

REPORTING WITHOUT ACCOUNTABILITY: LEGISLATIVE SCRUTINY OF EXECUTIVE REPORTS IN INDONESIA

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ABSTRACT

Indonesian heads of region submit an annual accountability report to the regional legislature, which responds with formal recommendations. The arrangement carries the vocabulary of accountability without its constitutional structure: the legislature cannot reject the report, cannot remove the executive on its basis, and possesses no statutory mechanism compelling implementation of what it recommends. This study examined what such an arrangement can achieve, drawing on the international literature on legislative oversight and recommendation follow-up. The method is doctrinal legal analysis combined with structured review of empirical studies published between 2017 and 2024. Three findings emerge. First, constitutional analysis establishes that Indonesian heads of region were accountable to the legislature only during 1945-1958 and 1999-2004, and now merely report rather than remain accountable, so the recommendation instrument operates without the sanction that gives oversight its force elsewhere. Second, the international evidence indicates that follow-up is weak even where sanctions exist: British parliamentary practice tracking 615 recommendations across fourteen progress reports yields limited insight into implementation quality and is vulnerable to gaming. Third, Indonesian evidence on audit recommendation follow-up finds implementation ineffective and, in one national study of 72 ministries, unrelated to governance outcomes. The study argues that recommendation quality is a necessary but insufficient reform target, and that the binding constraint is the absence of any consequence for non-implementation.

ABSTRAK

Kepala daerah di Indonesia menyampaikan laporan keterangan pertanggungjawaban tahunan kepada dewan perwakilan rakyat daerah, yang menanggapi dengan rekomendasi resmi. Pengaturan ini membawa kosakata akuntabilitas tanpa struktur ketatanegaraannya: dewan tidak dapat menolak laporan, tidak dapat memberhentikan eksekutif atas dasar laporan itu, dan tidak memiliki mekanisme undang-undang yang memaksa pelaksanaan rekomendasinya. Penelitian ini menelaah apa yang dapat dicapai pengaturan semacam itu, dengan bersandar pada literatur internasional mengenai pengawasan legislatif dan tindak lanjut rekomendasi. Metodenya adalah analisis hukum doktrinal yang dipadukan dengan telaah terstruktur atas studi empiris terbitan 2017 hingga 2024. Tiga temuan diperoleh. Pertama, analisis ketatanegaraan menunjukkan kepala daerah Indonesia bertanggung jawab kepada dewan hanya pada 1945-1958 dan 1999-2004, dan kini sekadar melaporkan alih-alih bertanggung jawab, sehingga instrumen rekomendasi bekerja tanpa sanksi yang memberi daya paksa pada pengawasan di tempat lain. Kedua, bukti internasional menunjukkan tindak lanjut tetap lemah bahkan di mana sanksi tersedia: praktik parlemen Inggris yang melacak 615 rekomendasi melalui empat belas laporan kemajuan hanya memberi wawasan terbatas tentang mutu pelaksanaan dan rentan dimanipulasi. Ketiga, bukti Indonesia

	mengenai tindak lanjut rekomendasi audit menemukan pelaksanaannya tidak efektif dan, pada satu studi nasional atas 72 kementerian dan lembaga, tidak berhubungan dengan hasil tata kelola. Penelitian ini berargumen bahwa mutu rekomendasi adalah sasaran reformasi yang perlu tetapi tidak cukup. Kata kunci: pengawasan legislatif; laporan pertanggungjawaban; tindak lanjut rekomendasi; DPRD; akuntabilitas eksekutif
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I. INTRODUCTION

Every year, each Indonesian head of region submits an accountability report to the regional legislature, and each regional legislature responds with a set of formal recommendations. The exercise consumes substantial institutional effort: committees are formed, hearings held, drafts circulated, and a resolution adopted in plenary session. The question this study asks is what the exercise accomplishes.

The question is not rhetorical. The arrangement has an unusual constitutional structure. The legislature receives the report but cannot reject it. It may recommend but cannot compel. Its recommendations carry no statutory consequence for non-implementation, and the head of region's tenure does not depend on the legislature's satisfaction. The instrument therefore has the vocabulary of accountability — report, scrutiny, recommendation — without the sanction that the concept ordinarily implies.

This structure is not accidental. It is the product of a specific constitutional history in which the relationship between regional executives and regional legislatures has been reconfigured repeatedly, and understanding it requires attention to that history rather than to the instrument in isolation.

The question also matters practically. If the recommendation instrument functions as intended, effort spent improving recommendation quality is well directed. If it cannot function as intended because the enabling conditions are absent, that effort is misdirected and the reform agenda should address the conditions instead. This study therefore asks three questions. First, what is the constitutional character of the accountability report relationship? Second, what does the international evidence establish about recommendation follow-up, including where sanctions exist? Third, what does Indonesian evidence on comparable follow-up mechanisms show?

2. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

Oversight, accountability, and the role of sanction

Legislative oversight is conventionally understood to comprise information-gathering and the capacity to act on what is gathered. Eldes et al. (2024) establish empirically that these are separable dimensions, finding that legislators sharing party affiliation with the executive engage in less confrontational oversight while revealing no more or less information than their peers. The

separation matters analytically: a body may be well informed and institutionally unable to act, and the two conditions require different remedies.

Griglio (2020) examines how emergency conditions strengthen executive dominance and compress parliamentary oversight capacity, arguing that oversight instruments require redesign to remain effective under such pressure. De Vrieze and Norton (2020) position post-legislative scrutiny as a distinct oversight function closing the accountability loop between policy adoption and evaluation of its implementation.

Maganoe (2023), analysing South Africa, identifies single-party dominance in the legislature as the principal impediment to effective oversight, weakening separation of powers regardless of formal powers held. The finding indicates that formal authority and effective authority diverge according to political configuration — a distinction directly relevant to Indonesian regional legislatures where executive coalitions frequently command large majorities.

Subnational oversight

Verhelst and Peters (2024) address the subnational level directly, arguing that council scrutiny has been treated as a theoretical black box and offering an analytical toolbox for examining it. Their framework is the most directly applicable to assessing the quality of a legislative body's oversight output.

Two South African studies supply empirical texture. Moji et al. (2022) identify five impediments to implementing oversight mechanisms in municipalities: expertise gaps, budget constraints, weak consequence management, leadership that disregards audit recommendations, and corruption. Hamza (2023) finds both prospective and retrospective accountability weak at local level, concluding that post-factum interventions yield only limited results.

The recurrence of weak consequence management in both accounts is notable. It locates the failure not in the production of oversight findings but in what follows them, which is the same location this study identifies for the Indonesian case.

Recommendation follow-up as a distinct problem

The follow-up literature is the most directly pertinent, and its findings are sobering even for systems with strong formal oversight. Elston and Zhang (2023) track 615 recommendations from the British Public Accounts Committee across fourteen government progress reports, finding that the reports provide rich data on individual recommendations but only limited insight into overall implementation timeliness and quality, and are vulnerable to gaming through inconsistent reporting.

This is a demanding benchmark. The Public Accounts Committee operates within a system of ministerial responsibility, with an independent audit office supplying evidence and a convention of

government response to each recommendation. If follow-up assessment remains difficult there, its difficulty in systems lacking those features is unsurprising.

The audit literature converges. Reichborn-Kjennerud and Vabo (2017), surveying 353 Norwegian civil servants, find auditees generally positive and using audit reports to improve control systems, while regarding the reports as insufficiently balanced, with personal and political factors shaping response. Bonollo (2019) reviews the measurement of supreme audit institution outcomes and finds the field underdeveloped. Parker et al. (2018) argue from the Australian case that public performance audit reports function partly as a mask in managing relations between auditor, parliament and media, developing unevenly rather than cumulatively.

Indonesian evidence

The Indonesian constitutional position is established by Minan et al. (2024), whose historical-legal analysis finds that heads of region were accountable to the regional legislature only during 1945-1958 and 1999-2004, and that under the current arrangement they merely report rather than remain accountable. This is the foundational finding for the present study.

On follow-up, Sanjaya et al. (2023) find that implementation of audit recommendations in one provincial government has not been effective, attributing this to policies not covering all targets, limited inspectorate personnel and budget, and weak leadership commitment. Rahandiani et al. (2024) identify five barriers to auditee intention to implement recommendations: lack of engagement, unorganised organisational pathways, the role of decision-makers, mutual reluctance toward coordination, and gaps in knowledge and qualification.

Budiman and Amyar (2021) provide the most challenging finding. Examining 72 Indonesian ministries and agencies over 2014 to 2017, they find that audit opinions and implementation of audit recommendations do not affect corruption levels. Implementation of recommendations, on this evidence, is not a reliable proxy for governance improvement even when it occurs.

On regional legislative oversight specifically, Syam et al. (2024) find that 93.10 per cent of provincial legislatures have not formalised post-legislative scrutiny procedures in their standing orders, with a single province demonstrating comprehensive implementation. Nugroho et al. (2024) offer a contrasting case in which oversight of infrastructure development was assessed as effective through combined preventive and repressive supervision supported by adequate regulation, member commitment and budget. Kariem (2018) finds asymmetric executive responsiveness — high on administrative matters, low on fund allocation.

What determines whether a report is read

An accountability report has an author and an audience, and the comparative evidence indicates that the audience's capacity determines the report's quality more than the author's diligence does. Cook and Fortunato (2023), examining 19,095 agencies over five decades, find that higher

institutional capacity in the body receiving reports produces stronger compliance and more accurate reporting from the agencies sending them, while low-capacity recipients systematically under-monitor. Reporting accuracy is therefore a property of the relationship, not of the reporting unit.

Caygill (2020) supplies the comparative benchmark for whether reports are examined at all, finding that a decade after one national legislature adopted a systematic approach to scrutiny of enacted measures, the practice had still not become a regular part of committee work, with departmental memoranda frequently produced and rarely taken up. Schreckhise et al. (2024) identify an internal determinant, finding that legislatures rated more civil by the lobbyists who work within them produce significantly more noteworthy legislation, which indicates that the reviewing body's own working relationships bear on what it accomplishes.

Preparation, disclosure and the consequence stage

Brenner and Fazekas (2023), using a complete dataset of more than 2,500 laws across four countries, find that ex ante impact assessment reduces the hazard of a first modification by thirty-two to forty-two per cent and of repeated modification by thirty-eight to forty-nine per cent, with the effect largest when political power changes. Preparation substitutes for subsequent repair, which reframes the accountability question: a reporting system that documents outcomes without informing the next round of preparation captures the cost of the cycle without capturing its benefit.

Granja (2018) supplies the disclosure evidence and, more usefully, its political economy. Adoption of requirements to publish financial statements is associated with greater institutional stability and development, while powerful incumbents are associated with late adoption — so resistance to disclosure is informative about whose interests disclosure threatens. Halling and Baekgaard (2024), reviewing 119 studies, establish that administrative burdens are consequential, distributive and constructed rather than given, and that frontline delivery and government communication shape the burden actually experienced. Applied to a reporting obligation, the finding indicates that the cost of compliance is borne unevenly within the reporting organisation, which is a further reason why reporting effort and reporting quality are not the same variable.

Research gap and analytical proposition

No located study examines the quality of regional legislative recommendations on executive accountability reports or the rate at which they are implemented; a search of an open-access indexing service for titles containing the Indonesian acronym for the report returned no results. This study addresses that gap doctrinally and advances a proposition: that where the reporting relationship lacks sanction, recommendation quality cannot be the binding constraint on effectiveness, and reform directed at quality alone will not alter outcomes.

3. METHOD

The study is doctrinal legal research combined with structured literature review. It analyses the legal construction of the accountability report relationship and assesses it against comparative evidence on oversight and recommendation follow-up.

Legal materials

Primary legal materials comprise the statutory framework governing regional government, the government regulation on accountability reporting, and regional legislature standing orders governing the examination of such reports. The analysis addresses the legal effect of the report, the legal status of the legislature's response, and the consequences attaching to non-implementation. All materials are public.

Comparative and empirical sources

Studies published between 2017 and 2024 addressing legislative oversight, subnational scrutiny, and recommendation follow-up were identified and retained where bibliographic details could be verified against publisher or indexing records. Findings were organised according to whether they concern the production of oversight output or its subsequent implementation, since the analysis turns on that distinction.

Limitations of the design

Two limitations bound the analysis. First, the study does not code actual recommendations or measure implementation rates; it examines the legal structure within which recommendations operate and what comparative evidence predicts for such a structure. Second, no Indonesian study measuring legislative recommendation follow-up was located, so the Indonesian empirical material concerns audit recommendations, which share the follow-up problem but differ institutionally.

4. RESULTS AND DISCUSSION

The constitutional character of the reporting relationship

The decisive feature of the arrangement is what the legislature cannot do. It cannot reject the report; rejection carries no legal consequence. It cannot remove the head of region on the report's basis. Its recommendations bind no one, and no sanction attaches to disregarding them. The legislature's response is a resolution expressing a view.

Minan et al. (2024) locate this within a longer history, establishing that genuine accountability to the regional legislature existed only in two discrete periods and that the present arrangement is one in which executives report rather than answer. The distinction is not semantic. Accountability in the constitutional sense requires that an account be rendered to a body empowered to pass

judgement with consequence. Where the receiving body may only comment, what occurs is disclosure.

Table 1. Elements of accountability and their presence in the reporting relationship

Element	Present?	Basis
Obligation to render an account	Yes	Statutory duty to submit the annual report
Forum empowered to examine	Yes	Legislature examines the report through committee and plenary
Forum empowered to pass judgement	Partial	Recommendations may be adopted, but rejection carries no legal effect
Consequence for adverse judgement	No	Tenure does not depend on the legislature's assessment
Obligation to implement recommendations	No	No statutory duty; no sanction for non-implementation
Mechanism to verify implementation	No	No systematic follow-up procedure established in standing orders

Source: authors' analysis of the statutory framework and standing orders governing the accountability report.

The pattern in Table 1 is coherent: the arrangement is complete on the disclosure dimension and empty on the consequence dimension. It is designed to produce information and to create an occasion for its public examination, and it succeeds at both. It is not designed to compel executive response, and it does not.

Follow-up is difficult even where sanction exists

It might be supposed that adding a follow-up requirement would resolve the deficiency. The international evidence counsels against expecting too much from that reform alone.

Elston and Zhang's (2023) analysis of 615 British Public Accounts Committee recommendations across fourteen progress reports is instructive precisely because the British arrangement contains everything the Indonesian one lacks. There is a convention of government response, an independent audit office supplying evidence, ministerial responsibility to parliament, and a committee with substantial standing. Even so, the progress reports yield only limited insight into implementation timeliness and quality, and the reporting is vulnerable to gaming.

The Indonesian audit evidence points the same way from within the domestic system. Sanjaya et al. (2023) find follow-up on audit recommendations ineffective in a provincial government notwithstanding that audit recommendations, unlike legislative recommendations, carry a statutory follow-up obligation. Rahandiani et al. (2024) identify barriers that are organisational and behavioural rather than legal, which implies that adding a legal requirement to a system already exhibiting those barriers would not by itself change behaviour.

Budiman and Amyar's (2021) finding is the most consequential for reform design. Across 72 ministries and agencies, neither audit opinions nor implementation of audit recommendations

affected corruption levels. If implementation of recommendations does not track governance outcomes even where implementation is obligatory and monitored, then implementation rate is a weak proxy for the effect that oversight is supposed to produce.

Why the design is as it is

Before concluding that the arrangement is deficient, it is worth asking why it takes this form, since the answer bears on what reform is feasible. The current structure emerged from a specific reversal. Under the 1999-2004 arrangement, heads of region were accountable to regional legislatures, which could reject the accountability report and, on repeated rejection, initiate removal. Minan et al. (2024) document that this period ended, and the direct election of heads of region introduced thereafter supplied the constitutional rationale for ending it.

The logic is coherent. Where a head of region derives a mandate directly from voters, making tenure contingent on the satisfaction of a separately elected legislature creates two competing claims to democratic authority. The reform removed the legislature's power to unseat precisely because the executive now had an independent mandate, and accountability was relocated from the legislature to the electorate.

This matters for reform design in two ways. It means that restoring legislative power to reject the report would reopen a constitutional question that was deliberately settled, and is therefore unlikely and arguably undesirable. And it means that the appropriate comparison for the Indonesian arrangement is not a parliamentary system, where the executive survives at the legislature's pleasure, but a presidential one, where oversight operates without the power of removal and works instead through information, publicity and budgetary leverage.

Read against presidential rather than parliamentary benchmarks, the arrangement looks less anomalous. What remains anomalous is the absence of the compensating instruments that presidential systems typically develop — systematic follow-up, subpoena-like information powers, and budgetary conditionality. The gap is not that the legislature cannot remove the executive; it is that nothing was built in place of removal.

What the instrument can and cannot do

Combining these strands yields a differentiated assessment rather than a simple negative one. The accountability report arrangement performs three functions well and one badly.

It compels annual disclosure in a standard format, producing a substantial public record that would not otherwise exist. It creates a scheduled occasion on which executive performance is publicly examined, which has agenda-setting value independent of any consequence. And it generates a documented legislative position on that performance, which subsequent actors — the press, civil society, the next election — may use.

What it does not do is compel response. Eldes et al.'s (2024) separation of information-gathering from confrontation captures the position precisely: the Indonesian arrangement is well constructed on the information dimension and unconstructed on the confrontation dimension.

Table 2. Functions of the accountability report arrangement

Function	Performance	Dependent on
Compelling annual disclosure	Effective	Statutory duty to report; format requirements
Creating an occasion for public examination	Effective	Plenary procedure; press access
Generating a documented legislative position	Effective	Resolution adopted in open session
Compelling executive response	Absent	Would require sanction or follow-up obligation, neither of which exists
Verifying implementation	Absent	Would require a tracking mechanism in standing orders

Source: authors' analysis.

The unexploited budgetary channel

One instrument the arrangement does not use deserves particular attention, because it exists already and requires no new authority. The regional legislature approves the annual budget. It examines the accountability report. These two functions are conducted separately, in different sessions, by different committees, with no procedural connection between them.

Yet the budget is where consequence naturally resides in systems without removal power. A legislature that identifies underperformance in a programme through the accountability report, and then considers that programme's appropriation in a later session without reference to the finding, has forgone the one form of leverage available to it. Connecting the two — requiring that the previous year's recommendations be tabled during budget examination — would convert an advisory instrument into a budgetary one without altering any party's legal powers.

This is consistent with what the comparative literature identifies as effective. Moji et al. (2022) name weak consequence management as a leading impediment to municipal oversight in South Africa, and Hamza (2023) finds post-factum intervention yielding limited results. Both point toward consequences that operate through ordinary recurring processes rather than through exceptional interventions. The budget cycle is the most ordinary and most recurring process a legislature controls.

Implications for reform

Three implications follow, ordered by the leverage they offer. First, and most importantly, effort directed at improving recommendation quality — clearer drafting, more specific targets, better evidentiary support — addresses a dimension that is not the binding constraint. A precisely drafted recommendation and a vague one carry identical legal consequence, which is none. Quality

improvement is worthwhile for the agenda-setting and documentary functions the instrument does perform, but it should not be expected to change implementation.

Second, the lowest-cost consequential reform available is a tracking requirement in standing orders: an obligation on the legislature to review, at the following year's examination, what became of the previous year's recommendations. This creates no new obligation on the executive and therefore requires no statutory amendment, but it converts a one-off resolution into a repeated encounter, and it produces the record without which follow-up cannot be assessed at all. Syam et al.'s (2024) finding that 93.10 per cent of provincial legislatures have not formalised even post-legislative scrutiny procedures suggests that this kind of standing-order reform is both unexploited and within reach.

Third, expectations should be calibrated to what the evidence supports. Elston and Zhang (2023) show that even mature follow-up systems yield limited insight into implementation quality, and Budiman and Amyar (2021) show that implementation does not necessarily track outcomes. A tracking mechanism should therefore be justified by the transparency it produces rather than by an expectation that it will change executive behaviour, and its success should be judged accordingly.

A fourth consideration concerns political configuration. Maganoe (2023) identifies legislative majorities aligned with the executive as the principal impediment to effective oversight, and Eldes et al. (2024) find co-partisan legislators less confrontational while equally informative. Where regional executives command large coalitions, procedural reform will operate against a political current, and its effects will be correspondingly modest. This is a reason to prefer reforms that strengthen the documentary and transparency functions — which operate regardless of majority composition — over reforms that depend on the legislature choosing confrontation.

What a study of recommendation content would need to establish

Because this study analyses structure rather than content, it is worth specifying what an empirical successor would need to do, particularly since no such study appears to exist. Three measurement problems would have to be solved.

The first is defining recommendation quality operationally. Verhelst and Peters (2024) supply an analytical toolbox for council scrutiny that could be adapted, but the specific criteria matter: a recommendation may be specific and measurable yet trivial, or broad yet consequential. Coding for specificity alone would confuse form with substance.

The second is establishing implementation. Because no follow-up mechanism exists, there is no register against which implementation can be checked, and a researcher would have to reconstruct it from subsequent budget documents and programme records. Elston and Zhang (2023) show that even where progress reports are produced systematically, inconsistent reporting undermines assessment; reconstructing the record without such reports would be harder still.

The third is attribution. Where a recommended action subsequently occurs, it may have occurred because it was recommended, or the recommendation may have identified something the executive had already decided to do. Reichborn-Kjennerud and Vabo (2017) find auditees using audit reports to improve control systems, which suggests genuine influence occurs; disentangling it from coincidence requires either process evidence or comparison across jurisdictions with differing recommendation content. This is the point at which a single-jurisdiction study reaches its limit and comparative design becomes necessary.

Limitations

Four limitations qualify this study. First, it analyses legal structure and does not measure recommendation content or implementation, so its claims about what the arrangement produces are inferential. Second, Indonesian follow-up evidence concerns audit rather than legislative recommendations, and the institutional differences may matter. Third, the comparative material is drawn from parliamentary systems with different executive-legislative relations, and its transferability is assumed rather than demonstrated. Fourth, the study addresses the provincial level, and district practice may differ.

One broader observation follows for comparative work. The Indonesian case shows an accountability instrument surviving the removal of the constitutional relationship that gave it meaning. The report obligation, the examination procedure, and the recommendation practice were all designed for a period in which the legislature could reject and remove; the powers were withdrawn and the procedures retained. Institutional forms outliving their enabling conditions is a general phenomenon, and it produces a characteristic signature — elaborate process, unchanged outcomes — that is easily mistaken for implementation failure. Distinguishing a procedure that is poorly executed from one that has been detached from its purpose is a diagnostic problem worth naming, because the two call for entirely different responses.

5. CONCLUSION

The Indonesian accountability report arrangement is constructed to produce disclosure, not accountability. Constitutional analysis establishes that heads of region were accountable to regional legislatures only during two historical periods and now merely report; the legislature may examine and recommend but cannot reject, remove, or compel. Every element of the accountability relationship is present except consequence, and consequence is what distinguishes accountability from disclosure.

This does not make the arrangement worthless. It compels annual disclosure in standard form, creates a scheduled public examination, and produces a documented legislative position — three functions that have value and that the arrangement performs reliably. The error lies in describing what it does as accountability, and in directing reform effort at recommendation quality on the assumption that better recommendations would be better implemented.

The comparative evidence indicates that they would not, or at least not for that reason. British parliamentary practice with 615 tracked recommendations yields limited insight into implementation quality; Indonesian audit recommendations carry a statutory follow-up obligation and are implemented ineffectively; and across 72 national institutions, implementation of audit recommendations does not track governance outcomes. The binding constraint is structural, not editorial.

The most useful available reform is correspondingly modest: a standing-order requirement that each year's examination begin by reviewing the fate of the previous year's recommendations. It needs no statutory change, imposes nothing on the executive, and produces the record that any future assessment of follow-up would require. Whether such a record would eventually generate pressure for implementation is an empirical question that cannot be answered until the record exists.

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Priatna Wijaya.: conceptualisation; methodology; formal analysis; writing - original draft; writing - review and editing.

Conflict of interest

The authors declare that they have no competing interests.

Data availability

All data supporting the findings of this study are available within the article and from the publicly accessible sources cited therein.

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Declaration on the use of artificial intelligence

No generative artificial intelligence tool was used in the preparation of this manuscript.

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