



Analysis of Compliance Reporting of State Officials' Assets in the Regional Government of Manokwari Regency

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<http://dx.doi.org/10.18415/ijmmu.v11i8.6136>

Abstract

Transparent and accountable management of state finances is a necessity in facing global uncertainty. In this context, compliance with the reporting of state administrators' assets is an important aspect in effective state financial management. This research aims to analyze compliance with reporting of state administrators' assets within the Manokwari Regency regional government through the implementation of e-filing of State Administrators' Asset Reports (LHKPN). This research uses a normative legal approach with library research methods. Data was collected through analysis of official documents related to wealth reporting and related literature. The research results show that compliance with reporting the assets of state administrators in Manokwari Regency is still limited. This compliance is influenced by several factors, including a lack of awareness and technical capability in using LHKPN e-filing, as well as a lack of transparency in state financial management. This research shows that compliance with reporting of state administrators' assets in Manokwari Regency still needs to be improved. To achieve this goal, local governments need to increase awareness and technical capabilities of state civil servants in using LHKPN e-filing, as well as increase transparency in state financial management.

Keywords: *Reporting; Treasure; State Administrator*

Introduction

The State Administrators' Wealth Report (LHKPN) is an important obligation in efforts to prevent corruption and increase transparency in the management of state finances, which has been regulated in Law No. 19 of 2019 concerning the second amendment to Law No. 30 of 2002 concerning the Commission for the Eradication of Crimes. Corruption Crime (KPK). LHKPN is an obligation to be submitted by state administrators regarding the assets they owned when they first took office, transfers, promotions and retirement.¹ Another obligation that accompanies LHKPN is declaring assets and being

¹ Siti Hajar Siti Hajar, 'Compliance of Members of the Regional People's Representative Board (DPRD) of Fakfak Regency as State Administration on E-LHKPN Reporting', *Proceedings of International Conference in Social Science*, 3.1 (2022), 96–103 <<https://doi.org/https://doi.org/10.26905/iconiss.v3i1.9681>>.

willing to have their assets audited. The purpose of making the LHKPN is as part of the authority possessed by the Corruption Eradication Commission (KPK), namely carrying out steps or efforts to prevent the occurrence of criminal acts of corruption, including by registering and examining the LHKPN.²

LHKPN is mandatory for all state administrators, both state administrators at the central and regional levels³. State Administrators are State Officials who carry out executive, legislative or judicial functions, and other officials whose main functions and duties are related to state administration in accordance with the provisions of applicable laws and regulations,⁴ in this article, LHKPN is within the scope of the Manokwari district government. In this case, the Manokwari Regency Government, through the LHKPN Management Team, has carried out the statutory mandate well in accordance with Corruption Eradication Commission Regulation Number 07 of 2016 concerning Procedures, Registration, Announcement and Examination of State Officials' Asset Reports. State Administrators are State Officials who carry out executive, legislative and judicial functions, and other officials whose main functions and duties are related to state administration or other public officials in accordance with the provisions of statutory regulations.

Based on Article 1 of Manokwari Regency Regent Regulation No. 15 of 2022, determines that "LHKPN Mandatory Officials within the Manokwari Regency Regional Government are officials within the Manokwari Regency government who are required to fill out and submit the LHKPN". However, not all officials within the Manokwari district government can fill out and submit the LHKPN, only those determined by the regent are allowed to fill in and submit the LHKPN, this is in accordance with the provisions of Article 10 of the Manokwari Regency Regent Regulation No. 15 of 2022. In its implementation, the Corruption Eradication Commission (KPK) has issued an information system that can be accessed using the internet called Efiling LHKPN or abbreviated as e-LHKPN.

The fact is that e-LHKPN in the Manokwari district government still has several obstacles experienced, both related to the compliance of state administrators who do not fill out and report the LHKPN according to the specified time, but also there are still many state administrators who do not understand how to use e-LHKPN. Based on these facts, this research was conducted to examine how the LHKPN filing is implemented in Manokwari district in relation to the compliance of state administrators in reporting assets. This research specifically discusses the problem, namely how is the compliance of state administrators in the Manokwari Regency government environment in reporting assets in the LHKPN e-filing implementation case study?

Legal Material and Methods

This research is normative legal research⁵ namely research that focuses on the analysis and interpretation of existing legal regulations. Normative legal research, namely: "a legal process, as well as legal doctrines to answer the legal problems faced. Normative legal research is carried out to produce new arguments, theories or concepts as prescriptions for solving the problems faced.⁶ The location of this research is at the Manokwari Regency Inspectorate as the LHKPN Monitoring Team within the

² Wilson Gunawan Salim, 'Legal Certainty Against Not Reporting Assets of State Administrators in Selection of Corruption Eradication Commission Chairmanship Candidates', *Corruptio*, 1.1 (2020), 63–74 <<https://doi.org/https://doi.org/10.25041/corruptio.v1i1.2074>>.

³ Yuniarty Veronika Ingnuan and Mohamad Lutfi, 'Pelaksanaan Peningkatan Kepatuhan Pelaporan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN)', *Jurnal Ekobis: Ekonomi, Bisnis & Manajemen*, 8.2 (2018), 131–44 <<https://doi.org/http://ejournal.stiemj.ac.id/index.php/ekobis>>.

⁴ Otong Rosadi, 'Konstitusionalitas Pengaturan Pemerintahan Daerah Di Indonesia: Suatu Eksperimen Yang Tidak Kunjung Selesai', *Padjadjaran Journal of Law*, 2.3 (2015), 241–63 <<https://doi.org/https://doi.org/10.22304/pjih.v2n3.a7>>.

⁵ Zainal Askin Amirudin, *Pengantar Metode Penelitian Hukum* (Jakarta: Raja Grafindo Persada, 2012). 87.

⁶ Johnny Ibrahim Jonaedi Efendi, *Metode Penelitian Hukum Normatif Dan Empiris* (Jakarta: Prenada Media, 2018). 98.

Manokwari Regency Government. The type of data in this research is secondary data⁷. Secondary data will be obtained through literature study and other legal documentation records that are relevant to the problem to be researched. Data collection methods for this research are interviews (meetings) and literature or document studies⁸. Data processing methods that involve changing, coding, tabulating, and verifying data. Qualitative descriptive analysis is analysis carried out by describing the data obtained into sentences that are easy to understand and comprehend.

Results and Discussion

Compliance of State Officials in Reporting Assets

According to the 1945 Constitution of the Republic of Indonesia and the Criminal Code (KUHP), state officials must report their assets to the Corruption Eradication Commission (KPK) via the e-LHKPN application. Not reporting the assets of a state official can be considered a violation of the law and can be subject to sanctions. The legal politics behind the regulations regarding the obligation to report assets of state administrators is to prevent criminal acts of corruption committed by state administrators.⁹

State officials can report their assets electronically via the e-LHKPN application provided by the KPK. Not reporting the assets of State Officials can lead to fraud and corruption, so LHKPN is a legal obligation for all state officials.¹⁰ The E-LHKPN application makes the reporting process easier and increases transparency in the management of State Officials' assets. As a result, the Corruption Eradication Commission is trying to increase awareness and compliance of State Administrators with wealth reports through various efforts, such as outreach and education.

There are several situations where State Officials refrain from reporting their assets for many reasons, such as fear of sanctions or not knowing about reporting obligations. However, the Corruption Eradication Commission continues to strive to increase awareness and compliance of State Administrators through outreach and education.¹¹

State officials must report their assets, according to several studies. This study increases awareness and compliance of state administrators with wealth reporting, thereby reducing the level of corruption in Indonesia. Regional government officials, including governors, regents and other officials, are required to report their assets honestly and transparently. This is critical to improving the integrity and transparency of local government and preventing corruption and abuse of power.¹²

In the Introduction to the State Officials' Wealth Report (LHKPN), first printed in 2015, compiled by the SPORA Team, it is explained that the Wealth Report is all the assets of state officials (along with their spouses and dependent children) as outlined in the LHKPN Form. determined by the Corruption

⁷ Kornelius Benuf and Muhamad Azhar, 'Metodologi Penelitian Hukum Sebagai Instrumen Mengurai Permasalahan Hukum Kontemporer', *Gema Keadilan*, 7.1 (2020), 20–33 <<https://doi.org/https://doi.org/10.14710/gk.7.1.20-33>>.

⁸ Depri Liber Sonata, 'Metode Penelitian Hukum Normatif Dan Empiris Karakteristik Khas Dari Metode Meneliti Hukum', *Fiat Justisia Jurnal Ilmu Hukum*, 8.1 (2014), 15–35 <<https://doi.org/https://doi.org/10.51749/jphi.v2i1.14>>.

⁹ Zainal Arifin Mochtar, 'Pertanggungjawaban Partai Politik Yang Melakukan Tindak Pidana Korupsi', *Mimbar Hukum*, 31.2 (2019), 157–73 <<https://doi.org/https://doi.org/10.22146/jmh.29199>>.

¹⁰ Hibnu Nugroho, 'Efektivitas Fungsi Koordinasi Dan Supervisi Dalam Penyidikan Tindak Pidana Korupsi Oleh Komisi Pemberantasan Korupsi', *Jurnal Dinamika Hukum*, 13.3 (2013), 392–401 <<https://doi.org/http://dx.doi.org/10.20884/1.jdh.2013.13.3.245>>.

¹¹ Ahmad Suryono, 'Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) Progresif Sebagai Tindakan Pencegahan Korupsi', in *Prosiding Seminar Nasional 2017 (Kerjasama Majelis Hukum Dan HAM PWM Jateng)* (Surakarta: Universitas Muhammadiyah Surakarta, 2017), pp. 297–307 <<https://doi.org/http://hdl.handle.net/11617/9477>>.

¹² Mangisi Simanjuntak, 'Mengungkap Tindak Pidana Korupsi Dari Pembuktian Terbalik Dan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN)', *Jurnal Ilmiah Hukum Dirgantara*, 7.1 (2016), 36–56 <<https://doi.org/https://doi.org/10.35968/jh.v7i1.125>>.

Eradication Commission. On the legal side, the obligations of State Administrators to Report Assets are regulated in:

1. Law Number 28 of 1999 concerning State Administrators who are Clean and Free from Corruption, Collusion and Nepotism;
2. Law Number 30 of 2002 concerning the Corruption Eradication Commission;
3. Presidential Instruction No. 5 of 2004 concerning the Acceleration and Eradication of Corruption;
4. Corruption Eradication Commission Decree Number: KEP.07/KPK/02/2005 concerning Procedures for Registration, Examination and Announcement of State Officials' Asset Reports.

Based on these regulations, State Officials have an obligation to be willing to have their assets checked before, during and after taking office.

Based on the above statutory regulations, Manokwari Regency issued Regent Regulation No. 15 of 2022 concerning Technical Instructions for Submitting and Managing State Officials' Wealth Reports (LHKPN). This regulation regulates the procedures for submitting and reporting assets for state administrators and regulates the time for reporting assets and regulates the LHKPN Management Team.



In the last few years, the presentation of wealth reporting within the Manokwari district government has always reached the target of 100% of the number of mandatory reports in Manokwari Regency, this is because the Mandatory Reports report their assets on time according to the time specified. However, this happens because of its implementation, but in its implementation there are still many obstacles that occur where many state administrators are not yet able to report assets independently because they still lack understanding of the procedures for using LHKPN E-Filing. This is clearly visible when the Manokwari Regency Inspectorate is in its Internal Supervision Capacity. must be involved in filling in and reporting the assets of state administrators.

State administrators' compliance with state officials' wealth reports is an important part of efforts to prevent acts of corruption. The principles of transparency, accountability and honesty of state

administrators are the key to preventing them from enjoying illegal assets when they are state officials. In its implementation within the scope of the Manokwari district government, there are still a number of state administrators who are inconsistent and transparent in reporting assets, this is because these administrators do not yet know the importance of reporting these assets, so there are still many state administrators who are reluctant to report their assets properly and correctly. honestly and with transparency.



Implementation of LHKPN e-filing in Manokwari Regency

Some anti-corruption principles are accountability, transparency, fairness, policy and policy control¹³. The existence of this principle is an embodiment of the principle of good governance¹⁴. The implementation of LHKPN e-filing in Manokwari district is an effort to increase efficiency and transparency in the management of LHKPN (State Officials' Wealth Report) in the Manokwari district, West Papua. In this principle, accountability and transparency are required for state administrators to be able to carry out their mandate and position well¹⁵. Accountability is a state of being accountable, responsible and accountable, related to the goals that have been set.¹⁶ In an organizational context, accountability involves the responsibility of individuals or organizations in carrying out their duties, both vertically to superiors and horizontally to the community, in the sense that state administrators are

¹³ Johannes Danang Widoyoko, 'Menimbang Peluang Jokowi Memberantas Korupsi: Catatan Untuk Gerakan Anti Korupsi', *Jurnal Integritas*, 2.1 (2016), 269–97 <<https://doi.org/https://doi.org/10.32697/integritas.v2i1.134>>.

¹⁴ Ulfa Panujiningsih, 'Eksistensi Peraturan Desa Sebagai Perwujudan Good Governance Dalam Pelaksanaan Pembangunan (Studi Di Desa Putatgede Kecamatan Ngampel Kabupaten Kendal)', *Indonesian State Law Review (ISLRev)*, 1.2 (2019), 183–204 <<https://doi.org/https://journal.unnes.ac.id/sju/index.php/islrev/article/view/38438>>.

¹⁵ Artidjo Alkostar, 'Korelasi Korupsi Politik Dengan Hukum Dan Pemerintahan Di Negara Modern', *Jurnal Hukum*, 16.2 (2009), 155–79 <<https://doi.org/https://journal.uui.ac.id/IUSTUM/article/view/3871/3446>>.

¹⁶ Dianora Alivia, 'Politik Hukum Pengaturan Pemerintahan Daerah Yang Bersifat Khusus Atau Istimewa Di Indonesia', *Jurnal Hukum Rechtsidee*, 14.2 (2019), 150–66 <<https://doi.org/https://doi.org/10.21107/ri.v14i2.5456>>.

required to be accountable for what results from their work to the government and also to the community. Transparency in the implementation of the State Administrator's Wealth Report (LHKPN) is a principle that ensures that the information presented is clear and accurate so that other people can understand and compare it. This is very important to ensure that the wealth management process of state administrators is carried out honestly and transparently, as well as allowing monitoring and evaluation of the results of the process.

Transparency in the implementation of LHKPN includes several elements, such as the use of information technology to simplify the reporting process, the use of standard and easy-to-understand forms, and effective supervision of wealth reporting. In this case, transparency allows other parties to understand the process of managing state officials' assets, which allows for constructive criticism. Apart from increasing public trust in the government, transparent implementation of the LHKPN increases accountability and supervision. In this case, transparency allows other parties to understand how state administrators' assets are used, thereby enabling more effective monitoring of the use of these assets.

In research, the transparency of LHKPN implementation in Indonesia has increased, with progress of 92.12% in the reporting year 2022. This shows that transparency has increased, but still needs improvement in several areas, such as better use of information technology and stricter supervision of wealth reporting. In an organizational context, transparency in the implementation of LHKPN also allows for increased compliance and supervision. In this case, transparency allows others to understand how the organization manages wealth, allowing for more effective oversight of the use of that wealth.

Research on the implementation of LHKPN policies in Indonesia shows that transparency in the public policy process is very important to increase accountability and supervision. In this case, transparency allows other parties to understand how LHKPN policies are implemented, which allows more effective monitoring of their implementation. So, transparency in the implementation of LHKPN is very important to ensure that the management of state administrators' assets is carried out honestly and transparently and allows for effective monitoring and evaluation. Transparency allows other parties to understand how state administrators' wealth is used, which allows better oversight of the use of that wealth.¹⁷

The implementation of LHKPN filing within the Manokwari district government by looking at the principles of Accountability and Transparency which can be seen from the progress of the last few years. Manokwari Regency can carry out reporting by achieving the target of 100% of all existing Mandatory Reporting. This is an embodiment of the principle of accountability, meaning that in Manokwari district, PN/WL are responsible for reporting their assets. Always directed by LHKPN management for PN/WL to be able to report LHKPN according to the specified time, in general the principle of accountability for reporting assets looks quite good in the Manokwari district government environment.

Regarding the principle of transparency in the implementation of e-LHKPN in the Manokwari district, there are still several state administrators who have not done it well due to a lack of understanding regarding how important transparency is in reporting assets in accordance with what has been mandated by law as an obligation for every administrator.

Conclusion

Based on the research results, the author concludes that the implementation of LHKPN in Manokwari Regency has experienced very significant progress from year to year, as can be seen from the

¹⁷ Hasyim Asy'ari Ramlah Surbakti, Didik Supriyadi, *Merancang Sistem Politik Demokrasi, Menuju Pemerintahan Presidensial Yang Efektif* (Jakarta: Penerbit Kemitraan bagi Pembaharuan Tata Pemerintah, 2011). 105.

percentage obtained in reporting LHKPN e-filing which reached 100%. Based on Regent's Regulation No. 15 of 2022 concerning Technical Guidelines for Submission and Management of State Administrators' Wealth Reports (LHKPN), which is an embodiment of Law No. 28 of 1999 concerning clean administrators free from Corruption, Collusion and Nepotism. Which requires every State Administrator in the Manokwari district government to report Assets to the Corruption Eradication Commission through LHKPN e-filing.

However, it is necessary to pay attention to transparency in reporting assets in Manokwari district because there are still some state administrators who do not understand how important it is to report assets and the mechanism for filling in and reporting assets on the LHKPN e-filing portal. This research shows that compliance with reporting of state administrators' assets in Manokwari Regency still needs to be improved. To achieve this goal, local governments need to increase awareness and technical capabilities of state civil servants in using LHKPN e-filing, as well as increase transparency in state financial management.

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