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The PUBLIC ADMINISTRATION ISSUES journal has been published at the National Research University Higher School of Economics (HSE) in Moscow, Russian Federation since 2007.

The mission of the journal is to create a modern platform of full value for discussion, exchange of international and national experience and specific knowledge among professionals in the field of Public Administration; for working out and further correcting the development strategy of public and municipal administration.

The editorial policy is to provide a very clear emphasis on the specific subject along with a focus on the interconnection of the proper public administration problems with the relative economic, legal, political science and managerial problems, including the interaction of the state and civil society.

The following key issues are addressed:
- The theory and practices of the public administration;
- Legal aspects of the state and municipal administration;
- The analyses of experts;
- The discussions;
- Case Studies;
- The training and the improvement of specialists in public administration.

The journal is meant for analysts and researchers as well as workers in the public and municipal administration, for academic purposes and for a wider readership interested in current status and development of the system of public and municipal administration in the Russian Federation and abroad.

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The thematic focus of the journal makes it a unique Russian language edition in this field. "Public Administration Issues" is published quarterly and distributed in the Russian Federation and abroad.

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FOREWORD BY THE GUEST EDITOR

This English-language issue of Public Administration Issues journal is its twentieth anniversary issue. Since the first trial issue in 2014, the guest editor of which was Professor Linda Cook (Brown University, Providence, Rhode Island, USA), the series of special issues has expanded. At first, one regular issue per year was published (regular issues began in 2015), and starting in 2018, the Journal went to two issues per year (regular annual issues 5 and 6). More than 150 research articles have been published over the years. The authors of the articles represent practically all countries where research in the field of public administration is carried out, as well as all subject fields of public administration. The English-language issues have become an important part of the "business card" of the journal Public Administration Issues, have made it more recognizable to an international audience, and have allowed combining the experience of public administration research in Russia and abroad.

The publication of English-language issues involves huge, mostly inconspicuous, painstaking work on prioritizing articles and building a set of measures for preliminary preparation of special issues by the Editor-in-Chief of the journal, Professor Lev Yakobson, careful and friendly evaluation of articles by anonymous reviewers and the editorial board of the journal. This work requires concentration and immersion in the material of the articles, the work of editors, proofreaders and typesetters. I would especially like to express my gratitude to the editorial board of the journal and its permanent head, Deputy Editor-in-Chief Irina Zvereva, who is entrusted with the difficult task of interacting with the authors, informing them about the results of the article selection and taking into account the comments of reviewers when finalizing articles.

Over the past 11 years and 20 regular issues, the journal Public Administration Issues has "found" its niche in the international stream of public research. It focuses on the analysis of public administration experience in developing countries, which often differs significantly from the experience of developed countries. Being flooded by articles by authors from developing countries, the journal has come to the conclusion that its mission is to present research on multipolarity in public administration, to engage in dialogue on an equal footing, and, in particular, to avoid the need to squeeze the experiences of different countries into the Procrustean bed of standard Western theoretical models and paradigms of public administration that generalize them. It also aims to explore new theories and propositions that follow from these experiences and characterize the specificity of multipolar governance. This mission of the journal corresponds to the management agenda of the countries of the Global South, the creation of analytical expert groups and mechanisms for interaction between researchers from the BRICS countries, expert groups of public administration analysts from the Shanghai Group and other international associations investigating governance issues in the emerging multipolar world.

Of course, the journal's position is not limited to rejecting standard models and paradigms but rather to finding junctions, new growth points for theory and practice, enriching public administration analytics and combining it with modern challenges to national and regional public administration systems. This is an important and noble mission with theoretical and practical significance.

The articles in the current issue are divided into 4 blocks. The first block is devoted to the analysis of local participatory governance practices. In the article by A. Sinaau et al. (Maldives) the situation in local public councils is considered from the point of view of the Chambers of councils, reflecting the significant autonomy of local authorities scattered across many small island communities. This situation is similar to the problems of local self-government in territorially large and sparsely populated countries (in particular, in the northeastern regions of Russia). The article by M. M. Rashid et al. (Bangladesh) examines functioning of parishads, the lowest level of local government in Bangladesh, as a formal institution among the rural population and draws on the interviews with their representatives. T. Saputra et al. (Indonesia) analyze a participatory waste management system that contributes to improved solid waste management efficiency. Finally, the last article in this section by Sylvia et al. (Indonesia) examines the role of social media in dialogic budgeting.

The next section of the issue features two articles that examine the challenges of data-driven governance in developing countries. The article by Diaz Calderon et al. (Peru) is devoted to the digitalization of public records management, fostering efficient and inclusive administrative environments taking into account cultural and technological peculiarities in countries representing different regions of the world. Further, U. D. Abasilim and O. J. Esisio (Nigeria) describe the barriers to digital transformation of public institutions in Nigeria using the Federal Road Safety Corps as an example. These obstacles, as the authors note, include poor infrastructure, limited digital skills, policy gaps, inadequate funding, and cybersecurity risks. I believe that these obstacles are significant for many developing countries.

The third section of the special issue examines corruption. A. A. Samudra (Indonesia) describes an anti-corruption model, consisting of several components that could be useful for improving anti-corruption practices in other developing countries. The impact of COVID-19 on corruption patterns in Nigeria is examined by S. I. Ifejika (Nigeria).

Unlike previous issues, the theoretical section is placed last, although it is critically important for the journal, since the authors I. G. A. A. O. Dewi et al. (Indonesia) examine the concept of Good Governance from the perspective of ensuring the sustainability of governance, which significantly corrects both the very design of Good Governance and its ideological continuation – the paradigm of New Public Management.

In conclusion, I would like to wish the journal and its authors continued fruitful development of the topic of multipolar public administration, analysis of the rich practice of public administration and identification of related theoretical models.

Guest Editor,
Alexey G. Barabashev

INSIDE THE COUNCIL CHAMBER: THE EXPERIENCE OF COUNCILLORS IN ENHANCING COMMUNITY ENGAGEMENT PRACTICES IN LOCAL GOVERNANCE

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Abstract. The Republic of Maldives is a small island nation with more than 1120 small islands, divided into 20 groups of islands known as Atolls. The atolls are decentralised and governed by an elected council. The current study explores the community engagement practices of councillors in the Maldives. Using a qualitative approach, semi-structured interviews were conducted with twenty councillors. The councillors were selected from city, atoll and island councils, using a purposive sampling technique, to explore their current community engagement practices, identify challenges and gather recommendations for improvement. The findings reveal that most councillors engage in traditional methods, such as public meetings, community workshops and social media. Nevertheless, challenges such as low public participation, differences in political views, resource constraints and internal leadership issues hinder effective engagement with the community members. Hence, councillors recommend diversifying engagement strategies, implementing leadership training, allocating more resources, fostering trust and tailoring community engagement practices suitable for the specific community. Thus, the study emphasises the need for innovative and inclusive community engagement practices to improve governance and collaboration between the councillors and the community. Future studies can adopt a quantitative approach to find out the factors that affect community participation from the perspective of the community members.

Keywords: councillors, community engagement, local governance, Maldives local government.

Introduction

The Maldives, an island nation, is a unitary state with a decentralised governance system and administrative divisions at the island, atoll, and city levels. The country enacted its first Decentralisation Act in 2010, giving administrative and financial control to councils at various levels to operate independently (Local Government Authority, 2024). This strengthened the country's local governance with the establishment of the Local Government Authority (LGA) to oversee and coordinate the councils' activities at various levels (The President Office, 2010).

The mission of the LGA is "Empowering citizens through community engagement," and one of the strategic goals of the organisation is to promote community participation at the local level (Local Governance Authority, 2022). Similarly, the importance of community engagement in local community governance is emphasised in the Decentralisation Act, which mandates that councils meet community members twice a year (Local Governance Authority, 2024). Hence, it could be said that local governance is critical in shaping the development and well-being of communities. Numerous benefits can be gained by community engagement practices, such as creating an environment for informed policy-making decisions, providing more significant opportunities for councils to be more open and transparent in public interactions and enhancing collaborative community participation (McGee, 2009).

However, a report published by Transparency Maldives stated that there is little interaction between local communities and their respective governing councils in Maldives (Transparency Maldives, 2015). Although all the councils conduct mandatory public meetings, these meetings are often irregular, less participatory and yield no productive results. This is evident from the annual reports and news posted on the respective council's social media accounts. Additionally, these issues are believed to be further aggravated by political interference and limited resources in communities. Thus, this creates a significant gap between the councillors and the community, impacting governance transparency and failing to address community specific needs (Barabash, 2020; Christensen and McQuestin, 2018; McGee, 2009). In addition, this knowledge gap often leads to ineffective resource allocation, limited impact on community-related projects and social inequalities (Barabash, 2020; McGee, 2009).

Despite the importance of community engagement in the Decentralisation Act and the strategic goals of the LGA, there remains a significant gap in practice and implementation. Additionally, there is a lack of empirical studies done in the Maldives on community engagement practices and their challenges. This gap in literature represents a significant missed opportunity given the key role councillors play in implementing the local governance policies. Therefore, this study critically addresses this gap by examining the lived experience of councillors to identify relevant strategies that can enhance community engagement local governance system in the Maldives.

Literature Review

According to the United Nations (2005), community engagement is a reciprocal process in which individuals' and communities' hopes, concerns, needs,

and values are integrated across all community levels. Also, community engagement can be defined as the active participation of community members in voicing their concerns and participating in various social projects within the community (Nabatchi and Amsler, 2014). Moreover, community engagement is the process by which public authorities, such as councils, participate and influence the government's decisions (Barabash, 2020; Bradford, 2016). Interestingly, most definitions explored the concept in terms of a process.

Various local government offices employ different methods to accomplish this. Traditional techniques such as public meetings are used (Burro, 2019; Christensen and McQuestin, 2018; Corbett and Le Dantec, 2018). Further, contemporary practices such as community workshops, and online methods such as conducting an online poll are used too (Christensen and McQuestin, 2018; Nabatchi and Amsler, 2014; Peters et al., 2016). Another method is the deliberate approach of hosting a public forum focused on a specific topic of community interest (Christensen and McQuestin, 2018; Nabatchi and Amsler, 2014). Moreover, emerging methods – not yet commonly associated with local government – but which have a significant impact are methods such as open space or unconference methods and participatory methods, which are observed in developed countries such as Australia (Christensen and McQuestin, 2018). Additionally, new methods, such as crowd-sourced problem-solving are considered a successful engagement method for citizen participation (Pedi-Smith, 2022). Furthermore, related literature emphasises the importance of technology integration for city-scale engagement (Corbett and Le Dantec, 2018; Peters et al., 2016). This is evident from a qualitative study done in the U.S., where the council staff mentioned the use of technology in reaching out to people but at the same time stated that it should facilitate engagement of all age groups (Corbett and Le Dantec, 2018). Hence, based on the reviewed literature, it is possible to conclude that a variety of strategies can be used to engage with community members.

Challenges in community engagement practices

One recurring challenge mentioned in related literature are the difficulties connected with public meetings with community members. The mandated public meeting is often claimed to provide various obstacles due to the polarised views and competing perspectives from fellow community members (Bradford, 2016; Barabash, 2020; Sokoluk, 2021), which results in a lack of meaningful interaction. Similarly, a loss of faith in public services leads to community refusal to participate in these activities, as they have grown indifferent to decision-makers' promises (Fox, 2014; Ghorasainee, 2021). Furthermore, councillors have observed that residents are more engaged in social concerns that directly impact them rather than the interests of the entire community (Peters et al., 2016; Ghorasainee, 2021). Hence, it is observed that community participation is closely related to the thoughts of community members and their viewpoints based on their interests and perceptions of council members.

Moreover, resource-related challenges are frequently mentioned in literature (Bradford, 2016). In terms of resourcing, human and material resources are necessary for community engagement to involve community members most efficiently. However, due to a shortage of human and material resources, councils find it difficult

to complete these obligations (Bradford, 2016; Christensen and McQuestin, 2018). Timing is another resource aspect frequently highlighted as a barrier. In an Australian study, 37.1% of council members identified time as the most challenging factor when implementing community engagement strategies (Christensen and McQuestin, 2018). Furthermore, budgetary constraints, such as a lack of budget allocations and high costs associated with engagement practices, are frequently mentioned as barriers (Christensen and McQuestin, 2018; Ghorasainee, 2021).

Furthermore, few publications identify difficulties related to councillor leadership and commitment. A research study conducted in Australia found that executive leadership commitment (9.0%) and councillor support (5.4%) as problems that councillors encounter inside their chamber (Christensen and McQuestin, 2018). This frequently results in a lack of support among councillors when implementing community involvement measures (Bradford, 2016; Christensen and McQuestin, 2018). Although this statistic is relatively small, it highlights that challenges do not just come from community members but also from within the chamber itself.

Theories related to community engagement

There are several theories related to community engagement practices. One frequently mentioned theory in research is the Social Capital Theory. Social Capital Theory understands human agency as being guided by social norms and values in the community. It is based on the norm that individuals are embedded in a network of social relations to influence decisions and actions (Claridge, 2018; Engbers et al, 2016; Fox, 2014). This theory emphasises the interpersonal, community and societal levels in terms of networks (bridging) and norms of reciprocity and trust (bonding) within these networks (Perkins et al., 2002). However, for effective engagement, community members should believe that they have the agency to bring about meaningful change (Ling and Dale, 2013). Hence, researchers often use this theory to understand the level of interaction between individuals in a community at different levels.

A second theory related to community engagement is the Rational Choice Theory. This theory forms the basis of how community members make their decisions. According to this theory, individuals are in control of their decisions, and they do not make choices based on external influences. Their decisions are rational as they weigh the consequences and the potential benefits (Ainsworth, 2020; Blakely and Evans, 2009; Fox, 2014). This theory suggests that the members rationally decide not to engage due to a lack of transformative approaches and because of top-down structures of management (Blakely and Evans, 2009). Hence, this theory helps in understanding the motivation behind community engagement practice among community members.

Both of the aforementioned theories will be used in this study to understand and analyse the theoretical perspective of community engagement practices.

Models and frameworks

Researchers have proposed several theoretical models for community engagement. Some models use a ladder framework, while others use a spectrum framework. The Ladder of Citizen Participation (Arnstein, 1969, as cited in Bradford, 2016) is an early model of a ladder framework that demonstrates the role of pow-

er relations during community participation with organisations. This model has eight levels of progression from non-participatory to participatory. This model, however, does not account for the community's volatility and changing nature and does not reflect the complex nature of communities. Moreover, this model has been criticised for being too hierarchical and failing to recognise the value of the process and partnership (Fox, 2014). Likewise, Wilcox's Ladder of Participation (1999, as cited in Bradford, 2016) is another ladder framework. This simpler model describes the stages of engagement from five different perspectives. This model suggests that participation occurs at different stages for various levels, but once again does not consider the power and influence of community members.

Regarding the spectrum-related frameworks, one of the earliest models is Cogan and Sharpe's Public Participation Continuum (1986, as cited in Bradford,2016). This spectrum model describes the degree of passive to active involvement of community members in various activities, as well as the community's reachability. However, the spectrum's detailing is limited in this model. On the contrary, the International Association of Public Participation's Public Participation Spectrum (IAP2) describes the various levels of community engagement along the continuum (2018). It depicts the level of participation as well as the impact of participation across the spectrum. This framework is well-known among the practitioners and is used to establish unity throughout community engagement practices in many countries (Herriman, 2011). This framework aids in defining the public's role in any public engagement process, and it has quickly become an international standard that many organisations worldwide follow and use (IAP2, 2018).

Increasing impact on the decision →

	INFORM	CONSULT	INVOLVE	COLLABORATE	EMPOWER
PUBLIC PARTICIPATION GOAL	To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.	To obtain public feedback on analysis, alternatives and/or decisions.	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered.	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place final decision making in the hands of the public.
PROMISE TO PUBLIC	We will keep you informed.	We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision.	We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.	We will look for you for advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible.	We will implement what you decide.

Figure 1. **A theoretical framework for the research**

Source: (International Association of Public Participation, 2018).

The IAP2 framework addresses the many stages of public participation, from information transmission to allowing community members to participate in decision-making. It clearly emphasises the public participation goal and the commitment that the public authority makes to the citizens at each of the levels (IAP2, 2018).

Thus, this framework is used in the research to examine the community engagement practices used by councils in order to determine where each approach fits. It is also used to thoroughly examine how the aforementioned theories influence participation in order to identify challenges and offer areas for development.

Methodology

The research employed a qualitative research design to gain in-depth information about the councillors' experience with community engagement practices, their challenges, and recommendations to overcome the challenges experienced.

The target population of the study is councillors working in city councils, atoll councils and island councils. A total of ten councils were selected, namely two city councils, three atoll councils and five island councils to get in-depth information about the phenomenon of interest.

The councils were selected based on their population, where the councils with the highest population are selected from each category. A purposive sampling technique was used to select the participants for the semi-structured interview from the ten councils chosen. Two participants were selected from each of the councils, the president (Mayor in city councils) or the vice-president (Deputy mayor in city councils) of the council and another member of the council to strengthen the findings.

A thematic-based analysis approach was used to analyse the data collected for this study. The recorded interviews are transcribed and analysed by first identifying codes from each of the transcripts in relation to the research questions. Next, each of these codes are combined into categories. Finally, the combined categories were cross-combined with each developed theme. These themes comprised of the study's main findings.

Results

This section highlights the key findings from qualitative data analysis.

The presentation of the findings is organised by the current practices of community engagement practices, the challenges in fostering community participation and recommendations for enhancing engagement.

Table 1 indicates the profiles of the participants of the interview from the councils. A total of twenty participants were interviewed to find information on the current practices of community engagement, challenges on the current practices and recommendations for enhancing the practices.

The themes identified from the analysis are detailed below.

Table 1

Profile of respondents

Participant Code	Gender	Designation	Years of experience	Previous employment
A	Male	Mayor	8 months	Corporate
B	Male	Member	3 months	Journalism
C	Male	Mayor	3 years 5 months	Politics
D	Male	Member	3 years 5 months	Tourism
E	Male	President	8 years	Tourism
F	Male	Member	3 years	Civil service
G	Male	President	3 years	Tourism
H	Male	Member	11 years	Construction
I	Male	President	4 years	Education
J	Male	Member	1 year	Retail and Sales
K	Male	President	3 years 4 months	Tourism
L	Female	Member	3 years 4 months	Corporate
M	Male	President	3 years 5 months	Civil service
N	Male	Member	3 years 5 months	Corporate
O	Male	President	11 years	Civil service
P	Female	Member	3 months	Civil service
Q	Male	President	11 years	Education
R	Male	Member	3 years	Civil service
S	Male	President	3 years 6 months	Tourism
T	Male	Member	3 years 6 months	Civil service

Source: Completed by the author.

Current community engagement practices

Traditional community engagement practices

The analysis found that the councillors mostly rely on traditional methods, such as public meetings, which are mandated by the decentralised laws and rules. All the other councillors interviewed reiterated this, suggesting that this is the most preferred method of engagement. While this practice fulfils the legal obligations, it often fails to motivate active participation from the public. *"Yes, we have the meeting in February and April, but the amount of participation we see from the community members is much less. This is very disappointing for us as a council"* *(Participant G).*

Another method reported by the councils, especially in small islands, is using noticeboards and giving announcements through loudspeakers. *"We have loudspeakers in our office. If we want to invite them for a meeting or have any important announcements, we usually call it out on the loudspeaker. Most of the households will hear this announcement"* (Participant M).

The analysis shows that traditional ways of reaching community members are still preferred by the councillors and also preferred by the community members in these communities.

Contemporary engagement practices

The contemporary methods that are identified are related to conducting of workshops and using social media groups. The majority of councillors expressed their interest in modernising the online social media platforms. All the cities and councils interviewed had online presences on popular social media platforms such as Facebook, Instagram[1] and community groups on platforms such as Viber. *"We have our community Viber group, where we post important announcements and notices for the community. Almost all the community members who are above 18, whether they live in the island or elsewhere are added into the community group"* (Participant R).

Another contemporary method identified from their practices is conducting workshops on specific topics of interest to the community members. These community workshops are used in order to involve and consult the community members on topics related to community development. For example, many councillors emphasised the role these community workshops play in getting constructive feedback from the stakeholders of the community. *"The workshops that we arrange for the community members is one way through which we get constructive feedback from them on matters that are relevant to the community development. We set these meetings to discuss important things such as the budget, the land use plan or any other thing relevant to the community"* (Participant K).

Moreover, councillors noted that special occasions are often celebrated in collaboration with the community members. They engage with the non-profit organisations, government authorities such as the Police and local businesses in the island community. *"The Police on the island is one institute that we conduct activities with. We recently had an awareness session with police for our community members. We try to involve the institutions in the island as such as we can, but it depends on how much support we can get from them"* (Participant M).

The analysis shows that councillors are trying to engage with community members through the recent lifestyle trends in the community, as most of the community members have adopted technology in their daily lives. Additionally, councillors prefer to engage relevant stakeholder institutes to support their initiatives.

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[1] According to Russian law, Facebook and Instagram are owned by Meta, a company that is recognized as an extremist organization and banned in Russia.

One-on-one community engagement practices

Few councillors also highlighted practices such as door-to-door visits, walk-in meetings with councillors, and "fini buru jehun" (riding around the neighbourhood on a motorcycle to meet residents).

The councillors reported using door-to-door visits with the community members to have a one-on-one interaction and meet them in their houses. A small number of councillors reported visiting at least five to six houses per month to visit the senior members of the community. *"I usually visit the houses in the community and meet the senior members who are unable to move around the island due to their age and other health reasons. They feel very happy when we visit them and give us excellent advice too" (Participant O).*

Another participant highlighted the practice of having walk-in meetings with the councillors. *"Well, during the office hours from 8 till 2, anyone from the community is welcome to come and visit the council members and share their ideas and opinions. Everyone is welcome in the council office" (Participant S).*

Similarly, one council highlighted their practice of "fini buru jehun", where the councillors go for a ride around the island on their motorcycles and meet the community members on the street or at a coffee table. *"I always tell my fellow council members to build a good relationship with the community members. So we have this practice which we call 'fini buru jehun'. We do every Friday after prayers or in the early evening after 4. We go round the island and meet the community members on the street or have a coffee with them" (Participant R).*

The analysis shows that councillors prefer to build a good rapport with the community members and have tried to incorporate accessibility and inclusivity into their practices.

Increase in level of public impact →

INFORM	CONSULT	INVOLVE	COLLABORATE	EMPOWER
– Through social media platforms. – Notice board. – Through the loudspeakers.	– Mandaory public meetings. – Special meetings regarding specific issues in the island.	– Celebration of special days like Eid. – Sports competition. – Information sessions and workshops. – Crowd-source funding for island level projects.	– Celebration of special days likle Eid. – Sports competition.	– Conduct training and awareness programmes. – Provide funding, loans, and grants for community members/ commuity groups.

– Door to door   – Walk-in meetings

– "Fini buru jehun"

Figure 2. **Community engagement practices as per the IAP2 framework**

Figure 2 indicates the type of community engagement practices in Maldives as per the IAP2 framework. From the diagram, it is observed that all types of community engagement practices are implemented by the councils. The community engagement practices such as door to door and "fini buru jehun" falls in between inform and consult, whereas the walk-in meetings fall between the consult and involve.

Challenges in fostering community participation

Many challenges were identified by the councillors, such as lack of participation by the community members, difference in political views, resource constraints and internal leadership challenges.

Lack of participation

All the councillors identified the lack of participation as the biggest challenge in engaging with the community. Councillors reported consistent low turnout at public meeting which they believe are due to two reasons: a lack of interest in what is happening in the community and a lack of trust in government structures. *"The biggest challenge we have is the lack of participation in the public meetings and other activities conducted by the councils. We always invite all the community members who are 18 and above, but the turnout rate is very low. The reason being their lack of trust in councils based on what has happened before"* (Participant K).

Moreover, few councillors reported the lack of participation from government authorities and institutions with their island community. According to these councillors, senior management of these institutions are reluctant to work with the councillors due to influence from the government and political parties.

The analysis indicates the difficulties the councils face due to the lack of participation from the community members and relevant government authorities.

Difference in political views

Differences in political views are yet another significant challenge faced by the councillors. This is one of the main reasons for the above-mentioned challenge, which stems from lack of participation. *"As you know, we have two main parties in competition with each other. We have been elected from the ruling party, and then there is the opposition party. The opposition party members on the island try to make everything difficult for us. They will create issues in public meetings, and they will try their best to ruin our efforts"* (Participant E).

Hence, the fragmented thoughts and polarised views within the community create fragmentations within the community and hinders the development of the island.

Internal leadership

Conflicts within councils, such as disagreements among members or a lack of commitment from leadership, create additional barriers for councillors. This internal dysfunction is yet again caused by the differences in political views from inside the council chamber itself.

"In our council, we have three members from the ruling party and two from the opposition party. Unfortunately, the president belongs to the opposition party and does not want to give support to the government. We often have disagreements because of his opposing views" (Participation L).

Another participant noted that there is a lack of leadership qualities among the appointed presidents and vice presidents of the council chambers. This is supported by a similar opinion from a different participant, who highlighted that councillors are chosen based on their political parties and do not possess the qualities of leading such an institute.

These findings show that there are many internal issues within the council chamber that are hindering the implementation of effective community engagement practices.

Resource constraints

The lack of human, capital and financial resources significantly hinders community engagement efforts. All of the participants interviewed highlighted the lack of human resources in their councils. *"If you count the heads in the council, you can see many, but the question is, do we have the right people with skills and knowledge in this area? It's a pity that we do not have the autonomy to hire our own people; they still have to go through the civil service"* (Participant A).

This finding highlights the need to hire competent people for the councils and the importance of autonomy in the hiring and firing process.

Another five councils highlighted the lack of human resources in their council and stated that this affects the number of engagement activities they implement for the community members.

Financial constraint is yet another challenge that is faced by councils. Many councillors interviewed stated that they do not have the financial budget to operate community engagement practices. Even though, the council is given the independence to be financially independent by running its own business, this way of income is not feasible for most of the councils, as they do not want to compete with local businesses in the community. *"Yes, we can be self-sufficient by operating our own businesses. But when it comes to business, we have to compete with local businesses on the islands. Being the council, being the parent body of the island, we cannot engage in such practices which might damage our fellow community members"* (Participant H).

The analysis of the findings shows how important it is for councils to have sufficient resources within the councils in order to implement effective community engagement practices in the community. In addition, the council's self-sufficiency is equally important for raising its operational effectiveness and offering better services to the community.

Recommendations for enhancing community engagement practices

Based on the current practices and the challenges faced in implementing them, councillors suggested the following engagement practices, which they believe will enhance their engagement and build more trust within the community.

Adopt diverse engagement strategies

Expanding engagement strategies beyond the traditional practices is essential for the councils. Council members suggested incorporating information technology to introduce digital platforms. *"We have a plan for engaging our community members through a digital platform. We are currently planning to implement such a platform, which we believe can enhance our engagement with the people. Everyone has a phone now, young and the old, so what better way to reach out than by using digital tools. However, we need to be cautious whether we reach everyone"* (Participant B).

Moreover, rather than using just one method of interaction, the councillors suggested the importance of using different tools and mediums to reach out to community members. They believed that using different mediums would widen their scope of reaching out to different segments of the community.

These findings show the importance of utilising different mechanisms for community engagement.

Strengthen leadership and capacity building

Leadership plays a pivotal role in fostering a culture of engagement, as the councillors are the leaders who plan out the engagement practices that can benefit their community. Hence, targeted training programmes could address the gaps in councillors' skills and knowledge, enabling them to lead with a participatory and collaborative mindset. *"(The) LGA has specific training programmes for us, but I believe we should focus more on developing the councillors' leadership and management skills. They are the anchor of this boat; we need a person who can steer it in the right direction"* (Participant O).

Another councillor suggested the importance of having a tailored programme for them.

"Yes, the authority does run programmes and training for us, but I believe it should be more customised and tailored to our needs rather than the general one they run for everyone. We require more training on the laws, the handbooks are not enough, not everyone reads them" (Participant Q).

These findings suggest the importance of training and professional development for the councillors in order to have competent councillors in the chamber who can guide and direct the council towards the desired goals.

Enhance resource allocation

Budgetary support is essential for implementing innovative engagement strategies. Hence, advocating for increased funding through evidence-based proposals can help the councils secure the necessary resources. Moreover, councils can explore partnerships with NGOs and international organisations to access additional funding as grants. *"The budget that is allocated to us by the government is fixed. Hence, we can write proposals to international bodies and secure more funding as grants. But for this, we need to write evidence-based proposals, we need to show them in numbers the number of beneficiaries"* (Participant R).

The finding shows the importance of having skilled people in the council chamber who can work towards the accomplishment of such tasks. It also shows

that instead of relying on government funds, the councils should explore the options available beyond their horizons.

Foster trust and transparency

Building trust requires the councils to go beyond symbolic gestures and show a genuine commitment to community needs. Establishing a mechanism for feedback from the community is important in this situation to show the community that the council is responsible and committed towards the community. In fact, this will help them to restore the confidence and trust of the community members and the related authorities. *"Well, we need to show the community that they can trust us. Regardless of which party we belong to, we work towards the betterment of society. We need to have a feedback mechanism. I don't know how we can do it at the moment, but we can think of a creative way to implement this two-way communication, which will enhance the transparency too"* (Participant N).

The findings highlight the importance of having a two-way communication with the community members, which will enhance the trust and confidence between the councillors and the community.

Tailored engagement approaches

One significant recommendation from this research is the importance of recognising and addressing the characteristics of each community and developing community engagement practices tailored to the community. For example, councils in densely populated areas may benefit from using digital platforms such as portals to address community concerns, while smaller islands might prioritise face-to-face interactions. *"We have a huge population, so reaching the community members is easier through digital platforms. That is how we can ensure that we have broadcast the message to the public. We cannot have face-to-face engagement with community members as it is difficult for us to meet everyone; it is physically impossible for us"* (Participant D).

Another participant noted that they have a small population on the island, so reaching out to the community is not difficult for them. Some of the islands have tailored programs such as the "fini buru jehun" and door to door visits which are suitable and accepted within the community in which they operate it.

The finding highlights the critical gaps in community engagement practices in the local governance of the Maldives. Hence, gaining detailed insights into these gaps is essential for a small island such as Maldives to develop innovative and inclusive strategies for its diverse community needs. These findings are believed to contribute to the existing literature on local governance in small island development states and contribute to creating a more inclusive and responsive local governance framework in Maldives.

Discussion

The study focusses on exploring the current strategies councillors use to engage with community members, the challenges they face, and their recommendations for enhancing community engagement practices.

Current community engagement practices

In terms of community engagement practices, councillors implemented traditional strategies, contemporary and one-on-one strategies to engage with the community members. The type of community engagement practices is mainly dependent on the characteristics of the community, where it is observed that the councils from the densely populated communities used wider-scale, non-interactive strategies compared to less densely populated communities that engaged in more interaction with the community members. Similar practices are found in related studies where equivalent engagement practices are highlighted (Burros, 2019; Christensen and McQuestin, 2018; Corbett and Le Dantec, 2018) suggesting that regardless of population or geography of the country, comparable practices are used in local governance. On the contrary, while all the councils used social media platforms, very few councils are found to have attempted to modernise their approach through online platforms such as their own websites, reflecting trends in digital engagement noted by Nabatchi and Amsler (2014). However, these approaches are not fully integrated due to technological and resource limitations. Moreover, the current practices that the councils are engaged are observed at different stages of the IAP2 Spectrum of Public Participation. Nevertheless, many councils are found to operate at the "Inform" and "Consult" levels, with limited efforts to involve communities in decision-making processes due to specific challenges.

Challenges in fostering community participation

The study highlighted the gap between community engagement practices and their practical implementations. It is found that while the councils have made advancements in adopting both traditional and contemporary methods of community engagement, several community-specific challenges hinder effective implementation. One such challenge identified is the lack of participation. This is a common finding of all the councils, where councillors reported a low turnout at public meetings, which they attributed to lack of trust in governance structures. Literature supports this finding where a history of unfulfilled promises and a lack of transparency in decision-making is found to be a significant reason for low turnout (Fox, 2014; Ghorasainee, 2021). Another reason, as per literature, can be the perception of engagement as being ineffective or irrelevant to their immediate concerns, as some councillors have heard community members say that the topic being discussed is not of their interest or does not concern them.

The difference in political views is yet another significant challenge reported by all the councils. The diverse and polarised views in Maldives stem from belonging to different political parties. This finding is in alignment with Sokoluk (2021), who noted that communities are fragmented due to polarised views and hence often struggle to achieve consensus. The councillors also reported a lack of consensus during the public meetings, where members from the opposition parties deliberately jeopardised the meetings.

Another challenge stemming from the difference in political views is the internal leadership challenge. Few councillors reported that disagreements and a lack of commitment from the leadership aggravate the problems within the

chamber. This internal dysfunction further creates issues in the success of engagement strategies due to the misalignment of leadership and organisational culture, as suggested by a research study by Christensen and McQuestin (2018). Thus, the absence of a common vision for community engagement diminishes the effectiveness of community engagement practices implemented by the council.

Furthermore, resource constraints are identified as a key challenge for engaging in effective community practices. The lack of human, material and financial resources are highlighted as factors that contributed to this ineffectiveness. This is similar to research findings by Bradford (2016) and Christen and McQuestin (2018), where they pointed out that effective engagement requires both financial and human expertise to facilitate meaningful dialogues. Financial constraints are also found to limit the council's ability to implement innovative practices, forcing them to rely on traditional and less effective practices of community engagement.

Recommendations for enhancing community engagement practices

In order to overcome the above-mentioned challenges, one recommendation from the councillors is to expand the engagement methods beyond traditional methods by utilising digital tools. One suggestion is to use an online platform to engage with the community members; this is suggested by councillors from densely populated communities. They believed this would help them broadcast their messages to a greater audience and reach all age groups. This finding is in alignment with similar findings (Corbett and Le Dantec, 2018; Pedi-Smith, 2022), where councillors are advised to use technology but cautioned to ensure against over-reliance on digital tools, as these can unintentionally marginalise certain groups (Corbett and Le Dantec, 2018). In addition, to enhance their leadership skills, councillors recommended taking part in targeted training or programmes on leadership. These targeted programmes will create a participatory mindset among the councillors and align the community practices with the council's goals. Similar findings are observed in a study done by Bradford (2016) on the local governments in New South Wales, Australia, where the importance of aligning council goals with leadership is emphasised. In addition, the councillors highlighted fostering trust and transparency multiple times. Establishing a feedback mechanism where councils report back on the actions taken in response to community input is one suggestion. This approach aligns with the IAP2 spectrum, which highlights the importance of two-way communication for effective engagement (IAP2, 2018). The final recommendation is to enhance resource allocation to implement innovative engagement strategies. One suggested method is to advocate for increased funding to the government authorities by submitting evidence-based proposals, and another method is to submit these proposals to international funding organisations and donors. The councillors believed that these evidence-based proposals will help them to increase their performance in relation to community engagement. This is also evident in research done by Christensen and McQuestin (2018) on 175 councils in Australia, which showed that governments that prioritise community engagement in budget allocations result in higher levels of trust and participation from the community.

Findings through the lens of Social Capital Theory and Rational Choice Theory

The findings are explored first through the Social Capital Theory, followed by the Rational Choice Theory. Social Capital Theory stresses the value of relationships and trust in fostering collective action and community participation. However, in the context of Maldivian councils, it is found that there are weak community relationships and declining trust in governance structures. Findings show fragmented social groups within the islands, which hinder collective actions. These fragmented groups have limited ties within (bonding) and limited connections between different groups (bridging), and hence, councillors find it difficult to implement resources for shared goals. Moreover, trust, being a core component of social capital, is observed to be absent, undermining community engagement efforts. This aligns with the literature, which highlights that erosion of trust decreased the relationship between the community members and the councillors (Perkins, Hughey and Speer, 2002; Ling and Dale, 2013; Fox, 2014; Engbers, Thompson and Slaper, 2016; Claridge, 2018).

On the contrary, Rational Choice Theory explains that individual behavior is driven by cost-benefit, where individuals choose actions that benefit them. In the Maldivian context, a low perception of engagement is observed by individual community members. This, as per the councillors, is because the community members perceive limited personal or communal benefits. This is consistent with the research findings by Blakely and Evans (2009), which shows that when individuals do not see tangible outcomes from participation, they are less likely to engage. Moreover, in the Maldivian context, community members may feel their participation would have little influence because all decisions are made in a top-down style. As per this theory, external motivators such as monetary rewards and public recognition can motivate community members to engage with the councillor. However, the study's findings indicate that a shortage of resources will make it more difficult for the councillors to accomplish this action.

While the social capital theory highlights that social networks and trusts can shift the community member's perception, rational theory suggests individuals act in their self-interest. Hence, in light of both these theories, councillors can facilitate community-building activities that strengthen the network and foster trust. Initiatives such as collaboration planning can be increased, which will lead to individuals and groups of community members seeing immediate benefits while balancing both self-interest and community goals. In addition, the councils could offer both tangible incentives, such as rewards for attending meetings and workshops and intangible ones, such as public acknowledgement of contributions of individuals and groups of community members in their bi-annual public meetings.

Conclusion

This study emphasises the importance of community engagement in fostering local governance in the Maldives. While the traditional methods such as public meetings and notice boards remain predominant, contemporary methods such

as use of social media, community workshops and direct interactions are also commonly used by councillors.

Despite these efforts, challenges such as low public participation, political divisions, resource constraints and leadership hinders effective engagement. To address these issues, councillors recommend a mix of digital tools (for densely populated areas) and face-to-face methods (for less densely populated areas) for effective engagement of community members. Leadership development programmes and increased funding through government are also suggested. Additionally, establishing a feedback mechanism is believed to improve transparency and public trust.

The study highlights the need for tailored engagement strategies to create a more inclusive and responsive governance system. However, its findings are limited to selected councils and qualitative data, reducing generalisability. Hence, further research should compare engagement practices across different regions of Maldives and incorporate community engagement factors through quantitative analysis.

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PERFORMANCES OF STANDING COMMITTEES OF UNION PARISHAD (UP) IN BANGLADESH: A DESCRIPTIVE ANALYSIS

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Abstract: The Union Parishad (UP), the lowest layer of local government in Bangladesh, is a well-known formal institution among rural people. This study evaluates the effectiveness of all Standing Committees (SCs) within two UPs, focusing on three core dimensions: knowledge, participation, and practical engagement. Data were collected through interviews with 25 UP representatives (19 males and 6 females). Findings reveal suboptimal performance across all dimensions, with average scores (on a 5-point Likert scale) for knowledge (2.6 and 2.1), participation (2.3 and 1.8), and practice (2.1 and 1.7) in the two UPs, respectively. The study identifies a range of barriers that undermine the effective functioning of Standing Committees (SCs). These are external (e.g., political interference from Members of Parliament and bureaucrats, dominance of local powerbrokers) and internal (e.g., negligence, apathy, limited institutional capacity, and nepotism). The paper concludes with action-oriented, context-specific recommendations aimed at enhancing the operational performance and accountability of SCs in rural governance structures.

Introduction

The essence of local government comes from decentralising authority from the central government to local administrations (Bhuiyan, 2011). The process of democratisation, effective governance, and active participation of citizens is contingent upon the transfer of authority to local level. Bangladesh adopted the administrative framework of local government from its colonial past, as this nation was under British rule for two centuries and then under Pakistani control for around 24 years (Panday, 2011).

Local government of Bangladesh has a rich history. Its structure and functions have evolved in response to socio-economic and political transformations. This is linked and enshrined in the Bangladesh Constitution (Articles 9, 11, 59, and 60) to uphold democratic values and ensure economic and social justice (Khan, 2008). Three levels comprise the hierarchical framework of local government in rural areas, i.e. 1) Zila Parishad at district level, 2) Upazila Parishad at sub-district level, and 3) Union Parishad (hereinafter also UP) at village level. With nine wards, the Union Parishad is the lowest level of rural local government in Bangladesh (Uddin, 2019). Union Parishads constitute the fundamental tier; and play significant roles for the provision of public services and the promotion of local development. They have a directive to provide essential services like healthcare, education, sanitation, and infrastructure development; thereby enhancing the quality of life of rural dwellers.

The Union Parishad Act 2009 mandates the formation of 13 Standing Committees (hereinafter also SCs) to oversee various sectors, designed to decentralize responsibilities, enhance transparency, promote accountability within local governance structures, and facilitate participatory governance by involving community members in decision-making processes (Majumdar, 2009; Rahman, 2008). The main ideas behind Standing SCs are to accelerate participation, consensus, responsiveness, transparency, accountability, effectiveness and efficiency. Unfortunately, it has been criticised regarding its work. Kabir et al. (2014) identified that each Union Parishad wants to promote a more integrated and holistic approach to local development through its 13 Standing Committees – but recognises that development challenges are often interconnected and multifaceted. The lack of autonomy, community engagement, and participation further exacerbate these challenges (Panday and Jamil, 2011).

Though the UP is an old formal institution, scholarly works evaluating all Standing Committees and improvements are still inadequate. Well-known, numerous studies have been undertaken on Union Parishads. While analysing

several studies on this subject, there is a scarcity of research specifically examining the performance of all SCs. The existing study is quite expensive and evaluative because it measures effectiveness. The main aim of this paper is to measure performance of each Standing Committee through knowledge, participation, and practice exercised by its elected chairman and members. It will compare the performances of two UPs located in semi-urban and remote settings through the lens of access to facilities. The authors describe issues and concerns of SCs and provide data-driven recommendations for improving its performance.

Glimpse of Local Government

The present structure of local government in Bangladesh has its origin in the British colonial period. The first attempt at establishing local government institutions was made during the latter part of the nineteenth century. The structure, functions, and financial management of local government institutions have undergone many changes from the British colonial period to the present day. Historically, villages were self-reliant before the colonial rule. Every village had its own community-based organisation known as *Panchayet* (village council). All the adult members of the village society constituted it. Apart from taking decisions in social matters, adjudication in disputes and maintenance of law and order were among its main responsibilities. The *Panchayets* used to mobilise resources for the discharge of their traditional functions. The *Panchayet* evolved naturally out of the social needs and was based on public opinion. There was no legal basis or authority behind them. During the British rule the Bengal Village *Chowkidari* Act was passed in 1870 with administrative, economic, and political objectives. This paved the way for setting up local government bodies under the law. Under this act several villages were organised into a union and a *Chowkidari Panchayet* was set up in each union (Local Government Division (LGD), 2011). This is already well documented in historical texts.

LGD (2024) reported that currently there following elected local government bodies exist – 4,578 Union Parishads (UPs), 330 Pourashavas (municipalities), 495 Upazila Parishads, and 12 City Corporations. A Union Parishad consists of one chairman and 12 members. Among the 12 members, three seats are reserved for women. Each Union is divided into nine wards and each ward has one member elected directly by the people's votes. One woman member for the reserved seats is elected by the voters of every three wards. The structure, power, and functions of Union Parishads in Bangladesh have been changed many times since its inception.

Literature Review

This section describes challenges and good practices of Union Parishads and particularised aspects of Standing Committees. It also incorporates international experiences of local government to find out research gaps and establishing rationalisation of this study.

Local governments, being closest to the community, are expected to provide immediate necessary interventions for service delivery (Masuku and Jili,

2019). A UP provides services to citizens at their doorstep. It is the only formal institution to ensure development planning, implementation, participation, transparency and accountability for rural areas of Bangladesh. Haque et al. (2021) revealed that decentralisation of power has emerged as a key strategy to improve service delivery, with the effectiveness and efficiency of SCs being a subject of interest in Bangladesh.

Outside Bangladesh, India's *Panchayati Raj* institutions have successfully promoted participatory governance and improved service delivery, particularly in rural areas (Ahluwalia, 2019). Local governments of Nepal have achieved successes through decentralised planning and budgeting (Pandey, 2011). Maloba (2015) claimed that ward committees of South Africa face challenges in delivering services due to inadequate capacity and resources. Indonesia's decentralisation reforms have been criticised for being overly complex and bureaucratic (Lewis, 2017). In contrast, the decentralised governance system of Sweden has improved service delivery through participatory budgeting and citizen engagement (Schoute et al., 2018), and municipal governments of Brazil have delivered services through participatory budgeting and community participation (Touchton et al., 2021). After scrutinising the decentralised governance system of Denmark, Thijs et al. (2017) noted the importance of institutional capacity, community engagement, and accountability for ensuring the effectiveness and efficiency of Standing Committees.

Huque (2011) showed that the absence of a clear policy framework, inadequate training, and political interference undermines the effectiveness of an UP's Standing Committees. Addressing these challenges is essential to ensure the effective functioning of local government SCs in Bangladesh. Mphande and Waheduzzaman (2014) further articulated that Standing Committees face challenges including inadequate capacity and resource, limiting their service delivery. SCs continue to face challenges, and learning from these experiences and strengthening their autonomy, capacity and community engagement is crucial to improving their effectiveness and efficiency in service delivery (Ehsan, 2021). Unfortunately, no study focused on all thirteen SCs comprehensively. Fulfilling this gap is the innovation of this study.

While electoral participation in UP elections has improved since 1991, the introduction of party-based elections has led to controversy and decreased enthusiasm among voters (Panday, 2019). Policy and governance reforms of Standing Committees in Union Parishads have significantly impacted on decentralisation, improving transparency, accountability, and citizen participation (Chowdhury and Panday, 2018; Waheduzzaman and Alam, 2015). Despite having gender quotas, participation of women in local government remains limited due to patriarchal structures and attitudes, as well as resource and management limitations (Panday, 2016; Saner et al., 2019).

Authors identified a mixed scenario, positive and negative aspects, about SCs, and proceeded further to evaluate their performance intensively. This study has envisioned the elucidation of the Performance of Standing Committees from the perspective of their populations as a dependent variable. The Conceptual Framework of this study is depicted in Figure 1, where

the Performance of SCs is founded on three principles, namely Knowledge, Participation, and Practice.
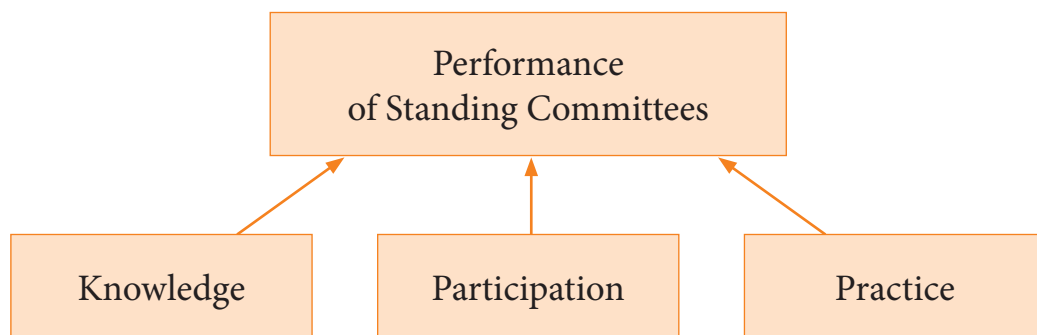
Figure 1. **Conceptual Framework**

Source: Created by the authors.

Methods

Study design

Study design is the blueprint for fulfilling objectives. Akanda (2023) considered it as an overall structure of research which facilitates delivering evidence needed to answer the research problem. It is stage-by-stage procedure for method selection, sampling strategy, data collection, ensuring reliability and validity, and analysis to acquire objectives. On the basis of that, a quantitative method was followed for data collection. A questionnaire survey was developed and used.

Study location and respondents

This study was conducted in two Union Parishads of Gaibandha district, located in the northern region of Bangladesh. Shahapara UP is situated in a semi-urban setting under Gaibandha Sadar Upazila, approximately twelve kilometres west of Gaibandha district, while Katabari UP, is located under Gobindaganj Upazila, some thirty five kilometres southwest of the district in a more remote area, facing communication hazards, electricity problems, and a lack of modern amenities. These conditions provide a meaningful contrast between the two locations. The respondents in this study included the Chairman, Members, and Women (reserved seats), with a total of 25 participants (19 males and 6 females). The survey was conducted using both close-ended and open-ended questions, with 16 questions aligned to the study's objectives. According to the Local Government (Union Parishad) Act of 2009, each UP committee must consist of five or seven elected representatives, and the Act also allows for the inclusion of socially respected individuals, civil society members, and women representatives as co-opted members to assist in the functioning of the Parishad. However, this study did not include co-opted members in the interviews.

While this research focused on only two UPs within Gaibandha district, it was part of a broader research initiative that covered 26 Standing Committees

across the northern region of Bangladesh. The findings are considered generalisable to other UPs nationwide due to the uniformity of the operational procedures and legal frameworks that govern them. Union Parishads across the country follow similar procedures, committee formations, and service delivery methods, making the results of this study applicable to other areas. Despite some differences in leadership, the basic structure and functions of each UP resemble one another closely, making the findings from this study a reliable representation of broader trends observed in UPs throughout Bangladesh. It is noteworthy that this study addressed semi-urban and remote rural settings which closely model the general geographical coverage of UPs in Bangladesh.

Data collection

Authors carried out their fieldwork in July 2024. The third author visited two Union Parishads and interviewed participants using printed questionnaires. Relevant documents of each UP were reviewed with the consent of the authorities. One respondent was a member of more than two or three SCs. Therefore, the author listed the name of all members under each Standing Committee. A wide range of information was obtained in the personal interviews from each participant. This included biographic information, the name and members of SC, formation and operational procedure of the committee, roles and responsibilities, periodic meetings of the committee, approvals of meeting decision, follow-ups, coordination with other departments, transparency and accountability, decentralisation, and areas of improvement.

Reliability and Validity of Data

Sarstedt et al. (2019) and Halim et al. (2020) strongly agreed that data reliability and validity are preconditions for quality research. The author asked the same question two or three times from different perspectives for a required answer. This study considers domains of questionnaire validity using Babbie's (2020) indications. These are: 1) face validity, 2) content validity, and 3) construct validity. Authors followed survey instrument and measured accurately for ensuring respective validities. Data was also cross-checked with other members where applicable.

Data analysis procedure

The data that was collected was entered into SPSS (Statistical Package for the Social Sciences) software. Based on the study objectives, data were analysed and arrayed sequentially such as demographic information, knowledge measurement, participation, and practice. Authors systematically calculated the score of respective dimensions for each committee. For example, a Finance and Establishment Committee had five members. They received different individual scores in the 'Knowledge Dimension' section of the questionnaire. Then the author calculated the average score of five members for this dimension. The same process was followed for other dimensions under different SCs. It helped for thematic analysis. In addition, authors elucidated the overall score of the two UPs in graphical format (Figure 2).

AVERAGE SCORE (OUT OF 5)
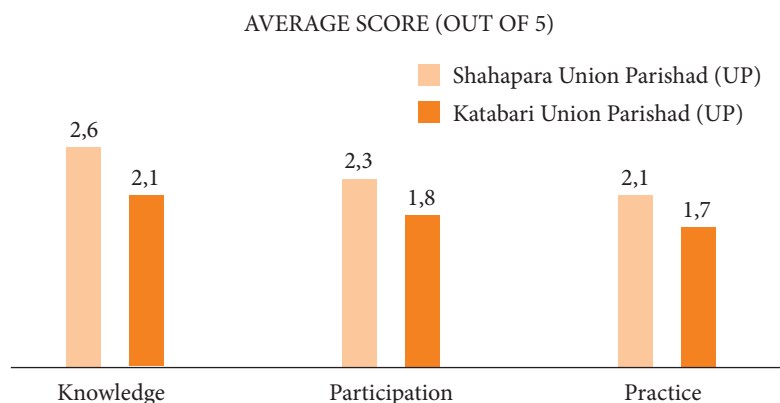
Figure 2. **Average Score**

Ethical Considerations

All ethical considerations from data collection to publication were followed by authors. The respondents of the questionnaire survey were clearly informed about this academic work; and data privacy was strictly maintained. They attended voluntarily. Nobody knows who participated except the authors. The authors adhered to principles of bias-free for the selection of each of the Union Parishad respondents, data collection, analysis, and interpretation. Authors were very careful to choose word(s) and asking questions that respected the dignity of respondents. Citations and quotations of respective literatures were appropriately acknowledged in this paper.

Limitations of study

This study was conducted only in two Union Parishads. Thus, results of this present study should be generalised only with some care. One male member of the Katabari UP died during the course of the study. Some interviews were conducted via telephone, which missed the opportunity for face to face engagement and rapport building – potentially missing more feedback from these respondents. The authors acknowledge that the level of communication and trust with the informants were affected in telephone interviewing. All respondents had received a number of training sessions but authors were only able to review the main Union Parishad Operational Manual. Authors conducted this research without approval from any institution.

Findings

Participants' information

Men and women respondents of the Shahapara UP are younger and more educated. Business (e.g. shopkeeper, grocer, wood trader, construction-related raw materials supplier) is the dominant occupational category in this UP than representatives of Katabari UP. Most of the women (83.33%) of both study areas are housewives. All respondents are Muslims and married. Table 1 reveals biographical information of the respondents.

Table 1

Biographical characteristics of respondents

Elements	Particulars	Shahapara UP			Katabari UP		
		C	M	W	C	M	W
Age	From 26 to 30 years	-	-	-	-	-	1
	From 31 to 35 years	-	-	1	-	-	-
	From 36 to 40 years	-	1	1	-	1	-
	From 41 to 45 years	-	4	1	-	2	1
	From 46 to 50 years	-	2	-	1	2	-
	From 51 to 55 years	-	2	-	-	1	1
	Over 55 years	1	-	-	-	2	-
	Total	1	9	3	1	8	3
Education	Signature knowledge	-	-	-	-	1	-
	Primary school	-	-	-	-	2	-
	High school	-	5	-	-	1	3
	SSC	-	2	1	-	1	-
	HSC	-	2	2	-	3	-
	Graduate	1	-	-	1	-	-
	Total	1	9	3	1	8	3
Occupation	Agriculture	-	-	-	-	2	-
	Business	-	7	-	-	3	-
	Private service	-	1	1	1	1	-
	Local doctor	-	-	-	-	1	-
	Housewife	-	-	2	-	-	3
	Teacher	1	-	-	-	-	-
	Unemployed	-	1	-	-	1	-
	Total	1	9	3	1	8	3
Income	Taka 1,500 to 3,999	-	1	2	-	1	3
	Taka 4,000 to 7,999	-	1	-	-	3	-
	Taka 8,000 to 14,999	-	1	1	-	1	-
	Taka 15,000 to 19,999	-	3	-	-	2	-
	Taka 20,000 to 29,999	1	2	-	-	1	-
	Taka 30,000 and up	-	1	-	1	-	-
	Total	1	9	3	1	8	3

Note: C= Chairman, M= Member, W= Women (reserved seats).

Source: Created by the authors (here-and-after, unless otherwise stated).

Knowledge, Participation, and Practice by the respondents are the descriptors to measure performance of Standing Committees. Major issues and concerns about its performance are also explained. Figure 2 shows the dimension-based average score (out of 5) of each UP and Annex 2 shows the individual score of each SC.

Knowledge

Sufficient knowledge about a Standing Committee's name, membership, formation process, roles and responsibilities are preconditions for the effective and efficient performance of each committee. Unfortunately, a number of respondents, especially the women of Katabari UP do not clearly know names of the committees that they are members of. Knowledge about the 'Law and Order Committee' is comparatively higher in both UPs namely 3.2 and 2.9, out of 5, respectively. The Chairman is the president of this committee. He nominates advanced and knowledgeable persons to this team. Others like the Social Welfare and Community Centres Committee, Cottage Industries and Cooperatives Committee are neglected. Interestingly, the respondents had more ideas about construction works, local arbitration, Vulnerable Group Development (VGD), and Vulnerable Group Feeding (VGF), etc.

All respondents in the study had received a three-day, non-residential training on the operational manual of UP from their respective Upazila. In addition, they participated in issue-based trainings and orientations on topics such as sustainable development, information and communication technology, good governance, social mapping, disaster risk reduction, child protection, and health and nutrition trainings were all organised by various NGOs. The primary goal of these trainings was to enhance the responsibility and accountability of the Union Parishad members. However, it was observed that despite the informational value of these sessions, many participants were not highly responsive or engaged during the trainings. Most respondents were frequently late, lacked attentiveness, and were primarily motivated by incentives such as food, remuneration, and transportation reimbursement rather than a genuine interest in acquiring knowledge to bring about change.

When asked about the effectiveness of the training, the respondents acknowledged its informational value and expressed that they had gained important knowledge. They also stated that the topics discussed were occasionally brought up in their general meetings, indicating some degree of engagement. However, the author found that these trainings had minimal impact on knowledge building and actual service delivery. For example, the Standing Committee formation process, its operational procedures, and the roles and responsibilities of each member were three basic questions asked to each respondent. Unfortunately, the majority (60%) of them failed to give correct answers. While the trainings were informative, they did not result in significant improvements in the members' performance or procedural changes. Many members of the Union Parishads continued to display ignorance, ineffectiveness, and a lack of accountability in their roles. Furthermore, the SCs had no clearly defined terms of reference, and there was a reluctance among the chairmen to delegate author-

ity, further hindering the effectiveness of the committees. This reluctance and lack of awareness about the proper functions and jurisdictions of the Standing Committees were identified as major obstacles to the overall effectiveness of the committee system and service delivery.

Participation

Woman and man have equal rights to contest for the posts of chairman and member – but no woman has contested with a man for those posts. In total, six women are in reserved seats which shows a bleak picture of women's representation in the election.

Regular attendance in meetings, agenda-based discussions, addressing problems of the population, opinion sharing, consensus, responsiveness, and following-up of planned activities are all major elements of participation. The 'Finance and Establishment Committee' obtained the highest scores (3.1 for the Shahapara UP and 2.7 for the Katabari UP) in participation dimension. All meeting minutes of the respective committees are kept by the secretary of a Union Parishad. However, in most cases, the committee exists only on paper. Committee members put signatures on resolutions at a convenient time after these are written by the secretary. He writes it professionally based on a five-year plan, a yearly budget, and on a ward meeting decision. No compliance team can identify fallacies without in-depth investigation. A reluctance to attend meetings, short discussions, dominating behaviour (especially from politically affiliated male members), and extreme dependency on the secretary have been viewed as hindrances to fruitful participation. The Chairman and members of a UP are supposed to follow and implement advice of the Member of Parliament or his representative. In Table 2, willingness and functions of UP representatives are prioritized.

Table 2

Willingness and functions of Union Parishad (UP) representatives

Functions	Rank
Construction and maintenance of roads, bridges, and culverts	1
To attend and play a role in local *shalish* (arbitration)	2
Distribution of VGD/VGF cards and allowances to disadvantaged households. Implementation of FFWP*, in Bengali, *Kabikha*	3
To attend social programmes, gatherings, and festivals	4
Birth registration and certificates issue	5
To visit educational institutions	6
Distribution of ring slab for sanitary latrine	7
To facilitate conducting households survey	8
Improving health services	9

* Food for Works Program – (FFWP).

Practice

Representation of the view of the people in planning and implementation, transparency and accountability, roles for decentralisation, and coordination with service providing organisations are low in both Union Parishads. Sluggish performance of Standing Committees is the result of influence of political leaders and social touts, lack of pressure from common people, lack of initiatives by UP representatives, limited knowledge and skills, lack of accountability to the general population, and apathy. Undesirably, the members of SC could not act within the spirit of self-governance due to unwarranted meddling of the local administration along with the Member of Parliament or his nominated person. Factually, the national government does not take proper initiatives for the decentralisation of the Union Parishads. Efficient operation of the Union Parishads is never possible without political commitment.

Comparison

External socio-political factors like political interference, meddling of bureaucrats, influence of political parties (e.g the wings of the Bangladesh Awami League), budget constraints, and lack of decentralisation are common for both of the Union Parishads. But the performance of Standing Committees from the perspective of knowledge, participation, and practice is slightly different for two reasons. Firstly, representatives of the Shahapara UP are more educated, young and energetic. The claiming of rights and provisions by citizens is comparatively higher because of the semi-urban location, easy transportation, awareness and monitoring by authority. The Katabari UP lags behind in these respects.

Discussion

This section discusses the results of fieldwork conducted to investigate the presence of echo and discordant relationships with past studies. Findings from the field reveal that the knowledge of the respondents was below standard. The main obstacles to the effectiveness of standing committees include, among others, insincerity, irregular attendance at meetings, existence of the committee only on paper and high dependence on the UP secretary, dominance of influential male members, nepotism and influence of party politics. Likewise, Shil and Chowdhury (2023) noted that while Standing Committees are comprised formally, their operational shortfalls are due to the lack of sincerity of its chairman.

Ahmed (2016) identified that the government has introduced provisions for open budget meetings and council of Standing Committees to enhance participation, but studies have shown that these meetings are often held to comply with legal requirements rather than to genuinely engage citizens. This study finds that representation of the general population is very low. Some people attend open meetings without the authority to be a collective voice, makes it a cosmetic or token participation. Problems of the general population are not properly addressed by members of Standing Committee due to lack of accountability to that population. It has been looked upon as a negligence of committee members and they fail to undertake duties diligently.

Participation and empowerment are essential for socio-political development, with empowerment being a process of internal and external change (Ud-

din, 2019). This study clearly reveals that critical factors of external environment particularly the interference of a Member of Parliament or his affiliated person(s) and local administration ruin empowerment and decentralisation of the Union Parishads which adversely affect on performance of SCs. Islam (2017) quoted,

> "Since committees run under the statuses of less formal rules, committee members are in a good position to discuss issues in an unceremonious and pleasant manner and to develop relationships with committee colleagues who represent different interests of the community. That does remain as spirit in creating a reciprocal milieu in which compromises on small matters and technical improvements in overall functioning can be agreed upon."

None of the Standing Committees has terms of reference. This study shows that ensuring this is one of the policy objectives necessary to eliminate the problems that hinder the work of the Standing Committee.

The Government of Bangladesh launched the Local Government Support Project (hereinafter also LGSP) in 2007, funded by the World Bank/IDA, to enhance local governance and service delivery by strengthening the UPs' basic service delivery capabilities. The LGSP provided support in five key areas: performance-based financing, management procedures, local accountability institutions, human resource development, and national policy coordination (Rahman, 2018).

This study identifies that the average score in knowledge (2.6 and 2.1), participation (2.3 and 1.8), and practice (2.1 and 1.7) for the two studied UPs respectively (see Figure 2). Authors realise that above scores might be below without external supports. Touchton et al. (2021) appreciated participatory budgeting and community participation of local government for improved service delivery in Brazil. Both Union Parishads arrange public gatherings in ward meetings, and open budgeting – but the problems of the general population are neither properly addressed in development plans nor are they appropriately executed.

Recommendations

The existing study aims to provide specific, data-driven, and solution-oriented recommendations by identifying key stakeholders involved in the processes and mechanisms of implementation. Major stakeholders are: The Ministry of Local Government, Rural Development and Co-operatives; The Local Government Division, The Member of Parliament for the respective constituencies, The Deputy Director (Local Government) in the district, Upazila Parishad, Upazila Nirbahi Officer, donor agencies, members of the civil society, implementing NGOs, and the general population. The proper roles of these stakeholders are summarised as follows:

– Establish political commitments to empower and decentralise a Union Parishad. Proper execution of existing acts, rules, manuals, guidelines rather than adaptation of new and clumsy issues.
– Keep the Union Parishad and the activities of Standing Committees free from interference of Member of Parliament or his favorite person(s).
– The Local Government Division should prepare Terms of Reference and/or Standard Operating Procedure for each Standing Committee. They should ensure fruitful training and orientation for each committee member through

Upazila Parishad and local administration. The Deputy Director (Local Government) must make surprise/spot visits at random to confirm the quality of service delivery in practice.

– Effective trainings and orientations are needed for representatives of a UP, developing action plans and periodic follow-up by assigned personnel of Upazila Parishad and Upazila Nirbahi Officer.

– Periodically assess the level of knowledge of each member of the Standing Committee in accordance with the assessment format and save points in individual profiles.

– Upazila and District Administration should take necessary steps and intensive follow-up for accurate and proper documentations of all committee meetings.

– Increase fruitful and comprehensive monitoring from the Upazila Parishad and the Upazila administration rather than planned and casual meetings.

– Make regular updates on public information board(s) with necessary facts and figures like monthly budget and expenditure, meeting schedule of Standing Committees, and the names of committee members.

Conclusion

This study concludes with some learning and suggestive measures for a more promising future of the UPs in Bangladesh. Regrettably, SCs are not fully empowered, or equipped for shouldering all responsibilities. It will not be wise to expect benchmarks from Standing Committees where all public institutions of Bangladesh face governance challenges. Despite these challenges, reform initiatives have promoted the SCs for fostering citizen-centric development. The general population want to be involved in the development process. The effective performance of a Standing Committee can be one of the instruments for development and good governance.

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ANNEX 1

Questionnaire on performances of standing committees of Union Parishad (UP) in Bangladesh: A descriptive analysis

Union Parishad (UP):   Name of Standing Committee (SC):   Respondent name:
Representation of respondent: Chairman / Member / Women (reserved seats)
Age: Sex: Education: Occupation: Monthly income (in Taka):   Mobile No.:

Very Poor	Poor	Fair	Good	Very Good
1	2	3	4	5

Knowledge					
The Standing Committee (SC) where I am a member; I know					
1	the name of standing committee	1	2	3	4	5
2	name of others who are member of this committee	1	2	3	4	5
3	formation process of the committee	1	2	3	4	5
4	operational procedure of the committee	1	2	3	4	5
5	roles and responsibilities of the committee	1	2	3	4	5
6	issue-based major learnings received from different trainings	1	2	3	4	5

Participation					
As a member of this Standing Committee (SC); I					
1	know meeting schedule previously	1	2	3	4	5
2	attend regularly in meeting of the committee	1	2	3	4	5
3	represent views and problems of people in the meeting	1	2	3	4	5
4	follow-up approval of our recommendations in general meeting	1	2	3	4	5
5	oversee the implementation of planned activities	1	2	3	4	5
6	can apply the learning of trainings for better participation	1	2	3	4	5

Practice					
The Standing Committee (SC) where I am a member; I can					
1	speak freely without fear and favor	1	2	3	4	5
2	ensure coordination with different service providing departments	1	2	3	4	5
3	ensure participation of people in planning and implementation	1	2	3	4	5
4	ensure transparency and accountability of Union Parishad (UP)	1	2	3	4	5
5	play roles for decentralization of Union Parishad (UP)	1	2	3	4	5
6	affirm that trainings have improved transparency practices	1	2	3	4	5

Do you have any suggestion for performance improvement of Standing Committee (SC)?

ANNEX 2

Performance scoring of two Union Parishads (UPs)

Standing Committee (SC)	Shahapara Union Parishad (UP)			Katabari Union Parishad (UP)		
	Knowledge	Participation	Practice	Knowledge	Participation	Practice
1) Finance and Establishment Committee	3.0	3.1	3.3	2.8	2.7	2.9
2) Audit and Accounts Committee	2.9	2.7	2.6	2.3	2.2	2.0
3) Law and Order Committee	3.2	3.0	2.7	2.9	2.6	2.2
4) Agriculture and Other Development Works Committee	2.8	2.4	2.1	2.1	1.9	1.8
5) Fisheries and Livestock Committee	2.7	2.3	2.0	2.0	1.8	1.7
6) Health, Family Planning and Epidemic Control Committee	2.8	2.2	1.9	1.9	1.7	1.6
7) Education and Mass Education Committee	2.8	2.5	2.3	2.2	2.0	1.9
8) Union Public Works Committee	2.3	1.9	2.0	1.8	1.5	1.5
9) Committee for Welfare of Women and Children, Sports and Culture	2.5	2.0	1.8	1.7	1.4	1.4
10) Rural Water Supply and Sanitation Committee	2.9	2.1	2.2	2.1	1.9	2.0
11) Committee for Conservation of the Environment and Tree Plantation	2.2	1.8	1.6	1.6	1.4	1.2
12) Social Welfare and Community Centers Committee	2.1	1.8	1.8	1.7	1.5	1.3
13) Cottage Industries and Cooperatives Committee	2.0	1.6	1.5	1.6	1.3	1.2

Note: 1 = Very Poor; 2 = Poor; 3 = Fair; 4 = Good; and 5 = Very Good.

DYNAMICS OF COLLABORATIVE GOVERNANCE IN INDONESIAN SUSTAINABLE WASTE MANAGEMENT

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Abstract. The centralised policy of Indonesian local government governance in waste management by applying strict laws and regulations has led to failure. This is evidenced by the increasing trend in landfill waste from year to year. There is a need for improvements and changes to local government policies in governance through the involvement of the private sector and the community. The purpose of this study is to explore the changes in the early stages of two collaboration initiatives: one relying on the traditional collaboration model centred on local government, and the other using a collaboration model involving both the private sector and the community in the city of Pekanbaru. A case study approach employing qualitative methods is used to elucidate changes in local government governance policies in sustainable waste management. Data were collected through interviews, document reviews, and websites content analysis. Data analysis was conducted to examine the roles of the local government, private sector, and community as well as content analysis to establish connections between forms of collaborative governance. The findings propose a conceptual model and suggest a novel role for local governments as facilitators of alliances and coordinators of cooperation platforms.

Introduction

Rapid urbanisation, increasing industrialisation, elevated public incomes, and the evolution of consumerism are culminating in a surge in waste volume and toxicity across major Asian cities (Un-Habitat, 2010), including Indonesia. This problem can impact social, economic, health, and environmental aspects (Sahar, 2019; Singh, 2019). Waste needs to be appropriately managed to ensure sustainability (Sohag and Podder, 2020). Sustainable waste management is an effort to manage waste in urban areas that utilises the principal waste to help meet community needs in terms of consumption and preserving the environment through effective waste collection, processing, resource conservation, and recycling (Chang and Pires, 2015).

Central to the achievement of successful waste management is the pivotal role of the local government in Indonesia. Following the introduction of Regional Autonomy in Indonesia Local governments now wield authority for innovation and stand at the forefront of public service provision, executing policies and programmes (Sulila, 2015). Historically, local governments have been instrumental in initiating waste management, channelling funding into infrastructure development, including Transfer Stations (TPS) and Final Disposal Sites (TPA), as well as forming a technical Regional Working Unit (SKPD) for the Pekanbaru City Environment and Sanitation Service (DLHK). Additionally, technical Regional Working Units (SKPD) within Pekanbaru City's Environment and Sanitation Service (DLHK) oversee cleanliness and environmental matters. As a primary agent in municipal waste management, DLHK levies fees, manages waste flow from sources to TPSs, and facilitates transportation to TPAs. However, insular management practices devoid of external involvement have proven ineffective (Muthmainnah, 2007), evidenced by the persistent rise in annual landfill counts within Final Disposal Sites (TPA).

Table 1

Increase in Pekanbaru City garbage piles

Year	Annual Waste Generation (tons)	Annual Waste Reduction (tons)	Annual Waste Handling (tons)
2021	353,134	63,523	222,701
2022	356,503	21,876	243,954
2023	369,019	16,072	257,212

Source: https://sipsn.kemenlh.go.id/sipsn/, 2024.

At present, most waste ends up in landfills, causing the burden on landfills to become even heavier due to limited land and increasing public resistance to landfills:

1) The role of local government as a provider and manager of waste is very dominant. However, it overlooks the significant roles of the community and the private sector, which constitute the largest sources of waste.

2) There has been a lack of consideration for waste as a valuable resource that has economic value and can be repurposed, such as for compost, energy generation, or industrial raw materials. Until now, the approach has been limited to collection, transportation, and disposal at the TPA.

3) A comprehensive governance model to guide local governments in implementing sustainable waste management policies is yet to be formed.

The city government's efforts in waste management experience several weaknesses, including misconceptions held by society regarding waste, insufficient resources and recycling technologies, inventory challenges, inefficiencies in regulatory enforcement, and hesitancy of the private sector to engage and governance models for waste management (Tocho and Waema, 2013). This confluence of factors manifests in the accumulation of waste across the urban landscape, thereby posing substantial environmental and public health challenges (Aryampa et al., 2021; Makarenko and Budak, 2017; Ochieng et al., 2015).

To address these pressing issues, a paradigm shift towards collaborative governance involving diverse stakeholders is imperative. Collaborative governance can be understood as a form of cooperation among various stakeholders, including local governments, the private sector, and the community, to collectively address complex societal challenges. According to Ansell and Gash (2008), collaborative governance refers to institutional arrangements where one or more public agencies actively engage non-state stakeholders in formal, consensus-oriented, and deliberative decision-making processes. These processes are designed to formulate and implement public policies, as well as to manage public programmes or assets effectively.

At its core, collaborative governance emphasises interaction, negotiation, and compromise among the multiple actors involved, including individuals, communities, and private sector entities, all of whom are directly affected by the outcomes both the consequences and benefits of these collaborative efforts. By fostering inclusive and participatory decision-making, collaborative governance ensures that diverse perspectives are considered, leading to more sustainable and equitable solutions.

The present study seeks to investigate the application of collaborative governance in the context of waste management within the city of Pekanbaru. Specifically, the study aims to address two key research questions: (1) How have local government policies evolved in the transition towards collaborative governance in waste management? (2) What roles and interactions are expected of the local government, private sector, and community within the framework of collaborative governance?

Through this investigation, the study aims to contribute to a deeper understanding of how collaborative governance can be operationalised to achieve sustainable waste management in urban settings, particularly in regions facing unique socio-economic and environmental challenges.

Theoretical discussion

Urban waste management has emerged as one of the most pressing challenges in sustainable development, particularly in an era marked by rapid urbanisation and significant population growth. As waste volumes continue to rise, the

environmental, social, and economic impacts of poorly managed waste disposal have become increasingly urgent to address. In this context, the concept of collaborative governance has gained traction as a promising approach to tackling the complexities of waste management by engaging multiple stakeholders, including governments, the private sector, and local communities. According to Ansell and Gash (2008), collaborative governance is defined as a framework in which one or more public institutions actively involve non-state stakeholders in formal, consensus-oriented, and deliberative decision-making processes. This approach not only underscores the importance of active participation from all parties but also fosters an environment for interaction, negotiation, and compromise, ultimately paving the way for sustainable and inclusive solutions.

However, the implementation of collaborative governance in waste management continues to encounter numerous challenges, including a lack of coordination among stakeholders, limited resources, and resistance to change (Emerson et al., 2012). Furthermore, existing research has predominantly focused on developed countries, leaving a significant knowledge gap regarding how this approach can be adapted and implemented in developing nations, such as Indonesia. Against this backdrop, this literature review aims to examine recent advancements in the study of collaborative governance in waste management, with a specific focus on the evolution of policies, the roles of stakeholders, and the challenges of implementation in urban contexts.

The study of governance in public management is mainly related to a policy perspective. Current government policy emphasises sustainability through joint efforts that require interaction among various stakeholders. Given the current environmental and social challenges, innovation-related policies must involve public, private, and community actors by anticipating consequences and generating inclusive ideas within communities and civil society (Schot and Steinmueller, 2018).

Governance can be thought of as coordination and coherence among various actors with different interests and goals (Rosenau et al., 1992). A fundamental facet of governance is its propensity for informality, extending beyond the confines of formal governmental institutions to encompass individual citizens and spontaneous collectives (Rosenau et al., 1992). This informality, coupled with the non-mandatory nature of governance, underscores the capacity for governmental initiatives to transpire devoid of explicit state authorisation and guarantees of state power (Rosenau et al., 1992).

To effectively address the exigencies of environmental sustainability on a global scale, the imperative of multi-level governance becomes evident, necessitating active engagement of non-governmental organisations (NGOs), communities, and consumers (Schot and Steinmueller, 2018). The attainment of success in waste management policies hinges upon the adaptability of community and infrastructure management (Zuhdi et al, 2024), coupled with the reinforcement of the roles assumed by stakeholders, extending beyond governmental agencies to encompass actors capable of contributing to community empowerment (Trio et al., 2023).

As posited by Jänicke et al. (2015), a multi-level governance approach involving a coalition of government, private and civil society entities, emerges as a mechanism to facilitate environmental innovation (Schot and Steinmueller, 2018).

A central tenet of the model lies in the implementation of locally-driven programmes and development solutions, that are responsive to the aspirations of citizens, local governments, and organised interests (Morris, 2008). This approach amalgamates rigorous scientific principles with community participation, culminating in enduring and sustainable environmental and social outcomes for the community (Shutkin, 2001).

The application of polycentric governance theory is not confined solely to the public sector. Rather, it extends to the private sector where shared responsibilities necessitate precise delineation, concurrent with the enhancement of the efficiency of public goods and services (Ostrom, 2010). Furthermore, Emerson et al., (2012) have proffered a comprehensive framework for collaborative governance, encompassing aspects such as system context, collaborative regimes, and the dynamics of collaboration. These include principles of engagement, shared motivation, the capacity for joint action, collaborative action outputs, impact assessment, and adaptation.

The study of joint governance in Indonesia still needs to be advanced. Collaborative governance can be achieved through equal participation, consultation, or dialogue and mutually beneficial cooperation (Hu, 2015). Both theoretical and empirical research underscore the pivotal role of stakeholder collaboration and participation in decision-making, particularly by local residents, in effectively formulating plans and executing projects (Brody, 2003; Portney, 2005). Furthermore, this collaborative endeavour must place the public interest at its core, supported by a comprehensive and effective social governance framework rooted in legal and ethical principles. The elements of joint-up governance can be identified as subjects, objects, forms, and collaborative environments (Hu, 2015). Governance theory also evolves with the policy role of government, which changes at different stages of the innovation system. Relatively little work has focussed on the role of government in initiating and supporting collaborative groups (Huxham and Vangen, 2013; Koontz et al., 2010; Mandell, 2001). A comprehensive case study of the innovation ecosystem in Changzhou, China, highlights the substantial role government policies can play in the nascent stages, particularly when knowledge resources from academia and businesses are constrained. However, as the innovation ecosystem matures, the government's role as a facilitator and coordinator may diminish (Ma et al., 2019).

The conceptual framework of collaborative governance defines the dimensions of anticipation, reflectivity, inclusiveness, and responsiveness (Stilgoe et al., 2013). Anticipatory development involves researching risks while seeking innovation opportunities. It often employs methods such as technological assessment and horizon scanning (Stilgoe et al., 2013). Reflectivity means self-governance from the bottom up, which can be realised through ethical technological judgments, modulation of the middle ground and institutions that reflect value systems (Stilgoe et al., 2013). The inclusiveness dimension correlates with stakeholder engagement and public participation.

Moreover, responsiveness can be quantified through the capacity to adapt and the promptness of response to emerging knowledge (Stilgoe et al., 2013). From a governance standpoint, achieving sustainable waste management relies more on self-regulation and proactive measures than on complex regulations

(Voegtlin and Scherer, 2017). These trends coincide with the transformation of innovation systems from national to global governance and the shift from private investment to collective innovation (Voegtlin and Scherer, 2017).

Methods

This study employs a qualitative approach characterised by an exploratory, descriptive design aimed at elucidating and explicating the research questions. The qualitative methods employed encompass in-depth case studies, enabling a comprehensive exploration of the intricacies of ongoing activities (Yin, 2003). The research scope encompasses governance activities across government, private sector, and community domains. Data collection involved an examination of pertinent documents and interviews with government officials at the Pekanbaru City Environment and Sanitation Service (DLHK) to gather insights into governmental policies and activities. Additionally, company data was extracted from the organisation's website and supplementary secondary sources. Pertaining to public and community data, consultations were held with representatives vested in environmental concerns, particularly those related to waste management.

The process of data analysis unfolded in two primary stages. Initially, all governmental policies and activities were amassed, documented, and categorised. These categorisations encompassed traditional governance mechanisms such as direct funding, public sector procurement, regulatory measures, rules and constraints, standardisation, and other forms of centralised control. Simultaneously, collaborative approaches were identified, which encompassed stakeholder engagement, community involvement, private sector collaboration, and communication platforms. These collaborative strategies were facilitated and supported by local government initiatives. Subsequently, a content analysis was conducted to establish linkages between diverse forms of sustainable governance, encompassing attributes like anticipation, reflectivity, inclusiveness, and responsiveness.

Thus, this study focuses on the concept of governance in the pursuit of sustainable waste management through collaborative engagement among stakeholders. Each dimension of governance's role was meticulously analysed, to delineate the contributions of government, private sector, and the community. The ensuing discourse not only synthesises the findings but also underscores the evolving role of government in the context of achieving sustainable waste management.

Results and Discussion

Government, as the leading actor

Governance in waste management is centralised top-down local government approach, with the local government playing a pivotal role. Pekanbaru Mayor Regulation No. 60 of 2015 was issued by the local government to establish policies and strategies for waste management. This regulation serves as a comprehensive guide for the regulation, implementation, and development of an environmentally friendly waste management system. In practice, the regional government delegates the responsibilities and duties to the Pekanbaru City Environment and Sani-

tation Service (DLHK). The waste management sector comprises various sections, including waste reduction and utilisation, waste handling and final processing, facilities and infrastructure, and environmental law enforcement, such as the law enforcement task force (Satgas-Gakkum). Additionally, other regional work units (SKPD) contribute to waste management. The Department of Industry and Trade, for instance, manages market waste and collects fees for waste services. Moreover, the Civil Service Police Unit (Satpol-PP) assists in enforcing regional waste management regulations. Each work unit has specific duties and responsibilities to ensure effective and efficient waste management. The local government also actively promotes proper waste management behaviour to the community through guidelines and standards. These proactive measures lay a solid foundation for the establishment of sustainable waste management practices in Pekanbaru.

However, although local governments play an important role in waste management, there are challenges in terms of community participation and private sector involvement. Given the current environmental and social challenges, innovation policies need to involve public actors, the private sector, and communities by anticipating consequences and generating inclusive ideas with communities and civil society (Schot and Steinmueller, 2018). Local governments actively socialise correct behaviour in managing waste to the community, provide direction and standardisation. However, the level of community participation is still not optimal. The community is invited to monitor and report inappropriate behaviour, but direct community involvement in waste management activities such as waste sorting at source, recycling, and waste reduction is still low.

The lack of community participation is caused by various factors, including lack of environmental awareness and education, lack of incentives for the community to be actively involved, and the lack of habits in terms of good waste management (Brotosusilo et al, 2020). In addition, communication between the government and the community also needs to be improved so that messages about waste management can be conveyed properly. The involvement of more parties is needed to resolve various problems that hinder the community in achieving common goals or expectations (Saputra et al., 2024). Therefore, creating a forum to discuss problems and jointly design programmes and activities to overcome these problems is the right step. On the other hand, the private sector also has great potential to contribute to waste management. However, the involvement of the private sector is currently still limited. Public-private cooperation can bring innovation and efficiency to waste management, such as investment in waste management technology, recycling programs, and the development of waste-based industries. Local governments need to create policies that support and encourage private sector involvement in waste management, including fiscal incentives, ease of licensing, and collaboration in the form of public-private partnerships.

Private partnership with local government

Cooperation between local governments and the private sector in waste management provides a great opportunity to create a more effective and sustainable system. In today's modern world, the challenges of waste management are increasingly complex with the increasing volume of waste and various types of waste pro-

duced by the community and the industrial sector. Therefore, the conventional approach that only relies on the role of local governments is no longer adequate. Active involvement of the private sector is needed, which has the resources, technology, and expertise to address this problem. The public-private partnership (PPP) model is the most comprehensive form of cooperation, where local governments and private companies share risks, responsibilities, and benefits in waste management projects. In this scheme, local governments provide regulatory support, while the private sector provides capital and technology investment. Partnership is a cooperative relationship based on trust, independence, and equality to achieve common goals (Zuhdi et al., 2024). Private cooperation is facilitated through auctions for waste transportation services, specifically from temporary waste bins (TPS) to final disposal sites (TPA), which are divided into three service zones. Zone I was managed by PT Godang Tua Jaya (GTJ) from March 18 to December 23, 2021. This contract period (18 March to 23 December 2021) illustrates the earlier implemetation of the public-private parnership model. The potential for waste transportation to the TPA in this zone is 355.29 tons per day, covering the areas of Bina Widya District, Tuah Madani District, Payung Sekaki District, and Marpoyan Damai District. Zone II is managed by PT Samhana Indah (SHI) during the same period, with a potential waste transportation capacity of 314.03 tons per day. This zone covers Bukit Raya District, Lima Puluh District, Sail, Pekanbaru City, Tenayan Raya, Kulim, Sukajadi, and Senapelan Districts. Zone III, on the other hand, is self-managed by the DLHK Waste Management Sector and serves Rumbai District, West Rumbai District, and East Rumbai District.

The selection of these two companies was based on their ability to meet the requirements and maintain high standards. With the successful implementation of the waste transportation system, these companies are granted the responsibility of managing waste, under the assessment and support of the local government. Through public procurement, the local government ensures its dominant control over the projects. Furthermore, for commercial establishments, hospitals, and offices, the local government imposes various fees, which not only contribute to regional income but also serve as deterrents against irresponsible consumer behaviour through assessments, punishments, or sanctions.

The private sector also contributes through corporate social responsibility (CSR) programmes. CSR programs include initiatives that support waste management, such as recycling campaigns, environmental education, and the development of supporting infrastructure. For example, the oil company PT.Chevron Indonesia, which operates in Pekanbaru City, helps the plastic recycling program by providing facilities in the form of plastic recycling processing machines and funding for activities carried out by the community. This CSR program not only helps with waste management, but also improves the company's image as an entity that cares about the environment. Trust between the government and the private sector is a key factor in this collaboration. Lack of transparency in fund management and project implementation can reduce the level of trust. The solution is to build trust through transparent contracts, clear reporting, and open communication. Local governments must ensure that the process of selecting private partners is carried out fairly and transparently. Having a contract with the private sector

can improve the quality of waste management services (Zhu et al., 2008). More scheduled services, more professional handling, and quick responses to public complaints are some of the benefits that can be felt directly by residents.

Community participation with local government

Before implementing waste management policies, the regional government actively seeks suggestions and opinions from its citizens, ensuring a foundation of legitimacy and public support. Throughout the implementation process, the community is actively engaged and involved. For instance, individuals who come across piles of waste can report them by contacting the call centre at 0821-7191-9992. This not only aids local governments in promptly detecting and resolving problems but also contributes to future improvement stages.

Community participation can also be seen from the increasing number of waste banks initiated by community groups. The concept of a waste bank emphasises efforts to reuse waste into products of economic value by prioritising the active involvement of local communities in waste management. The involvement of civil society in waste management has given birth to various programmes and activities packaged as a partnership or collaborative management approach (Saputra et al., 2023). This collaborative effort shows that effective waste management requires synergy between the government and the community to achieve optimal and sustainable results. One of the Non-Governmental Organisations (NGOs) that has succeeded in establishing a pilot village for a waste bank is the Dalang Collection waste bank, chaired by Mrs. Soffia Seffen. The Dalang Collection waste bank is a forum for developing creative potential and working in an organised and participatory manner in implementing sustainable community and student empowerment towards awareness and independence (Doyle et al., 2015). In its activities, this NGO carries out various activities, including waste management training which includes waste bank management, composting, recycling crafts, implementing biopore infiltration holes around the yard, and training on how to market and utilise environmentally friendly products. This NGO has also received several awards from the President of the Republic of Indonesia for its efforts in saving the environment and several works on recycling marketable plastic waste.

Community participation in the Waste Bank Mastermind programme is very important and plays a major role in the success of this initiative. Local communities are actively involved in various activities organised by NGOs, from waste collection, sorting, to the recycling process. With the waste bank, residents can exchange sorted waste for various daily needs or get rewards in the form of money. This not only increases environmental awareness but also provides economic incentives for the community. Community involvement can also be seen in their support for the development of environmental infrastructure, such as the installation of biopore infiltration holes in their yards. Biopore infiltration holes help reduce waterlogging and increase soil fertility by utilising organic waste as natural compost. The waste bank is real evidence that community participation can create significant positive changes (Saputra et al., 2022). Through collaboration and active involvement, the community not only becomes a beneficiary but also an agent of change in creating a cleaner and healthier environment. The success

of this NGO can empower the community and build environmental awareness. Community participation is the main benchmark in encouraging Collaborative Governance (Alfiandri and Irawan, 2023).

Analysis of local government policies in waste management

In the early stages, the local government implemented a centralised policy to effectively manage waste in Pekanbaru. This was achieved through the strict enforcement of regulations and laws, including the imposition of fines on individuals who improperly dispose of waste. The primary objective of this approach was to ensure the provision of high-quality services and discourage irresponsible behaviour. Subsequently, the focus shifted towards sustainable waste management, which involved enhancing public and private sector knowledge and perceptions, as well as fostering joint governance guided by the standardised protocols set by the local government. The public actively engaged in this process by providing feedback, monitoring ongoing issues, and reporting them to the local government. Additionally, advancements in transportation technology have facilitated improved performance within the private sector. A noticeable trend has emerged, highlighting the growing collaboration between the government, private sector, and the community. Table 2 presents a comparative analysis of government policies and practices within the framework of centralised governance and collaborative governance.

Table 2

Local government policies in the context of governance centralised and collaborative governance

Centralised governance	Collaborative governance
– Local government establishes SKPD, which is authorised and responsible for waste management – Local government directly fund and provides services – Local government provides regulations and standards that the private sector must follow – Local government outsources the transportation sector to private companies that meet standards – Local government provides a complaint contact for reporting those who commit violations – Local government imposes sanctions to people who commit violations	– The community provides suggestions and opinions – Local government collects public feedback to improve services – The local government evaluates the private sector to improve its performance – Local government provides solution for the private sector in integrating resources for collaboration – Development of supporting technology for local government – Local government educates residents about proper waste management behaviour – Local government launched a pilot project for the local community and private sector to work together. – Local government provides complaint contact points for residents to report and provide solutions.

Sourse: Created by the authors (here-and-after, unless otherwise stated).

Towards Dynamic Collaborative Governance in waste management

The role of local government, private sector, and community can be associated with collaborative governance through the dimensions of anticipation, re-

flexivity, inclusiveness, and responsiveness (Stilgoe et al., 2013). Local government planning, technology development, and information sharing between the private sector and government by collecting public opinion, education, and guidance to the public before launching a programme can achieve better performance than expected. By involving various stakeholders, the government can identify potential risks and opportunities early on, thereby minimising negative impacts and maximising program benefits.

Reflectivity demands ongoing supervision, continuous evolution from the local government, and monitoring facilitated through joint governance involving the private sector and the community. Inclusivity can be enhanced by fostering collaborative governance among local governments, the private sector, and the community through the implementation of pilot programmes that actively engage community members. Responsiveness can be attained through advancements in transportation and communication technology, enabling seamless collaboration between local governments, the private sector, and the community (Zuhdi et al., 2024). These dynamics are further illustrated in Table 3.

Table 3

Collaborative governance for sustainable waste management

Collaborative governance	Local government	Private	Public
Anticipation	– Setting regulations and setting standards for the private sector – Public procurement to avoid risks – Data analysis – Evaluating the private sector – Educating the public through the media	– Provide training to improve product and service quality	– Provide an opinion at the initial stage – Behavioural changes – Seek innovation with the government
Reflectivity	– Monitoring community behaviour with an assessment system	– Technological improvements	– Community engagement in the pilot project
Inclusivity	– Solicit public opinions and suggestions at an early stage.	– Collaborate with local government to improve services – Collaborate with the community for behaviour change	– Give opinions continuously – Community involvement in pilot activities
Responsiveness	– Define roles and responsibilities to support effective response to emergencies – Gather public feedback on solutions	– Improved transportation technology	– Report to the government if anyone violates the rules – Provide solutions/suggestions to – Local government

Sourse: Created by the authors.

From the analysis above, it appears that within the framework of collaborative governance policies, local government policies can influence behavioural change, adoption of new technologies, and development of products and services. This can be seen in the early stages of waste management in Pekanbaru City, where the local government played a major role by launching waste management programs, selecting and appointing companies, and controlling and ensuring the quality of services. As company performance improved, the local government granted some autonomy to waste collection companies, as long as they followed the established standards and regulations. This autonomy allows companies to be more flexible and innovative in managing their operations, which in turn can improve the efficiency and effectiveness of waste management services in Pekanbaru City. This creates an environment that supports collaboration between the public and private sectors which is essential for the sustainability and success of waste management programs in the long term.

In the next stage of development, there is evidence of collaborative governance among stakeholders. This shows the features of innovation and sustainability policies (See Figure 2). With direction and guidance from local governments to companies and communities, two-way interactions and dynamic engagements gradually take shape, targetting anticipation, reflectivity, inclusiveness and responsiveness. Table 1 summaraises the dynamic role of local governments. Collaborative relationships are characterised by strong interactions between all types of actors involved in the process with trust and honesty. When they are characterised by accountability and transparency, they contribute to building knowledge, resolving conflicts, developing trust among actors, and connecting different types of actors and sectors that previously worked separately to identify common solutions (Bodin et al, 2020). Concrete collaboration occurs through the creation of partnerships. Partnerships emerge when different actors share their resources to achieve common goals.
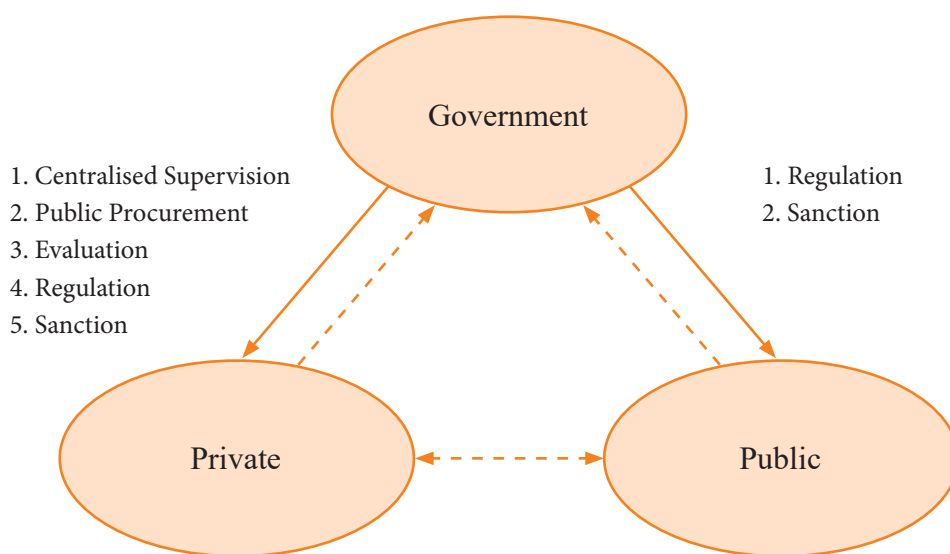
Figure 1. **The centralised role of local government**

Government

1. Joint Standardisation
2. Good Pratice
3. Share Information

facilitating communication
community involvement

1. Guide
2. Education
3. Feadback Platform

Private

Public

1. Find Solution Together
2. Service Improvements
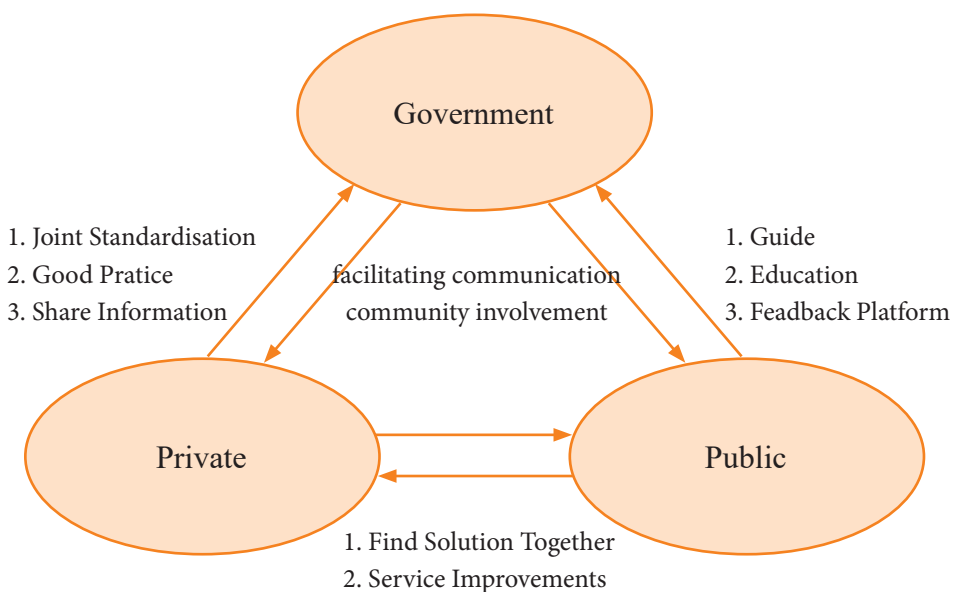
Figure 2. **Collaborative governance model**

In Figure 1, local governments assume a centralised role encompassing planning, control, public procurement, and the establishment of regulations, including penalties for rule violations and misconduct. Conversely, Figure 2 illustrates a model of collaborative governance where local governments adopt a more limited intervention approach. This model proposes that local governments serve as facilitators, providing a platform for fostering alliances between the private sector and the community. The objective is to achieve sustainable waste management through collaborative efforts. In line with research (Ofori et al., 2022) the government must encourage sustainable waste management by providing supportive policy conditions such as waste collection sites and positively strengthening waste reduction, reuse and recycling behaviour.

Within this framework, the private sector primarily focuses on delivering high-quality products and services while sharing information with local governments and continuously enhancing their offerings and technological capabilities. Through this collaboration, the community can develop a sense of responsibility and actively contribute to system improvement. Consequently, the centralised control traditionally exerted by the local government diminishes, and best practices and joint decision-making can be pursued among the local government, private sector, and community. Improving the policy framework related to waste management to meet higher inclusiveness for all stakeholders and also include the topic of sustainable waste management into the formal education curriculum (Amode et al., 2023).

Tsai et al. noted problems with public misunderstandings regarding waste, lack of recycling resources and technologies, inventory challenges, inefficiencies in regulatory enforcement, and the reluctance of the private sector to get involved (2020). In the context of Integrated Sustainable and Solid Waste Management (ISSWM), this burden should be shared equally between waste-producing polluters (notably households and institutions), government, regional adminis-

trators, the private sector and the community. It is impossible for the complexity of this waste to be resolved by just one party. Instead, a collaborative governance model solution becomes a much more effective alternative.

To generalise the research findings, it can be concluded that the Pekanbaru city government has implemented two distinct governance approaches in waste management. This transition reflects a significant shift from a rule-based governance model, which relies heavily on strict regulations and laws, to a more inclusive and collaborative governance approach. This evolution aligns with the broader transformation in the public sector, moving from traditional local government governance to a more participatory shared governance model.

The adoption of collaborative governance has led to the emergence of an innovative waste management policy in Pekanbaru, known as the Collect-Sort-Process-Dispose (CSPD) system. This policy framework emphasises a structured and sustainable approach to waste management, where waste is first collected, then sorted into organic and inorganic categories. The sorted waste is subsequently processed through the 3R principles (Reduce, Reuse, Recycle), and the remaining residue that cannot be processed is disposed of in landfills.

Unlike the conventional Waste Collection and Transport system, where the government assumes full responsibility, the CSPD system introduces a clear division of roles among stakeholders. In this model: (1) "Collect" and "Dispose" remains the government's responsibility, ensuring the systematic gathering and final disposal of waste. (2) "Sort" is designated as the responsibility of waste producers (polluters), encouraging accountability and awareness at the source. (3) "Process" represents a role expansion that actively involves the community and society. This is facilitated through initiatives such as waste banks and 3R Waste Processing Sites (TPS3R), which empower local communities to participate in waste reduction and recycling efforts.

This collaborative approach not only enhances the efficiency of waste management but also fosters a sense of shared responsibility among the government, private sector, and the community. By integrating the principles of sustainability and inclusivity, the CSPD system serves as a model for other cities aiming to achieve effective and environmentally conscious waste management.

Conclusion

This study explores the role of local government policies in achieving sustainable waste management. The findings indicate a shift in the approach of local governments, moving away from rigid regulations and adopting a facilitative role. They now focus on coordinating stakeholders, including the private sector and the community, through collaborative governance. This approach has the potential to enhance inclusivity and responsiveness in waste management through technological innovation, feedback platforms, standardisation, and public engagement. The study contributes to the theory of innovation policy by establishing connections between models of collaborative governance and stakeholder involvement. It proposes a dynamic model that highlights changes in local government policies, ultimately leading to sustainable waste management. The model emphasises

three key points. Firstly, local governments engage in partnerships with the private sector and the community to clarify responsibilities and establish an effective information-sharing system. This collaboration ensures the optimal functioning of the waste management system. Secondly, local governments play a significant role in coordinating resources, such as data analysis and monitoring, to ensure effective waste management practices. Their involvement streamlines processes and improves overall efficiency. Lastly, local governments prioritise enhancing waste infrastructure, including the establishment of waste collection points and disposal sites. This infrastructure development is crucial for efficient waste collection and disposal processes. To achieve effective governance, coordination and collaboration among stakeholders are essential. The transition from centralised policies to collaborative governance aligns with the evolving nature of the public sector, emphasising shared governance. This research underscores the significance of local government policies in driving sustainable waste management practices and emphasises the need for collaborative efforts among various stakeholders.

The limitation of this research is using a qualitative approach. The use of a mixed methods approach can provide deeper insight into the role and interaction of sustainable waste management practices in Pekanbaru City. Due to the qualitative nature of this research, sustainable waste management is based on interviews, observations and documentation. Future research may adopt longitudinal research to validate collaborative governance with questionnaires. Finally, this research does not cover all constructs proposed by governance theory that include actor involvement in the Penta Helix framework. The Penta Helix framework, which promotes collaboration among five stakeholder group government, academia, business, civil soeciety and media to strengthen innovation capacity and address complex social challenges. This is because the main aim of this research is to analyse policies and the role and interaction of local government, the private sector and the community in engaging in sustainable waste management practices.

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SYNERGISING GOOD GOVERNANCE AND SOCIAL MEDIA FOR EFFECTIVE DIALOGIC ACCOUNTING IN INDONESIAN LOCAL GOVERNMENT

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Abstracts. This study aims to explore the use of social media with good governance in the practice of dialogic accounting. A set of data was collected through surveys and focus group discussions conducted with respondents from academia and the general public. The research findings demonstrate that good governance has a direct positive effect on dialogic accounting; however, the moderating effect of social media cannot be proven. These findings show that although good governance is important for dialogic accounting, the public is still reluctant to use social media to voice their complaints for fear of being accused of defaming the government. Therefore, the government needs to educate the public on the responsible use of social media and encourage public participation through the use of secure digital platforms.

Keywords: dialogic accounting, accountability, transparency, participation, social media.

Introduction

A seminal moment in the evolution of democracy in Indonesia occurred in 1999 with the transition from a centralised system to a decentralised one, marked by the conferment of autonomy to local governments (Diprose et al., 2019). Regional autonomy has been instrumental in the shortening of the span of control, thereby empowering regional heads to more effectively discern and address the needs of their citizens. The pluralistic nature of Indonesia, characterised by the diverse ethnic, racial, and religions composition of its population, renders it particularly vulnerable to societal discord (Nurdin et al., 2016). As such, the government is obliged to foster inclusiveness and embrace the voices and perspectives of diverse societal groups to ensure national unity and cohesion.

Regional autonomy gives local governments the power to collect revenue from the community and to carry out government functions by making government expenditures to meet the needs of the community. Good governance requires a mechanism for accountability to stakeholders. For this purpose, accounting records and reports financial transactions. Accounting is often identified with an administrative logic, where the task is considered complete once the financial statements are presented to stakeholders (Dillard and Vinnari, 2019). The process of preparing, reporting, presenting, and communicating financial statements in such a way makes accounting a monologue, meaning that the communication is one-way from the preparer of the financial statements to the users of the financial statements. The result of this monologic nature of accounting is that there is no room for the public to discuss the numbers in the financial statements (Brown and Dillard, 2015b; Manetti et al., 2021).

Dialogic accounting in Indonesian local governments began to receive attention with the increasing demand for improved public management (Harun et al., 2015; Jayasinghe et al., 2020; Sylvia et al., 2018). Dialogic accounting leaves behind the inherent weaknesses of monologic accounting, which limits public engagement in obtaining complete information about government performance (Celerier and Cuenca Botey, 2015; Dillard and Vinnari, 2019). Dialogic accounting emphasises the two-way interaction between government and the public so that citizens are involved in the decision-making process (Aleksandrov et al., 2018; Brown et al., 2015; Celerier and Cuenca Botey, 2015; Manetti et al., 2021). Thus, the motivation for dialogic accounting is not only to serve as a reporting tool, but also as a means of building public trust in government, creating a better government-public relationship, and ultimately gaining legitimacy from the public (Manetti et al., 2021). Good governance has three important elements, namely accountability, transparency and participation, which demonstrate the government's commitment to fulfilling its responsibilities to stakeholders. Previous research also confirms that increased accountability, transparency and

public participation can improve the quality of dialogic accounting (Bellucci et al., 2019; Bellucci and Manetti, 2017; Brown and Dillard, 2015a, 2015b).

Good governance has three important elements, namely accountability, transparency and participation, which demonstrate the government's commitment to fulfilling its responsibilities to stakeholders. According to the World Bank (2000), good governance is defined as the government's responsible management of a country's economic and social resources, with the aim of promoting economic growth and reducing poverty. Therefore, good governance can increase public trust in the government, which is an important indicator of the success of a democratic system (Beshi & Kaur, 2020). Previous studies have also confirmed that enhancing accountability, transparency and public participation can improve the quality of dialogic accounting (Bellucci et al., 2019; Bellucci & Manetti, 2017; J. Brown & Dillard, 2015a, 2015b; Dillard & Vinnari, 2019).

In Indonesia, participatory budgeting as a form of dialogic accounting has been implemented by local governments, but the implementation tends to be monologic (Jayasinghe et al., 2020). It is still difficult for Indonesian local governments to effectively engage different segments of citizens (Harun et al., 2015). This is in contrast to Brazil's Porto Alegre which successfully implemented dialogic accounting through participatory budgeting and became a role model for other countries (Celerier and Cuenca Botey, 2015). Therefore, the aim of this study is to ascertain the impact of good governance as an antecedent to effective dialogic accounting, including the moderating effect of social media to enhance conventional interaction with the public. In this context, the public is divided into two main groups: the academic community and the general public.

This research findings contribute to the existing literature in three ways. First, it is evident that good governance has a positive impact on dialogic accounting in local government. Second, there is no moderating effect of good governance on dialogic accounting, suggesting that the government is underutilising social media in communicating financial information as a form of accountability, transparency and public engagement. Third, the public needs legal protection and public financial literacy to express their opinions in social media.

Literature review and hypothesis development

The impact of accountability and dialogic accounting

Accounting evolved from the private sector and presents financial statements as a form of accountability to shareholders (Brown and Dillard, 2015a, 2015b). Unlike the private sector, the government has a different perspective on accountability to stakeholders. The main stakeholders in the public sector are citizens, not only because they are taxpayers, but also because the public has entrusted public affairs to be managed by the legitimate government. Therefore, the implementation of accrual accounting in the public sector should emphasise the aspect of accountability to its main stakeholders (Oulasvirta, 2021).

Indonesia has adopted accrual accounting as a requirement of international donor institutions (Fahmid et al., 2020; Harun et al., 2015; Sylvia et al., 2018). The implementation of accrual accounting in Indonesia was established with the

enactment of the Law of State Finances No. 17/2003, as the first legal product in government finance since the reform that occurred in Indonesia in 1998 (Law of State Finances No. 17, 2003). This law was enacted after the overthrow of the authoritarian government in Indonesia by the reform group. The reform in Indonesia has two main agendas: governance reform and macroeconomic recovery (Fahmid et al., 2020). Under the governance reform agenda, regional autonomy was established and given the authority to regulate local government and local fiscal policy. Through the policy of regional autonomy, local governments are better able to identify the needs of their citizens, which is reflected in the budget.

The monologic nature of accounting is not aligned with the democratic practices of the Indonesian government (Sylvia et al., 2018). Dialogic accounting recognises different stakeholders and the different information needs of heterogeneous groups. It is strengthened by democratic accountability, in a decision-making process that is inclusive and representative of different interests in society. Accountability is the act of reporting and explaining the actions taken by individuals or groups and communicating to stakeholders the impact of the decisions taken (Bellucci et al., 2019; Bellucci and Manetti, 2017). Based on this, we propose our first hypothesis:

H1: Accountability in local government has a positive effect on dialogic accounting.

The impact of transparency and dialogic accounting

Transparency is the foundation for building effective and constructive communication (Bellucci and Manetti, 2017). Transparency involves the availability of clear, open, and easily accessible information to all stakeholders. Governments face diverse interests of citizens with limited resources, and therefore the decisions made by the government may not fully satisfy all parties. However, when communication is transparent and honest, it is hoped that it can strengthen the sense of tolerance, mutual understanding, and mutual respect among members of society.

The Indonesian government has regulated the public's right to receive public information as stipulated under Law Number 14/2008 on the Disclosure of Public Information. Information that must be disclosed by public entities includes information related to public entities, activities and performance of public entities and financial reports (Law of Public Information Disclosure No. 14, 2008). Some information can be made available to the public through various channels such as annual reports, sustainability reports, interviews, press releases, and websites (Leoni et al., 2022). In order to obtain optimal benefits from transparency, the provision of information must be followed by an open and inclusive dialogue between the government and stakeholders. Grossi et al. (2021) found that transparency can also be achieved through popular reporting and digital platforms. Popular reporting is a financial practice that aims to make financial statements easier to understand for users by presenting financial information in a more engaging and interactive way.

Transparency in accounting is not only about the clear and open availability of information, but also about the ability to facilitate critical, inclusive, and responsive dialogue with stakeholders. A strong transparency practice in the provision of accounting information is expected to create a more dynamic and sustainable dialogue

space between government and stakeholders, and ultimately strengthen dialogic accounting. Based on this description, we propose our second hypothesis namely:

H2: Transparency in local government has a positive impact on dialogic accounting.

The impact of participation and dialogic accounting

Public participation explains how government institutions interact with the public. Participation encourages dialogic accounting by opening space for the active involvement of stakeholders to express opinions, provide input, and make decisions regarding accounting information (Brown and Dillard, 2015b). For dialogic accounting to be effective, several prerequisites must be in place. First, stakeholders must be willing to participate in the dialogic process. Second, the government must be able to mediate the diversity of community interests and facilitate dialogue among them. Third, communication channels must be available for decision-making related to local government financial statements. As public participation progresses, a responsive, inclusive, and sustainable space for dialogue among various stakeholders is created.

Models of public participation can be conducted by discussing an issue in a Focussed Group Discussion (FGD) forum, inviting community representatives to a community meeting, and other alternative models of participation (Grossi et al., 2021). Active community participation is a manifestation of an informed community that can access and understand accounting information, allowing for a more inclusive and diverse dialogue (Bellucci et al., 2019). Based on this description, we propose our third hypothesis:

H3: Participation has a positive impact on dialogic accounting.

The impact of social media and dialogic accounting

Social media has made a breakthrough as a medium of communication, information dissemination, and opinion delivery (Landi et al., 2022). Social media is able to rapidly disseminate information to the public and enables interaction between the government and the public (Bellucci & Manetti, 2017). The presence of social media can strengthen good governance towards the implementation of dialogic accounting. Accountability is improved with the presence of social media, as it can reach a wider audience to communicate the performance of local governments to the public. Some of the features available on social media can present rigid financial information in a more engaging way and use language that is easy to understand, making financial reports transparent with an unusual look. The wide reach of social media offers benefits such as intense interaction, as information shared by the government can be easily responded to by citizens, and vice versa, citizens can provide information to the government.

Some local governments have used social media to engage communities in the budget planning process through mechanisms such as participatory budgeting (Aleksandrov et al., 2018; Grossi et al., 2021). During the COVID-19 pandemic, when physical contact was very limited, social media played an important role in disseminating health information, coordinating patient care and mobilising rapid crisis response (Leoni et al., 2022). The potential of social media platforms can be used to facilitate dialogue and increase accountability and transparency for actions taken

(Grossi et al., 2021). The impact of social media in strengthening good governance for dialogic accounting is tested by the following further hypotheses:

H4a: Accountability is strengthened by social media in the implementation of dialogic accounting.

H4b: Transparency is strengthened by social media in the implementation of dialogic accounting.

H4c: Public participation is strengthened by social media in the implementation of dialogic accounting

Research methodology

Samples and data collection

This study was conducted in the city of Makassar, Indonesia, where the dissemination of public information by the city government is notably active through various media, including social media, official websites, and print media. The residents of Makassar City also have social, cultural, political, and economic diversity, which is a challenge for the local government to maintain the harmony among the citizens.

The sample was selected from six community groups which divided into two groups including academics (lecturers and postgraduate students) and civil society representatives (employees, housewives, entrepreneurs, and NGOS) (Brown and Dillard, 2015a). The sample distribution was designed to ensure a balance between academic expertise and practical insights. Academics made up the largest proportion due to their expertise in good governance and accounting, ensuring a strong basic understanding of dialogic accounting. Meanwhile, employees provide practical insights into the implementation of accountability, and civil society representatitves provide external perspectives on good governance. The sample is selected based on the following criteria: the candidate must have a Bachelor's degree, must be a resident of Makassar, and must not be employed by the Makassar City Government.

The sample size for a large population is calculated using the formula for estimating in a population:

$$n = \frac{Z^2.P\,(1–P)}{e^2},$$

where n is the required sample size, Z is the z-value at the 95% confidence level (Z = 1.96), p is the estimated proportion of the population (p = 0.5), and e = margin of error (e = 0.05). The final sample size is 384 individuals.

The data collection method was carried out in two stages. The questions used in the first and second data collection are listed in the Appendix. The first stage was conducted using the survey method by distributing questionnaires. The questionnaire was initially distributed electronically, but the response rate was low. Therefore, a direct contact approach was used to increase the response rate. SEM-PLS is used to analyse the data as a predictive model in preliminary research (Hair et al., 2017). Research on dialogic accounting for local governments in developing countries is still limited. The questionnaire consists of two parts. The first part asks about the characteristics of the respondents using a nominal scale,

and the second part asks about the respondents' perceptions of the variables, which are measured using a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree).

The second stage of data collection method was through FGDs, in which representatives from each community group were invited to explore the information, views, and opinions of the participants. FGDs are exploratory in nature, asking participants directly about their perceptions of an issue. This allows the cognitive (what is thought), affective (what is felt), and psychomotor (what is done) aspects to be understood.

The ideal number of participants for an FGD is 4–10 people in each group. The discussion groups were divided into four groups. Group 1 consisted of lecturers with 9 participants, Group 2 consisted of 5 employees and 4 postgraduate students, Group 3 consisted of housewives with 7 participants, and Group 4 consisted of NGOs and entrepreneurs with 5 participants. Each group was led by a facilitator and assisted by a note-taker. The FGD data were analysed according to Miles and Huberman's stages of analysis: data presentation, data reduction, data verification, and drawing conclusion.

Research variables

The measurement of the variables is a development from the previous studies, which were mostly conducted in a qualitative setting. The research instrument was developed by following the validity and reliability process of Hair et al. (2017), which includes convergent validity, discriminant validity, construct reliability, composite reliability, and Cronbach's alpha. Twenty-one questions were found to be suitable for use in hypothesis testing. The operational definitions and indicators of the variables are presented in Table 1.

Table 1

Operational definitions and variable indicators

Varibles	Operational definitions	Indicators
Dialogic Accounting	An approach to financial reporting that emphasises two-way interaction between government and the public. The government can provide an opportunity to provide input and ask questions, while the public receives explanations about the financial report	1. Public participation in public discussions, 2. Government response to public input, 3. The quality of dialogue, 4. Community involvement in monitoring evaluation, 5. Impact on decision making
Accountability	Government responsibility in providing honest and accountable financial reports to the public	1. Awareness of rights and obligations, 2. Responsiveness to financial reporting, 3. Internal control, 4. Participation in the audit process, 5. Level of public satisfaction
Transparency	The openness of government in providing financial information that is complete, clear, and easily accessible to the public, as well as clarity in the financial decision-making process	1. Availability of public information, 2. Readability of information, 3. Transparency of decision making, 4. Clarity of information, 5. Public trust

Varibles	Operational definitions	Indicators
Participation	The active involvement of the public in some process financial decision-making and monitoring of budget management by local governments	1. Frequency of providing information, 2. Involvement of community groups, 3. Response and feedback, 4. Inclusiveness and representativeness, 5. Implementing the results of the dialogue
Social Media	A digital platform that can be used by local governments to interact with the public, disseminate financial information, and receive feedback from the public	1. Public conversation topics, 2. Active public engagement, 3. Number of followers, 4. Use of hashtags, 5. Credibility of information sources

Source: Created by the authors.

Results

Descriptive statistics

The research questionnaire was distributed to the respondents who live in Makassar and are not employees of the Makassar City Government. Table 2 shows the profile of the respondents.

Table 2

Profile of respondents

Gender		Education		Society groups		Age	
Male	176 (46%)	Bachelor	208 (54%)	Lecturer	133 (34%)	20–30 years old	137 (35%)
				Postgraduate Students	45 (12%)	31–40 years old	99 (26%)
		Master	100 (26%)	Employees	92 (24%)	41–50 years old	103 (27%)
				Housewives	38 (10%)		
Female	208 (54%)	Doctor	76 (20%)	NGOs	38 (10%)	>51 years old	45 (12%)
				SMEs Owner	38 (10%)		
Total	*384 (100%)*	*Total*	*384 (100%)*	*Total*	*384 (100%)*	*Total*	*384 (100%)*

Source: Authors, data processed (2024) (- here and after, unless otherwise stated).

As shown in Table 2, there were slightly more women (54%) than men (46%). The highest proportion of respondents had a bachelor's degree (54%), which was the minimum criteria for respondents, while the lowest proportion had a doctorate (20%), mostly coming from the group of lecturers. This study divided its respondents broadly into the academic community and the general public. The aca-

demic community consisted of lecturers (34%) and postgraduate students (12%). The general public, comprised the majority of employees (24%) and the remaining groups at 10 percent each. This composition is intended to reach groups of people who understand the urgency of the variables. Finally, most of the respondents (35%) are in their early working years (20–30 years old). They are postgraduate students and company employees. On the other hand, the age group over 51 years is the smallest (12%), coming from the groups of lecturers and NGOs.

Table 3 shows the respondents' responses to each statement in the questionnaire. All variables are described using mean, standard deviation, minimum, and maximum values. There are 5 statements for each variable. All variables have a mean value that is greater than the standard deviation, indicating that the distribution of respondents' responses is even. It can be seen that the mean values for all variables range from 21.51 (accountability), 21.24 (participation), 21.18 (transparency), 21.07 (dialogic accounting), and 20.04 (social media). Dividing these mean values by 5 gives 4.302 for accountability, 4.248 for participation, 4.236 for transparency, 4.214 for dialogic accounting, and 4.008 for social media, which means that all variables are in the good criteria.

Table 3

Descriptive statistics of variables

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Dialogic Accounting	384	6	25	21.07	2.895
Accountability	384	5	25	21.51	2.917
Transparency	384	8	25	21.18	2.680
Participation	384	6	25	21.24	2.687
Social Media	384	6	25	20.04	2.798

Outer model measurement testing

The outer model is a measurement model used to assess the validity and reliability of the construct. Construct validity consists of construct validity and discriminant validity. Convergent validity is achieved when the scores of two different instruments measuring the same construct have a high correlation, as indicated by the outer loading value > 0.7 and AVE > 0.5.

In the initial test, the outer loading value of all indicators are greater than 0.6, so the indicators are said to be quite valid in measuring variables. The AVE value > 0.5 shown in Table 4 can be met. It shows that the indicators used in a construct have met the probability of above 50%.

Based on discriminant validity, it aims to verify that a reflective construct showed a stronger relationship with its own indicators than with other construct relationships in the PLS path model (Hair, 2022). By testing for discriminant validity with a look at the HTMT index value of less than 0.9. Based on the HTMT test, it was found that several values > 0.9. It was necessary to reduce several indicators, validity,

and reliability testing after eliminating several indicators obtained the results outer loading > 0.7. Finally, based on the Cronbach's alpha and composite reliability values for the reliability test, it has met the test standards, namely above 0.5 and above 0.7. The results of the validity and reliability tests are summarised in Table 4.

Table 4

Outer model test

Latent Variable	Indicators	Convergent validity		Internal consistency reliability		Discriminant validity
		Loadings	AVE	Composite Reliability	Cronbach's Alpha	FL Criterion
		>0.70	>0.50	0.60–0.90	0.60–0.90	AVE Root > Correlation of latent variable
ACCTB	X1.1	0.786				
	X1.2	0.829				
	X1.3	0.729	0.614	0.888	0.841	Yes
	X1.4	0.724				
	X1.5	0.842				
TRANSP	X2.1	0.773				
	X2.2	0.777	0.618	0.866	0.794	Yes
	X2.3	0.794				
	X2.4	0.799				
PARTC	X3.1	0.833				
	X3.2	0.789	0.643	0.843	0.722	Yes
	X3.3	0.782				
SOCM	M1.1	0.714				
	M1.2	0.735	0.558	0.835	0.737	Yes
	M1.3	0.774				
	M1.4	0.765				
DIACCT	Y1.1	0.812				
	Y1.2	0.785				
	Y1.3	0.743	0.620	0.891	0.847	Yes
	Y1.4	0.783				
	Y1.5	0.814				

Structural model evaluation (Inner Model)

Inner model evaluation is performed to test the ability to predict causal relationships between latent variables through the bootstrapping process. Tests are

performed for: (1) multicollinearity (VIF value < 5 indicates with no multicollinearity), and (2) significance of path coefficients by looking at the significance value of p-value < 0.05.

Results of structural model evaluation and hypothesis test

Hypothesis		VIF	β	p-val	Results
		< 5.0			
H1	X1→Y	Yes	0.229	0.000	Supported
H2	X2→Y	Yes	0.170	0.002	Supported
H3	X3→Y	Yes	0.287	0.000	Supported
H4.a	X1*M→Y	Yes	-0.007	0.901	Not Supported
H4.b	X2*M→Y	Yes	-0.005	0.933	Not Supported
H4.c	X3*M→Y	Yes	0.004	0.961	Not Supported

Table 4 shows the results of hypothesis testing using the SEM structural model. VIF values are less than 5.0, indicating that there is no multicollinearity among all indicators in the model. All hypotheses testing direct effects were statistically supported with a p-value < 0.05. Hypotheses involving moderating variables were not statistically supported with a p-value > 0.05. A coefficient value of the structural equation was found to be the largest for participation at 0.287, followed by 0.252, 0.229, and 0.170 for social media, accountability, and transparency, respectively.

A goodness of fit evaluation

The assessment of the goodness of fit of the model is shown in Table 6 in the adjusted R-squared value, which is a value that indicates how much the endogenous construct can be explained by the exogenous construct. The R-squared value is between 0 and 1, where the closer to 1 the stronger the model, 0.75 means strong, 0.50 means moderate and <0.25 means weak.

Goodness and fit evaluation results

Adj. R^2	Model Fit		
	SRMR	NFI	Rms Theta
	< 10 – < 0.08	< 0.9	> 0.079
63.6%	0.059	0.833	0.136

Table 6 shows the results of goodness and fit evaluation, which are explained with explanatory power and predictive power. R-square was used to test the explanatory power, while SRMR was used to test the predictive power.

(1) The R-square adjusted value is 63.6% which falls into the moderate category. It means that 63.6% of the variability of dialogic accounting can be explained by the variables of accountability, transparency, participation, and social media.
(2) The SRMR value of 0.059 is less than 0.08, the NFI value of 0.833 is less than 0.9, and the RMS theta value of 0.136 is more than 0.079, so the model is said to be fit.

The moderating effect of social media on the impact of good governance on dialogic accounting

Based on the results of the hypothesis testing, there is no moderating effect of social media on the impact of good governance on dialogic accounting. To explore the reasons for this, FGDs were conducted by inviting representatives from each group of respondents. A total of 30 participants took part in the FGD, which was divided into 4 discussion groups.

The results of the discussions showed that the participants encouraged the city government to improve good governance because it would improve the quality of dialogical accounting. Dialogic accounting supports a democratic life that prioritises the welfare of the people. Therefore, the participants felt that social media can improve good governance. This is what the participants said:

> "*The availability of easily accessible public information is very important to ensure the transparency of the city government's financial reports, where details of budget usage can be explained*" (Employee N3).

> "*I agree with the use of social media as a means of government public accountability of the government, considering that not all people understand the formal information conveyed through financial reports. Therefore, the use of social media can be a complementary component of public accountability by the government. In addition, social media can be a medium for absorbing the aspirations and participation of the public in monitoring the government. So, the government should not see criticism as bad performance, but rather as suggestions and even performance evaluation*" (Lecturer N6).

The statement shows that the city government still needs to improve good governance and that social media can be a tool to do so. Social media can support accountability, transparency, and participation, but the suboptimal good governance in the Makassar city government has led participants to doubt the moderating effect of social media. This is revealed by the following statements from respondents:

> "*The positive side of using social media is that it makes government monitoring more transparent, the use of government budgets clearer and easier to monitor because it can be seen directly by the public. The negative side of using social media is the EIT law, which can come back to haunt us, for example if we comment too loudly*" (NGO N2).

> "*Social media can serve as a medium for to disseminate information about the accountability and transparency of government financial reports. Social media can also serve as a forum for disseminating information to the public about service policies and procedures. Therefore, the rights and responsibilities of social media users as citizens need to be clear so that they do not feel uncomfortable commenting on social media*" (Housewife N2).

Discussions

The results of the H1 hypothesis test in Table 5 show that accountability has a β coefficient of 0.229 and a p-value of 0.000, indicating that accountability has a positive effect on dialogic accounting in local government. This finding suggests that improved accountability leads to improved dialogic accounting. This is consistent with Bellucci and Manetti (2017) that a good culture of accountability encourages dialogue among different stakeholders, leading to a common understanding as in dialogic accounting framework. Accountability is the moral attitude of the government to provide honest and accountable financial statements to the public. In the context of agency theory, accountability must be exercised by the government as an agent to demonstrate its commitment to fulfilling contracts with the public by meeting public needs. The greater the government's commitment to accountability, the better the implementation of dialogic accounting. By exercising accountability, the government has promoted democratic values, supported social change, and empowered marginalised groups (Tanima et al., 2024; Yusuff et al., 2023).

The results of the H2 hypothesis test in Table 5 show that transparency has a β coefficient of 0.170 and a p-value of 0.002, indicating that transparency positively affects the dialogic accounting in local government. Transparency can reduce information asymmetry, making it an important element of good governance. Local governments can implement transparency by providing accounting information that is easily accessible and understandable. Transparency can improve dialogic accounting practices (Celerier and Cuenca Botey, 2015; Pärl et al., 2022). Transparency is not only about informing the public about financial data, but also about providing an explanation for that data, thereby addressing broader social issues. With transparency in place, dialogic accounting can be implemented effectively and meaningfully. This finding is consistent with (Bellucci and Manetti, 2017; Tanima et al., 2024).

The results of the H3 hypothesis test in Table 5 prove that participatory has a β coefficient of 0.287 and a p-value of 0.000, indicating that participatory in local government has a positive effect on dialogic accounting. A participatory culture can be created in an environment that is open to receiving opinions from different perspectives (Bellucci and Manetti, 2017). Dialogic accounting processes can work well in environments with high levels of public participation (Celerier and Cuenca Botey, 2015; Yusuff et al., 2023).

Social media have revolutionised the reality of communication in society with their ability to connect different parties to share information and receive feedback. Thus, accountability, transparency, and public participation can further enhance the implementation of dialogic accounting (Grossi et al., 2021; Rocca et al., 2020; Yusuff et al., 2023). However, Table 5 shows that the results of testing the impact of social media moderation on accountability (H4a), transparency (H4b), and participation (H4c) were not statistically significant for dialogic accounting, with β coefficients and p-values of -0.007 and 0.901, -0.005 and 0.933, and 0.004 and 0.961, respectively. These findings are inconsistent with the findings of Grossi et al. (2021); Rocca et al., (2020); Yusuff et al. (2023) that social media serves to in-

crease accountability, transparency, and participation in the implementation of local government functions. With the existence of social media, local governments can increase public awareness and understanding of the information contained in financial reports, which is the goal of dialogic accounting.

The results of the FGD showed that social media is a popular social platform. Participants agreed that the government could use social media to strengthen good governance, but they were still reluctant to use social media to express dissatisfaction with government services. This is because they fear that their reports will be classified as defamation of the government under the Electronic Information and Transaction Law (EIT Law). This concern is based on an incident in another local government where a resident posted on his social media account about some badly damaged roads in his area and asked the local government to pay attention, but the resident was in turn reported by government officials and even received threats from unknown persons (CNN Indonesia, 2023).

Conclusions and recommendations

The results of this study provide empirical evidence that good governance has a positive and significant effect on dialogic accounting, but social media has no moderating effect. Good governance is a prerequisite for a democratic system, insofar as it ensures that public policies provide fairness and justice to the public. Dialogic accounting is concerned with improving democratic life, where the voice of the community is important to be heard and the government translates this into public services that have an impact on the well-being of the community. Hence, this research contributes to the improvement of public welfare through the implementation of dialogic accounting.

Social media has the potential to synergise with good governance for the implementation of dialogic accounting, but this study did not find a significant moderating effect. The second contribution of this research is the need for local governments to provide social media platforms that can encourage interaction with citizens, hopefully creating a culture of openness, responsiveness, and inclusiveness that will have an impact on strengthening government legitimacy.

As a beginning step in developing a dialogic accounting model for local governments in developing countries, the sample is limited to groups that have a reasonable understanding of good governance and dialogic accounting. Furthermore, the sample can be expanded to include vulnerable groups, such as people with disabilities, children, the elderly, and economically disadvantaged families.

This study recommends that local governments use and develop secure digital platforms that can communicate financial reporting information based on a dialogic accounting framework. To encourage active interaction on social media, the government can take the following steps. First, it needs to educate the public on the wise and responsible use of social media. Then, the government seeks to formulate the right approach to increase public engagement. Finally, the public should feel free to express their aspirations while respecting the prevailing norms and ethics.

APPENDIX

Instrument	Item
Questionnaire (1–5 Likert Scale); 1 = Strongly disagree, 5 = strongly agree)	***Dialogic accounting*** 1. Public participation in public discussions is important to ensure that policies meet the needs of the public. 2. The municipality responds appropriately to public feedback. 3. Dialogue between the public and the municipality on financial issues is needed to better address public issues. 4. Public monitoring and evaluation of public policies is important to ensure that policies are working properly. 5. Involving the community in providing input to the municipality will lead to better local financial policies. ***Accountability*** 1. Public awareness of local financial management information promotes government transparency in the provision of information. 2. Public response to local government financial statements is very important to improve government accountability. 3. Public participation in monitoring government performance can promote better accountability. 4. Audits with community input can lead to more accountable reports. 5. Public satisfaction with local financial management reflects government success in accountability. ***Transparency*** 1. The availability of easily accessible public information is important to ensure the transparency of the municipality in regional financial management. 2. Information provided by the municipality should be easily understood by the public to support transparency. 3. Decision making that involves public participation will increase public trust in the government. 4. Clarity of financial information is important to ensure that the public understands the policies being implemented. 5. The public's trust in the municipality increases when they feel that the information provided is transparent. ***Participation*** 1. The more frequently the government publishes financial information, the better the public's understanding of how the city spends its budget. 2. The active participation of various community groups is necessary in the public decision-making process. 3. Government that accepts and responds to public feedback makes local government more transparent. 4. Representation of all community groups is important to achieve accountability in local financial management. 5. Implementing the results of discussions with the community can increase transparency in local financial management. ***Social Media*** 1. I understand the City's policies regarding public discussions on social media. 2. Budget accountability requires the active participation of the public in interacting with the municipality on social media. 3. The number of followers of municipality's social media accounts reflects public support for the government. 4. The use of hashtags (#) on social media helps to spread information in response to the municipality's policies. 5. Information shared on social media increases people's trust in government.

Instrument	Item
Open questions for FGD	1. Have you ever read the financial statements of the Makassar city Government?
	2. Do you think that the information in the government's financial statements is clear and transparent enough?
	3. Has the city government of Makassar been accountable in its financial management?
	4. Have you ever participated in a public forum to discuss city planning or discussions about the city budget?
	5. What do you think if social media becomes a platform to improve accountability, transparency, and participation in Makassar City?

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DIGITAL TRANSFORMATION IN PUBLIC RECORDS MANAGEMENT

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Abstract. This study examines the digital transformation around the world in the records management of public entities between 2019 and 2024, focusing on advancements, challenges, and best practices. Following a systematic review guided by PRISMA standards, 327 articles were analysed from databases including Scopus, Web of Science, Google Scholar. The findings reveal increased research activity since 2022, highlighting improvements in transparency and administrative efficiency enabled by technologies such as artificial intelligence and e-government. However, significant challenges persist, such as organisational resistance to change, digital exclusion in rural areas, and infrastructure limitations.

Despite being based on secondary data, this analysis provides a practical and theoretical framework to guide public sector digitalisation policies, fostering efficient and inclusive administrative environments. Key practices identified include continuous digital training and public-private partnerships, facilitating sustainable technology integration. This study contributes to understanding digital exclusion and its impact on vulnerable populations, proposing strategies for equitable access to public services. For clarification, in this article digitalisation denotes the conversion of analogue information into digital formats, while digital transformation refers to broader organisational and cultural change integrating digital technologies into public strategies. Its theoretical and systematic approach provides a unique perspective on enhancing inclusive, sustainable digitalisation in the public sector.

Keywords: digital transformation, records management, e-government, digital inclusion, sustainable development.

Introduction

Digital transformation has emerged as a crucial pillar in addressing the challenges of an increasingly interconnected society. Within public institutions, this transformation enhances citizen engagement, strengthens governmental accountability, and optimises service delivery through advanced technologies such as artificial intelligence (AI) and big data analytics. These tools not only manage large volumes of information but also foster innovation in strategic decision-making (Alvarenga et al., 2020).

Nevertheless, many countries encounter substantial challenges throughout this process. For example, in Italy, digital economy indicators reveal a lag, with only 44% of the population possessing basic digital skills and limited use of internet services for governmental purposes compared to the OECD average (Battisti, 2020). Similarly, in India, inadequate technological infrastructure, high costs, and data privacy concerns hinder the adoption of digital technologies in the healthcare sector, particularly in rural areas (Inampudi et al., 2024). These difficulties, exacerbated by the COVID-19 pandemic, highlight the pressing need to enhance digital competencies, ensuring equitable inclusion within the knowledge-based society (Morte-Nadal and Esteban-Navarro, 2022).

Conversely, public administrations encounter structural barriers, including the absence of coherent national strategies, organisational inertia, and inadequate financial resources. These problems, identified by Scupola and Mergel (2022), restrict the ability of governments to implement effective digital strategies and promote innovation.

In the field of records management, these barriers include organisational resistance to change, the complexity of the legal and regulatory environment, a lack of technical expertise, and high implementation costs associated with open data systems (Begany and Gil-Garcia, 2024). Promoting an organisational culture that encourages experimentation is essential for the successful adoption of new technologies (Vial, 2019). The research gap regarding digital transformation within this domain may lead to critical consequences, including operational inefficiencies, escalating costs, fragmented responsibilities, and diminished public trust (Crusoe et al., 2024). Furthermore, services may become slower, operational expenses may rise, and collaboration with the private sector may be hindered, heightening information security risks due to vulnerable manual systems (Gong and Yang, 2024).

In this context, this research aligns with Sustainable Development Goal (SDG) 17, which promotes collaboration among governments, the private sector,

and civil society to address global challenges. Proper implementation of digital transformation can build strong partnerships, enhance the quality of public services, and strengthen the trust of citizens in public institutions.

The implementation of digital transformation in public sector records management encounters considerable challenges, including organisational resistance to change and regulatory complexity. Against this backdrop, the research poses three key questions: What are the advances in the digital transformation of records management? What are the main challenges in its implementation? What practices have proven effective in enhancing this process?

This study is justified by its theoretical relevance, as it contributes to bridging the existing research gap on digitalisation in public administration. Based on the virtual security architecture and multiple enclaves proposed by Wang et al. (2021), this work provides a robust theoretical framework for implementing digital technologies in the public sector. Furthermore, the findings can be generalised to broader principles of digital public administration, strengthening the development and endorsement of theories on the effectiveness of virtual security technologies in records management.

From a practical perspective, this research provides essential insights into overcoming barriers to the adoption of digital technologies. The findings will enable the development of effective policies and practices, benefiting not only public institutions but also society at large by improving the efficiency and transparency of government processes (Rupeika-Apoga et al., 2022). The social significance of this work lies in its potential to optimise administrative procedures, improve the quality of public services, and foster citizen engagement, driving economic growth through more efficient interactions with public administration.

Several significant social implications emerge, including reducing digital exclusion in rural areas by improving digital literacy, which can bridge gaps in access to essential services such as healthcare and education, promoting greater social equity and sustainable economic development. Additionally, digital transformation fosters job opportunities in emerging technologies, strengthens governmental transparency and accountability, and promotes public-private collaboration as a driver of technological innovation and economic growth.

Moreover, the implementation of digitised systems can simplify access to government information, increase transparency, and reduce bureaucracy, strengthening trust in public institutions. According to Whetsell et al. (2020), governments can act as catalysts for the self-organisation of strategic industries, addressing practical problems and enhancing transparency. Finally, as highlighted by Rukanova et al. (2020), the adoption of digital technologies not only simplifies interactions between citizens and government but also boosts economic development by streamlining administrative processes.

Finally, it is crucial to assess the progress achieved, identify obstacles, and document best practices to guide future digitalisation initiatives in the records management of public entities. This research, therefore, seeks to address the following Objectives:

1. To identify the progress of digital transformation in the records management of public entities.

2. To analyse the challenges related to digital transformation in the records management of public entities.
3. To identify and document best practices that have proven to be effective in enhancing digital transformation processes within records management in public entities.

This study seeks to provide a comprehensive and systematic understanding of the factors driving and hindering digital transformation in public sector records management. The outcomes are expected to serve as a valuable reference for policymakers, practitioners, and researchers aiming to advance public administration through sustainable and inclusive digitalisation initiatives.

Methodology

This section is organised into four parts. It outlines the methodological approach, the selection of sources, the volume of publications reviewed, and the ethical considerations ensuring the scientific integrity of the study.

For the literature review, a systematic approach was adopted with the objective of developing a comprehensive understanding of digital transformation in public sector records management. This approach facilitated the integration of previous research findings into a continuous and cohesive narrative. The methodology was guided by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, designed to ensure transparency and reproducibility in systematic reviews (Rethlefsen and Page, 2022). This framework encompassed the identification of relevant studies, followed by the synthesis of the results obtained, as illustrated in Figure 1.

Studies addressing key societal implications associated with digital transformation in governance were included, focussing on reducing digital exclusion, enhancing technological literacy, strengthening government transparency and accountability, and fostering job creation in the technology sector. These criteria guided the selection process, considering the socio-economic impact of the research and its potential to inform policy recommendations applicable to the public sector.

During the identification phase, 321 records were retrieved through searches in international databases, including Scopus, Web of Science, and Google Scholar, supplemented by six additional records from external sources. After removing duplicates, a total of 327 unique studies were selected for analysis. Figure 1 illustrates these initial phases, highlighting the flow of articles from identification to inclusion in the qualitative synthesis.

During the identification phase, a total of 321 records were retrieved exclusively from three academic databases: Scopus, Web of Science, and Google Scholar. To ensure thematic relevance, the search strategy was restricted to the 2019–2024 period and used Boolean combinations of key terms such as *"digital transformation"*, *"public"*, and *"government"*.

In the screening (triage) phase, duplicate entries were removed, yielding 327 unique records. A preliminary filter was then applied based on title and abstract review, resulting in the exclusion of 73 records. These were discarded due to their lack

of direct relevance to digital transformation in the public sector or insufficient information for further evaluation. This step followed initial thematic relevance criteria.

During the eligibility phase, the full texts of the remaining 250 articles were assessed. At this stage, 178 articles were excluded for not meeting specific criteria, including: (a) lack of a clearly defined methodology; (b) absence of empirical evidence or case-based analysis; (c) exclusive focus on the private sector without relevance to public administration; or (d) misalignment with the stated research objectives. Non-peer-reviewed works and articles written in languages other than English or Spanish were also excluded.

Finally, in the inclusion phase, 72 studies met all requirements. These articles were classified according to their alignment with the three research objectives: digitalisation strategies and administrative optimisation (O1), institutional barriers to digital transformation (O2), and practical experiences with measurable outcomes (O3). This entire selection process is visually represented in the PRISMA flow diagram (see Figure 1).
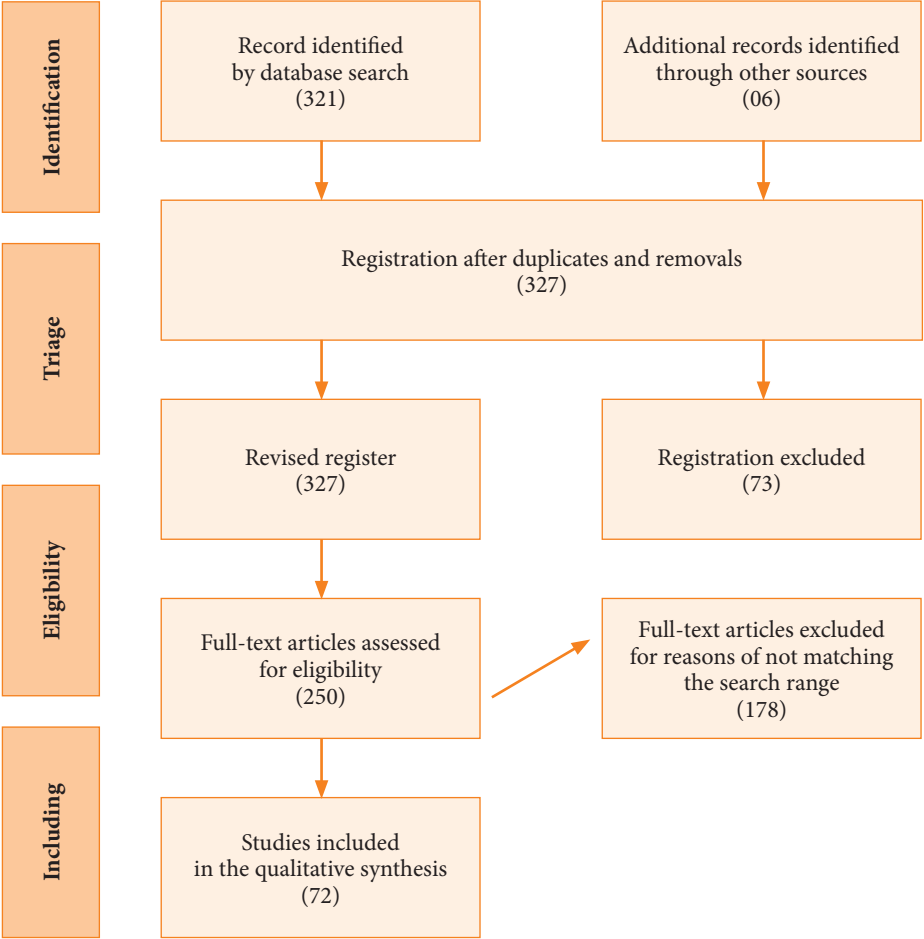

Figure 1. **Identification phase of scientific articles.**

Source: Developed by the authors, adapted from the PRISMA method.

Table 1

Database and steps in data collection.

Database	N° of articles identified	N° of selected articles	No. of full-text articles excluded for not matching the search range	N° of articles included in the Final Study
Scopus	269	269	215	58
Web of Science	56	56	43	12
Google Scholar	02	02	00	02

Source: Developed by the authors, adapted from the PRISMA method.

The results show that Scopus was the most representative database, with 269 articles initially identified and 58 included in the fine synthesis. This representativeness is due to the fact that the studies retrieved from Scopus more closely matched the established inclusion criteria, particularly in terms of methodological soundness, empirical evidence and thematic relevance with respect to digital transformation in the public sectors. Similarly, Web of Science contributed 56 articles, of which 12 were included in the final review. In contrast, Google Scholar contributed 2 articles, both of which were included. This distribution highlights the predominance of Scopus in scientific research related to digital transformation.

Key trends identified in the analysis include administrative optimisation, digital inclusion, and digital governance. These trends are directly aligned with the research objectives, as they address administrative efficiency, promote inclusiveness, and respond to governance challenges. Each trend holds a clear correspondence with Objectives O1, O2, and O3, underscoring their critical impact on the expected outcomes.

To align the selected studies with the objectives of the research, a thematic categorisation process was carried out. Each of the 72 articles was examined in full text and evaluated based on its primary focus, keywords, and relevance to the defined objectives. Articles were assigned to Objective 1 if they addressed digitalisation strategies, implementation models, or technological solutions aimed at optimising administrative processes. Objective 2 included studies that discussed barriers, challenges, or resistance factors affecting digital transformation in records management. Objective 3 comprised studies presenting practical experiences, case-based insights, or institutional innovations that demonstrated measurable progress in digital transformation. This classification ensured that each article contributed meaningfully to one or more of the specific research objectives and reflected the diversity of perspectives in the global literature.

The pie chart illustrates the geographical distribution of scientific publications in this study. Europe dominates with 59% of the total, reflecting its leading role in research production due to its consolidated academic infrastructure and significant investment in research. Asia follows with 20%, emerging as a key contributor, while North America accounts for 14%, reflecting a smaller but rel-

evant share compared to Europe. Africa and Oceania show marginal contributions, with 4% and 3%, respectively, indicating areas with potential for increased research output and visibility.
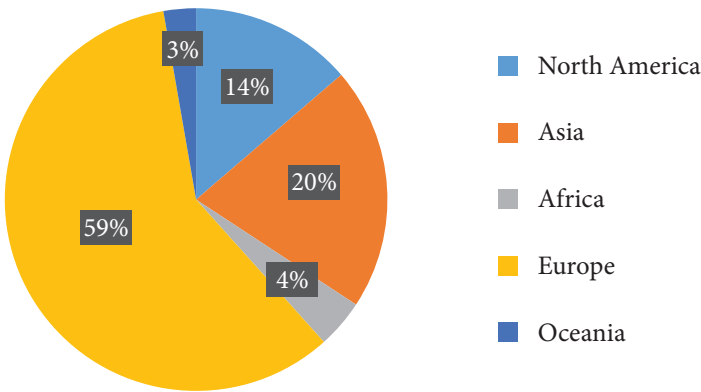
Figure 2. **Distribution of research papers by region, %.**

Source: Developed by the authors.

The study ensured high standards of scientific integrity and ethical responsibility throughout the research process. Despite the rigour of the methodological process, certain limitations should be acknowledged. The study focused exclusively on publications from 2019 to 2024, which may have excluded earlier but potentially relevant contributions. Additionally, the identification of "best practices" was based on their frequency and representation in the reviewed literature, without direct empirical validation of their effectiveness in real-world settings. Therefore, their inclusion does not automatically guarantee their success or applicability across all public entities. Moreover, the selection was limited to sources in English, which might have led to the exclusion of valuable studies published in other languages. Furthermore, the study did not assess the peer-review status or methodological quality of each selected article individually, which could have introduced bias in the interpretation of certain reported practices. These limitations should be considered when interpreting the scope and implications of the findings.

Results and discussion

Advances in digital transformation in the document management of public bodies

Digital transformation in public records management has significantly improved administrative efficiency, transparency, and public engagement. These advances are particularly impactful in rural and underserved areas, where digital technologies have contributed to reducing digital exclusion by improving technological literacy and facilitating access to services such as education and healthcare. This evolution promotes greater social equity and lays the foundation for

sustainable development, as also noted by Liu et al. (2022) in the context of digital response strategies during crises.

Several empirical cases support the operational gains of digitisation. In the United Kingdom, the integration of advanced accounting technologies has improved performance tracking and digital patient management, thus increasing administrative responsiveness (Begkos et al., 2024). In Ghana, the implementation of telemetry systems has contributed to reducing non-revenue water, water lost through leaks, theft, or metering inaccuracies although the long-term strategic benefits remain limited (Amankwaa et al., 2024). In Sri Lanka, ICT adoption across government departments has enhanced efficiency, although studies point to a gap between investment in technology and perceived improvements in citizen satisfaction (Alahakoon and Jehan, 2020; Jehan and Alahakoon, 2020). These findings align with Aleksandr and Andrey (2021), who highlight how digitisation fosters transparency and strengthens citizen trust by enabling more direct interaction with government services.

Technological innovation has also accelerated urban digitalisation. In China, digital tools have advanced green governance and sustainable infrastructure (Yang et al., 2024), while in Europe, cities such as Barcelona have promoted digital entrepreneurship through ecosystem-based models linked to international investment (Font-Cot et al., 2023). During the COVID-19 pandemic, urban digitisation supported rapid emergency responses (Liu et al., 2022). Furthermore, empirical models based on e-participation, e-transparency, and e-services have helped shape more responsive and participatory governance structures (Dias, 2020; Viana, 2021).

Economic sustainability and competitiveness have also been enhanced by digital transformation initiatives. Public policies and foreign direct investment have supported more efficient resource use and process optimisation (Zhong and Ma, 2024). According to Wiesböck and Hess (2020), true digital transformation involves not only technology adoption but also organisational restructuring. In this regard, AI-based strategies in startups and public entities have strengthened strategic decision-making and administrative responsiveness (Lee et al., 2024).

The integration of Internet of Things (IoT) technologies into public services has improved real-time engagement and data protection measures (El-Haddadeh et al., 2019). Likewise, government use of social media has fostered citizen trust and encouraged greater participation in digital initiatives (Yuan et al., 2023). In Tanzania, the COVID-19 pandemic accelerated public sector digitisation, although challenges related to digital literacy and technological equity persist (Shao et al., 2023). While progress has been more pronounced in larger cities due to resource availability, smaller municipalities have also shown positive trends, highlighting the importance of equitable investment and digital capacity-building (Feeney et al., 2020).

Innovative process-oriented models have further restructured public administration, enhancing accessibility and service flexibility (Řepa, 2021). The promotion of citizen-centric strategies has increased transparency and efficiency in document management systems (Kitsios et al., 2023). Overall, the fulfilment of Objective 1 confirms that advances in digital transformation are driven by both

technological tools and strategic institutional change. However, their impact remains context-dependent, requiring digital infrastructure, inclusive policies, and sustained citizen engagement to maximise their effectiveness.

Challenges in the digital transformation
of document management in public bodies

The analysis of Objective 2 reveals a wide range of challenges hindering the successful implementation of digital transformation in public sector document management. These challenges are rooted in technological, social, cultural, organisational, and ethical dimensions, reflecting the complexity of integrating digital innovation into traditional government structures.

Technological barriers remain a critical limitation. Local governments often face low digital maturity and limited interoperability, which increase workloads and restrict digital integration (Kuhlmann and Heuberger, 2023). In rural areas, insufficient infrastructure weakens institutional resilience in crisis scenarios such as pandemics (Levesque et al., 2024). Moreover, Mahmood et al. (2019) highlight that trust in e-government services is strongly tied to perceived data quality and system security. The implementation of robotic process automation (RPA) has helped optimise some workflows, yet it also risks reducing employee autonomy and oversimplifying essential administrative procedures (Andersson-Hallin and Ivory, 2022).

Social and cultural barriers persist as well. Cultural resistance to change and digital exclusion disproportionately affect vulnerable populations. According to Alruwaie et al. (2020), the perceived self-efficacy and service expectations of citizens influence their willingness to engage with digital government platforms. Institutions with low digital maturity often struggle to adapt to rapid transformations (Fletcher and Griffiths, 2020). Furthermore, policies such as the UK's "digital by default" approach have unintentionally excluded citizens without adequate digital skills, reinforcing access inequality (Al-Muwil et al., 2019). In Finland, while nudging strategies have improved adoption, their effectiveness is limited without complementary digital literacy initiatives (Hyytinen et al., 2022).

Ethical and governance barriers also emerge prominently. The tension between technological functionality and individual privacy raises important ethical questions. Gong et al. (2020) propose a framework to balance digitisation with data protection. Eom and Lee (2022) report that during the pandemic, accelerated tech adoption sparked concerns over state surveillance. Otia and Bracci (2022) point to the lack of strategic foresight and technical expertise in public audits, which hinders the implementation of big data analytics. Simmonds et al. (2021) further explain that fragmented relationships between the public and private sectors limit technological effectiveness.

Another relevant issue is the homogeneity of transformation policies, which often fail to account for contextual specificities. Mettler et al. (2024) argue that digital policies tend to prioritise transparency without adapting to institutional or cultural nuances. Agostino et al. (2021) found that in Italy, the digitisation of cultural services brought financial sustainability challenges that required balancing educational missions with monetisation.

Finally, organisational and cultural resistance can significantly delay digital implementation. Curtis (2019) stresses the need for strong leadership, cross-agency coordination, and user-focused design. Wilson and Mergel (2022) emphasise the importance of "digital champions" in promoting transformation. However, Clarke (2020) notes that digital government units often encounter pushback due to their centralised structure, which conflicts with traditional models. Tangi et al. (2021) conclude that while a fragmented organisational culture marked by isolation and weak interdepartmental coordination hampers collaboration, strategic planning and inter-agency dialogue can help overcome these challenges.

Taken together, these findings confirm that the challenges to digital transformation are multifaceted and interdependent. The fulfilment of Objective 2 shows that addressing these barriers requires a holistic approach one that considers infrastructure, leadership, ethics, citizen empowerment, and institutional coordination.

Practices that have been shown to significantly improve digital transformation in the document management of public entities

The analysis of Objective 3 highlights a set of effective practices that have supported the advancement of digital transformation in public sector document management. These practices range from the adoption of advanced technologies to the implementation of strategic governance models and collaborative frameworks.

The use of advanced technologies such as artificial intelligence (AI), data mining, and machine learning has significantly improved public service delivery by increasing efficiency, transparency, and decision-making capacity. However, these technologies also raise ethical concerns, including the risk of excessive control over citizens (Lindgren et al., 2019). Value-oriented digital architectures facilitate the integration of AI and cloud computing, streamlining digitalisation processes (Zimmermann et al., 2021). In education management, sustainable technologies have enhanced competitiveness while reducing environmental impact (Mohamed et al., 2022). Similarly, the integration of advanced digital tools in civil service recruitment has improved transparency and strengthened public trust (Virnandes et al., 2024).

Digital governance has proven essential to coordinate complex processes, promote sustainability, and drive social innovation. A strategic approach based on resilience and technical expertise allows local governments to address challenges effectively (Pittaway and Montazemi, 2020). Moreover, the application of AI in governance enhances innovation in public policies (Misuraca and Viscusi, 2020). Public administrators are increasingly expected to redesign services to improve transparency and access, as highlighted by Mergel et al. (2019). For example, Russia's client-centric model underscores the need to personalise services within legal limits while enhancing digital competencies (Kalinin, 2023). The deployment of non-interactive and proactive services has also reduced administrative burdens and improved delivery (Kuhn and Balta, 2020).

Collaborative platforms like Malaysia's MyGDX and Indonesia's SP4N-LAPOR have improved interoperability and public service quality by facilitating citizen feedback (Hardi et al., 2023; Wildhani et al., 2023). In Sweden, the adoption of digital tools during the pandemic sustained business continuity and improved user interaction (Alaqra and Khumalo, 2022). Likewise, Singapore and China

leveraged digital platforms for pandemic monitoring and crisis management (Qiu et al., 2022), demonstrating the value of resilient digital infrastructures.

Sector-specific cases reinforce the adaptability of digital transformation. In Russia, disparities across sectors such as health, education, and administration reveal the importance of coordinated federal programmes (Abramov and Andreev, 2023). Italian universities have adopted smart document management systems using data analytics, offering replicable models for other public institutions (Rella et al., 2024). In public procurement, centralised digitalisation has improved accountability and reduced operational costs (Patrucco et al., 2021).

Citizen participation has also been enhanced through digital platforms that support local decision-making and policy deliberation, especially in the United States (Cho et al., 2021). At the community level, digital parity – defined as equal access to and competency in technology – has facilitated inclusive development (Gallardo et al., 2021). Integrating technological innovation with social diagnostics has led to more responsive and participatory governance models (Omar, Weerakkody and Daowd, 2020).

Nevertheless, future challenges remain. A lack of trust in institutions, insufficient technological capacity, and regulatory ambiguities continue to hinder digital progress (Zotov and Vasilenko, 2023). The pandemic exposed the public sector's limited agility compared to the private sector, driven by gaps in digital competencies and organisational resilience (Minchenko, 2023). These findings highlight the urgency of investing in human capital, clear governance frameworks, and long-term digital strategies to ensure sustainable transformation.

Conclusions

This study confirms that digital transformation in public records management plays a fundamental role in modernising administrative processes, enhancing transparency, and improving citizen engagement. The analysis of selected case studies demonstrates that technologies such as e-government platforms, AI, and IoT have the potential to optimise public service delivery by reducing bureaucratic inefficiencies and enabling real-time, data-driven decision-making.

However, the implementation and impact of these technologies vary significantly depending on institutional maturity, infrastructure availability, and the digital competencies of both civil servants and the population. While urban areas have shown greater adaptability due to higher technical capacity and investment, rural and underserved communities continue to face digital exclusion, highlighting structural inequalities in public sector transformation.

The study also revealed that despite the wide range of innovative practices, challenges such as fragmented digital governance, limited interagency coordination, resistance to organisational change, and ethical concerns regarding data use persist. These findings indicate that digital transformation is not solely a technological process but a complex institutional and cultural evolution that requires strong leadership, strategic planning, and inclusive policymaking.

Effective practices identified include the use of value-oriented digital architectures, the integration of AI in decision-making, and the establishment of cit-

izen-centric governance models. Public-private partnerships, cross-sectoral collaboration, and digital resilience frameworks have proven to be crucial for sustaining innovation, especially during crises such as the COVID-19 pandemic.

In light of these findings, the study recommends prioritising digital literacy training, investing in infrastructure, and designing regulatory frameworks that protect data privacy while fostering innovation. Special attention should be given to building institutional capacities in local governments to ensure equitable access to digital services and close the digital divide. Future research should explore longitudinal impacts of these practices and assess how evolving technologies reshape the accountability and sustainability of public administration systems.

Final note

Although this study ensured rigorous methodological procedures and broad coverage of high-quality sources, future research could benefit from including literature published in other languages and from a critical appraisal of each article's methodological quality. This would further enhance the representativeness and robustness of the evidence base.

Additionally, the inclusion of country-specific cases and institutional practices was guided by their thematic relevance to the study's objectives rather than by citation frequency or geographical balance. This approach prioritised the depth of alignment with research questions over quantitative popularity. Nonetheless, it is acknowledged that some of these practices, while recurrent in the literature, have not undergone empirical validation. This limitation has been recognised to ensure analytical transparency and avoid overgeneralisation of their effectiveness.

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OVERCOMING BARRIERS TO DIGITAL TRANSFORMATION IN PUBLIC INSTITUTIONS IN NIGERIA

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Abstract. This study explored the barriers to digital transformation in public institutions, focusing on the Federal Road Safety Corps (FRSC), Lagos State, Nigeria. This study aims to discover the key challenges hampering the adoption of digital systems in managing traffic and ensuring road safety. This study, therefore, draws on a mixed-method approach, combining quantitative and qualitative data, to explore the impact of such variables as inadequate funding, lack of strategic vision, staff resistance, and public non-compliance with traffic regulations. In the quantitative analysis, senior FRSC staff were surveyed on the significant obstacles to digital adoption. In-depth interviews provided qualitative insights into the challenges that needed to be understood contextually, along with possible remedies. Findings show barriers to effective digital transformation, unsatisfactory budget allocation, the fear of job loss, and a need for a clear strategic way forward. However, the study also identifies how to overcome these challenges, such as poor infrastructure, limited digital skills, policy gaps, inadequate funding, and cybersecurity risks. The study's practical implications reveal that policy- and leadership-level attention to the financing, cybersecurity, and public awareness is indispensable to making digital transformation a complete reality. The research adds to the growing literature on digital transformation within public sector institutions. Digital transformation adoption offers actionable recommendations for enhancing service delivery and road safety.

Keywords: digital transformation, FRSC, public compliance, public service delivery, technology adoption.

Introduction

Digital transformation has emerged as central to modern governance in recent times, whereby the delivery of public services is heavily affected across borders internationally. It refers to the adoption and incorporation of digital technologies in improving the efficiency, accessibility, and even transparency of the delivery of public services within government institutions (Gberevbie et al., 2016). Most governments, including Nigeria, have digital transformation one of the major approaches to help improve public service delivery. Digitisation of processes and the use of digital tools have placed public agencies in a much better position to respond to the growing demands of their citizens in light of resource constraints and challenges (Abasilim et al., 2022; Andersson at al., 2022). Examples include Nigeria's National Digital Economy Policy and Strategy (2020–2030), which indicates the government's commitment to transform operations through digital interventions.

Public agencies in cities like Tallinn, Estonia, Seoul, South Korea, and Singapore provide instructive examples of how digital transformation can bridge service delivery gaps and improve efficiency. In all these cases, substantial investment in infrastructure, staff training, and supportive policy frameworks has enabled the successful adoption of digital tools. However, challenges such as resistance to change, cybersecurity threats, and unequal access to technology persist even in relatively well-resourced environments. These issues are not unique to one city or governmental agency but reflect common barriers faced during digital transformation implementations worldwide.

By contrast, digitalisation has been especially difficult to implement in Nigeria. Public agencies such as the Nigerian Police Force (NPF), National Health Insurance Scheme (NHIS), National Population Commission (NPC), National Identity Management Commission (NIMC), and Nigeria Customs Service (NCS) often grapple with insufficient infrastructure, a general lack of digital literacy among staff, and inadequate finances. The Federal Road Safety Corps (FRSC), Lagos Sector Command, in Ojodu, is no exception. The FRSC plays a critical role in ensuring road safety and regulating traffic in Lagos State, the most populous city in the country, where its mandate includes traffic regulation, public education on road safety, and emergency response services. Given the unique urban challenges of Lagos, including traffic congestion and high accident rates, the FRSC's effectiveness is vital to public safety and mobility.

Despite the importance of digital transformation for the FRSC, significant barriers limit its ability to rise to the challenge. Gberevbie et al. (2018) examined key factors such as outdated infrastructure, lack of digitised staff training, and budgetary constraints, which they found inhibited the agency's capacity to ensure effective service delivery. For example, studies have shown that 65% of Nigerian public agencies struggle with inadequate digital infrastructure, negatively affecting operational efficiency and responsiveness (Onwuegbuna et al., 2022). Moreover, nearly 40% of government workers lack adequate digital literacy, further hindering the effective use of technology in public service delivery (Inakefe et al., 2023).

These challenges lead to delays in emergency responses, especially in road traffic-related accidents, and inefficiency in traffic flow management. For instance, despite being based in Nigeria's most populous city, the FRSC Lagos Sector Command has frequently delayed coordinating accident responses due to limited access to up-to-date data and communication tools. A survey by the World Bank (2021) found that 52% of Nigerians perceive public institutions, such as the FRSC, as inefficient, partly due to their failure to leverage technology to improve operations fully.

The struggles experienced by the FRSC Lagos Sector Command are not isolated; they reflect systemic issues faced by public agencies across Nigeria and many other developing countries. A study by the African Development Bank (2022) noted that nearly 60% of African public service agencies, including the Nigerian police and health services, face similar barriers to digital transformation. These findings underscore the importance of addressing these challenges to ensure that public agencies can effectively adapt to the digital age and meet the growing demands of their populations.

This study, therefore, aims to evaluate the challenges impeding effective digital transformation in the FRSC Lagos Sector Command, and offers a broader perspective on digital transformation in public sector institutions. It will assess the level of digitalisation, identify the barriers to digital transformation in the FRSC, and propose strategies to improve the agency's operations. By examining the FRSC's experience, this study contributes to the ongoing discourse on leveraging digital transformation to enhance public sector performance.

While the potential for digital transformation to enhance public service delivery in Nigeria is enormous, significant challenges remain. The experiences of the FRSC offer valuable lessons for developing improved strategies for digitalising public sector agencies in Nigeria and beyond. Thus, this study focuses on the FRSC in Lagos and contributes to the broader knowledge of digital transformation processes in public agencies.

Literature Review

The concept of digital transformation

Digital transformation involves the integration of digital technologies across organisations, fundamentally altering service delivery and operational processes. In public service, this represents a shift from traditional, paper-based methods to technology-driven systems that enhance efficiency, transparency, and accessibility (Irani et al., 2023). Rather than simply digitising existing processes, digital transformation encompasses redesigning public services using technology to improve decision-making, communication, and service delivery for citizens (Scupola and Mergel, 2022).

Key dimensions of public sector digital transformation

Digital transformation in the public sector is a multidimensional process that improves service delivery, operational efficiency, and overall governance. This transformation is typically categorised into three key dimensions: digitisation,

digitalisation, and digital innovation (Escobar et al., 2023). While these dimensions contribute significantly to public sector progress, each presents unique challenges that public organisations must address to ensure successful implementation and long-term sustainability.

Digitisation: Digitisation refers to converting analogue information into a digital format, making it more accessible, easier to store, and retrievable for future use. Although this stage may appear straightforward, it is foundational for more advanced stages of digital transformation and carries its barriers. Resource constraint is one of the most significant challenges of digitisation, particularly in underfunded public organisations (Ndlovu et al., 2023). These resource limitations often restrict the ability to procure the necessary hardware, software, and infrastructure to support the process of digitisation. Consequently, digitisation is slowed, as some agencies cannot meet efficient, seamless digital data processing demands.

Further, because of a lack of data standardisation, there is interoperability with different departments and agencies of the public sector; for example, according to Mergel (2021), other practices and formats in data can make it challenging to integrate digitised information across different systems, resulting in inefficiencies in ways that might reduce the overall potential impact of digitisation. Moreover, these issues are considerably heightened without an overarching method of data governance.

Another major obstacle is the resistance from employees themselves at the digitisation stage. Public sector employees, accustomed to traditional paper-based systems, often perceive digitisation as a disruptive force. This resistance can stem from fears of increased workloads during the transition period and the perceived complexity of using new systems (Nielsen et al., 2024). Moreover, the absence of robust training and capacity-building programmes exacerbates this resistance. It involves addressing barriers to comprehensive training, more resource allocation towards acquiring relevant technologies, and standardising data management at a departmental level.

Digitalisation: This goes beyond just the mere digitalisation of the data towards its active use through integrating it into core processes and public organisation services. This stage is characterised by the change in operational dynamics and the introduction of new tools and technologies that alter how work is performed. In this stage, different kinds of challenges start to appear, especially regarding the redesign of operational processes. Often, public sector organisations face considerable difficulties in aligning existing workflows to accommodate digital technologies (Eom and Lee, 2022). The process redesign requires careful planning, broad stakeholder consultation, and deep organisational culture and structure. Such a lack of know-how from within public institutions on navigating such complexities often postpones the successful integration of digital technologies.

Another main barrier to digitalisation is the gap in digital skills within the public sector workforce. Most employees do not have the technical skills to operate the new digital systems, which slows the speed and efficiency of adopting technology. A study by Escobar et al. (2023) found that this skill gap often leads to reduced productivity, errors in system use, and lower acceptance of new tech-

nologies. The lack of clear strategic directions from management further exacerbates these problems. Poorly prioritised or fragmented digital initiatives, usually due to weak leadership and/or a lack of oversight, could result in misaligned objectives and delays in adopting the digital solution.

To address these, public organisations must establish clear, long-term strategic digitalisation plans aligned with the organisation's overall goals. These need to be supported by targeted training programmes that build digital competencies among employees and leadership. In addition, fostering a culture of innovation and collaboration inside the organisation can help digitalisation align with the mission and objectives of the organisation as a whole, resulting in a better integration of digital technologies.

Digital Innovation: The last dimension of digital transformation in the public sector, digital innovation, refers to the adoption of the latest technologies, such as AI, big data analytics, cloud computing, and blockchain, to bring a complete transformation in governance processes and service delivery. Though these technologies have huge transformative potential, the path to adoption is not precisely barrier-free. Some of the most compelling challenges are the high cost and limited access to advanced technologies, mainly in resource-constrained public institutions, often more pronounced in developing countries (Osborne et al., 2022). For instance, the high initial cost of implementing cutting-edge technologies with inadequate technical infrastructure leads to considerable complications in digital innovation.

Another critical barrier involves data security and privacy concerns. As public institutions adopt more sophisticated technologies, the risk of cyberattacks and data breaches becomes more pronounced. Public organisations are often responsible for sensitive data, and integrating innovative technologies requires robust cybersecurity measures to protect against these threats. However, many organisations struggle to implement adequate data security protocols due to budgetary constraints, technical limitations, or lack of expertise in cybersecurity (Udegbunam et al., 2023). These issues undermine confidence in digital systems and hinder the broader diffusion of innovative technologies.

Moreover, cultural resistance to disruptive technologies remains a formidable challenge. Employees and stakeholders may view technologies such as AI and big data analytics as threats to their roles and responsibilities, thus resisting the change (Mergel, 2021). This resistance can delay or obstruct the full-scale adoption of digital innovations, especially when employees feel that new technologies may replace human input or undermine established practices.

Scholars, therefore, look toward collaborative solutions to the identified barriers. Partnerships involving public institutions and technology providers enable the sharing of the financial cost of adopting advanced technologies. At the same time, joint initiatives with academia and industry may foster bespoke, affordable digital solutions developed at lower cost (Escobar et al., 2023).

These dimensions demonstrate that digital transformation goes beyond automating services; it aims to dismantle bureaucratic barriers to provide more efficient, transparent, and user-centred public services (Millard, 2023). Countries like Estonia, Singapore, and the United Kingdom are leading examples of embedding

digital technologies in public services. Estonia's e-government platform offers citizens access to over 99% of public services, reducing bureaucracy and increasing transparency. Singapore's "Smart Nation" initiative showcases the role of digitalisation in overcoming urban challenges, improving public health, and managing resources efficiently (Tan, 2022). In developing countries, including Nigeria, digital transformation is gaining momentum as a strategy to address inefficiencies and corruption in public administration.

Nigeria's initiatives, such as the National Digital Economy Policy and Strategy (2020–2030) and the e-Government Master Plan, aim to reduce inefficiencies and engage citizens through digital tools like e-taxation and online public services (Sarker and Ahmed, 2022). However, challenges such as inadequate infrastructure, limited digital skills among public servants, and underfunding impede progress (Ojogiwa and Nhari, 2024). These barriers must be addressed to fully realise the benefits of digital transformation in Nigeria's public sector. Aligning Nigeria's public sector reforms with global best practices while considering local challenges will lead to a more responsive, accountable, and citizen-centric public sector (Amin et al., 2024; Gberevbie et al., 2016).

Digital transformation in the Nigerian public sector

The digitisation of the public sector in Nigeria has taken several turns, shaped by historic milestones and modern initiatives aimed at renewing public administration and the delivery of services. It started in the early 2000s when Nigeria adopted its first e-government strategies to address efficiencies within public services and lay the digital foundational operations. This commitment solidified in 2019 when the Federal Ministry of Communications and Digital Economy launched the National Digital Economy Policy and Strategy (NDEP), which set a clear implementation plan for digitising all Ministries, Departments or Agencies (MDAs). The NDEPs among other policy imperatives, dwelt on digital literacy, data privacy, cybersecurity, and ease of access to digital services to make the public sector more connected and accessible. Critical initiatives under NDEPS include introducing digital transport, health, and public administration platforms.

This has been illustrated by the online licensing and vehicle registration platforms launched by the FRSC. These make the processes easier among citizens, improving regulatory oversight efficiency (Olawale and Sadiq, 2022). Similarly, digital record systems and telemedicine have been partially implemented recently to ensure better management and accessibility of health services, even in remote areas. This is meant to accelerate what had occurred at a snail's pace (Langrial and Ham, 2020). Such efforts indicate that the government is committed to making public services increasingly accessible through digitisation to reduce administration bottlenecks. There have been setbacks regarding the extent of digital transformation that has so far been pursued in Nigeria's public sector. Some significant barriers include infrastructure, where rural areas lack access to reliable internet and digital devices.

Such gaps challenge the full adoption of national digital platforms and impede citizen access to online services. Other challenges include the need for more competent staff; most government institutions require assistance in recruiting staff

with sufficient digital skills to operate and maintain new technologies effectively. Moreover, there is resistance to change with the established staff accustomed to the traditional way, further complicating the notion of adopting digital practices and slowing down the speed of digital initiatives in many instances, with inconsistent implementation across agencies. These notwithstanding, Nigeria has attained some critical successes in increased citizen engagement in digital services, records management in the MDAs, and increased openness of selected sectors like tax administration and the processes of electoral administration.

However, these setbacks have once again been a reminder of how the country needs continued investment in the country's digital infrastructure, proper training of the workforce to meet this requirement, and such policies that will enforce digital literacy at all levels across the country. This is going hand in hand with the fact that efforts of digital transformation should be directed toward inclusive strategies that will help reduce infrastructural and educational gaps, which, in essence, can make such efforts translate meaningfully into improved governance and public service delivery. The Federal Road Safety Corps of Nigeria has undertaken several initiatives in digital transformation to enable efficiency in operations, improve service delivery, and ensure effective road safety management across the country. Among the first government agencies to adopt a digital approach, the FRSC has undertaken several programmes to modernise its services, from licensing and registration systems to real-time traffic monitoring and enforcement.

The FRSC has also instigated several digital programmes to enhance efficiency and improve relations with the general public. Among its achievements, it has a digital National Driver's License system, with which all driver's licenses are issued, renewed, and verified online. This enables drivers to find their applications for the particular license being sought, which signifies reduced visits to the physical location and a guaranteed reduction in delay causes (Aworinde et al., 2024). Additionally, the Vehicle Registration System digitised the vehicle registration and ownership field to ease the processing procedure for tracking vehicles and enforcing rules about road safety among other concerned departments. Moreover, this system has reduced vehicle-related crimes by centralising the data that is associated with the registration process of the vehicles.

The FRSC has also embarked on the Road Transport Safety Standardisation Scheme (RTSSS), a digital monitoring platform that monitors the compliance of commercial vehicles with road safety standards. The programme will engage in digital vehicle tracking, remote inspection, and data analytics that can help strengthen compliance and safety outcomes (Nwankwo et al., 2022). The FRSC's Command and Control Centres are also well-equipped with GPS and digital communication tools that support the real-time monitoring of road traffic and assist officers in responding quickly to accidents and traffic violation cases. To strengthen this digital infrastructure and ensure data integration and security, the FRSC partners with various technology firms and government agencies to further such digital initiatives. Such partnerships have made it easier for the FRSC to share critical information with other institutions, such as law enforcement agencies and insurance companies, making the overall approach towards road safety and crime prevention less fragmented.

The previous studies on the FRSC's digital transformation found that there has been improvement and that the agency has faced challenges. For example, Aliyu et al. (2024) posited that implementing a digital licensing system would significantly increase service delivery and decrease, by as much as 50%, the time taken to obtain or renew a driver's license. The researchers also found that some problems are encountered through digital literacy and access. Some applicants need better online processing, especially in rural areas with better internet connectivity. Another study by Ibekwe (2022) considered the impact of the Vehicle Registration System on crime prevention and road safety. The study's results demonstrate that the system has improved the trackability of vehicles and monitors compliance, resulting in fewer vehicles being stolen and unlicensed on the roads.

However, technical problems such as system downtime and sometimes inaccuracy in provided data caused breaks in service, and public confidence in the system was somehow reduced. Oluwalogbon (2023) researched commercial vehicles' use of digital monitoring by the FRSC through the RTSSS. The researchers found that the RTSSS has increased the rate of safety compliance among commercial drivers. However, safety remains minimal because it only covers a few areas, and many drivers need to be made aware of the compliance tools. Moreover, the attitude of some drivers toward such monitoring technology is hostile, as it seems to infringe on their privacy and be overly restrictive. In this regard, the current literature reflects that, on the one hand, FRSC has been documenting its success, while, on the other hand, the FRSC is portraying a severe challenge in this regard of transformation.

Though proper digitalisation brought obvious benefits regarding efficiency issues and public safety, gaps still need to be addressed in the infrastructure, public awareness, and user adoption of this novel system. These areas require constant effort in expanding the digital infrastructure, promoting user training, and improving system reliability to ensure that the prospects of successful digital transformation within the FRSC continue to reflect positively on road safety management nationwide.

Methodology

This study employs a mixed-method research design, integrating both quantitative and qualitative approaches to examine the challenges of digital transformation within the Federal Road Safety Corps (FRSC), Lagos State Sector Command. This approach provided a comprehensive understanding of the barriers to digital transformation and strategies for improvement. The quantitative component utilised a cross-sectional survey method, collecting data simultaneously from senior staff members. A structured questionnaire was the primary data collection tool, distributed to senior Administrative and Human Resources Department staff. The questionnaire was divided into sections addressing Digital Transformation, Challenges, Suggestions for Improvement, and Public Service Delivery, with responses measured on a modified Likert scale ranging from Strongly Agree (4) to Strongly Disagree (1). This enabled statistical analysis to identify trends and relationships relevant to the study.

The qualitative component involved in-depth interviews with selected senior staff members and personnel engaged in the FRSC operations. These interviews provided rich, contextual insights into key stakeholders' personal experiences, perceptions, and recommendations, complementing the quantitative findings. The study population comprised 110 senior staff members at the FRSC Lagos State Sector Command, each with significant experience in road safety operations and administrative functions (Federal Road Safety Corps, 2022). Purposive sampling was used to select respondents directly involved in the organisation's digital transformation initiatives. For data analysis, the quantitative data were analysed using descriptive statistics to present frequencies and percentages in tables. In contrast, linear regression analysis was employed to test hypotheses, establishing relationships between digital transformation efforts and public service delivery outcomes. The qualitative data were analysed thematically, highlighting recurring patterns and deeper insights into the challenges and potential strategies.

Challenges of digital transformation in Nigeria's public organisations

One major challenge is linked to the poor availability of good digital infrastructures. The awareness and adoption of electronic services by citizens have created a dire need for improved digital infrastructure. However, the deficits in infrastructural capacity make it very difficult to achieve meaningful transformation in this area. In large parts of Nigeria, in the most rural and remote areas, access to the internet is unreliable; power supplies are unstable, and the quality of the digital equipment could be better. This is another reason why infrastructure deficits constrain citizens' accessibility to this set of services. However, they also make it hard for public organisations to operate consistently in all parts of the country. Moreover, the high cost of building and maintaining such infrastructure puts additional strain on government budgets, especially for states and agencies with limited resources (Ohonba and Ogbeide, 2023).

Another significant challenge is the need for more digital skills within the public sector workforce. Many public servants need more technical expertise to manage and maintain new technologies. This has often been manifested through poor management of the systems, poorer service delivery, and increased reliance on external consultants, probably with costly expenses that diminish operational efficiency. Training programmes, which seek to upscale the workers' skills, are constrained mainly by funding issues and inconsistent implementations across all departments. According to Emeka and Oloyede (2022), this results in an unbalanced organisational digital capacity. Also, the standard is resistant because many employees in the public sector are accustomed to doing things in their traditional ways and may need help accepting new digital methods.

Such resistance may be based on the fear of displacement, apprehensions of coping with new technologies, or simply inertia in a bureaucratic organisation. Such resistance often delays implementation and lessens the impact of various digitisation initiatives. Regulatory and policy challenges are another cause for concern in Nigeria's public organisations undergoing digital transformation.

These are fragmented policies; there needs to be more data privacy and cybersecurity regulations, and the legislative processes need to be faster to avoid legislative hindrance hindering the smooth process of adopting digital technologies. Without comprehensive and coherent policies to guide the digital transformation process, a public organisation is confronted with implementing standardised practices, keeping its data current, and reassuring citizens of secure digital interactions.

Financial constraints are one of the leading factors that continuously occur. Most public organisations have minimal budgets and, as such, prefer to focus on the provision of immediate service rather than investing in long-term digitisation. As such, most of the funds available for projects on digital transformation remain few; hence, projects are delayed, underperform, and sometimes abandoned. Similarly, changeable and constant economic fluctuations and competing priorities in government budgets result in unpredictable funding of digital initiatives deemed necessary for sustainable development (Ogunlana and Adeoye, 2023).

Finally, public organisations' adoption of digital solutions makes cybersecurity a concern. In this regard, there have been increasing cyber-related threats in the Nigerian public sector. This development calls for the implementation of robust cybersecurity measures. Resources, inadequate training, and a lack of awareness of best practices on data protection expose them to risks likely to dent public trust in digital systems.

This calls for an all-around solution involving investments in infrastructure, strategic training of the workforce, a harmonised policy environment, and robust cybersecurity measures. Thus, such an apt and concentrated intervention by the government will allow these public organisations to navigate safely through the complex maze of digital transformation, with much improvement visible in the service delivery to the citizens.

Results, analysis and discussion of findings

Demographic profile of respondents

The summary of the bio-data of the respondents is presented in Table 1. An analysis of the results reveals several demographic trends that offer insight into the profile of the participants in this study.

Regarding gender, 57.3% of the respondents were male, and the remaining 42.7% were female. The trends in age distribution for respondents are pretty interesting. Most respondents, 45.5%, belonged to the 31–40 age bracket. This was followed by 31.8% of respondents in the 20–30 age range. A smaller percentage, 20.0%, were between 41 and 50, and only 2.7% of respondents were 51 or older. The findings indicate that most of the respondents were middle-aged adults between 31–40 years, which may reflect the target demographic of the study. Concerning marital status, the results indicated that 65.5% were married, while 34.5% were single. It would, therefore, appear that many participants were in marital relationships, which may be necessary for contextualising their views and experiences regarding the study.

Table 1

Demographics of the respondents

Demographic variables	Number of respondents	Percentage, %
Sex		
Male	63	57.3
Female	47	42.7
Age (Years)		
20–30 years	35	31.8
31–40 years	50	45.5
41–50 years	22	20.0
51 years and above	3	2.7
Marital Status		
Single	38	34.5
Married	72	65.5
Highest Educational Qualification		
FSLC	4	3.6
SSCE	17	15.5
OND	26	23.6
HND	8	7.3
B.Sc	34	30.9
Masters	21	19.1
Total	*110*	*100.0*
Employment Status		
Officer	32	29.1
Marshal	78	70.9

Source: Created by the authors. Survey Data, 2024 (here-and-after, unless otherwise specified).

The educational qualifications of the respondents are relatively high in terms of formal education. Almost half of the respondents held university degrees (30.9%) qualified to Bachelor's degree level, and a further 15% with a Master's degree on the top of their Bachelor's degree. The remainder had Senior School or College education – such as the Secondary School Certificate (15.5%), an OND National Diploma (23.6%) or an HND Higher National Diploma (19.1%). The data suggests that the sample predominantly comprises individuals with undergraduate and higher educational qualifications, which may contribute to the quality of insights gathered from the respondents. Regarding employment status, 70.9% of the respondents were marshals, and 29.1% were officers. This means that most of the sample falls into the category where they may be able to offer practical experiences. Hence, their responses are likely to be influenced in the context of this study. In sum, the demographic data highlight that the respondents were more males, middle-aged, highly educated,

married, and employed in fieldwork activities, thus providing a fair overview of the participants' status in this assessment. This understanding of demographic information gives a context with which to frame the results and diverse points of view, which might have influenced the outcomes of the findings to a greater or lesser extent.

Test of Hypothesis

H0 (Null Hypothesis) – There are no challenges militating against digital transformation that affect public service delivery in the FRSC, Lagos State Sector Command.

Table 2 presents the results of the Wilcoxon signed-rank test conducted to examine the challenges militating against digital transformation within the FRSC, Lagos State Sector Command. The first column contains the specific questions posed to respondents regarding perceived challenges. The subsequent columns show the number of respondents (N), the mean score of responses, the hypothesised value used for comparison, the standardised test statistic, the associated p-value, and the remark indicating whether each challenge was statistically significant.

Table 2

Summary of the Wilcoxon signed-rank test for the challenges militating against digital transformation that affects public service delivery in the FRSC, Lagos State Sector Command

Challenges militating against digital transformation that affect public service delivery in FRSC, Lagos State	N	Mean score	Hypothesised value	Standardised test statistic	P-value	Remarks
We are battling with an adequate budget to drive the digital transformation needs in this organisation	110	2.78	2.50	5.944	0.0000	Significant
We lack a clear vision for the digital journey needed in attending to our core responsibilities	110	2.65	2.50	3.073	0.002	Significant
Security issues remain a challenge for us to implement full digitalisation of our mode of operation	110	2.62	2.50	2.471	0.013	Significant
Inadequate funding has an adverse effect on digital transformation	110	2.79	2.50	5.799	0.000	Significant

The analysis presented in Table 2 identifies key challenges hindering digital transformation and impacting public service delivery within the Federal Road Safety Corps (FRSC), Lagos State Sector Command. The statistical results reveal significant factors, with the most notable challenge being inadequate budget allocation (test statistic = 5.944, p-value = 0.0000, $p < 0.05$). Other critical obstacles include the lack of a clear strategic vision for digital adoption (test statistic = 3.073,

p-value = 0.002, p < 0.05), security concerns (test statistic = 2.471, p-value = 0.013, p < 0.05), and insufficient funding (test statistic = 5.799, p-value = 0.0000, p < 0.05).

These challenges were all statistically significant at the 5% level (p < 0.05), indicating their robust influence on the effectiveness of digital transformation efforts. Among these, inadequate budget emerged as the most significant barrier, suggesting that financial constraints are a primary factor limiting the FRSC's ability to realise digital transformation initiatives fully. Collectively, these findings emphasise the need for strategic improvements in budget allocation, visionary leadership, and security measures to enhance digital service delivery in the region.

Interview analysis on challenges militating against digital transformation in FRSC, Lagos State Sector Command

The interviews exposed several significant challenges that impede the effective implementation of digital transformation at the Federal Road Safety Corps, Lagos State Sector Command. These challenges affect digital adoption and shape the overall public service delivery within the organisation. A key concern that emerged from these interviews was the inadequate financial resources available for digital transformation initiatives. One of the senior staff interviewed underscored the need for a higher annual budget to meet the increasing operational needs of the organisation, including the costs associated with implementing digital technologies. This budgetary shortfall limits the FRSC's ability to execute its digital transformation strategy fully. Other challenges pointed out by staff, mainly from the management's side, are the reactions of fear for their job existence with digitalisation.

Fears of automation and digital systems replacing human labour have made certain workers hesitant, impeding the organisational culture toward complete adaptation to the new digital solution. The senior staff member in the Human Resources and Administration Department noted no clear, comprehensive vision concerning digital transformation. Without a well-articulated strategy by the management, initiatives on digitalisation end up being fragmented or deprioritised. This lack of strategic direction has resulted in misaligned objectives and delays in adopting and integrating digital technologies. Public non-compliance with traffic laws was one major complaint aired by the staff. A male staff member explained that large-scale flouting of traffic regulations undermines the effectiveness of digital systems designed to enhance traffic monitoring and enforcement. This compliance issue hinders the capacity of the FRSC to harness the benefits of digital technologies toward more effective public service delivery in traffic management.

Analysis of the characteristics of the barriers identified during the interviews

The interviews exposed some critical barriers that impede the effective implementation of digital transformation in the Federal Road Safety Corps, Lagos State Sector Command. These challenges significantly impact the adoption of digital technologies and the overall efficiency of public service delivery in the organisation.

1. *Inadequate Financial Resources:* One recurring issue revealed through the interviews was inadequate financial allocation towards digital transformation initiatives. According to one senior staff member, the organisation's yearly

budget cannot accommodate its operational needs, hence the costs of acquiring, deploying, and maintaining digital technologies. This has limited the FRSC's ability to implement a holistic digital transformation strategy.

2. *Workforce Resistance to Digitalisation:* Another major challenge identified was the resistance from staff, mainly based on fear of redundancy of human resources due to automation and digital systems. The workers feared that human roles would no longer be required with technology, which made them sceptical and hindered efforts to create an organisational culture supporting digital innovation.

3. *Lack of Strategic Vision:* The interviews with senior management staff revealed no strategic and comprehensive vision regarding digital transformation. According to one senior Human Resources and Administration Department member, many of these initiatives are not aligned because they are either fragmented or deprioritised. Without a comprehensive roadmap, the organisation cannot determine appropriate objectives and timelines for fulfilling such efforts. This delay in progress diminishes the impact of these efforts.

4. *Public Non-Compliance with Traffic Laws:* The interviews also revealed external challenges, especially public non-compliance with traffic laws. According to one male staff member, "General disregard for traffic laws defeats the purpose of digital tools that aim at improving traffic enforcement and monitoring." This has made it difficult for digital systems to realise their intended public service delivery and traffic management objectives.

Characteristics of the Barriers Identified

The barriers identified from the interviews have the following characteristics:

1. *Systemic Nature:* Most challenges, including budgetary constraints and lack of strategic vision, are deeply rooted in organisational policies and structural inefficiencies.

2. *Behavioural Resistance:* The fear of job loss reflects a psychological barrier to change, demonstrating the need for targeted training and communication to alleviate concerns.

3. *External Dependency:* Public non-compliance shows how digital systems depend on more fantastic civic behaviours to work.

4. *Interconnectedness:* The barriers identified are interrelated, with resistance to change and lack of strategic vision compounding the challenges posed by financial limitations and public attitudes.

Employee Opinions on Overcoming Identified Barriers

Respondents provided some pragmatic suggestions for how to address these challenges and foster a more active process of digital transformation:

1. *Training and Re-Training:* The employees consistently stressed the need for periodic digital training and re-training programmes to increase staff capacity and reduce resistance to digitalisation.

2. *Provision and Upgrade of Digital Equipment:* There was a call for acquiring modern digital tools and upgrading existing systems to ensure greater efficiency and user acceptance.

3. *Enforcement and Public Enlightenment:* Stringent enforcement of traffic laws and public enlightenment were advocated to curb non-compliance and derive full benefits from digital systems.
4. *Strategic Planning:* A long-term, detailed digital transformation roadmap was deemed desirable to align efforts in the right direction for success.

Discussion of findings

The preceding analysis in Table 2 shows the necessary overview of some central issues significantly impeding digital transformation success within the FRSC Lagos State Sector Command. As shown, the statistical output of these analyses highlights some key barriers facing respondents; among the most acute are budget allocation insufficiencies (test statistic = 5.944, p-value = 0.0000, $p < .05$). The result pinpoints evidence of financial resources being cardinal in digitally transforming the operational aspect. Scarcity within budget appropriation has crippled the capacity of the FRSC in the procurement of the technology, maintaining the system, and the much-needed support to the digitised training and infrastructure improvement necessary to bring service delivery to improved levels. This corresponds to earlier studies identifying how financial constraints can delay or hinder digital initiatives in public sector organisations (Ogunlana and Adeoye, 2023).

Other critical barriers identified are the non-existence of a clear strategic vision for the adoption of digital; test statistic = 3.073, p-value = 0.002, $p < 0.05$; security-related concerns test statistic = 2.471, p-value = 0.013, $p < 0.05$; and inadequate funding test statistic = 5.799, p-value = 0.0000, $p < 0.05$. Significant at the 5% level, these factors show that digital transformation faces challenges on many dimensions and needs a collaborative approach by management and government stakeholders. The lack of a proper vision regarding digital transformation may indicate that digital initiatives could remain incoherent, fragmented in implementation, and delayed in outcomes without an explicit, forward-looking strategy. This is consistent with the findings obtained from the interviews, which emphasised the importance of a unified and strategic approach in the public sector digitalisation.

Another significant challenge was the security aspect of implementing digital systems. As digital technologies increasingly play a role in governance, safeguarding sensitive data becomes critical in building trust and ensuring these systems work seamlessly. The gravity of this issue was underlined in the interviews, where concerns over cyber threats were cited as deterrents to the full adoption of digital solutions. In line with these, the interviews have provided additional insights into the organisational challenges of digital transformation. One of the major issues was that the financial resources available within the organisation were insufficient for digital initiatives. This agrees with the results from the statistics. According to one senior staff member, the existing budget cannot satisfy the increasing demands of the organisation's operations, especially regarding acquiring digital technologies.

This finding highlights the urgent need for strategic budget planning and prioritisation of digital projects. Secondly, fears over job displacement due to automa-

tion and digitalisation emerged as another key barrier. These concerns at the senior management level have caused resistance in some quarters of the workforce. Resistance to change, especially with the fear of job loss, is a common challenge in digital transformation efforts, as highlighted in the literature on public sector innovation. The staff's reluctance to fully embrace digitalisation could impede the broader cultural shift needed within the organisation to foster successful digital adoption. The lack of a clear vision regarding digital transformation was also echoed across the interviews. Without an articulated and communicated strategy by the leadership, the digital transformation process is bound to become fragmented, with different initiatives launched without clear direction or coordination.

According to a senior Human Resources and Administration Department member, this misalignment of priorities contributes to delays in adopting and integrating digital systems, thereby hindering the delivery of digital public services. The last challenge facing the force was the public's non-adherence to traffic laws. Staff argued that digital systems meant for monitoring traffic flow are rendered useless simply because members of the public cannot observe simple traffic laws. In agreement with these findings is work carried out by Nwankwo, Adetunji, and Olayinka (2022) and Oluwalogbon (2023) that identifies enforcement as the most significant challenge affecting compliance with most digital government projects, dependent on public willingness for results.

Conclusion

This research highlights several significant barriers impeding the successful implementation of digital transformation at the FRSC, Lagos State Sector Command. These challenges include insufficient budgetary allocation, lack of a clear strategic vision, security concerns, and public non-compliance with traffic laws. The statistical and interview analyses underscore the importance of effectively addressing these issues to integrate digital technologies into the organisation's operations.

These barriers are not unique to the FRSC or Lagos State but reflect broader challenges faced by public sector organisations across Nigeria. Budget constraints, the absence of a coherent digital transformation strategy, and security concerns are common obstacles in other regions and urban centres in Nigeria, where limited financial resources and fragmented leadership often hinder digital initiatives. Moreover, public non-compliance with laws, especially in traffic enforcement, remains a pervasive issue across many cities in the country, further complicating the efficacy of digital solutions.

Theoretical Implications

This research has implications for theories related to digital transformation in the public sector, particularly in developing economies. The study adds to the literature on how various financial, strategic, and organisational issues impinge upon digital technology adoption and successful implementation in public organisations. This highlights the role of institutional theory, which suggests internal resources, such as the availability of budgets, and external pressures, including

public compliance, conditions, and organisational change. The review also draws on technology acceptance models, emphasising a clear organisational vision, management support, and workforce readiness to integrate digital systems. These theoretical frameworks serve as a lens through which one can view the challenges and opportunities of digital transformation in public administration contexts.

Practical Implications

This research provides valuable insights into barriers to digital transformation within the FRSCLagos State Sector Command, and it also gives practical recommendations on how to overcome these challenges. The findings have thus brought to the fore the need for policymakers and leadership within the FRSC to ensure that enough budgetary resources are allocated for digital transformation initiatives, coupled with a clear, actionable strategy for adopting digital. Identification of security concerns as one of the critical barriers also calls for investment in strong cybersecurity measures that protect sensitive data and engender public trust. The study also advocates for better public awareness programmes that increase compliance with digital traffic monitoring systems, which is crucial to maximising such technologies' benefits.

Recommendations

a. The FRSC's budget should be reviewed and increased, considering the growing operational needs, such as funding for digital technologies, infrastructure, and training programmes. A line for digital transformation should be developed in the budget to ensure the process is long-lasting.

b. The FRSC leadership is expected to formulate a clear and unified vision of digital transformation. The developed strategy should spell out the objectives, timelines for implementation, and the human and material resources required for successful implementation. Regular updates and evaluations are necessary to ensure these projects align with organisational objectives.

c. Employee fears of job displacement must be addressed through an all-inclusive change management plan that the management must create. This should provide training and upskilling programmes so employees feel confident with the necessary digital skills to adopt new technologies.

d. In light of prevailing security concerns, the FRSC needs to invest in solid cybersecurity measures to protect the integrity of digital systems and the safety of sensitive data. This will require collaboration with external cybersecurity experts to implement best practices.

e. Public non-compliance with traffic laws remains a significant barrier to the effective use of digital monitoring systems. Therefore, the FRSC should invest in public sensitisation campaigns to educate citizens on the importance of digital traffic enforcement and encourage adherence to traffic regulations.

f. Digital transformation cannot succeed without collaboration among stakeholders, including government agencies, technology providers, and the public. The FRSC should develop partnerships with these stakeholders to draw on expertise and resources that may help in the successful implementation of digital initiatives.

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INTEGRATION OF PUBLIC ADMINISTRATION AND GOVERNANCE THEORY TO COMBAT CORRUPTION IN INDONESIA

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Abstract. Corruption remains a significant challenge in Indonesia, as it undermines public trust and hampers effective governance. This study aims to assess the effectiveness of public administration in combating corruption, focusing on transparency, accountability, collaborative governance, and anti-corruption culture. Using a qualitative approach and case study methodology, insights from 22 key experts and secondary data were synthesised to identify systemic challenges and propose solutions. The findings reveal that complex bureaucratic structures, weak accountability mechanisms, and limited community involvement perpetuate corruption. This study highlights the transformative potential of e-government systems, citizen participation, and robust oversight in reducing corruption. An anti-corruption model integrating four theoretical frameworks – Public Administration, Accountability, Collaborative Governance, and Corruption – is proposed to promote transparency, foster integrity, and strengthen institutional capacity. The model emphasises technology adoption, community involvement, and ethical reform to build a sustainable anti-corruption culture. Recommendations include enhancing the independence of supervisory bodies, increasing public access to information, and fostering stakeholder collaboration to ensure clean and effective governance. While this study provides valuable insights, its qualitative nature limits its generalis ability, and further research incorporating quantitative approaches is recommended.

Introduction

Public administration is transforming into a more responsive, transparent, and technology-driven model. This shift prioritises both efficiency and the quality of service and community engagement. In the digital age, governments are increasingly adopting information and communication technologies, implementing e-government concepts that facilitate citizen interaction, complaint submissions, and access to information (Tiach and Abdellatif, 2023; Baummar, 2024). Furthermore, there is a movement from traditional bureaucratic approaches toward service-oriented models emphasising citizen satisfaction and participation.

Collaborative models are becoming more prevalent, involving various stakeholders in decision-making processes crucial for the legitimacy and effectiveness of policies (Mosley and Wong, 2020). Big data is vital for understanding community needs and predicting trends (Bellocchio, 2018).

However, complex and opaque bureaucratic structures can create opportunities for corruption. Experts advocate for enhanced transparency, strict oversight, and robust law enforcement to mitigate this issue (Koeswayo et al., 2024). Community involvement in monitoring public administration and leveraging information technology is essential to combat corruption, ensuring that the government operates transparently and is accountable in budget management and public services (Burgis, 2020). Effective public administration can be a bulwark against corruption, minimising risks by adhering to transparency, accountability, and robust oversight principles. Conversely, rampant corruption threatens the integrity of public administration, creating a complex cycle that is difficult to break (Nemec et al., 2022).

Achieving clean governance requires commitment from the government, society, and the private sector. Developed countries often adopt integrated approaches to combat corruption, characterised by strict regulations, independent oversight bodies, transparent information, and the use of technology to enhance accountability and public participation (Rotberg, 2019; Zimelis, 2020). They actively collaborate through organisations like Transparency International and bilateral agreements for information exchange, emphasising transparency, accountability, and public involvement. Successful examples include Sweden, known for its transparent system and secure reporting mechanisms (Kassen, 2022); Singapore, with its independent Corrupt Practices Investigation Bureau (Wal, 2021); and Germany, where public officials are required to disclose their financial in-

terests. These nations demonstrate the significance of a comprehensive strategy in tackling corruption (Camplani, 2021).

Corruption in Indonesia involves several key sectors, which includes mining, such as PT. Pertamina Persero, banking (Bank Century), energy, and state financial institutions (e.g., Bank Indonesia, or the Central Bank). Corruption in the mining sector, such as the tin mining case in Bangka Belitung province, has resulted in state losses of USD 18.157 million due to the abuse of permits and opaque management of natural resources[1]. The banking sector has also been involved in major cases such as Bank Century and Bank Indonesia Liquidity Assistance, which have further burdened the economy due to the misappropriation of public funds.

In the energy sector, PT. Pertamina Persero has been involved in a corruption scandal that caused state losses of up to USD 12. 977 million, including other cases that resulted in losses of approximately USD 1.7 billion[2]. The state financial sector, particularly in Pension Insurance Savings State-owned Enterprise (PT. Taspen), has also been involved in fictitious investments, leading to state losses of USD 66.67 million[3].

The widespread corruption in Indonesia can be attributed to several key factors: a complex and non-transparent bureaucratic system, which creates loopholes for abuse of power; a patronage culture and political money, which leads to harmful political practices; the influence of key economic sectors, such as strategic sectors with a major impact on Indonesia's economy; and weaknesses in oversight and law enforcement (Yustiani et al., 2017). Despite the presence of institutions like the Corruption Eradication Commission (CEC), oversight of these key sectors remains weak, and the lack of accountability and transparency in many sectors, particularly in the management of public funds and natural resources, allows corruption to thrive. For example, the fictitious investment case involving PT. Taspen illustrates the weak oversight of state fund management.

Based on these various cases, handling corruption in Indonesia is a complex challenge that requires attention from the government, society, and international organisations. Despite efforts like establishing the CEC in 2003, which investigates and prosecutes cases independently, the agency has faced political threats and attempts to weaken its power (Umam et al., 2018). New regulations, including the Law on the CEC and bureaucratic reforms, aim to enhance transparency and accountability. Public involvement is encouraged, along with protections for whistleblowers (Okafor et al., 2020). Nonetheless, the entrenched culture of corruption and political pressures remain significant hurdles. To achieve clean and accountable governance, a strong commitment from all stakeholders is vital for

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[1] Reuters (2025) Indonesian prosecutors name five tin mining firms accused of illegal mining. URL: https://www.reuters.com/world/asia-pacific/indonesian-prosecutors-name-five-tin-mining-firms-accused-illegal-mining-2025-01-02/

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[3] Voice of Indonesia (2025) KPK Explores Abuse of Directors' Authority When PT Taspen's Fictitious Investment Corruption Occurs. URL: https://voi.id/en/news/467524

sustainable social and economic development in Indonesia. Various corruption cases in Indonesia have raised the corruption index as presented in Figure 1 which shows Indonesia's Corruption Perception Index (CPI) Score, which remains high.
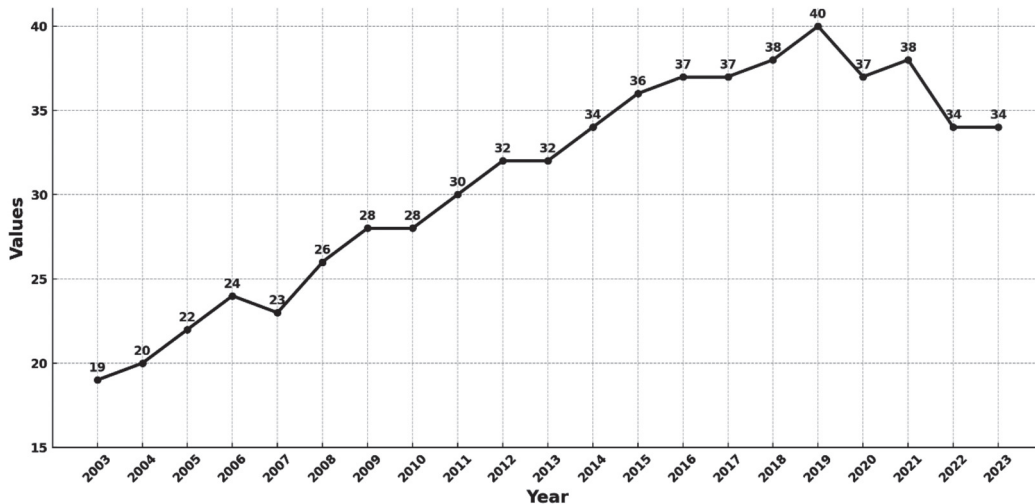

Figure 1. **Indonesia's CPI score (2003–2023)**

Source: Valérian (2024).

This study aims to analyse the effectiveness of public administration in preventing corruption. The research focuses on transparency, accountability, and oversight, while exploring the role of technology in promoting public participation and addressing the challenges faced by the CEC. The hypothesis of this study is that the fight against corruption in Indonesia will be more effective with an approach that considers the dynamics of politics, patronage culture, and the role of key economic sectors, along with strategic adjustments tailored to the social, political, and economic context of Indonesia. Ultimately, this research seeks to develop an anti-corruption model through a public administration framework, incorporating four variables and seven indicators to enhance the performance of the CEC.

Research method

In order to investigate the pervasive corruption issue in Indonesia, this study employed a qualitative research methodology using a case study approach (Takona, 2023). This method is particularly effective for capturing nuanced perspectives on anti-corruption efforts, relying on in-depth interviews with anti-corruption experts, including practitioners from the CEC. A qualitative approach was chosen to explore complex cases where quantitative data is not available, and corruption cases are very difficult and biased when carried out with a quantitative approach (Hermansyah et al., 2024). The research identified

22 key experts who could elucidate the challenges and successes of anti-corruption initiatives. These experts included academics in public administration, representatives from civil society organisations, legal professionals, and CEC practitioners.

Engaging these diverse stakeholders yielded various perspectives, blending theoretical frameworks with practical experiences. In-depth interviews were the primary data collection method, allowing for flexible, interactive dialogues (DeJonckheere and Vaughn, 2019). This format fostered an environment conducive to sharing detailed narratives about their experiences with corruption and anti-corruption efforts. The interviews were semi-structured, employing open-ended questions to explore topics beyond predetermined responses (Dolczewski, 2022). This flexibility was crucial for adapting to the conversation's flow and delving deeper into significant issues.

By synthesising the insights of these experts and practitioners, the research provided a comprehensive understanding of the current state of anti-corruption measures in Indonesia. Findings illuminated the effectiveness of existing strategies, identified barriers to progress, and highlight potential areas for improvement. Ultimately, this qualitative study aimed to enhance Indonesia's anti-corruption discourse, offering actionable insights to strengthen the nation's efforts in combatting corruption and fostering a culture of integrity across governance and society. The step-by-step methodology will guide this investigation effectively.

Table 1

Informant

No	Informant	Institution/Organisation	Number of informants
1	Public Policy Expert	Academics/University, Practitioners	3
2	Anti-Corruption Expert	Academics/University, Practitioners	3
3	Constitutional Law Expert	Academics/University, Practitioners	3
4	Political Parties	Justice and Welfare Party, Democrat Party, Indonesian Solidarity Party	3
5	NGOs	Anti-Corruption Movement Indonesia, Anti-Corruption Movement	2
6	CEC	CEC	3
7	People's Representative Council	Members of the People's Representative Council and Regional People's Representative Assembly	3
8	Police Experts	Indonesian Police	2

Source: Completed by the authors (here-and-after, if otherwise specified).
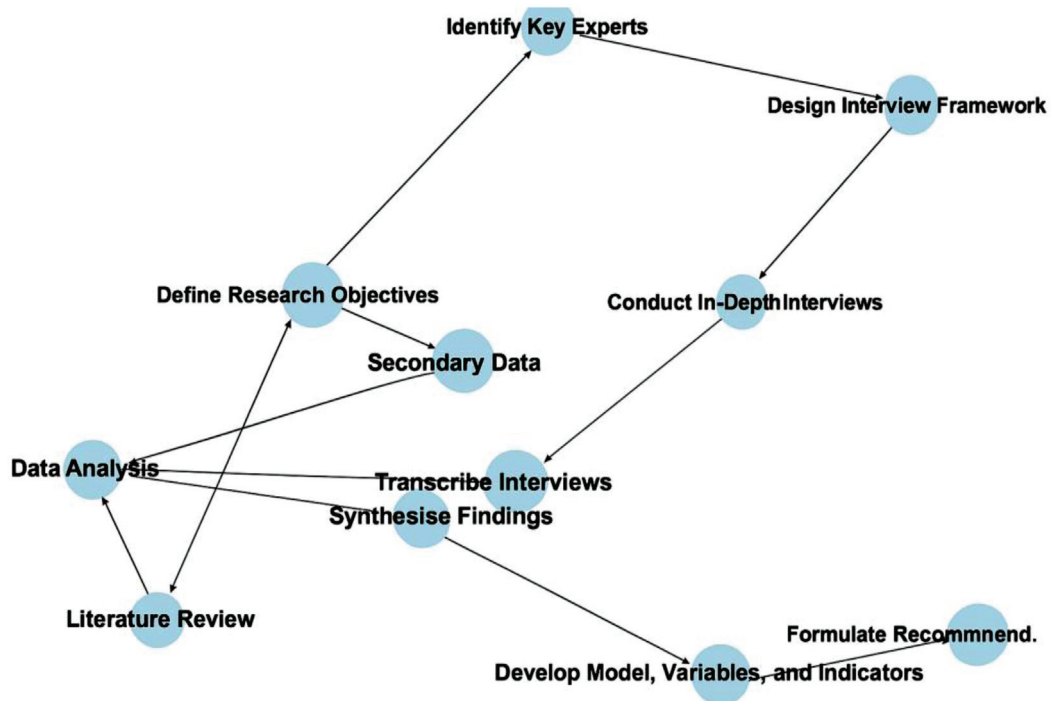
*Figure 2. **Research Process Flow Diagram***

Results and Discussion

The results of this study are presented in two sub-sections: a) the results of in-depth interviews with experts, and b) the results from secondary data searches and various information obtained from the Central Bureau of Statistics, CEC, newspapers, and scientific articles.

Structured Interview Results

This section synthesises insights from in-depth interviews with experts, academics, and CEC data regarding corruption cases and their analysis. These findings collectively highlight the main challenges and strategies for eradicating corruption in Indonesia. These challenges include systemic inefficiencies, disorganised bureaucratic structures, and major corruption cases with far-reaching implications. Insights are categorised into the following aspects:

a. Public administration

This segment explores the implementation of e-government systems, whistleblower protections, and Indonesia's bureaucratic complexities.

E-government implementation

A public administration expert emphasised the transformative role of e-government systems in fostering transparency and accessibility:

"The implementation of e-government will greatly facilitate public access to information that was previously hard to reach. For instance, the public can monitor budgets, procurement of goods and services, and government policies through a transparent digital platform. The CEC needs to provide a platform for the public to report allegations of corruption, with guarantees of legal protection for whistleblowers to avoid intimidation or retaliation. This is crucial for enhancing public trust in the corruption reporting and eradication processes".

Streamlining bureaucracy

An anti-corruption lecturer noted the inherent risks in Indonesia's complex bureaucratic structure:

"Complex bureaucracy often creates loopholes for power abuse. Thus, a more transparent organisational structure is necessary, and the e-government system can help simplify this complexity".

Institutional coordination

A People's Representative Council member stressed the need for inter-agency collaboration:

"Coordination between institutions is key to the success of anti-corruption efforts. Regular meetings can ensure that the policies implemented by the CEC, police, and prosecutors are aligned and not overlapping. Furthermore, close cooperation with international organisations can be beneficial. These organisations can provide technical support and share best practices from other countries. By learning from international experiences, Indonesia can adapt solutions that have proven effective".

Policy evaluation

A public policy expert highlighted the importance of measurable outcomes:

"The CEC needs to develop clear performance indicators to evaluate the success of anti-corruption policies effectively. Public perception surveys are also crucial as they provide insights into how the public views the CEC's efforts. The main challenge is collecting valid, representative data while ensuring transparency in the evaluation process".

b. Accountability

This section addresses the CEC's oversight mechanisms, audit processes, and legal reforms.

Oversight and audits

A public law expert underscored the importance of the CEC's independent authority:

"The CEC plays an essential role as an oversight mechanism independent of other government institutions. With the authority to conduct audits and investigations, the CEC can identify gaps that could be exploited for corrupt practices. A periodic reporting system requiring public officials to explain their policies will strengthen accountability, making it easier for the public to assess integrity in policy implementation".

Legal reforms

The Political Parties emphasised the need to modernise the Anti-Corruption Law:

"The current Anti-Corruption Law is outdated and needs revision to address modern challenges, including political and economic interventions".

c. Collaboration

This segment focuses on engaging diverse stakeholders in anti-corruption efforts.

Stakeholder involvement

A public policy expert noted the value of multi-stakeholder engagement:

"The CEC acts as a bridge between the government and the public. By involving diverse stakeholders, the CEC gains a broader perspective on corruption issues and potential solutions".

Government support

A Police expert emphasised the importance of high-level political commitment:

"Government support, especially from the president, is vital. Without it, anti-corruption efforts can easily face political disruptions".

d. Corruption and cultural change

This section explores fostering an anti-corruption culture, ethical reforms, and the societal impact of corruption.

Integrity and ethical governance

A former CEC member stressed the role of ethics in combating corruption:

"The promotion of integrity and an anti-corruption culture requires ongoing efforts at all levels. The government and CEC must encourage ethical values and transparency in daily life. A clear code of ethics for public officials is essential, with strict sanctions for violations to convey that corruption will not be tolerated".

Financial impact

An Anti-Corruption Movement Indonesia NGO expert highlighted the economic consequences of corruption:

"The financial losses due to corruption in Indonesia exceed 44 billion USD, severely affecting public trust. The CEC faces significant challenges, including political pressure and a deeply ingrained culture of corruption. Strengthening ethical values within organisations is vital".

Public education and training

A member of the Regional People's Representative commented on the role of education in fostering transparency:

"Public education campaigns are critical for raising awareness about the dangers of corruption. When informed, the public is more likely to report corrupt practices. Training for officials, emphasising ethics and integrity, fosters a culture of clean governance. However, a lack of ethics and morality among law enforce-

ment remains a significant obstacle, necessitating reform through education and public awareness".

The results of the interviews reveal that combating corruption in Indonesia requires a comprehensive and systematic approach. The use of technology through e-government systems is essential to enhance transparency and facilitate public access to information while providing a secure reporting platform for whistleblowers. Close collaboration between institutions such as the CEC, police, prosecutors, and partnerships with international organisations is crucial to ensuring that anti-corruption policies are aligned and effective.

Strong accountability mechanisms including independent oversight, periodic audits, and policy evaluations based on performance indicators to measure the success of anti-corruption efforts, are another critical focus. Additionally, the involvement of civil society, the private sector, and academia offers diverse perspectives in formulating solutions. Building an anti-corruption culture by promoting ethical values and integrity at all levels, along with strict enforcement of codes of conduct, is also vital.

Public education and training for officials, emphasising good governance and integrity, should be prioritised to drive sustainable reform. High-level political support, particularly from the president, is essential to overcoming deep-rooted challenges such as political interference and entrenched corruption. By implementing these strategies, the CEC can strengthen its role as the cornerstone of Indonesia's fight against corruption.

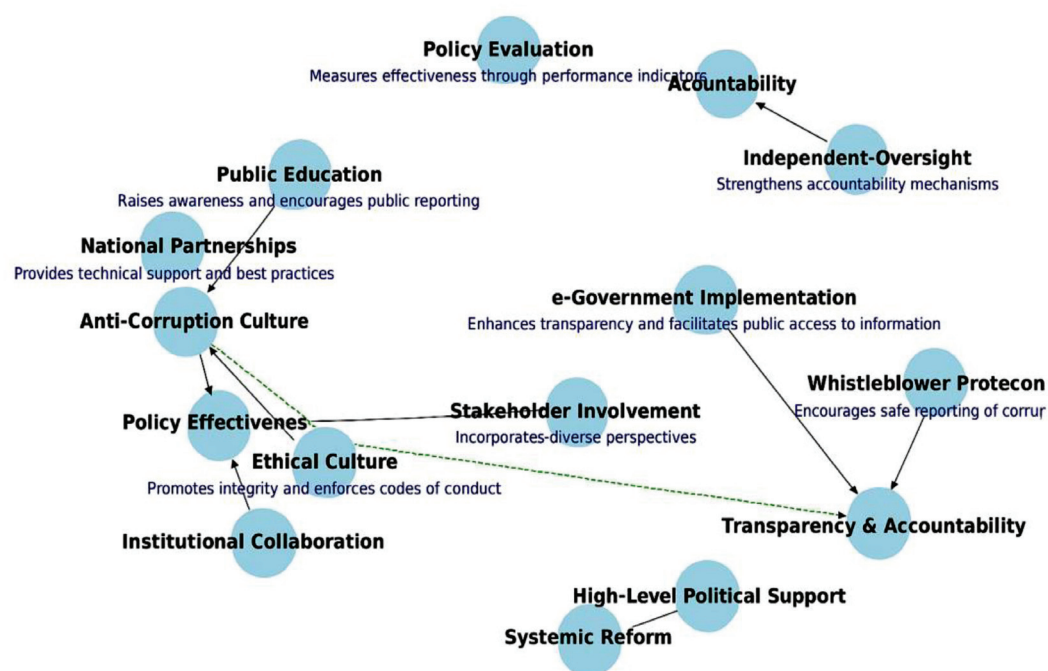From the interview results, the model description is as follows.

*Figure 3. **System model for anti-corruption strategy with interconnection***

Largest corruption cases in Indonesia

Based on data from the CEC, the 15 largest corruption cases involving companies and individuals from 1998 to 2024 have profoundly impacted Indonesia (Zahra, 2023). These cases have not only caused staggering financial losses but have also adversely affected society and the environment. One of the most notable scandals is the PT Timah, in which alleged corruption in tin commodity trading led to significant state losses (Pandoman, 2024; Santiago, 2023). These cases demonstrate the urgent need for robust anti-corruption measures to restore public trust and protect national financial resources. The total losses due to these cases amount to 7.88% of total state revenue, indicating a pressing need for effective governance reforms.

Table 2

Total corruption loss 1998–2024 *(millions of US dollars)*

No	Case	Year	Financial Loss
1	PT. Timah	2024	18,157.00
2	PT. Pertamina (Persero)	2018–2023	12,977.90
3	Bank Indonesia Liquidity Assistance (BLBI)	1998	9,226.67
4	Land Grabbing in Riau Province	2003	5,253.33
5	Illegal Condensate Processing	2009–2011	2,716.86
6	PT. TransPacific Petrokimia Indotama	1998–2008	2,520.00
7	PT. Asabri Corruption	2011–2019	1,518.67
8	CPO Export License Corruption	2022	1,223.33
9	PT. Jiwasraya	2018	1,120.00
10	Bank Century Corruption	2008	880.80
11	CRJ1000 and ATR 72600 Aircraft Procurement	2011	609.00
12	BTS Tower Project	2020–2022	535.33
13	Pelindo II	2010–2018	400.00
14	e-ID Project	2014	153.33
15	PT. Taspen	2019	66.67
16	Tax Officer Corruption	2023	6.31
	Total		*57,365.30*

Source: Indonesia Business Post, 2024.

Table 2 highlights the scale reflecting significant corruption cases in Indonesia, indicating total losses of around $57,365 million. This Table reflects the extensive damage caused by entrenched corrupt practices across various sectors, including state-owned enterprises and banking institutions like Bank In-

donesia Liquidity Assistance and Bank Century. The diversity of affected sectors underscores a systemic issue within public administration characterised by inadequate oversight mechanisms. The repercussions of these corrupt practices extend beyond financial losses; they impact critical sectors essential for society. Funds intended for infrastructure, education, and healthcare have been misappropriated, worsening issues of poverty and inequality in Indonesia. It fosters a cycle of distrust among the public towards institutions designed to serve their interests. Given this situation, reforming practices within public administration is imperative. Stricter anti-corruption measures must be implemented alongside enhanced transparency and accountability within government institutions. Community involvement is crucial; citizens should be encouraged to participate in governance processes, report suspected corruption, and demand accountability from public officials. This table serves as statistical data and reflects Indonesia's challenges in combating corruption, emphasising the need for a comprehensive approach to restore public trust in institutions.

Declining public perception of CEC's performance

Based on a survey conducted by Kompasiana-news on July 22–24, 2024 involving 1,200 respondents selected randomly using the stratified systematic sampling method in 38 provinces in Indonesia, data collection was carried out through face-to-face interviews. The margin of error for the survey is approximately 2.83%, with a confidence level of 95%, under conditions of simple random sampling. The results reveal public perceptions of several state institutions as of June 2024. The Indonesian National Armed Forces received the highest positive image rating from the public, with 89.8% of respondents expressing a favorable opinion. Following the Army, the National Police was viewed positively by 73.1% of respondents, followed by the Regional Representative Council at 68.6%, the Prosecutor's Office at 68.1%, and the Supreme Court at 64.8%. The declining perception of the CEC has become a significant concern, reflecting growing skepticism about its effectiveness and integrity among the public (Wahyu, 2024).

Interestingly, Figure 2 illustrates that while law enforcement institutions such as the Prosecutor's Office and the Supreme Court received positive ratings (68.1% and 64.8%, respectively), the level of trust in the CEC is only 56.1%. It reflects a significant challenge for the CEC, particularly in a political environment that often undermines anti-corruption efforts. The low image of the CEC may be attributed to various factors, including attempts to delegitimise the institution and perceptions that it needs to be more effective in addressing major cases. The survey results indicate that although some state institutions enjoy a positive image, challenges remain for law enforcement, especially concerning corruption. The public expects greater transparency and accountability from all institutions, particularly the CEC, to enhance its credibility as an anti-corruption body. It underscores the urgent need to strengthen the integrity and effectiveness of state institutions to meet public expectations and foster better governance.

A survey by Ipsos Global in August 2024 highlights that corruption ranks among the top concerns for people worldwide this year. The "What Worries the

World?" report indicates that corruption is a significant issue troubling Indonesian citizens, with 58% of respondents identifying it as an essential problem (Ipsos, 2024). This figure is significantly higher than that of other surveyed countries, such as South Africa and Malaysia, which reported rates of 44%. It reflects the public's deep dissatisfaction and concern regarding corruption practices that disrupt economic stability and undermine trust in the government.

The high level of anxiety also indicates that the Indonesian public feels that corruption significantly affects the quality of life, public services, and social welfare. This deep concern can be linked to several high-profile corruption cases in the media, often involving public officials and government institutions. Increasing public awareness of corruption issues could drive greater demands for transparency, accountability, and structural reforms in public administration. In response to these concerns, the government must take concrete steps to combat corruption and restore public trust. Otherwise, this dissatisfaction may lead to social and political instability, hindering long-term economic development.

Analysis

One of the key drivers of corruption in Indonesia is the overly complex and opaque bureaucratic structure. Riddled with nontransparent procedures, public administration processes provide fertile ground for corrupt practices. Public officials often exploit this complexity to expedite processes or grant favours, ultimately harming the community. Indonesia's multiparty system, with 18 parties contesting the 2024 elections, significantly shapes governance and decision-making, including at the CEC. The nation's expansive administrative system includes 34 ministries in 2024, projected to grow to 44 by 2025, alongside 38 provinces, 98 cities, 416 regencies, 7,277 subdistricts, and 83,763 villages. Each level of this decentralised system operates with its budget and bureaucratic intricacies. Weak coordination and oversight within this sprawling structure have resulted in budget lobbying, creating systemic opportunities for corruption and undermining effective governance.

The gap between theory and practice

Understanding the gap between the four theories – Public Administration, Accountability, Collaborative Governance, and Corruption – within the context of corruption in Indonesia requires analysing their interactions and the challenges they pose in implementing anti-corruption policies. Public Administration theory emphasises sound administrative practices to reduce corruption (Hoa and Thanh, 2023). However, Indonesia's bureaucratic structure is often complex and opaque, enabling power abuse (Monteiro and Adler, 2021). While advancements in e-government offer potential, issues related to implementation and accessibility persist, limiting their effectiveness.

Accountability theory stresses the responsibility of public officials to answer for their actions. Despite the presence of mechanisms like the CEC, political interference and a culture tolerant of corruption undermine these efforts

(Manan et al., 2023). Oversight institutions often lack the power to enforce accountability under political pressure.

Collaborative Governance theory highlights the importance of stakeholder participation. In Indonesia, community involvement in governance remains weak, leaving citizens feeling excluded, which diminishes policy legitimacy and exacerbates corruption risks. Meanwhile, Corruption theory explores systemic and individual corruption, with deeply embedded social norms sustaining these practices

Wulandari et al. (2024) noted that addressing this requires cultural shifts and changes in public perceptions, which remain significant challenges. Bridging the gap between theory and practice demands stronger public administration structures, effective accountability, inclusive stakeholder engagement, and a robust anti-corruption culture. Examining the intersections of these theories with practical realities provides a foundation for formulating more effective anti-corruption strategies tailored to Indonesia's context.

A comprehensive and sustainable approach within public administration is essential to combat corruption in Indonesia. Strengthening anti-corruption institutions, such as the CEC, is crucial. Unwavering support from both the government and society is required to uphold the independence and authority of these institutions. Enhancing their capacity through adequate training and resources is vital for their effective operation. Continued bureaucratic reform must also be prioritised, focussing on transparency and accountability. For example, implementing an open e-procurement system can allow citizens to monitor bidding processes, reducing opportunities for corruption and increasing public trust.

Elevating anti-corruption education at all societal levels is key to fostering a culture of integrity. Introducing ethics and integrity education in schools will shape the younger generation's understanding of the importance of clean governance (Juwita, 2023). Beyond formal education, public awareness campaigns should engage communities to build collective resistance against corruption.

The application of information technology is critical for improving public administration transparency and efficiency. Digital platforms can enhance public access to services and minimise corruption opportunities (Rothermich et al., 2022). A secure digital reporting system enables citizens to report suspected corruption safely and anonymously, while stronger legal protections for whistleblowers ensure they can act without fear of retaliation (Vian et al., 2022).

Facilitating active citizen participation in governance is equally essential. Public consultations, discussion forums, and social media can serve as platforms for citizen engagement. Collaboration among the government, law enforcement, and the public can foster collective efforts to address corruption. Joint initiatives, such as public education programs and awareness campaigns, are vital in building trust and enhancing collective action against corruption (Kusumawati et al., 2020). By implementing these strategies, Indonesia's public administration can create a cleaner, more accountable, and trustworthy governance system. Achieving this requires a shared commitment from all stakeholders to prioritise integrity, transparency, and collaborative governance.

Anti-corruption model with a public administration approach

An effective anti-corruption model grounded in public administration integrates four key theories – public administration, accountability, collaborative governance, and corruption theory. This integration provides a comprehensive framework to tackle corruption from multiple dimensions.

Theoretical foundations of the model

The public administration theory emphasises establishing transparent and efficient administrative structures to reduce corruption. Simplifying bureaucratic complexities and improving access to information allows citizens to monitor government activities and budget expenditures more effectively (Meijer et al., 2021). For example, digital platforms that provide real-time access to procurement data can reduce opportunities for corrupt practices (Máchová et al., 2018). The accountability theory is central to ensuring that public officials are answerable for their actions. Robust accountability mechanisms, such as mandatory audits and performance reviews, compel officials to act responsibly and ethically (Pilon and Brouard, 2023). This approach fosters greater public trust while reducing the likelihood of corruption.

The integration of the theory of collaborative governance enhances public participation in the decision-making process. Effective communication channels and collaborative forums between the government, society, and stakeholders ensure that policies reflect public aspirations and increase their legitimacy (Amsler, 2016). These platforms also create a sense of shared responsibility in governance, reducing the potential for corrupt practices.

This aligns with Tiach and Abdellatif (2023) who state that public administration is now transforming into a more responsive, transparent, and technology-based model. This process prioritises efficiency in public services and improves citizen engagement in decision-making. With the advancement of information technology, the implementation of e-government becomes crucial in enhancing interaction between the government and citizens. This technology allows for more transparent public interactions, speeds up policy processing, and facilitates public complaints.

Furthermore, Baummar (2024) observes a shift from traditional bureaucracy to a service-oriented model, marking a significant transition in public administration. The service-based approach focuses on citizen satisfaction, requiring a more flexible and responsive system to their needs. This also leads to more intensive collaboration between the government and the private sector in delivering public services. In this context, Bellocchio (2018) highlights the importance of utilising big data to understand public needs and predict trends and preferences. Big data enables governments to design policies that are more relevant and responsive to societal changes, improving public service delivery more effectively. Koeswayo et al. (2024) explain that complex and opaque bureaucracy creates gaps for corruption, undermining public administration integrity.

Zimelis (2020) mentions that developed countries adopt a comprehensive approach to fighting corruption, with independent oversight and strict regulations. Success in Sweden, Singapore, and Germany relies on transparency,

accountability, and public involvement. Camplani (2021) emphasises the importance of international cooperation in enforcing anti-corruption laws, with organisations like Transparency International providing platforms for sharing information and best practices globally.

Understanding the theory of corruption offers insights into systemic and cultural factors that allow corruption to occur. Identifying these root causes enables policymakers to address the underlying issues and develop targeted interventions (Mentzer, 2023). By synthesising these four theories, this model aims to build a transparent, accountable, participatory, and corruption-resistant public administration system. This integrated approach ensures that anti-corruption policies are effective, sustainable, and aligned with the needs of society.

Anti-Corruption model design

Enhancing transparency and access to information is a critical first step in combating corruption. A user-friendly e-government system is essential to provide citizens with transparent access to budget expenditures and policy information. Additionally, a secure platform for reporting suspected corruption and robust whistleblower protections ensure citizens feel safe in highlighting irregularities.

Accountability mechanisms must be fortified. Establishing independent oversight bodies with auditing and investigative authority ensures public officials are held accountable. Regular reporting requirements for officials to justify their decisions and policies will further enhance transparency and public trust.

Active stakeholder involvement is pivotal. Creating advisory councils that include representatives from civil society, the private sector, and academia ensures diverse perspectives in policy formulation. Public forums for discussing corruption issues and anti-corruption strategies allow communities to contribute directly to solutions (Dixit, 2018). Public education and awareness campaigns also play a critical role in addressing corruption. These campaigns should focus on educating citizens about the risks and impacts of corruption while providing public officials with training on ethics, integrity, and governance.

Monitoring and evaluation are integral to the model's success. Developing performance indicators to assess anti-corruption policies and conducting public perception surveys help measure progress and identify areas for improvement (Zamaletdinov et al., 2016). Annual reports that analyse successes, challenges, and recommendations for improvement further enhance transparency.

Promoting a culture of integrity is fundamental. Establishing clear codes of ethics and implementing strict sanctions for violations enforce discipline and accountability among public officials. Building integrity at all levels of government fosters an environment where corruption cannot thrive (Syah and Malik, 2021). Effective implementation relies on strong coordination among agencies. Regular inter-agency meetings ensure consistent policy application, while partnerships with international organisations provide technical support and best practices (Rusin et al., 2021). By leveraging the strengths of each theoretical framework, the proposed model creates a transparent, accountable, and collaborative public administration system to combat corruption sustainably. Table 2 is a menu of actions and activity programs to facilitate the work of the CEC in combating corruption.

Table 3

Variables and indicators for the model of eradicating corruption using a public administration approach

No	Variable	Indicator	Description
1	Public Administration Theory	Increasing Transparency and Access to Information	– Implementation of e-government systems to facilitate public access to information.
			– Providing a platform for the public to report suspected corruption with protection for whistleblowers.
		Implementation and Coordination	– Holding regular meetings between institutions to ensure good coordination in policy implementation.
			– Strengthening relationships with international institutions to obtain the best technical support in anti-corruption practices.
		Monitoring and Evaluation	– Developing clear performance indicators for policy evaluation.
			– Conducting regular public perception surveys on corruption.
			– Preparing annual reports analysing progress, challenges, and recommendations for improvement.
2	Accountability Theory	Accountability Mechanism	– Establishing an independent supervisory agency with the authority to conduct audits and investigations.
			– Developing a periodic reporting system that requires public officials to explain the policies and decisions taken.
3	Collaborative Theory	Stakeholder Engagement	– Establishing a consultative council involving representatives from civil society, the private sector, and academia in policy formulation.
			– Holding public forums for discussion and input on corruption issues and anti-corruption policies.
			– Strong support is primarily from the government (president), without political intervention from any party.
			– Collaboration with law enforcement, police, the Supreme Court, and the Attorney General with a clear division of duties.
4	Corruption Theory	Anti-Corruption Culture	– Encouraging a culture of integrity at all levels of government and society by upholding ethical values and transparency.
			– Developing a clear code of ethics for all public officials and implementing sanctions for violators.
		Education and Public Awareness	– Conducting educational campaigns to increase public awareness about the risks and impacts of corruption.
			– Providing training for public officials on ethics, integrity, and good governance.

Table 3 reveals that combating corruption requires a comprehensive approach that encompasses key aspects of public administration. One of the main steps is increasing transparency, which is crucial for fighting corruption. Open governance in decision-making, budget allocation, and public services reduces the risk of corruption by enabling citizen oversight. E-government systems, by digitising services and providing data access, improve administrative efficiency and minimise opportunities for abuse.

Coordination among institutions is also essential, with regular meetings and strengthened relationships with international organisations to support anti-corruption practices. Policy monitoring must be carried out by developing clear performance indicators and conducting public perception surveys on corruption (Cahyani et al., 2023).

Conversely, when these institutions are weak, corruption can flourish unchecked. Also, weak institutions allow corruption to thrive. Organisational culture within government agencies significantly influences corruption risks. A culture emphasising integrity and professionalism reduces corruption while tolerating unethical practices exacerbates it. Community involvement in public administration is equally important. Citizen participation in oversight and decision-making enhances transparency, bridges the gap between government and society, and reinforces accountability (Suphattanakul, 2018).

Finally, Figure 5 below combines Figures 3 and Table 3 to produce a model of the Public Administration Approach to Eradicating Corruption.
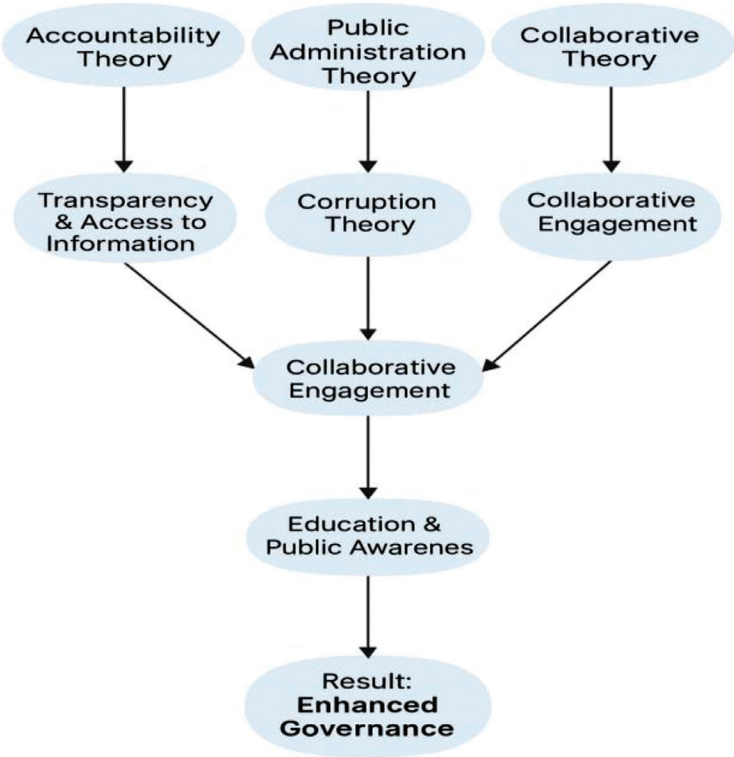

Figure 4. **Integrated anti-corruption framework**

The model in Figure 4 highlights the importance of transparency, accountability, and collaboration in effectively combatting corruption. In Indonesia, the implementation of e-procurement plays a significant role in making public procurement transparent. Data on procurement is accessible to the public, increasing accountability and reducing the risk of corruption. However, despite progress, oversight of the system needs to be enhanced, especially in regions with limited infrastructure. The integrated anti-corruption framework presented in Figure 4 emphasizes the core principles of transparency, accountability, collaboration, and education as key mechanisms to achieve enhanced governance. While the framework provides a conceptual structure, its practical application in the Indonesian context can be observed through the following eight fundamental steps. These steps are aligned with the elements of the framework and reflect ongoing efforts in policy, oversight, digital governance, and cultural reform aimed at combating corruption systematically and sustainably.

1) *E-procurement implementation*

   E-procurement directly supports transparency by providing the public with greater access to procurement data. This system strengthens accountability and reduces opportunities for corrupt practices, aligning with the model that emphasises openness in budget management and government projects.

2) *CEC collaboration with international institutions*

   Collaboration between the CEC and international organisations such as Transparency International and United Nations Office on Drugs and Crime (UNODC) strengthens anti-corruption efforts. These partnerships enable Indonesia to adopt best practices from countries with strong and corruption-free legal systems, reinforcing oversight and effective collaboration.

3) *Natural resource management*

   Transparency and strict oversight in the management of natural resources, such as mining and fisheries, are vital to fostering a strong anti-corruption culture. Collaboration between the government, private sector, and society enhances accountability and ensures the high-integrity management of strategic sectors.

4) *Transparency and information access via e-government*

   The implementation of e-government allows greater public access to critical data, such as state budgets and government projects. This transparency enables public oversight of policies and administrative processes while supporting accountability among public officials in decision-making.

5) *Accountability mechanisms*

   Strengthening oversight bodies like CEC and Financial and Development Supervisory Agency and implementing a reporting system that requires public officials to explain their decisions, will improve accountability in governance. This directly ties into the theory of accountability, emphasising the need for public officials to be held responsible for their actions.

6) *Collaboration with stakeholders*

   Involving civil society, the private sector, and academia in formulating anti-corruption policies ensures that the policies are more inclusive and aligned with public needs. This strengthens collaboration across various sectors to create more effective policies and enhance the legitimacy of those policies.

7) *Anti-corruption culture and public education*

Building an anti-corruption culture through public awareness campaigns and training for public officials on ethics and integrity is essential to instill values of transparency and accountability. This reduces tolerance for unethical practices in government.

8) *Achieving better governance*

The comprehensive application of this model will lead to better governance, reduced corruption, and increased public trust in government. It serves as a framework to foster sustainable social and economic development in Indonesia.

By implementing these eight steps – transparency, accountability, collaboration, and an anti-corruption culture – working together as outlined in the model, Indonesia can achieve better governance outcomes, as illustrated in Figure 5 below.
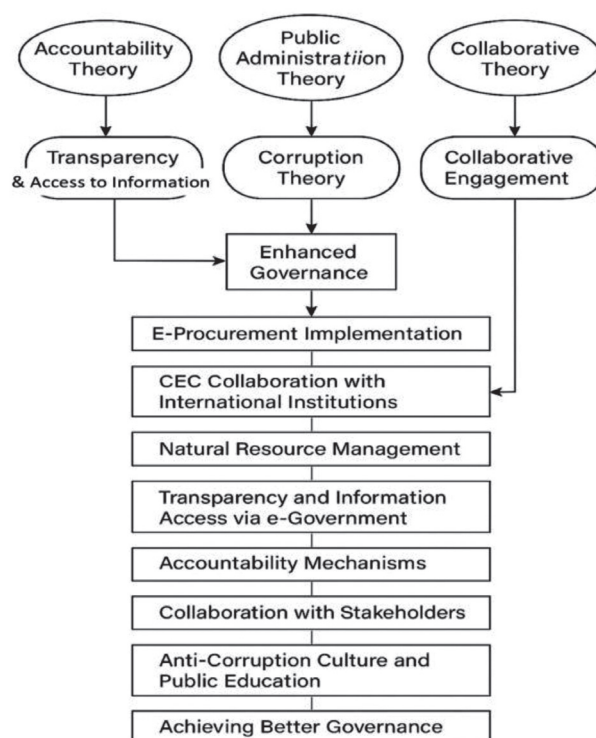

Figure 5. **Integrated anti-corruption framework with eight strategic implementation steps**

The hypothesis of the study has been proven: combatting corruption in Indonesia will be more effective with an approach that considers political dynamics, patronage culture, and the role of key economic sectors, with strategies tailored to Indonesia's social, political, and economic context. This research reflects the complex political dynamics in Indonesia, where the diversity of political parties, with different ideologies and mass bases, often influences policy and decision-making. Additionally, the strong patronage culture, involving reciprocal relationships between politicians and their constituents, plays a significant role in political dynamics, where politicians offer benefits in exchange for political support.

The influence of key economic sectors, such as natural resources and banking, is often linked to corruption and rent-seeking practices, where the relationship between the government, business, and the private sector creates opportunities for abuse of power and corruption. By integrating these factors, the study highlights the real challenges in combatting corruption in Indonesia.

Conclusion

This study emphasises the need for a comprehensive approach to combatting corruption in Indonesia, with a focus on transparency, accountability, collaboration, and cultural transformation. The study shows that the implementation of e-government and e-procurement systems plays an important role in transparent public procurement of goods and services and reducing the risk of corruption. The study highlights the need for better supervision, especially at the central level and regions (provinces, cities, districts) with limited infrastructure. The study also underlines the importance of collaboration between national institutions such as the Corruption Eradication Commission (CEC) and international organisations such as Transparency International in several developed countries to adopt global best practices in anti-corruption.

In addition, effective governance depends on transparent and accountable management of natural resources, such as mining which is prone to corruption, and strengthening public trust through active citizen participation. The shift from a bureaucratic approach to a service-oriented approach, including the use of big data to tailor policies and services to public needs, further enhances the effectiveness of public administration.

Finally, this study provides recommendations that handling corruption in Indonesia requires integration of political, social, and economic dynamics, taking into account strategies tailored to the local context. This study emphasizes the important recommendation that effectively eradicating corruption in Indonesia requires a strong commitment from the government, civil society, and international partners to promote sustainable governance and a culture of integrity.

Limitations

This research is limited by a qualitative approach that relies on expert opinions and secondary data. These findings may not fully represent the diverse experiences of corruption in various regions in Indonesia. Moreover, these studies focus primarily on institutional and systemic factors and emphasise dynamics at the policy-making level and less on the grassroots and informal networks that facilitate corruption.

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A NATION'S WORST ENEMY: DID ANYTHING CHANGE WITH THE 'SYNDROME' OF CORRUPTION IN NIGERIA'S RESPONSE TO THE COVID‑19 PANDEMIC?

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Abstract. Corruption has remained Nigeria's worst enemy that has immeasurably robbed her of her wellbeing and development potentials as a nation. For most people, mere mention of 'Nigeria' exudes corruption. The basic explanation for this is that corruption has become so endemic and systemic in Nigeria as the syndrome permeates all facets of the country's public life, including the processes and institutions of administration, as well as its entire sectors, without an exception. The COVID-19 pandemic saw overwhelming outcries from different quarters bearing on allegations of corruption in the Nigerian healthcare sector amidst efforts to contain the spread of the disease in the country. This study, thus, attempts to investigate and ascertain the major aspects of the corruption that transpired in the health sector in Nigeria during the pandemic to substantiate the allegations. Relying on secondary data, which were analysed through the descriptive-interpretive and thematic procedures of qualitative data analysis, the study finds that corruption occurred in the affected sector in several ways during the specified period, including mismanagement and unaccountability of COVID-19 financial donations, hoarding and diversion of COVID-19 palliative materials meant for the vulnerable people, among others. The study concludes by suggesting, among other things, the development of a comprehensive national pandemic response framework with effective anti-corruption mechanisms, and the creation of a centralised fund or account for receiving financial donations from donors by the Nigerian Federal Government, as measures for preventing a reoccurrence of this undesirable experience in any future epidemics.

Keywords: corruption, COVID-19, emergency, health, Nigeria, pandemic.

Introduction

Corruption persists as a major challenge to the Nigerian State. Suffice it to say that corruption is Nigeria's worst enemy that has ruined the hitherto efforts of governments and citizens of the country towards attaining the set goals of sustainable national development. The pervasive character of corruption in Nigeria besets the efficiency and effectiveness of her entire public sector systems, just as it scuttles the viability of the private sector and hinders it from playing the supporting role in the nation's social and economic advancement. Diffusely, the menace of corruption is comparable with unaccountability, which relates to failure to exhibit stewardship or imprudence in the use of public resources (Agwu et al., 2023).

In Nigeria, abuse of public office or authority for personal material gains, is the order of the day, while the nurturing of elements of good governance, such as accountability, has remained in limbo. No doubt, since independence up to the present time, the condition of public accountability is lamentable; is it more of a rhetoric, in that, the more the emphasis on it, the more disturbing it becomes (Adejuwon, 2014). The syndrome of corruption also characterises inter-personal relationships among Nigerians as all sorts of corrupt practices and crimes have become normalised in the societies, albeit with social trust almost completely eroded.

As a nation, thus, there is no aspect of Nigeria's national life that is apparently free from the effects of corruption, including the most critical of the institutions and processes of public governance. As crucial as the healthcare sector is to the wellbeing of every country and its population, it is regrettable that this sector is among the worst hit by the storm of systemic and endemic corruption in Nigeria, mainly propelled by selfish desires. Successive administrations in the country, inclusive of the immediate past President Muhammadu Buhari-led government with its popular "zero tolerance to corruption" maxim, have largely concentrated anti-corruption effort on grand corruption at the higher levels of government and politics, and given lesser attention to undiscussed but extremely susceptible spheres, such as the healthcare system (The Conversation, 2020). Undeniably, the Nigerian health sector is bedevilled by endemic corruption, and this comes with huge adverse effects on the health and welfare of Nigerians, both at the individual and household levels (Sidi and Dawit, 2018). Before the outbreak of the COVID-19 pandemic, the damages caused by corruption in the country's healthcare sector and the need to institute appropriate measures to curtail the anomaly had constantly provoked public resentments, both among the citizens and international healthcare donors, but were mostly neglected.

The COVID-19 crisis has, regardless, further brought to light the depth of corruption that has ravaged the Nigerian healthcare system over the years. As Nigeria responded to the pandemic, there were persistent allegations among the public regarding massive corruption within the country's healthcare sector. This study, thus, was motivated by the question: What were the main aspects of the corruption that occurred in the Nigerian healthcare system during the COVID-19 pandemic? As its objective, the study attempts to answer this question, with the intention to substantiate the allegations that trailed the sector at the aforementioned momentous period. The study adopts the qualitative approach, and relies on secondary sources of data that were analysed through a systematic review of literatures on the issue of corruption in the Nigerian health sector in the time of the coronavirus pandemic.

A brief background to the phenomenon of corruption in the Nigerian Healthcare System

Corruption is, in general, Nigeria's most prevalent social problem (Oluwadare and Abe, 2013), as earlier observed, and all efforts to eradicate it have proven to be almost completely fruitless since the effects of the perversion continue to be felt strongly in every sector of the country's economy. As it pertains to healthcare, corruption and unaccountability have remained major impediments to the establishment of an equitable healthcare system in Nigeria (Agwu et al., 2023). In 2017, Nigeria ranked 148th out of 180 countries on Transparency International's (TI) Corruption Perception Index (TI, 2018), and the nation's health system has been found to be among the highly corrupt sectors (TI, 2017). The various sorts of corrupt practices that are common in the Nigerian health system include but are not limited to absenteeism, unauthorised payments, procurement corruption, employment corruption, and corruption in health financing (Onwujekwe et al., 2020).

The fact that most medical doctors employed by government hospitals in Nigeria use public paid-time for private practice also raises serious moral questions, but this corrupt practice is not adequately documented (Oluwadare and Abe, 2013). On top of that, Nigeria's healthcare system is overwhelmed by personal, ethnic, religious, and regional interests, which have ramifying effects on its workings (Akinnaso, 2014).

Driving these types of corruption are deep-seated issues in the governance frameworks of the country and its health sector, coupled with the conduct of health personnel and managers (Balabanova et al., 2020; Onwujekwe et al., 2020). Unarguably, the insensitivity of Nigerian political leaders at all levels to the plight of health professionals, which often leads to continuous strike actions by the nation's health workers, is an indication of government insensitivity to the health and wellbeing of the ordinary citizens, as well as the value of good governance practices in the health sector (Oluwadare and Abe, 2013). The current anti-corruption measures in the health sector of Nigeria are apparently frail, discriminating and unfair (Ezeibe et al., 2020). The result is that corruption continuous to thrive in the sector with accompanying grave consequences.

Critically, corruption contributes greatly to lowering the health status of the vast majority of poor Nigerians as it denies them access to quality healthcare services, hence elevating the level of vulnerability of their health (Tormusa and Idom, 2016). With the alarming rate of corruption in Nigeria's health sector, it is not surprising that the country failed to achieve most of her targets in the area of health, despite that the health sector constituted three of the seven Millennium Development Goals (MDGs) she aimed to actualise in 2015, and the 2010 Nigerian MDGs Report attests to this failure (Oluwadare and Abe, 2013).

Reliable sources show that Nigeria is among the world's countries with poorest healthcare statistics, which invariably presents the country as one of the least in almost all development indicators (Tormusa and Idom, 2016; Oluwadare and Abe, 2013). Based on a recent World Health Organisation's (WHO) health system ranking, Nigeria only moved from the position of 187th amongst 191 countries in the past two decades to 163rd position amongst 191 countries in 2021 (Muanya and Ozioma, 2021).

This situation persists in spite of the substantial amounts of external funds that have been invested in the sector, as well as the billions of naira continuously allocated to the system through the annual budget by successive governments in the country (Oluwadare and Abe, 2013). According to Oluwadare and Abe (2013), corruption is the main factor accounting for this gloomy record of the Nigerian healthcare sector. Of course, this unimpressive position of the Nigerian healthcare system typifies a system besieged by corruption and poor management practices.

Relevant stakeholders in Nigeria, including the government, organised civil societies, and the citizenry have repeatedly lamented the alarming incidence of corruption and related unethical practices in the health sector over the years, but these public outcries have apparently not yielded the expected outcomes as the anomalies continue unabated. It is even more regrettable that reform efforts aimed at repositioning the health system in Nigeria for improved performance have continuously met with major challenges, also due to ingrained and systemic corruption.

Aspects of corruption in Nigeria's COVID-19 pandemic response operations

Rhodes (2020) observes that in times of pandemics, the weakness of the majority of health systems is unveiled, and this is usually serious for notoriously corrupt and unaccountable healthcare systems. This implies, therefore, that the attainment of a just and corruption-free healthcare system is a prime concern, and crucial to preparation and response to pandemics (Agwu et al., 2023). Unfortunately, the healthcare sector in Nigeria is neither just nor free from corruption, and hence in response to the COVID-19 crisis, several scenarios gave rise to allegations of corruption within the system. In investigating the allegations, the study finds and thus confirms that several aspects of corruption ensued in the Nigerian health sector during the COVID-19 pandemic, and these are hereby examined along appropriate themes below.

Mismanagement and Unaccountability of COVID-19 Financial Donations

One aspect of Nigeria's COVID-19 pandemic response operations that stirred a loud alarm on perceived corruption, was the management of financial and material donations for containing the disease, and reducing its severe economic impact on the populations. As Agunyai and Ojakorotu (2022) asserted, the processes for the disbursement and release of COVID-19 relief grants, loans, social protection funds, and palliatives in Nigeria were blanketed in corruption, particularly by politicians and government agencies who had the responsibility for coordinating the distribution. It would be recalled that the Independent Corrupt Practices and Other Related Offences Commission (ICPC), one of Nigeria's key anti-corruption institutions, came up with a set of regulations to prevent corruption in the management of relief funds by the Presidential Task Force on COVID-19 (Okoduwa, 2020). This is because previous experiences of national emergencies in Nigeria had occasioned corrupt behaviours, hence this became a source of serious concern (Christopher, 2020). For example, among other instances, "*the misuse of social intervention funds and donations towards the rehabilitation of North-East in the wake of large-scale destruction by the Boko Haram insurgency is a common reference*" (ThisDay, 2020, para. 5). Therefore, the rationale for the action of the ICPC was to ensure that officials of government agencies that managed the COVID-19 relief financial and materials donations did not siphon them off for personal gain.

The Nigerian Federal Government endorsed a COVID-19 containment grant of N10 billion ($27 million, as of that time) (Muanya, 2020). Meanwhile, on the 26th of March 2020, the private sector established the Coalition Against COVID-19 (CACOVID) to help the Nigerian government in combatting the virus (Aluko, 2020). As a private-sector arrangement, CACOVID was piloted by Mr. Godwin Emefiele, the former Governor of the Central Bank of Nigeria (CBN), and it spearheaded the course of raising funds to contain the disease in the country. The CBN Governor stated that Nigeria, as of June 2020, had received more than N29 billion in donations from members of the coalition in support of government's efforts in combating the coronavirus epidemic, and that the monies had been used in building and equipping isolation centres in different parts of the country (Muanya, 2020). Data from CBN indicates that 107 Nigerian firms and philanthropic individuals had contributed a total of N25.8 billion for COVID-19 relief materials as of April 2020 (Onah, 2021). The PTF under the leadership of the former Secretary to the Government of the Federation (SGF), Boss Mustapha, also received donations of large amounts of funds. Among other donations, the International Monetary Fund (IMF) endorsed its biggest COVID-19 emergency response funding facility of $3.4 billion Rapid Financing Instrument (RFI) for Nigeria, and Nigeria also drew from the $90 million World Bank's health fund for the containment of COVID-19 (Muanya, 2020). All in all, the public funds and donations received by the Nigerian Federal Government to combat COVID-19 were N36.3 billion (Ramon, 2020).

The COVID-19 response donations made to Nigeria were channelled directly to the Federal Government through the CBN as a way of ensuring accountability and adequate coordination (Benson, 2020). But Ariche et al. (2021, p. 54) contended "*that channelling all the donated funds to the Nigerian government is [was] a misdirected one due to its antecedent of unaccountability, lack of transparency and corruption*". Putting it in a more specific terms, Ariche et al. (2021) further insisted that governments in Nigeria have a track record of unaccountability and opacity, particularly in matters pertaining to handling of financial resource. By this, it is not in doubt the fact that Nigerians do not have trust in their government. Since Nigerian government inherently lacks the culture of accountability and transparency in dealing with public funds, it then could not have done otherwise in the management of the COVID-19 donated funds and palliatives, especially as proper checks were not instituted (Ariche et al., 2021). Although Boss Mustapha maintained that the CBN was in custody of the funds, he added that the then Accountant General of the Federation (AGF), Ahmed Idris, had accounted for them. This unsubstantiated claim of Mustapha provoked serious outrage within the civil society sector, because no comprehensive account on how the funds were used was publicly disclosed, particularly those donations received by the PTF (Jimoh, 2022). As such, details of how the billions of naira received in donations were spent remain blurred and trailed by many controversies to date. Amidst the lockdown, Mrs. Sadiya Umar Farouq, the then Minister for the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development (FMHADMSD), was quoted to have allegedly said that everyone resident in Nigeria received the Federal Government cash relief transfer through their bank accounts; 95 percent of the population received the relief fund, while 5 percent, which constituted mostly children did not get the financial package. Meanwhile, when she was asked questions on this claim, she denied that she ever made the statement (Agbedo et al., 2020; Silas, 2020). But the information that circulated through society suggested that she made that claim.

Other official sources claimed that 2.6 million households received N20, 000 each, under the conditional cash transfer programme of the Nigerian government, during the period of January to April 2020. The Nigerian government also claimed that it gave N5 billion worth of palliatives to the transportation sector, and that another N56 billion was distributed amongst small and medium-scale enterprises as a survival fund (Igwe, 2022). Nonetheless, these claims were shrouded in controversy as they were not backed with any publicly accessible documented evidences. This scenario provided an ample opportunity to the main opposition party in Nigeria, the Peoples' Democratic Party (PDP) to aver, through its spokesman, Kola Ologbondiyan, that the utter inability of the much-planned COVID-19 social palliatives to reach Nigerians, as against the claims by the current All Progressive Congress (APC)-led government, had validated the allegations that the APC has constantly used ghost beneficiaries to drain government financial resources. The PDP substantiated that it was disturbing and revealed that not even a small number of Nigerians declared that they received any social relief from the government despite the claims by its officials

that billions of naira had been paid out to individual citizens and households (Odigan, 2020). In the same manner, reports from the media indicated how the distribution of the over N50 billion COVID-19 loan to small business was ruinously characterised by absence of transparent and efficient process. Further, stakeholders complained that the utilisation of the N1 trillion purposed to be given to manufacturers fell below expected standards. Also, the disbursement of cash grants and food assistance amongst food-insecure communities was marred by massive irregularities (Igwe, 2022). In the face of this appalling development, the PDP called on Nigerians to take cognisance of how the APC-led government fraud circumvented existing financial regulations and unlawfully engaged in cash disbursements, directly through a Cabinet Minister, rather than by the Central Bank of Nigeria (Odigan, 2020). The party (PDP) claimed that "*such was part of the design to use few unsuspecting Nigerians to circumvent the system, muddle up financial documentation and accountability processes and facilitate the siphoning of huge chunk of the palliative fund*" (Odigan, 2020, para. 6).

The undeniable fact, as Eyisi and Ukah (2021, p. 57) have argued, is that "*COVID-19 in Nigeria became the bet of primitive accumulation in facets of governmental activities*". The PDP argued that "*this explains[ed] why the APC-led administration has [had] refused to open up on the handling of palliative funds despite huge allegations of fraud and diversion*" (Odigan, 2020, para. 10). A coalition of civil society organizations, led by the Women Advocates Research and Documentation Centre (WARDC), made allegations of corruption in a report in Abuja over the management of COVID-19 palliative funds, asserting that the monies were plundered due to lack of transparency and accountability (Jimoh, 2022). According to these CSOs, "*...the COVID-19 funds and resources, especially donations from multilateral and bilateral agencies bypassed parliamentary budget oversight and government financial management controls and processes*" (Ibid., para. 2). The organisations openly faulted the management of the COVID-19 funds, arguing that it created avenues for corruption, mainly because the government did not carry CSOs along as it received COVID-19 donations and while spending the monies (Ibid., 2022). This aligns with the claim by Eyisi and Ukah (2021) that the COVID-19 situation in Nigeria provided real avenues for manipulation and graft. This, explains why the handling of the COVID-19 funds in Nigeria was epitomised by the lack of transparency and accountability, which was a serious challenge in the entire pandemic response activities (BudgIt, 2021).

On its own, BudgIT, a Nigerian CSO championing advocacies on issues of fiscal transparency and accountability, alluded that the donations made in cash and in kind to the federal and sub-national governments by local and international donors for managing the COVID-19 pandemic amounted to more than N200 billion, and requested adequate accountability on the use of the funds (Muanya, 2020). Likewise, the PDP called on the Nigerian National Assembly to quickly probe allegations of diversion of funds related to the recent sharing of COVID-19 palliative money by a Cabinet Minister and recover the money for Nigerians (Odigan, 2020). BudgIT described Nigeria as a context where the cultures of profiteering and avoidance of transparent practices in the utilisation of public financial resources thrive, and pledged its commitment to collaborating with the ICPC

and other relevant government agencies to put in place an appropriate structure for launching investigation into COVID-19 response matters in the country (Olawoyin, 2021). Allegations of corruption raised by many CSOs regarding the handling of the COVID-19 financial donations by relevant government authorities, were confirmed by the ICPC Director of Operations, Mr. Akeem Lawal, who stated that instances of diversion of COVID-19 funds and logistics into individual accounts was manifest at the time. According to Mr. Lawal, the ICPC was at the time conducting investigation into some of the cases relating to the utilisation of funds and the distribution of palliatives by certain government organisations in connection with the COVID-19 epidemic (ThisDay, 2020). However, the report of its investigation was as yet unpublished up until the time of completion of this study. The precursor to these developments was the visible activism and watchdog role of numerous anti-corruption and transparency and accountability-specialised CSOs that raised the alarm concerning the observed unscrupulous activities of some public institutions amidst the pandemic, publicly holding them responsible for their actions.

Hoarding and diversion of COVID-19 palliative materials meant for the vulnerable people

Human Rights Watch (2021, para. 4) correctly points out that "*Nigeria was particularly vulnerable to the economic impacts of COVID-19 due to the absence of a functioning social security system capable of providing support to households that lost jobs and income during the crisis*". In spite of this, ordinary Nigerians witnessed outright mishandling of relief materials intended to be used in assisting them as the coronavirus pandemic surged, by politically exposed persons. As with the cash relief, the FMHADMSD Minister was also quoted by the social media for having allegedly claimed, during the lockdown, and that all Nigerians received the COVID-19 palliative (Silas, 2020). The Minister was quoted stating that:

"*There is hardly anyone in Nigeria who did not receive the Federal Government palliative care during the COVID-19 pandemic period. All the tribes in Nigeria received the palliative. In fact, it was evenly distributed*" (Agbedo, et al., 2020, p. 5).

The newspaper report further quoted the Minister as adding that,

"*hearing some tribes crying, especially the eastern part of Nigeria and the South-South that no palliative car was given to them tends to blackmail. Nobody in the eastern or South-South parts of Nigeria will say he or she didn't receive any palliative from the government…*" (Ibid., p. 6).

However, when she was questioned on these statements allegedly credited to her, she insisted that she never made them, saying that it was not possible for every Nigerian to receive the palliatives. Instead, she said that all the State Governments in Nigeria had been given their shares of the palliatives for onward distribution within their respective jurisdictions (Silas, 2020).

But in reality, an average Nigerian can attest that "*…the distribution of palliatives to the vulnerable in society [was] riddled with tales of looting and diversions*" (ThisDay, 2020, para. 2). This was why the N2.3 trillion ($5.6 billion) eco-

nomic stimulus package set aside in June 2020 by the Nigerian Federal Government to protect vulnerable citizens from the economic effects of the COVID-19 crisis (Human Rights Watch, 2021), failed to make satisfactory impact. In addition, CACOVID raised above N26 billion from the private sector, which was mainly utilised in purchasing relief items, especially food materials, which were handed to the State Governments, and to be distributed to residents (Aluko, 2020). However, there were bitter complaints by Nigerians from all parts of the country regarding their access to these palliatives (BudgIT, 2021). Most State Governments hoarded these relief materials amidst the increased hunger and suffering among the masses, and this provoked doubts regarding the transparency and accountability of the State Governments as some elder statesmen and civil societies voiced-out (Aluko, 2020; Sanni, 2020). The Head of Transparency International in Nigeria, Mr. Musa Rafsanjani, stated, emphatically, that the State Governments ignored the principles of inclusiveness and accountability in the distribution of the COVID-19 relief materials (Aluko, 2020). BudgIT and other civil society groups maintained that politicians hijacked the palliative materials meant for the public and shared them only between political party loyalists in the midst of the biting effects of the pandemic (Igwe, 2022; Olawoyin, 2021). The then Chairman of the ICPC, Prof. Bolaji Owasanoye, concurred that the Commission observed that there were "*…selective distributions, favouritism, nepotism and other biases in the allocation and distribution of relief materials or palliatives as well as the hijacking of palliatives by political actors, their proxies, cronies, and affiliates*" (Odeniyi and Angbulu, 2022, para. 7).

BudgIT, for example, asserted in its report that politicians appropriated and redirected palliatives and distributed them among party members in majority of the local government areas (LGA) that were tracked in Lagos State, inclusive of Agege, Mushin, Ikorodu, Surulere and Epe. Many residents in these areas, who do not belong to the party complained over the seizure and their non-inclusion in the entire distribution exercise (Olawoyin, 2021). Oga Yemi, a resident of Mushin in Mushin LGA of Lagos State, for instance, said: "*Politicians in our area hijacked the sharing of the palliatives, which were channelled through the party's leadership across the wards in the local government area*" (BudgIT, 2021, p. 28). BudgIT held that the same scenario repeated in several parts of Nigeria as politicians hijacked the sharing of COVID-19 palliatives (Olawoyin, 2021). In Kano, the Chairman of the Kano State Public Complaints and Anti-Corruption Commission, Muhuyi Magaji Rimigado, confirmed the agency's arrest of Alhaji Kabiru Ado Panshekara, the Chairman of Kumbotso Local Government Council, for using his publicly entrusted office to redirect palliatives meant for vulnerable people to local law enforcement personnel and fellow workers during the pandemic (Tijjani, 2020). BudgIT also stated that residents of Minjibir in Kano State recounted that the process of selecting the recipients was primarily based on loyalty to a political party, which denied the vulnerable individuals in community access to the relief materials. It affirmed that party helmsmen received instructions to distribute palliatives to party members alone following presentation of their party identity card or after being identified as a member of the ruling party. A parallel situation occurred in Ogun, Rivers, and Niger

States, amongst others. (Olawoyin, 2021). The above is thus a confirmation that *"…the COVID-19 relief materials were hijacked by the politicians and their cronies as a result of human greed"* (Onah, 2021, p. 2).

Marginalised and vulnerable Nigerians thus only kept hearing that government had shared money and food items, but they were not able and privileged to partake in this (Human Rights Watch, 2021). The majority of Nigerians are still unclear as to how the relief materials were distributed across the states of the federation (Aluko, 2020). BudgIT disclosed that it examined the financial assistance and institutional response to COVID-19 and had analysed data on the pandemic in Nigeria. This encompassed donations, allotments, spending and the sharing of palliatives at the national and sub-national levels. They stated that exhaustive details on how the funds were disbursed had not been published on the Open Treasury platform (Olawoyin, 2021; BudgIT, 2021). In a report that emanated from its study on the management of COVID-19 funds in Nigeria entitled "COVID-19 Fund: Fiscal Support, Palliative Analysis and Institutional Response", BudgIT revealed that the sustained misappropriation of pandemic related money and palliatives meant for the citizens further widened the existing gap between the affluent and the needy as the vulnerable and excluded were not given access to the palliative materials to which they were entitled to (Olawoyin, 2021). Obiezu (2020) described this act of hoarding COVID-19 palliatives provided for the poor and vulnerable, by some State Governors, as an act of corruption. Similarly, a notable human rights lawyer in Nigeria, Femi Falana, condemned the hoarding of palliatives and blamed the government of Nigeria for not displaying transparency and accountability in the conduct of its response to the pandemic (Igwe, 2022). Njoku (2020) confirmed that political consideration, corruption, cronyism and nepotism obscured the overall aim of the COVID-19 palliatives and economic stimulus program in Nigeria.

Another civil society organisation, the Socio-Economic Rights and Accountability Project (SERAP), *"…petitioned the ICPC to promptly, thoroughly, transparently and effectively investigate the circumstances surrounding the alleged hoarding of COVID-19 palliatives in warehouses in several sta*tes" (Sanni, 2020, p., 5). This hoarding and embezzlement of donated resources (Agwu et al., 2023), would later translate to an opportunity to criminals, who forcibly broke into warehouses where palliative materials were kept and stole them. This happened in October 2020, immediately after the "#EndSars"[1] protests when a number of those warehouses were uncovered in different parts of the country (BudgIT, 2021). Several states of Nigeria were affected, including Osun, Kwara, Ekiti, Cross River, Plateau, Bauchi, Kaduna, Rivers, Delta, as well as Abuja, and the FCT (Aluko, 2020; Sanni, 2020). The hoarding of COVID-19 relief materials that were later discovered during the "#EndSars" reveals how corrupt and indifferent the ruling class in Nigeria actually is to the plight of the ordinary citizens (Orjinmo, 2020). The Nigerian Fed-

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[1] A protest held in October 2020 by Nigerian youth against police brutality, and mainly to demand the disbandment of the Special Ant-Robbery Squad (Sars) of the Nigeria Police Force (NPF), which became known as #EndSars protest. https://blogs.lse.ac.uk/africaatlse/2024/02/07/how-the-endsars-protest-turned-violent-and-what-can-be-done-to-prevent-recurrence/

eral Government tried to exonerate itself as it spoke through the Chairman of the Presidential Task Force on COVID-19. This Chairman, Boss Mustapha, argued that it released the palliatives to the State Governments to further distribute them to the citizens, and that the COVID-19 relief items looted by criminals in these affected states were reserved for vulnerable citizens. However, he remained silent on why the State Governors refused to distribute them to their residents (Aluko, 2020). The question, thus, is: Why then did the palliatives remain in the warehouses until mid-October 2020, with many already expired, while the same vulnerable people for whom they were meant continued to suffer acute hardships and hunger amid the COVID-19 pandemic? CACOVID could not understand the reason for hoarding the palliatives for six months after the pandemic, and hence it could not also answer this question (BudgIT, 2021). Inability to answer this crucial question, among others, further exposes the rot and corruption in the country's governance systems and processes.

All these would eventually constitute parts of the appalling incidents that negatively affected Nigeria's response to the coronavirus emergency and resulted in loss of confidence in its healthcare system (Agwu et al., 2023). Of course, the claim of the Nigerian Federal Government was not tenable as far as the masses were concerned, and thus a coalition of 33 CSOs[2] demanded that the State Governors provide explanations regarding why they deliberately refused to distribute the relief materials supplied in good faith, mainly by CACOVID, to the citizens (Aluko, 2020). Unfortunately, none of the State Governments was able to provide a justifiable explanation for their action, and the Federal Government has not taken any steps in holding them accountable for this. This also exposes the height of impunity that characterises the Nigerian governance system. After the pandemic, a roundtable discussion was held between BudgIT and the Chairman of ICPC and his team, where the latter renewed their commitment to offer steady assistance and put on trial all coherent cases associated with COVID-19 corruption (BudgIT, 2021). However, as of the time of conducting this research, there were no publicised updates as regards on-going prosecution of any alleged COVID-19 pandemic-related cases of corruption.

Procurement corruption, pilfering of medical supplies, and administrative fraud

The procurement of medical supplies or materials, under normal circumstance, has been a sphere of activity notable for its susceptibility to numerous corrupt practices in the Nigerian health sector. It is not too surprising, therefore, that there are documented examples that the outbreak of COVID-19 further aided these shady practices in Nigeria. For instance, in the study "Fraud

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2 Among the CSO coalition were; the Centre for Democracy and Development, Enough is Enough, Partners for Electoral Reform, the Civil Society Legislative Advocacy Centre, the Centre for Information, Technology and Development, Yiaga Africa, Global Rights, Project Alert, and Women Advocates Research and Documentation Centre (Aluko, 2020, October 31); "Hoarded' COVID-19 palliatives put governors under the spotlight', Punch. Available at: https://punchng.com/hoarded-covid-19-palliatives-put-governors-under-the-spotlight/ (accessed 14 July 2025).

within the Nigerian Health System, a Double Threat for Resilience of a Health System and the Response to the COVID-19 Pandemic: A Review", Akokuwebe and Idemudia (2023, p. 6) attested thus: "*In response to the COVID-19 pandemic in Nigeria, issues of exploitation and commercialisation of COVID-19 pandemic response were determined*". Also, in their own study titled "Effects of Corruption and Unaccountability on Responses of Frontline Health Workers to COVID-19 in Nigeria: Lessons and Considerations for the Social Work Profession", Agwu et al. (2023) found that there were documented reports of corruption and unaccountability during the zenith of Nigeria's COVID-19 response. To start with, from accredited sources, it was established that the sum of N500 billion was infused in the budget to take care of emergency spendings at the time of the pandemic. But Nigerians still have no clarity as no exhaustive reports were published regarding the processes followed by the Nigerian government in procuring the one million doses of vaccines that quickly expired and were left unused after their importation, whereas imported vaccines are not expected to expire until long after six months have elapsed. The ICPC attested to the discrepancies and infractions that characterised the procurements and payments by relevant Nigerian government agencies after the allotment of COVID-19 funds (Igwe, 2022).

There were accounts of fraud perpetrated by senior health officials, who pilfered medicines and medical items, including COVID-19 diagnostic tests and personal protective equipment (PPE), such as goggles, gloves, hand sanitisers and facemasks from COVID-19 response centres and designated hospitals across the country (Akokuwebe and Idemudia, 2023). The costs of PPE were also arbitrarily inflated by top health authorities, and the PPE stolen from COVID-19 response facilities were sold at exorbitant prices on the private market for personal financial benefit (Balabanova et al., 2020; Rhodes, 2020). Other forms of corruption and fraudulent practices identified within the Nigerian health sector by studies during the pandemic period include the cases of inadequate provision of testing kits and medicines, outsourcing of COVID-19 test centres, racketeering of coronavirus tests, under-the-counter payments, and fraud associated with employment (Akokuwebe and Idemudia, 2023). Moreover, apart from the allegations of corruption and unaccountability that followed the procurement of vaccines in Nigeria (Onwujekwu et al., 2023), another form of fraud emerged in relation to vaccine administration, as many Nigerians dodged being vaccinated with COVID-19 vaccines, but tried to illegally obtain proof of vaccination documents through unscrupulous health officials. This type of fraud was mostly popular among Nigerians that sought to travel overseas, since vaccine certificates were a requirement for international travel. Health functionaries were incriminated in this corrupt practice of falsifying vaccine certificates. Dishonest health officers charged high unofficial amounts to confer vaccination certificates on people who were not yet vaccinated. Still, health administrators claimed that they were not able to harvest enough evidence to apprehend corrupt officers (Ripples Nigeria, 2022).

Besides accepting illegal fees to issue vaccination certificates, reports revealed that frontline officials in-charge of COVID-19 vaccines and vaccination in Nigeria also requested unauthorised payments for vaccinations in the guises

of logistics expenses, internet charges, and transportation costs. Vaccine officers were able to enter vaccination reports on the authorised e-recorder platform and the e-records served in verifying vaccination documents during border crossing, thus those that required vaccination certificates for international travel typically came under intense coercive pressures to yield when demanded to pay unofficial fees. Persons that needed COVID-19 vaccine certificates but did not want to be vaccinated were asked to pay bigger unofficial amounts for the cards (Onwujekwu et al., 2023). The involvement of health officials in this highly unprofessional conduct is not just disheartening, but also vividly depicts that corruption is, undeniably, Nigeria's biggest problem. In a ministerial meeting held at the Federal Ministry of Health in Abuja, on the update of COVID-19 response and development in the country's health sector, the Federal Government of Nigeria disclosed, through the Director of Port Health Services (PHS), Dr. Geoffrey Okatubo, that from July to August 2022, as many as 422 persons who wanted to travel with counterfeit COVID-19 vaccination documents were arrested by the Port Health Officers at the airport as they attempted to go through the clearance process (Ali et al., 2024). To reinforce this fact, in its study entitled "Undercover Investigation: How Health Workers Collect Bribes and Issue COVID-19 Cards without Vaccination", the Media Advocacy West Africa Foundation (MAWA-Foundation), a non-profit organisation based in Abuja, revealed how Nigerian health workers collected bribes, ranging from N2000 to N40, 000 for issuing COVID-19 vaccination certificates without actually administering the vaccine, in three states of Nigeria namely, Plateau, Ebonyi, and Gombe States, as well as Abuja (MAWA-Foundation, 2022).

In a statement made available to The PUNCH, Mohammad Ohitoto, the Head of Public Relations of the National Primary Health Care Development Agency (NPHCDA), a part of Nigeria's Federal Ministry of Health, stated that ad hoc staff of a COVID-19 vaccination centre at Wuse General Hospital in Abuja, Dauda Abu-Huraira, was apprehended by security operatives for taking informal payments from some people who intended to embark on international travel and issuing them falsified vaccination cards without passing through the vaccination process (Adejoro, 2022). In Lagos State, the report of an investigation piloted by Premium Times, declared that a corrupt health worker, Solomon Oriere, a male nurse affiliated with the NPHCDA's authorised vaccination centre at the Lagos State University Teaching Hospital (LASUTH) in Ikeja, was popular for collecting bribes and giving either COVID-19 test results or vaccination certificates to anyone who needed them, and he confessed to this act upon arrest. In his words, Mr. Oriere boasted thus: "*You do not need to come here, all that I need from anyone in need of result or card is just the money paid into my account, and they will be provided*" (Ileyemi, 2023, para. 5). Mr. Oriere stated further that, "*in fact, we use courier services to deliver to those outside the state without seeing them*" (Ileyemi, 2023, para. 5). An interrelated inquiry carried out by Sahara Reporters, a Nigerian-based investigative media channel, showed that health professionals in 10 primary healthcare centres and clinics in Abuja procured the vaccination cards for as low as N15, 000 ($23), when the presidential Steering Committee on COVID-19 in 2021 made it compulsory, but refused

to receive the vaccination shots (Ali et al., 2024). Another investigation showed that many persons who were vaccine hesitant procured vaccination certificates for as little as N2, 000 from health personnel at facilities or vaccination centres, while some purchased them at between N20, 000 and N50, 000 per card. Some private health facilities equally indulged in the fraudulent act of issuing false COVID-19 test results at a cost, which ranged from N5, 000 to N100, 000, based on the class of the individual or exigency (Akor et al., 2021).

The foregoing documented evidences amply strengthen the claim that Nigerian health workers undermined the ethics and standards of the profession by assuming an unbecoming disposition motivated by corruption that put the lives of the public at risk (MAWA-Foundation, 2022). The issuance of falsified COVID-19 vaccination documents by unethical health professionals in Nigeria resulted in the existence of incorrect and unreliable vaccination records in the country. With these fake vaccination certificates, people who did not receive the COVID-19 vaccine dishonestly claimed immunisation, and thus undermined the integrity of the vaccination programmes and posed significant obstacles to adequate health management (Ali et al., 2024). Furthermore, Onwujekwu et al. (2020) identified intentional funding irregularities by top health authorities, which adversely impacted the procurement of medical equipment and the payment of the salaries and allowances of health workers during the crisis (Adebowale, 2020; Ewubare, 2020). The unnecessary delays in paying the allowance of the health workers at the forefront of the war against COVID-19 and lack of priority to their health and safety, discouraged many health experts from being part of the containment efforts (Akokuwebe and Idemudia, 2023).

Additionally, in the aforementioned study by Agwu et al. (2023), health workers specifically lamented about incidents of corruption and unaccountability, which mitigated against their efforts towards containing the coronavirus in the peak of the crisis in Nigeria. Respondents revealed that these corrupt practices mainly transpired within the apex healthcare management structure and within the facilities. The respondents recounted that the funds allotted to the health sector as often publicly reported on the popular media did not lead to their enhanced conditions and protection, and this resulted in the health workers protecting themselves by intentionally keeping away from suspected cases of coronavirus and releasing several victims of the infection, inclusive of those still undergoing treatment. One of the respondents, a medical doctor, stated that in the entire Abia State in the South East region of Nigeria, the health workers were not provided with COVID-19 testing kits as of March 2020, which made them run for their lives whenever they saw a suspected case of the infection, whereas the government allocated billions to the health sector in the 2020 budget to contain the virus. This authenticates the popular assertion that the coronavirus epidemic made a few Nigerians richer, because the enormous funds mobilised and deployed to contain the spread of the disease in the country hardly resulted in better conditions of health complexes and their work force (Agwu et al., 2023). One can rightly posit, therefore, that while Nigeria tried to manage the COVID-19 pandemic, it also battled with another pandemic, 'corruption', which immensely undermined its effort at vigorously combating the virus.

Falsification and misinformation on COVID-19 data by government health institutions

Government health authorities that championed the fight against COVID-19 in Nigeria discarded sincerity and authenticity and were implicated in the malfeasances of fabrication and dissemination of false data or statistics on the virus while it prevailed. This was a noteworthy disturbing dimension of corruption that drew widespread attention to the Nigerian health sector during the public health crisis. As Agbo and Nche (2023, p. 726) put it, "*COVID-19 statistics … refer to the daily reports of the number of confirmed COVID-19-infected persons (i.e. confirmed cases), persons on admission, treated and discharged persons (i.e. discharged cases), and persons dead (i.e. deaths)*". The NCDC is the formal agency established in 2011 by the Nigerian Federal Ministry of Health to prevent and control the transmission of pandemic diseases and other public health crises in the country (Agbo and Nche, 2023). But it was in November 2018 that former President Muhammadu Buhari signed the NCDC establishment Act into law, making it Nigeria's national public health institution with the responsibility for coordinating public health preparations, observation, laboratory, and response actions (NCDC, 2020). In the wake of the coronavirus epidemic, it was the duty of the NCDC to publicise up-to-date and factual information to the public. In line with its functions, the NCDC collaborated with State Ministries of Health in the country to release figures or data on a daily basis concerning the numbers of confirmed, released, active COVID-19 cases, and deaths caused by the disease all over the nation in the time of the pandemic (Agbo and Nche, 2023).

These figures or details were normally disclosed on the official website of the agency. The data were also circulated on social media outlets, notably WhatsApp, Twitter, Facebook. National televisions channels such as the Nigerian Television Authority (NTA), and Channels TV, also steadily served as mediums for publicising these statistics on COVID-19 in Nigeria (Agbo and Nche, 2023). But many Nigerians faulted the figures daily published by the NCDC and maintained that they were mostly forged, and not a reflection of the real COVID-19 situation in the country. For example, in their study, Abdullateef and Okonkwo (2021) contended that the figures were incongruent and inflated by the NCDC to misappropriate money. Similarly, Agbo and Nche (2023) conducted a study dubbed "Suspecting the Figures: What Church Leaders think about Government's Commitment to Combating COVID-19 in Nigeria". In this survey research, only one out of the eighteen respondents involved indicated confidence in the credibility of the figures published on a daily basis by the NCDC on the numbers of COVID-19 infections, recoveries, deaths, and other attempts that the government claimed it made to contain the epidemic. One of the respondents was undecided about this issue, while the rest of the respondents believed that the statistics were completely fallacious, expressing that they were magnified (Agbo and Nche, 2023). According to one of these participants, "*everyday, we will hear on the media that people are dying or being infected with COVID-19 but you don't see anybody dying of COVID-19 around you. It is all 'they said", all we see here, my sister, is poverty and hunger*" (Agbo and Nche, 2023, p. 737). This was the belief commonly held by the majority of the respondents.

The findings of the aforenamed study corresponds with those of Abdullateef and Onknonkwo (2021), in their study, "Why Trusting the Nigerian Centre for Disease Control Information is Difficult: A Study of the Awareness, Knowledge and Perceptions of Nigerians Hesitant towards COVID-19 Management by NCDC in Nigeria". Most of the participants in this study in Abuja held that the COVID-19 figures released by the NCDC were inflated to misappropriate funds. The position of these respondents was predicated on the ground that they never saw any persons infected or died from COVID-19 in Nigeria, implying that direct or indirect encounter mattered in discussing COVID-19 mistrust (Abdullateef and Onknonkwo, 2021). In substantiating the finding of these studies, Akokuwebe and Idemudia (2023) confirm that the Nigerian government and its health authorities were among the governments of developing nations that indulged in data fabrication and falsification and were reluctant to disclose the authentic figures on COVID-19 cases and deaths incidences, as well as the numbers of individuals tested for the infection. They posit further that this fraudulent practice also took the forms of duplication of COVID-19 healthcare facilities and circulation of contradictory government reports on the virus (Akokuwebe and Idemudia, 2023). This all contributed to eroding public trust in the Nigerian government and its designated health institutions during the epidemic, leading to disregard for officially recommended COVID-19 preventive and containment measures by many of the citizens.

Recommendations for the future

Corruption in pandemic response activities can appropriately be described as a 'pandemic within pandemic' as it hampers the effectiveness of efforts at combatting any prevailing public health emergencies, resulting in increased dangers of loss of human lives and overall related disruptive impacts on society. This can be seen in the analysis in the preceding section of this study dwelling on Nigeria's experience during the COVID-19 crisis. Considering that, the study recommends the following actions, below, to Nigeria as measures for adequately check-mating corruption in her response actions to contain any other pandemic outbreaks at any future point in time:

The Federal Government of Nigeria needs to develop a comprehensive national pandemic response framework consciously designed to incorporate effective mechanisms for mitigating corruption by guaranteeing a significant level of transparency and accountability amidst implementation. Among other steps in this direction, this can be achieved by bringing the country's two principal anti-corruption institutions, the EFCC and ICPC, as well as anti-corruption and transparency and accountability-focused CSOs into the fulcrum of its pandemic response strategy and activities. The knowledge of the integral existence and participation of these 'watchdog' parties in the country's pandemic preparedness and response architecture would naturally frighten all other stakeholders, thereby drastically reducing the spate of corrupt, or even possibly eliminating it absolutely.

As a lesson from the COVID-19 pandemic experience, the Nigerian Federal Government should create a known single and centralised stand-by fund or ac-

count, specifically dedicated for receiving all financial donations directly from local and international donors in times of any future epidemics. Major signatories to this account should include, but not limited to the Minister of Health, the Minister of State for Health, the Director General of the NCDC, the Chairman of the EFCC, the Chairman of the ICPC, and representatives of some selected accredited CSOs working in the field of ant-corruption and transparency and accountability promotion in Nigeria, to represent the citizens. This hybrid funds management structure would, without doubts, help to inject optimal efficiency and accountability in the coordination and utilisations of financial aids received to cushion the usual severe effects associated with public health emergencies among the vulnerable populations in the country. This measure would also go a long way in helping to restore public confidence in the Nigerian government and its health authorities at such times.

The Federal Government of Nigeria should initiate a top-bottom approach for the distribution of palliatives in times of any future pandemics. In this sense, relief materials should pass from the Federal Government through to the various State Governments, and then to the Local Governments units. Once this is done, trustworthy traditional rulers, community leaders, religious leaders, and leaders of grassroots organisations should then be selected by the Local Government Chairmen to constitute a committee or task-force entrusted with the duty to coordinate the distribution of palliatives. This approach would prevent politicians at the higher and lower levels from hoarding and diverting relief items, as well as foster equitable distribution patterns that ensure that the palliatives reach the target vulnerable populations.

The Nigerian National Assembly needs to enact a public health emergency procurement law that would be dedicated to the regulation of all procurement activities within the country's health sector in times of public health crises. This law should incorporate a provision that creates a body, say 'National Council or Committee on Public Health Emergency Procurement', which should be constituted by the earlier mentioned health authorities in Nigeria, the anti-corruption agencies, and civil society groups. This body should be charged with the responsibility for the procurement, distribution, and supervision of the use of pharmaceutical and non-pharmaceutical goods during pandemic responses. The law should also contain adequate provisions on the procedures for achieving optimal accountability of the management of the publicly-financed goods by government health officials during and after any would be emergencies. With an extant law and a supervisory body constituted by health institutions and non-health-related bodies to manage procurement matters, Nigeria would have almost completely curbed most of the corrupt practices in this particular area of emergency response activities.

The Nigeria Centre for Disease Control being the official public health management institution for the country must nurture high levels of professionalism and competence in accordance with global best practices and standards in its disposition and conduct of public health emergencies response operations. The agency must desist from any suspicious acts that can arouse doubts about its dependability among the public, especially as it pertains to publishing of updates during pandemics. It must not comprise standards in providing the public with timely,

accurate, verifiable and reliable statistics or information on important developments as they unfold in such times. This would be another way of raising the level of public trust in the Nigerian government and its health agencies, which is also essential for securing the citizens' cooperation and compliance with government's instituted pandemic preventive and containment protocols.

Conclusion

Corruption is Nigeria's worst enemy and, therefore, the biggest obstacle to its progress in all areas. Corruption weakens the effectiveness and efficiency of institutions of public administration in Nigeria, and substantially drains the limited public economic resources that ought to be prudently channelled to delivering development goods and services to its citizens. A systemic syndrome, corruption besets Nigeria's entire sectors, including the most critical sectors. Hence, in the wake of the global public crisis caused by the outbreak of COVID-19, the Nigerian healthcare sector came under the spotlight as a result of persistent overwhelming allegations of corruption within the system while the government fought against the spread of the virus in the country. As the analysis in the main body of the study showed, various forms of corruption took place in Nigeria's healthcare system during the period of the epidemic. These includes mismanagement and unaccountability of COVID-19 financial donations, hoarding and diversion of COVID-19 palliative materials meant for the vulnerable populations, procurement corruption, pilfering of medical supplies, and administrative fraud, and falsification and misinformation on COVID-19 data by government designated public health authorities. These trends of corruption impacted unfavourably on the Nigeria's response to the coronavirus disease. However, this study reposes confidence in the ability of its recommended strategies to enable the country to prevent corruption in its health system, should there be any other pandemics in the future.

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THE DIALECTICS OF GOOD GOVERNANCE: TOWARD GOVERNANCE SUSTAINABILITY

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Abstract. This study aims to critique Agency Theory and Stewardship Theory while also proposing a theory to analyse the practice of the "Good Governance" concept. This study is a literature review that employs a critical dialectical approach in an effort to propose a theory, namely the "Theory of Communicative Action" conceived by Habermas. The analysis results indicate that the practice of the concept of "Good Governance" can be categorised into three groups. Firstly, Pseudo Governance Sustainability, which refers to the practice of "Good Governance" principles in a system mechanism based on economic considerations. Secondly, Obligatory Governance Sustainability, which refers to the practice of "Good Governance" principles in a system mechanism based on following rules and laws. Thirdly, Humanism Governance Sustainability, which refers to the practice of "Good Governance" principles in a system mechanism based on the lifeworld as a manifestation of consciousness that surpasses system mechanisms. This study suggests that, when compared to Agency Theory and Stewardship Theory, Habermas's theory might be deemed more appropriate for examining the application of Good Governance concepts. In an attempt to achieve Humanism Governance Sustainability in accordance with the expectations of the government and all Indonesians, it is hoped that Habermas's theory will allow the analysis of the practice of "Good Governance" principles to be carried out in a more holistic and thorough manner. The originality of this study is the existence of theoretical proposals that have never been used to analyse the practice of the "Good Governance" concept.

Keywords: Communicative Action Theory Habermas, Good Governance, Humanism Governance Sustainability.

Introduction

Good Governance has become a hot topic of discussion among various groups, including academics, practitioners, the government, and the public, especially in relation to sustainability. The reason is because in times of great change, the acceleration of globalisation has led to an increase in uncertainty, so that all countries, both developed and developing, are striving to find new forms of governance that are more in line with the times (Keping, 2018). Good Governance, as a combination of criteria and principles for social management, is currently considered to have a significant influence on the process of government reform in various countries in the world, which aims to promote and optimise public interests as well as ensure harmonious and sustainable development of a nation (Binh, 2021).

The emergence of the Good Governance concept is not without issues. Problems related to Good Governance still serve as an apt euphemism for corruption, fraud, as well as incompetence and wastefulness (Rose-Ackerman, 2017), where the issue of corruption has now been included in the sustainability agenda. The existence of Good Governance was initially seen as a means to help each country achieve the Sustainable Development Goals (SDGs) as the sustainability programs from United Nations. However, as developments progressed, the Good Governance principle created by the World Bank and the United Nations Development Programme (UNDP) were deemed unable to resolve poverty issues, particularly in developing countries (Scholte, 2012) and may not necessarily align with the characteristics and conditions of every country in the world.

The Good Governance principles from the World Bank, presented within the framework of economic governance, are often associated with neoliberalism, which is considered to have successfully become an economic policy in developed countries. Neoliberalism, which has brought success in developed countries, has apparently created a policy hegemony in several countries in the world. Neoliberalism, as an ideology that adheres to principles such as prioritising foreign investment in a country, creating a balanced condition between internal and external investments, legalising business permits, and nationalising foreign investments, can indeed advance the economy of a nation (Handayani and Nur, 2019). However, neoliberalism can also create crises in other parts of the world, causing the Good Governance goals proposed by the World Bank to eradicate poverty in developing countries to ultimately fail in implementation.

Meanwhile, the UNDP, which promotes Good Governance within the framework of democratic governance, emphasises the democratisation process that focuses on the political context of a country. The democratisation referred to is a way to transform identity, such as the symbolic world of inclusivity and national solidarity. The UNDP's concept of Good Governance is considered not to be implemented outright in a country, as it requires adjustments to the characteristics and conditions of each individual country (Handayani and Nur, 2019). If the implementation of the UNDP's principle of Good Governance is forced upon a country, it can lead to the disruption of the existing order in that nation. Such a situation has the potential to eradicate the innate local principles of the country in question, especially when the UNDP's principle of Good Governance contains capitalist values that do not align with the context of the country where these principles are applied.

The biggest criticism regarding the practice of "Good Governance" concept from the World Bank and the UNDP is primarily related to globalisation and neoliberalism, which are seen as the causes of political and economic instability (Stojanović et al., 2016). The World Bank views globalisation as one of the solutions to enhance the economies of every country in the world, through the implementation of the "Good Governance" principles. The working principles of public administration within "Good Governance" are considered capable of boosting a country's economy, as they can reduce corrupt behavior in government bureaucracy. However, the Good Governance principles introduced by the World Bank have faced criticism for perceived lack of control in governance for countries that adopt democratic systems.

Meanwhile, the Good Governance practices initiated by the UNDP have also faced criticism for being deemed not necessarily suitable for the characteristics, situations, and conditions of each country. The importance of the Good Governance concept is beyond doubt (Dadatashzadeh et al., 2019). However, if the implementation of Western-style Good Governance principles (the UNDP) is forced upon a country, the order of that country could become flawed. If a country has principles or ideologies that serve as its guiding framework, then the forced implementation of Good Governance principles can cause that country to lose its identity, especially when the principles originating from donor countries have a political essence that contradicts the recipient countries.

Various criticisms regarding Good Governance can arise because the application of its principles is considered to overlook the various challenges posed by policies related to Sustainable Development. Furthermore, the practice of the "Good Governance" principles in a country is often forced with weak control, even though these principles may not align with the country's ideology, governance, and existing societal culture. The failure of Good Governance in achieving the Sustainable Development Goals (SDGs) has led many to argue that it is important to reassess the Good Governance's paradigm as a new approach that allows for synergy between state and non-state actors, as well as public and private organisations. Through this new paradigm, it is hoped that an appropriate synergy can be established between "Good Corporate Governance" (GCG) and Good Public Governance (GPG) to ensure accountability to the community.

Study focus

Good Governance has become a hot topic of discussion regarding the GCG process in the private sector as well as GPG in the public sector. How could it not be? GPG as a life partner of GCG is currently trending around the world. GPG and GCG influence and interact with each other to achieve progress and sustainability for the organisations that implement them. The synergy between GPG and GCG is expected to create a clean and authoritative governance that, in turn, will enhance GCG in the private sector, drive national economic growth, and improve the welfare of the people. Therefore, GPG and GCG are regarded as behavioural guidelines for organisations in both the public and private sectors to interact with society in a responsible, accountable, and sustainable manner.

National Committee on Governance Policy (Komite Nasional Kebijakan Governansi (KNKG), 2022) states that every country must ensure that the principles of "Good Public Governance" (GPG) and "Good Corporate Governance" (GCG) can be applied in every aspect of its functions. The principles of GPG referred to are Transparency, Accountability, Democracy, Rule of Law, and Fairness. Meanwhile, the principles of GCG consist of Accountability, Transparency, Fairness, Independence, and Responsibility. GPG and GCG are not a set of rules, but rather a process in which the principles are applied based on coordination. The implementation of GPG and GCG principles is essentially a continuous interaction. Governance in the context of GPG and GCG aims to guide, direct, and regulate the activities of the public and private sectors through the strength of various systems and relationships in order to maximise the welfare of the people (Keping, 2018).

Various studies related to Good Governance have been conducted in Indonesia as well as internationally. The research by Setiawan and Safri (2016) found that the performance of the Bungo Regency Government is influenced by accountability and transparency. Salwa et al. (2018) found that integrity, commitment, and competence have a significant and positive impact on the performance of employees at the Independent Election Commission (KIP) of Aceh. According to research by Anom et al. (2018), integrity, legal culture, accountability, and justice have a favourable impact on the Karangasem Police's performance, but democracy and transparency have no such effect. According to Handayani and Nur (2019), there are still a lot of problems with Indonesia's application of the good governance idea. These include bureaucratic reform that is insufficient and practices of nepotism, collusion, and corruption. Meanwhile, the research by Wardoyo et al. (2021) found that Agency theory is the most appropriate foundation for understanding Good Governance.

Research related to Good Governance outside of Indonesia includes a study by Bloomfield et al. (2001), which found that the UK should formulate regulations that can enhance public trust, especially among the broader community regarding Public Governance. The research by D. W. Brinkerhoff and J. M. Brinkerhoff (2011) found that Public-Private Partnerships in the USA should be able to adopt the norms and values of International Good Governance. A study conducted by Keping (2018) found that the understanding of the governance con-

cept based on public administration practices in China is significantly influenced by the Good Governance principle, both theoretically and practically. These principles play a crucial role in rebuilding the democratic political intellectual system, seeking institutional platforms, transforming public policy-making models, and eliminating inefficiencies in public administration practices. Nedelchev (2018) identifies 10 theories and methods of Good Governance, where the bibliometric review successfully defines agency theory and evidence as the most common theory and method. The research by Schillemans and Bjurstrøm (2020) regarding the analysis of Good Governance in Dutch institutions found that there has been a merging of governance solutions from two frameworks employed by the government, namely based on Agency Theory and Stewardship Theory, to explain which conditions are the most satisfactory. The research by Ogundajo et al. (2022) found that the governance factor at the national level that most strongly encourages Corporate Sustainability Practice (CSP) is the rule of law, while four national cultural factors proposed by Hofstede that positively influence CSP are individualism, uncertainty avoidance, long-term orientation, and indulgence.

According to the background that has been outlined, it can be understood that previous research has mostly been conducted using quantitative methods, with theories such as Agency Theory and Stewardship Theory being employed for analysis. Many parties believe that Agency Theory and Stewardship Theory are indeed suitable for analysing the practice of the "Good Governance" concept as explained by the World Bank and the UNDP. However, both theories have not yet been able to analyse the practice of the "Good Governance" concept in a holistic manner. For this reason, this study focuses on proposing a theory that has not been used before to consider the practice of the "Good Governance" concept. The study was conducted using a critical dialectical approach through a literature review as an analytical framework from Habermas's perspective. It should be explained that it is important to connect the methodological approach used more directly with potential policy implications so that it can strengthen its application. The critical dialectic approach is used in this study with the consideration that theory and practice cannot be separated, where policy implications as a form of practice are based on rational awareness, which is seen through social interaction (Suseno, 2005).

The rationale for using Habermas's theory in this research, as done by Dewi (2010), is to reflect on the dual role of humans as social beings and individual beings. Habermas's theory as a critical theory was initiated with the aim of removing all ideological and irrational veils that have eliminated the freedom and clarity of modern human thought, which then turns it into a dialectical method applied to social phenomena (Hardiman, 2009). In addition, Habermas's theory also has important elements, namely action and communication so that it is considered appropriate for analysing Good Governance practices in the midst of social transformations that have led to the pluralisation of public understanding (Kernstock and Brexendorf, 2009; Krücken, 2024). Through Habermas's theory, it is hoped that a more holistic and comprehensive analysis of the practice of the "Good Governance" principles can be carried out as an effort towards Governance Sustainability in line with the expectations of the government and all the people of Indonesia.

Literature review

Good Governance and its principles

Many people believe that Good Governance plays a crucial role in enhancing development and reducing poverty in developing countries. The existence of Good Governance enables the government of a country to create conditions that ensure rapid growth and stable political legitimacy (Dadatashzadeh et al., 2019). For this reason, governments in developing countries, including Indonesia, are increasingly paying attention to the capacity for Good Governance to support sustainable development. The idea of "Good Governance" in Indonesia invites discussion respecting the alignment of decentralisation and regional autonomy implementation (Widodo, 2001; Hendrik et al., 2018). Good Governance is a set of institutions that are transparent, accountable, capable, and skilled, along with a commitment to doing good, which is expected to help the state provide effective public services to the community (Wolfowitz, 2006). Good Governance can be explained as a system or set of rules that governs the relationships between the state organisers and the society, between state organisers and state institutions, as well as among state institutions (KNKG, 2022).

Good Governance must be ensured to be implemented in every state institution or public organisation in every aspect of government function, including in the private sector. Until now, researchers and international organisations have provided various conceptions regarding the principles of Good Governance (Binh, 2021). Bevir (2011) presents three main principles of Good Governance: accountability, participation, and transparency. Wasistiono (2003) states that the fundamental principles for measuring Good Governance are accountability, responsibility, transparency, and justice. The Indonesian Institute of Corporate Governance (IICG) also publishes similar indicators regarding the principles of Good Governance, which include: Accountability, Transparency, Independence, Responsibility, and Fairness (Hendrik et al., 2018). Meanwhile, the principles of Good Governance according to KNKG (2022) include Transparency, Accountability, Democracy, Legal Culture, as well as Fairness and Equality.

Good Governance and Governance Sustainability

The implementation of the concept of Good Governance becomes crucial when linked to sustainability, which combines three synergistic dimensions: economic, social, and environmental (Bachev et al., 2020). Sustainability is a socioecological process characterised by the achievement of common goals that are not attainable within a specific space and time yet continuously generates sustainable systems through a dynamic approach (Wandemberg, 2015). The issue of sustainability, often associated with Sustainable Development (SD) involving companies, is increasingly becoming a hot topic of discussion among various groups, including academics, practitioners, the government, and the wider community (Sudana et al., 2014). SD is closely related to the term "sustainability as a global change agenda of the United Nations (UN) that requires the involvement of everyone around the world in realising sustainability (Hamad et al., 2024; Broccardo et al., 2024).

SD is described as a process of achieving human development that is inclusive, interconnected, fair, wise, and safe. SD serves as the blueprint for a global change agenda that requires the involvement of everyone around the world in realising a better and more sustainable future, as outlined through the SDG. SDG is a guide to achieving sustainable development by 2030 (Boar et al., 2020), which represents a global and national commitment to balancing economic development, improving the welfare of society, and preserving the sustainability of the natural environment (Fonseca and Carvalho, 2019). Therefore, SDG must be adopted as a guiding principle that underlies business activities in an effort to commit to the transformation of communities and a fair and sustainable society.

Special attention has been given to Good Governance in recent years, which is believed to play a crucial role in achieving the SDGs at the corporate, sectoral, national, and international levels. Furthermore, the list of SDGs continues to expand, encompassing various standards and objectives related to governance, culture, ethics, and so on. Good Governance is regarded as a goal of sustainable development as well as a means to ensure success in realising various aspects of the SDGs. Therefore, several indicators are proposed to evaluate the aspects of Good Governance, particularly at the national and international levels, which include: the condition of the formal institutional framework, the implementation of policies and strategies, the development of human resources, the determination of appropriate capacities, the management of public authority, stakeholder involvement in decision-making, and the evaluation of public policies (Bachev et al., 2020).

State organisers or the government can refer to the Good Governance indicators from the World Bank as factors of national governance that can influence sustainability practices (Ramdhony et al., 2022; Rudyanto and Siregar, 2018; Ogundajo et al., 2022)). Meanwhile, for companies or organisations operating in the private sector, they can legitimise their existence and gain the trust of the public/ stakeholders by actively engaging in Corporate Sustainability Practices (CSP). Therefore, if the government can provide a supportive environment for private sector companies/organisations to thrive through the implementation of Good Governance principles, they are expected to generate sufficient profits to fund their CSP projects. A supportive environment free from political interference can encourage private companies to contribute to society by engaging in CSP through their involvement in development projects.

The creation of an environment that stimulates the development of the business world by the government, based on the "Good Governance" principles, is very important in supporting the success of private sector companies in implementing sustainability projects. In addition, the effectiveness of the government in creating and implementing policies that promote sustainable practices is assessed in line with political stability. The existence of regulations and government policies based on the concept of Good Governance is considered capable of encouraging companies operating in the private sector to succeed in CSP. The synergy between Good Governance and Sustainability is expected to shape Governance Sustainability.

The system for assessing Governance Sustainability is still at a conceptual level and tends to focus more on national and international levels without considering the specifics of certain sectors. Furthermore, all systems available for as-

sessing Governance Sustainability still use "universal" indicator lists that may not necessarily be applicable in every country, each of which has its own uniqueness in economic, social, environmental, market, institutional, and political sectors. However, there is a strong need for a general consensus regarding: the new pillars of Governance Sustainability, the overall definition of Governance Sustainability, the important factors of Governance Sustainability, and the evaluation of Governance Sustainability to ensure it is truly "sustainable" (Bachev et al., 2020).

Governance Sustainability is often evaluated based on expert estimates without applying a holistic approach, thus it is limited to the realm of formal or public institutions without considering important forms of market, private, collective, and hybrid governance, as well as critical "informal" governance. Practically, until now there has been no comprehensive assessment of Governance Sustainability. Meanwhile, theoretically, there is no theory that is considered truly suitable for analysing Governance Sustainability in a more holistic manner. Therefore, there is a need for a theory that can examine the practice of "Good Governance" principles in a more comprehensive and holistic way, so that Governance Sustainability can truly be realised.

Agency Theory, Stewardship Theory and Habermas Theory

Ownership of a company is considered ideal when it is separate from the management of the company in the era of modern economics. This aligns with the perspective of Agency theory, a condition which emphasises the importance of shareholders who entrust the management of a company to professionals who are considered to have a better understanding of running the business. The relationship between shareholders and managers in a company is manifested through the relationship between principal and agent. Shareholders act as principals while managers serve as agents. The Agency Theory is often used to examine the "Good Governance" concept in the context of companies known as Good Corporate Governance (GCG). Agency Theory provides analytical insights to assess the impact of the relationship between agents and principals or between principals and principals. The ownership of a company that is separate from its management aims to allow shareholders to achieve maximum profits at an efficient cost by entrusting the management of the company to professional personnel (Sutedi, 2011).

The relationship between the agent and the principal is also found in the context of state administration, which is often studied using Stewardship Theory. An explanation of Stewardship Theory is provided by Schillemans and Bjurstrøm (2020), who state that the delegatee (government) as the recipient of authority will focus on the common goals (the people) rather than individual objectives. Stewardship Theory is often used to analyse issues related to "Good Governance' in the area of government known as Good Public Governance (GPG). Stewardship Theory views state organisers or management as individuals or groups that can be trusted to provide public services or manage companies for the benefit of the public and stakeholders.

The Stewardship Theory has similarities with Agency Theory, which acknowledges the existence of agency relationships in corporate or governmental

environments. However, Stewardship Theory also differs from Agency Theory in that it fundamentally asserts that management or public officials (stewards) will not prioritise their own interests; instead, they will put forward the interests of the public or the organisation. The actions of management or public officials that put forward the interests of the public or the organisation over individual interests are based on the belief that if they work to achieve the organisation's goals, their personal needs will also be met (Keay, 2017). Many people believe that Agency Theory is more suitable for analysing the application of GCG principles, while Stewardship Theory is considered more appropriate for analysing the application of GPG principles. However, there is a theory that is deemed suitable for analysing the application of both GCG and GPG principles, which was proposed by Habermas.

Habermas conceptualised a critical theory known as "The Theory of Communicative Action" (Field, 2019). Habermas's theory has been widely used in various study areas including public libraries and the public sphere (Larsen, 2020), organisational learning (Field, 2019), supply chain management (Bille, 2024), educational leadership, programme evaluation, and policy analysis (Whiteman, 2015). According to Habermas, analysing a social phenomenon must be done by "the inclusion of ontological, epistemological, and methodological assumptions as a ground of thinking" (Chua, 1986; Sawarjuwono, 2005). Habermas's theory has been widely used to study social relationships or interactions by separating two fundamental interactions, namely: (1) interactions determined by system mechanisms, (2) interactions determined by social needs (life world).

According to Sawarjuwono (2005), social relationships or interactions categorised in the system mechanism concept are social actions carried out because there is an element of coercion and do not occur in a communicative action situation. This is because they are influenced by the directing media, namely power (regulations) and money (economic considerations). Meanwhile, social relationships or interactions categorised in the lifeworld concept are social actions carried out voluntarily without any element of coercion and occur in a communicative action situation. Considering that this study focuses on Habermas's proposed theory to analyse the practice of "Good Governance" concept using a critical dialectical approach, it is hoped that the government, as the organiser of the state, can synergise with the private sector in reflecting on its role as both an individual being and a social being in providing public services, as an effort to cultivate humanistic values. Through Habermas's theory, it is hoped that the application of Good Governance principles can be analysed more holistically as an effort towards Governance Sustainability in Indonesia.

Discussion

Criticism of Agency Theory and Stewardship Theory

The Agency Theory explains that agency dilemmas arise when the ownership of a company is separated from its management. The issue in question is the possibility that management, acting as agents, may not be able to demonstrate the best actions for the interests of shareholders due to conflicts of interest.

The mechanism that can be implemented to address the issue of conflicts of interest is through the practice of the "Good Governance" concept. The existence of Agency theory plays a role in promoting the emergence of the Good Governance concept to minimise conflicts of interest through oversight of the performance of agents. The presence of Good Governance is seen as providing assurance to shareholders that the funds invested have been managed properly, where agents can work according to their functions and responsibilities for the benefit of the company.

The Stewardship Theory then emerged to critique the negligence of agents as an effort to ensure that accountability can be realised when there is a delegation of tasks from the principal to the agent. The Stewardship Theory differs from Agency Theory, particularly regarding the motivation of the agent. According to the stewardship theory, subordinates' actions are motivated by the desire to deliver their best performance for their superiors through pro-organisational and collectivistic behavior (Schillemans and Bjurstrøm, 2020). Stewardship Theory assumes the selfless behaviour of stewards based on trust and cooperation, which always places the organisation's goals/public interests above personal interests. Stewardship Theory views delegation by focusing on collective interests rather than individual interests.

Many critics argue that the Agency Theory and Stewardship Theory are not sufficiently accurate to explain the implementation of the Good Governance concept (Maggetti and Papadopoulos, 2018; Pierre and Peters, 2017; Schillemans and Bjurstrøm, 2020). Individuals may act by focusing on personal interests or public or institutional interests, where the institutional context plays a crucial role in determining which behaviour will take precedence. If an individual's behaviour is more focussed on personal interests, it is assessed as leaning more towards Agency Theory. If an individual's behaviour is more focused on institutional interests, it is assessed as leaning more towards Stewardship Theory. This condition cannot demonstrate which theory is superior, but rather how both theories can be effectively combined to complement each other.

Based on that explanation, it can be said that both Agency theory and Stewardship theory have yet to provide a holistic and comprehensive explanation regarding the practice of the "Good Governance" principles. Therefore, in this study, Habermas's theory is proposed as a theory that can be used to analyse the practice of the "Good Governance" concept in a more holistic and comprehensive manner. Habermas's theory can be considered more holistic and comprehensive because it allows for a deeper examination by viewing change as occurring through enlightenment and consciousness. The use of Habermas's theory in studying the application of Good Governance principles can be said to have a dual purpose: to understand the implementation of Good Governance while also striving to find solutions towards improvement (Sawarjuwono, 2005). The process of proposing Habermas's theory to analyse the practice of the "Good Governance" concept is carried out through a dialectical process. In this study, dialectics is not a denial of a social phenomenon, but rather teaches how to combine various social phenomena in a certain way to bring our understanding closer to the ever-changing reality.

Habermasian Dialectics in the practice of Good Governance Concept

The dialectic in this study contributes to three main aspects according to the views of Zaitsev and Moskalenko (2017). First, a deep understanding of the functions and economic developments related to qualitative changes in the practice of the "Good Governance" concept is necessary. Second, a profound comprehension of the essence, functions, and roles of the dialectical concept in explaining the practice of the Good Governance concept is required. Third, the study of the existence of dialectics significantly actualises the need to delve into the depths of implementing the "Good Governance" principles. The contribution related to dialectics in Habermas's theory can be explained as follows – a public or private organisation cannot live individually without interacting with society or community (citizens) or stakeholders. The provision of public services by public organisations or business activities by private companies is one form of social interaction between public organisations (state organisers) and the community (citizens) or between private companies and their stakeholders.

From the perspective of Agency theory, it appears that the relationship or social interaction between the company and its stakeholders is based on the assumption that companies are not yet able to act fully in the interests of stakeholders. In the framework of Stewardship theory, the social interaction between state organisers and citizens is based on the assumption that state organisers have acted entirely in the interests of the public or citizens. Previous research results that utilised Agency theory and Stewardship theory show that the practice of the "Good Governance" concept has not yet been analysed in a holistic and comprehensive manner. This indicates that business activities or public services, as forms of social interaction between companies and their stakeholders or between government officials and citizens, under the perspectives of Agency Theory and Stewardship Theory, have not yet been fully explained. The use of Agency theory in analysing the implementation of Good Governance principles will only reflect the role of humans as individual beings with selfish traits (self-interest), whereas humans also have the nature of being social beings with altruistic traits (collective interest). Meanwhile, the use of Stewardship theory will only reflect the role of humans as social beings with altruistic traits (collective interest), while humans also have the nature of being individual beings with selfish traits (self interest).

This study aims to apply Habermas's theory to analyse the implementation of Good Governance principles through a dialectical process, allowing for a more thorough examination of the social interactions that occur between state administrators and citizens, or between companies and their stakeholders. The consideration underlying the proposed Habermas theory is that public organisations and private companies often practice the "Good Governance" concept at different levels. According to Habermas' theoretical perspective, the practice of "Good Governance" principles in delivering public services or conducting business activities can be implemented at three levels (Sawarjuwono, 2005). First, public services or business activities are conducted at the non-compliance stage if they are more related to economic considerations (media money). Second, public services or business activities are conducted at the compliance stage if they are based on regulations (media power) and adherence to economic considerations (media money).

Third, public services or business activities are conducted at the beyond-compliance stage when they are grounded in an awareness that goes beyond regulations (media power) or adherence to economic considerations (media money). If public services or business activities are conducted at the stage of non-compliance and are not backed by ethical encouragement, then the implementation of Good Governance principles is viewed as merely fulfilling obligations to statutory regulations. If public services or business activities are conducted at the beyond-compliance stage and are backed by ethical encouragement, then the application of Good Governance principles is seen as a form of awareness that transcends mere adherence to statutory regulations (lifeworld).

Habermasian Reflections towards Governance Sustainability

Criticism of the Agency theory and Stewardship theory as analytical frameworks associated to the implementation of the "Good Governance" principles seems to be quite justified. Habermas's theory, through the dialectical process, serves as an answer for analysing the practice of the "Good Governance" concept in a more holistic and comprehensive manner. Public services or business activities that are non-compliant (based on economic considerations) and in-compliant (based on economic considerations and adherence to regulations), when examined within the framework of Habermasian language paradigm, are seen to be heavily influenced by system mechanisms. Meanwhile, public services or business activities that are beyond compliance (based on lifeworld), when viewed through the lens of Habermasian language paradigm, are regarded as a manifestation of awareness that transcends system mechanisms (Dewi et al., 2024). This Habermasian perspective reflects that the social interactions occurring between public organisations (state organisers) and society (citizens) or between companies and their stakeholders are based on social needs (lifeworld).

Through Habermasian Reflection, an understanding can be gained regarding the implementation of Good Governance principles which can be grouped into 3 categories, according to the pattern developed by Dewi (2010). First, Pseudo Governance Sustainability, which sees the role of public/private organisations as individual creatures that are selfish (self-interest) and tend to forget their role as social creatures that are altruistic (collective interest). Public/private organisations are included in the Pseudo Governance Sustainability category if they apply the concept of Good Governance only as camouflage to appear to comply with applicable regulations. Second, Obligatory Governance Sustainability, which sees the role of public/private organisations as individual creatures that are selfish (self-interest) and as social creatures that are altruistic (collective interest), where their actions refer to all statutory regulations. Public/private organisations are included in the Obligatory Governance Sustainability category if they apply the concept of Good Governance as a form of compliance with applicable regulations. Third, Humanism Governance Sustainability, which sees the role of public/private organisations as being able to balance their roles as individual beings who are selfish (self-interest) as well as social beings who are altruistic (collective interest) whose actions are based on awareness from within the heart. Public/private organisations are included in the Humanism Governance Sustainability category

if they apply the concept of Good Governance as a form of encouragement that goes beyond compliance with applicable regulations without any tendency towards economic considerations.

If we trace back the understanding of public/private organisations in providing public services or conducting business activities, it can be explained that the implementation of the Good Governance concept can be influenced by system mechanisms, namely economic deliberation (media money) and conformity with laws and regulations (media power), as well as lifeworld, which is a consciousness that transcends economic deliberation and conformity with laws and regulations. If the implementation of Good Governance principles remains focused on economic considerations as a system mechanism, it will lead public/private organisations to Pseudo Governance Sustainability. If the implementation of Good Governance principles is still centred on compliance with laws and regulations as a system mechanism, it will lead public/private organisations to Obligatory Governance Sustainability. However, if the implementation of Good Governance principles has reached the level of lifeworld as a form of awareness that transcends system mechanisms, whether through the medium of money or power, it will lead public/private organisations to Humanism Governance Sustainability.

It is undeniable that this study is not free from limitations. The limitations in question are that the framework proposed in this study is more dominant at the theoretical level than the practical, so that future research can be suggested to further deepen the use of Habermas's theory at the practical level. Considering that this study was conducted within the framework of the Habermasian language paradigm through a dialectical process, the author has the opportunity to propose the ideas of consciousness and enlightenment as suggestions for improvement. The process of submitting ideas for consciousness and enlightenment is important for public and private organisations to realise that the implementation of Good Governance principles should ideally be based on social needs, ethical motivations, and grounded in conscience as a manifestation of awareness that transcends system mechanisms, both in terms of economic considerations and legal regulations (beyond compliance). By adhering to this concept, it is hoped that a synergy will be created among state organisers/public sector, the business world/private sector, and citizens, including stakeholders, to jointly implement the principles of Good Governance in a balanced manner to realise Humanism Governance Sustainability.

Conclusion

This study focuses on proposing a theory that has not been used before to analyse the practice of "Good Governance" principles. The idea of a theory to examine Good Governance principles arises because many parties believe that Agency Theory and Stewardship Theory are indeed suitable for analysing the application of "Good Governance" concept as delivered by the World Bank and UNDP. However, both theories have not been able to analyse the practice of "Good Governance" principles in a holistic and comprehensive manner. This study is not intended to demonstrate which theory is superior, but rather how both theories

can be effectively combined to complement each other. The study seeks to propose Habermas's theory to analyse the practice of the principles of "Good Governance" in the maintenance of public service or the execution of business activities.

This study was conducted using a critical dialectical approach through a literature review as an analytical framework within the perspective of Habermas's language paradigm. Through Habermasian reflection, an understanding of the practice of "Good Governance" concept in public service provision or business activities can be categorised into three groups, according to the framework developed by Dewi (2010): Pseudo Governance Sustainability, where the motivation for implementing Good Governance refers to a system mechanism based on economic considerations; Obligatory Governance Sustainability, where the motivation for implementing Good Governance refers to a system mechanism based on compliance with all laws and regulations; and Humanism Governance Sustainability, where the motivation for implementing Good Governance refers to the lifeworld as a manifestation of awareness that transcends system mechanisms. Through Habermas's theory, it is hoped that an analysis can be conducted on the practice of "Good Governance" principles in a more holistic manner as an effort towards Humanism Governance Sustainability in line with the expectations of the government and all the people of Indonesia.

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