation standards; ethical values and politeness; and information disclosure and administrative costs are used to assess service quality while accountability, transparency, effectiveness, responsiveness, and rule of law are used to analyze effective steps for good governance.

Trischler and Scott (2016) designed a public service designed to identify user experience. Complex public service systems can use three methods, namely persona techniques, mapping techniques in collaborative design workshops, and observations that are complemented by group discussions. Public services through a community-centered approach will have a positive effect on community satisfaction with public services alone.

2.2. Pillars of Good Governance

Clean and authoritative governance has been regulated in the administration of the state based on Law Number 30 Year 2014 concerning Government Administration (State Gazette Year 2014 Number 292- hereinafter referred to as UUAP which functions to: 1) improve the quality of government administration; 2) as a basis for strengthening good governance; and 3) as an effort to reduce crime such as collusion, corruption and nepotism.

Mardiasmo (2004) divides the characteristics of the implementation of good government governance into nine main pillars, as the Table 1:

| No. | Characteristics | Provisions |
|-----|-----------------------------|--|
| 1 | Participant | Community involvement to make decisions both directly and indirectly through representative institutions. Participation is built on the basis of freedom of association and issuing public opinion constructively. |
| 2 | Rule of law | A legal framework that is fair and implemented impartially and is influenced by anyone based on social status or colleagues. |
| 3 | Transparency | Transparency is built on the basis of freedom to obtain information related to the public interest. |
| 4 | Respowiveness | Public institutions and services that are responsive and fast in serving stakeholders. |
| 5 | Consensus of orientation | Oriented to the interests of the community. |
| 6 | Equity | Every community has the same rights and opportunities in obtaining welfare and justice. |
| 7 | Efficiency and effetiveness | Empowerment of public resources is carried out efficiently and effectively. |
| 8 | Accountability | Accountability to the public for all activities that have been carried out. |
| 9 | Strategic vision | The administration of government has clear vision and mission goals going forward. |

Table-1. Nine pillars of good governance.

Source: Mardiasmo (2004).

Whereas the Asian Development Bank, mentions the four pillars of the principles of good governance that are the authority of local governments as in the following Table 2:

| No. | Priciple | Provisions |
|-----|--------------------------|--|
| 1 | Transparency | Disseminating public information, public access rights available to the community, and the availability of forums to accommodate the interests of the community, especially in preparing public budgets. |
| 2 | Participan | There are regulations that guarantee the right to express opinions in the process of policy formulation, spatial planning and development programs. The aim is to increase public awareness of public facilities and infrastructure and measures for sustainable development. |
| 3 | Eficiency predictability | Uphold the rule of law that is fair to all parties, upholds human rights, and takes into account the values of people's lives. |
| 4 | Accountability | There is a strong monitoring system, and published audit results, as well as strict sanctions. The aim is to increase public trust in government performance. |

Table-2. The four pillars of good governance principles.

Souece: Gani and Rochman (2000), Krina (2003) and Mardiasmo (2004).

The dimensions of education governance are measured based on five criteria as in the following Figure 1:

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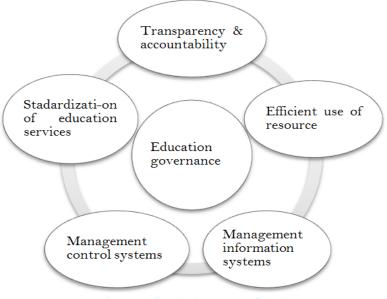


Figure-1. Educational governance dimensions.

Source: WB (2013).

Each indicator has indicators that are used to evaluate the quality of education governance. Criteria are based on bobt that are appropriate to the nature of their efforts, regulations, processes and performance. The kinreja indicator gets the heaviest weighting while the regulatory indicator receives the lightest weighting. The average value of this sub-index will be used to compile the ILEG index.

Most of the pillars of governance have a relationship to one another. These indicators in good governance or the effectiveness of governance are seen as important factors for the country's wealth that forms political and economic institutions. This also affects the overall economic performance. The quality of governance, in turn, will depend on the attributes of the stakeholders. In an analysis based on international data, the effectiveness of governance is related to the cognitive human capital of society as a whole, the intellectual class, and leading politicians (Rindermann *et al.*, 2015).

3. METHOD

The research method chosen was a qualitative method. Based on the study of literature, this research provides an explanation by using analysis (Sugiyono, 2013). This study also seeks to build the perspective of the object under study in detail and is formed using words, holistic images (thorough and in-depth) and a little complicated (Tohirin, 2013). Several previous research studies were collected, along with data obtained through the official website of the Directorate of State Budgeting and the Directorate of Budgeting for 2014-2019 and the Indonesian Central Statistics Agency. The research design used is intended to carry out in-depth and more specific explorations and answer problems about the phenomena that occur (Anggoro, 2009). The process of identification and problems that are built as background problems refer to the latest phenomena about e-governance, good local governance , and public services.

4. RESULT AND DISCUSSIONS

4.1. The Role of Government in Improving Quality of Governance and Public Funding

The central government in 2019 has transferred regional funds which is quite large, namely around 826.8 trillion rupiah. The aim is to improve quality and reduce disparities in basic public services between regions. The following data were obtained from the Ministry of Finance in 2019, in the Figure 2:

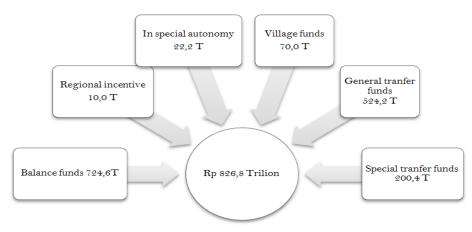


Figure-2. Transfers to regions and village funds from the central government in year 2019. Source: Direktorat Penyusunan APBN & Direktorat Jenderal Anggaran (2019).

The Village Fund provided by the central government through the 2019 APBN consists of a balance fund of 724.6 trillion, a regional Incentive Fund of 10.0 trillion, a Special Autonomy Fund and specialties of the Special Region of Yogyakarta 22.2 trillion, and a village Fund of 70.0 trillion. Whereas transfers to the regions were 524.2 trillion for general transfer funds and 200.4 trillion for special transfer funds.

Based on 2019 APBD information, "Reform of regional transfers and village funds undertaken by the central government include: 1) strengthening regional Taxing Power through the transfer of PBBP2 to local taxes in 2014, 2) Village funds continue to increase with the improvement of priority programs and focus to support the handling of poverty (cash intensive labor schemes) and village empowerment, 3) the allocation of Physical Special Budget Funds (DAK) based on proposals based on 2016, 4) support of village funding through the Additional General Budget Funds (DAU) of 30.0 trillion, 5) Funds the general budget of 2019 is final to increase certainty of APBD funding sources and affirmation of regional characteristics, 6) allocation of performance-based School Operational Assistance in 2019, 7) acceleration of completion of Underpayment Sharing Funds (DBH) and sharing burden if oil and gas prices exceed the target is followed by an increase in subsidies, and 8) the distribution of the Special Transfer Fund and the Village Fund (T KDD) based on the performance of absorption and achievement of outputs and distribution of Physical DAK and Village Funds through KPPN since 2017. "(DPAPBN & DJA, 2019). The development of Regional Transfer and Village Funds in 2014-2019 can be seen in the following Table 3:

| Table-3. Development of regional transfer and village funds since 2014-2019. | | | |
|---|---|------------|--|
| Year | Regional transfer and village funds (trilionRp) | Growth (%) | |
| 2014 | 573.7 | 11.8 | |
| 2015 | 623.1 | 8.6 | |
| 2016 | 710.3 | 14.0 | |
| 2017 | 742.0 | 4.5 | |
| 2018 | 763.6 | 2.9 | |
| 2019 | 826.8 | 8.3 | |

Source: DPAPBN & DJA (2019).

Meanwhile, strengthening the management of the General Transfer Fund (DTU) is expected to be in line with the improvement and improvement of public services where the policy direction is intended to accelerate development, expand regional access, improve the quality of public services, and improve public welfare. Of the total general transfer fund allocation in 2019, 25% is for infrastructure expenditure. DTU consists of two categories. First, the General Allocation Fund amounting to 417.9 trillion rupiahs with the qualification of the Ceiling which is final; calculating a 5% increase in base salary; 13th salary, Holiday Allowance (THR), and formation of Regional Civil Servant Candidates (CPNS); Additional DAU for funding support for the village of 3.0 trillion and the Special Allocation Fund worth 417.9 trillion rupiah. Second, Revenue Sharing Funds worth 106.4 trillion, with the following conditions: at least 50% of BDH CHT to support to support the National Health Insurance (JKN); settlement of DBH underpayment in quarter IV; Sharing the burden of fuel and LPG subsidies if the realization of PNBP Migas exceeds the target in the APBN ceiling.

Following is a Table 4 on the development of the Public Transfer Fund from 2014 to 2019, namely:

| | Table-4. Development of the 2014-2019 public transfer fund. | | | 1d. |
|------|--|--------------------------------|-------------------------------|--|
| Year | General allocation fund (trilionRp) | Revenue sharing (trilionRp) | Total general tranfer fund | Growth of general tranfer funds (%) |
| 2014 | 341.2 | 103.9 | 445.2 | 11.4 |
| 2015 | 352.9 | 78.1 | 430.9 | 3.2 |
| 2016 | 385.4 | 90.5 | 475.9 | 10.4 |
| 2017 | 398.6 | 88.2 | 486.8 | 2.3 |
| 2018 | 401.5 | 95.9 | 497.4 | 2.2 |
| 2019 | 417.9 | 106.4 | 524.2 | 5.4 |

Table-4. Development of the 2014-2019 public transfer fund.

Source: DPAPBN & DJA (2019).

A General Allocation Fund of 417.9 trillion rupiah is allocated by the central government including Additional DAU for 8,212 wards in 410 districts / cities and financial support of 3.0 trillion rupiahs. DAU is given as a form of support to the local government in fulfilling the responsibilities and obligations of disbursement to kelurahan in accordance with Government Regulation No. 17 of 2018 concerning Subdistricts for the Development of facilities and infrastructures as well as empowering village communities.

The policy direction referred to in the DAU is a complementary policy without reducing the commitment of regional government funding to kelurahan through the Regional Budget (APBD), strengthening supervision by optimizing the role of functional supervisory apparatus in the Region because the funding is part of the APBD Expenditure, and control through channeling and strengthening monitoring and evaluation.

The Special Transfer Fund (DTK) is allocated to the regions with the aim to help fund special activities in the form of physical and non-physical activities which are the responsibility of the regional government. The policy direction plays a role in aligning national development to support the Nawacita program (specifically for the development of human resources, connectivity, tourism, health, and other basic services). The physical DAK of 69.3 trillion aims to catch up with public service infrastructure and is a form of affirmation to disadvantaged areas, border areas, islands and transmigration areas. While the non-physical DAK worth 131.0 trillion aims to reduce the burden on the public on public services, especially in improving the quality of education, health, and government services, BOS for 47.0 million students, professional teacher allowances by 1.2 million teachers, and BOK 9,909 Puskesmas.

The objectives of the physical DAK policy include: 1) accelerating the provision of infrastructure in areas related to basic services to meet the MSS; 2) based on regional proposals with due regard to national priorities, and

good state financial management; 3) strengthening the synchronization process by integrating Physical DAK planning into KRISNA applications.

Non-Physical DAK policy has a purpose namely; 1) improvement of the quality of performance for all areas of Non-Physical DAK; 2) allocation based on the target number and unit costs needed to achieve SPM; 3) strengthening of the affirmation policy for 3T regions (lagging, leading, and outermost); and 4) addition of new types of non-physical DAK types, namely Equivalent BOP, BOP Museum, and Cultural Park, Tourism Service Fund, and BLPS Assistance Fund.

Regional Incentive Funds (DID), Special Autonomy Funds (DOK), and Privileged Funds are allocated to regions as an incentive to improve the quality of blood financial management and compliance with laws and regulations. The criteria can be seen in the following Table 5:

| Regional incentive funds (DID) | Special autonomy fund | Yogyakarta D.I privileged fund is 1.2 trillion | |
|--|---|---|--|
| Amounting to 10.0 trillion | Amounting to 210.0 trillion | Improving the quality of planning and determining the use and privileges of DIY in accordance with national priority programs. | |
| The aim is to encourage improvement in the quality of regional financial management and fiscal health in the region, the quality of government services in general, the quality of public basic services in education, health, and infrastructure, and poverty alleviation efforts. | Aceh Province Special Autonomy Fund of 8.4 trillion to finance infrastructure development and maintenance, community economic empowerment, poverty alleviation, and funding for education, social and health. | Improving monitoring and evaluation in order to support the accountability of the administration of DIY special affairs. | |
| The main criteria are BPK's opinion on LKPD, the timely stipulation of Regional Budget (APBD), the use of e-government, and the availability of PTSP. | The Special Autonomy Funds for Papua and West Papua Provinces amounting to 8.4 trillion are mainly intended to finance children's education and public health. | Encourage the acceleration of reporting on the implementation of activities by local governments, while still paying attention to performance achievements. | |

Table-5. Allocation and criteria for granting DID, DOK, and privileged funds in 2019.

Source: DPAPBN & DJA (2019).

The Village Fund aims to encourage the use of budget in the regions effectively and efficiently based on the principle of value for money. The priority of using village funds consists of two objectives namely; First, for village development in the form of advice and infrastructure, basic social services, village economic facilities, construction of village embungs, environmental preservation, and natural disaster management. Second, community empowerment to improve the quality of basic social services, management of local resources, management of productive economic enterprises, strengthening capacity for disasters, environmental preservation and strengthening democratic village governance. In addition, there are nine policy directions for village funds consisting of; 1) increasing the budget ceiling for village funds, 2) perfecting the formulation of village fund allocations by staying focused on the aspects of equity and justice, 3) continuing cash-intensive schemes in the use of village funds for infrastructure/facilities and physical infrastructure development, 4) increasing the portion of fund utilization villages for community empowerment, 5) improving the village economy through optimizing the role of Village-Owned Enterprises (BUMDes), creating superior village products, and providing easy access to capital, 6) increasing accountability in the implementation of village funds through distribution policies based on implementation performance, 7) synergy village development through partnership with the business world, 8) optimizing the use of village funds in several priority village activities, and () strengthening monitoring and implementation of village fund policies, village human resource capacity, and coordination, consolidation, and synergy from the central government level, local government, districts to villages.

4.2. Implementation of Regional Autonomy towards the Welfare of the Community

According to Pohan (2000) "Regional autonomy is not necessarily able to realize justice and prosperity for the community. To make it happen, the democratization agenda demands to be resolved. To apply community empowerment certainly requires institutional development covering five aspects, namely; 1) the development process, including policy formulation, planning, budgeting, and legislation; 2) the roles and responsibilities of the three main elements of development drivers consisting of state, government and community institutions; 3) organizational systems, including government institutions in various sectors; 4) incentives in development that are able to improve innovation and the skills and creativity of the community in development; 5) legal framework that has concern for the condition of the community. "

Greater allocation of funds at the district / city level is expected to be indirectly felt by the community through various government programs such as improving public services through technology, empowering human resources, and venture capital. In its development, regional own-source revenue (PAD) has not been able to fully realize these objectives. The multiplayer effect expected by the government is quite difficult to realize without the participation of civil society. The level of public satisfaction with public services becomes an annual paradigm for regional governments. Local government public service delivery includes: 1) public goods services, namely services that provide various types of goods, especially basic needs of the community such as clothing, food, and transportation, 2) public services that provide various forms of services such as education and health, and 3) Public administrative services that produce various forms of official documents needed by the community such as population and ownership documents (Djumiati, 2013). Implementation of the four pillars of good governance principles in the following Table 6:

| | Table-6. Implementation of the pinars of governance in regional autonomy. | | | |
|----|---|----------|---|--|
| No | GCG principles | | Implementation | |
| 1 | Transparency in public administration | 1. 2. | The condition of the people who are apathetic towards the development program requires special efforts as a driver of their curiosity about important information. The method taken is by actively providing information media and sophisticated technology to the public. The existence of segmentation of modern information media in accordance with the qualifications of each level of society. | |
| | | 3. | The participation of non-mandatory institutions such as non-governmental organizations to disseminate this important information. | |
| 2 | Public accountability | 1. 2. | Determination of quantitative targets for the achievement of a program to maintain the effectiveness of expenditure based on performance indicators. Regular public accountability mechanisms that provide input in the middle of a government program. | |
| | | 3. | Mechanisms for handling complaints and complaints in government programs or agencies such as health and electricity services. | |
| 3 | Public participation | 1. | Communities are involved in the planning, implementation and monitoring stages of government programs. Community participation that is not participatory will not be beneficial in improving the performance of a program. | |
| | | 2. | Regional development must be done together with the community. | |
| | | 3. | It is important not to dominate the role in the development program, a balance is needed in developing all aspects and various dimensions. This is done to prevent conflicts between the community, private institutions and the government. | |

Table-6. Implementation of the pillars of governance in regional autonomy.

Source: Pohan (2000).

Based on the results of research conducted by the World Bank produced several important findings about local government governance and educational performance conducted in 50 regions of regional autonomy in Indonesia. As a result, the quality of education governance in the area of regional autonomy has a standard qualification, the following findings are obtained:

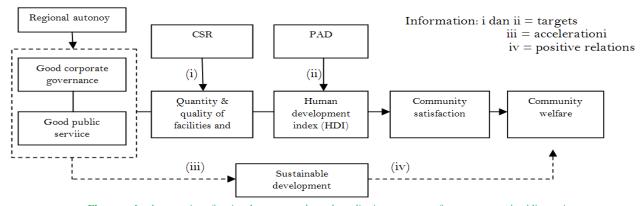
| No. | Criteria | Findings |
|-----|--|--|
| 1 | Better performance / optimization | Good governance tends to produce better policy decisions. For example, by having qualified and evenly distributed teachers. That way, better decision making is also associated with better educational outcomes. |
| 2 | Moderate in education governance | There were moderate improvements in educational governance, but improved governance covered differences between certain areas. For example, local governments have good performance in education service standards, but have a low rank in management control. |
| 3 | The quality of education management information systems | There has been an increase in the quality of the education management system and the process of strengthening transparency and accountability by encouraging community participation. In recent years, many Education Offices have written rules and procedures for checking and collecting data, but two-thirds have been unsuccessful. |
| 4 | Management of educational resources | Weaknesses in empowering educational resources seem to be increasing. There is a setback in the effectiveness of the management control system. The ability of the Education Office to manage resources has not been able to meet the annual budget planning targets. |

Table-7. Results of the education governance quality survey of 50 local governments in Indonesia.

Source: WB (2013).

According to the World Bank, there are two policy implementations that can be taken to overcome these problems. First, there are limitations in dealing with weaknesses in local government governance through various leading sector development activities. To overcome obstacles to the education system in particular a multi-sector approach is needed for capacity building, management and governance of the education system must also be improved. Second, adjust the level and type of capacity building support to regional characteristics. The information dissemination was needed to disseminate information to the public, especially with information media and technology. Infrastructure limitations and geographical indications that are obstacles must be able to be resolved through the cooperation of all related parties.

Based on a number of previous studies, and literature reviews, a model for the implementation of regional autonomy was made through improving the quality of governance and public services, as follows:





Source: Data procesed, 2019.

The autonomy authority that is owned by the regional government helps efforts to improve community welfare. Good governance and public services will increase the quantity and quality of public facilities and infrastructure obtained from CSR. This is very important, considering that people need not only welfare in physical form such as clothing and food. But it also requires psychological well-being that can be realized through the provision of recreational facilities and green open parks. Local Budget Revenues can be used to improve the Human

Development Index so that both will create community satisfaction. Improving the quality of governance and public services will encourage sustainable development and accelerate the realization of people's welfare.

Some new policies and breakthroughs carried out by the central government can be a breath of fresh air to improve the efficiency and effectiveness of regional spending, optimization of regional income and the independence of the regional budget. Some of the policies include; "1) strengthening the health sector by implementing integrated stunting reduction programs through specific gisi interventions and sensitive nutrition interventions in 160 districts / cities, 2) planting education budgets by increasing the quality and relevance of vocational education through standardization of the link and match mechanism between vocational education and industry needs and allocating research endowments to accelerate research development; 3) strengthening the family's program of hope through increasing the magnitude of the benefits in the education and health components; 4) Tax expenditure and tax incentives as a transfer of resources to the public in the form of reducing tax obligations to support the competitiveness of national industries and encourage downstream industries; 5) Natural Disaster Pooling Funds are funds specifically managed for emergency response, rehabilitation and reconstruction activities after natural disasters; 6) acceleration of infrastructure development through the PPP PPP scheme by involving the role of the private sector and BUMN; 7) accelerated development at the village level through the Additional DAU to maintain the balance of development acceleration between villages and villages" (DPAPBN & DJA, 2019).

Furthermore, based on the findings of Meijer and Bolívar (2016) for smart governance requires three qualifications, namely; 1) smart technology, smart people or smart collaboration as features that determine smart cities; 2) transformative or incremental perspective on changes in regional / city governance; and 3) better outcomes or more open processes as legitimate claims for smart city governance.

Reforms and acceleration by regional governments need to go beyond the increase in local service providers. International experience of various innovations in managing good local governance and creating a model of 'excellence' must continue. In addition, collaboration between government, the business sector and NGOs can be central to public policy for better governance.

5. CONCLUTION

The results of the study revealed that the implementation of regional autonomy in Indonesia requires continuous acceleration where good quality human resources are needed to drive the wheels of regional government with good governance. Even though the allocation of funds provided by the central government is quite large, it does not mean that the implementation will be in accordance with the plan. Various obstacles and challenges will always arise. For this reason, extra tight evaluation and supervision is needed in this case that public participation is required. The quality of good governance and improvement of the quality of public services are expected to increase public satisfaction with government performance.

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