




Impact of The Covid 19 Pandemic on The Quality of Good Local Government Governance in Indonesia

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ABSTRACT

The aim of this research is to assess the impact of the Covid-19 pandemic on the quality of good local government governance. This study involved all provincial governments in Indonesia with observation years 2019 and 2020. The assessment of the quality of good regional governance was measured using the Principal Component Analysis method. The test was carried out by comparing the value of the good regional governance index in the year before the Covid-19 outbreak with the value of the good regional governance index in the year of the Covid-19 outbreak. The findings showed that the governance index of all provincial governments in 2020 decreased by an average of 0.68 points or 10.82% so that the Covid-19 Pandemic in Indonesia has reduced the quality of regional governance. Therefore, all stakeholders need to be more serious in building the principles of good governance from planning to control to maintain quality, even in crisis situations.

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1. Introduction

The implementation of good government governance in developing and poor countries continues to be a concern and discussion for international institutions, such as the World Bank and the United Nations. This is because the quality of good government governance in developing and poor countries is still not as expected, as evidenced by the continued growth and development of corrupt practices by the executive. International institutions, such as the World Bank and the United Nations, continue to encourage developing and poor countries (including Indonesia) through various assistance and cooperation to continue to improve the quality of GGG. Indonesia, as a developing country, is also very serious about continuing to strive to realize quality GGG. These efforts were made by forming the KNKG in 2004 and including the concept of good governance in various regulations and laws to strengthen legality.

The Indonesian government is very interested in realizing quality GGG, because quality GGG has a positive contribution, including being able to minimize information asymmetry (Elbadry *et al.*, 2015); prevent irregularities and corruption (Drebee *et al.*, 2020; Epstein & Gang, 2019; Su *et al.*, 2023); ensure the quality of public services (Bauhr & Carlitz, 2021; Naher *et al.*, 2020); create a good business climate (Achim *et al.*, 2015; Setayesh & Daryaei, 2017); encourage increased economic growth (Inekwe *et al.*, 2021; Mira & Hammadache, 2017; Nguyen *et al.*, 2021); realizing people's welfare (Helliwell *et al.*, 2018; Rindermann *et al.*, 2015; Salter & Young, 2019); increase competitiveness (Oliveira *et al.*, 2023; Tripathy *et al.*, 2021); and ensure the sustainability of the organization (Filho *et al.*, 2021; Xue *et al.*, 2021).

The spread of the Covid-19 virus which originated in Wuhan City, China in December 2019 has shaken the world because by 2020 it had infected more than 188 countries, so WHO declared it a world health emergency (Dong *et al.*, 2020). Mid-March 2020 was the beginning of the entry of the Covid 19 virus into Indonesia and by the end of December 2020 it had infected 743,198 people (Djalante *et al.*, 2020). The outbreak of the Covid-19 virus has had positive and negative impacts on various aspects, including: the global economic decline (Khan *et al.*, 2021; Xiang *et al.*, 2021); decline in the quality of education in Ghana (Alhammedi, 2021; Rashid & Yadav, 2020); declining transport mobility in France and Nigeria (Guan *et al.*, 2020; Mogaji, 2020); reduce foreign investment in ASEAN countries (Zuhroh & Harpiyansa, 2022); the collapse of the tourism industry in Malaysia and India (Foo *et al.*, 2021; Jaipuria *et al.*, 2021); decline in stock price indices in various countries (Chatjuthamard *et al.*, 2021; Subramaniam & Chakraborty, 2021); declining social welfare in Indonesia (Rachmah *et al.*, 2023); improving air quality in India and Egypt (Gupta *et al.*, 2020; Mostafa *et al.*, 2021); increasing mental health disorders in China and Africa (Liang *et al.*, 2020; Semo & Frissa, 2020).

Indonesian researchers have so far linked the spread of the Covid 19 virus to the management of state finances (Suparman, 2021); regional government financial performance (Anas, 2021); capital market (Dilla *et al.*, 2020; Nurcahyono *et al.*, 2021); tourism sector (Atmojo & Fridayani, 2021; Pramana *et al.*, 2022); national security

(Alam *et al.*, 2022); economy and environment (Caraka *et al.*, 2020; Dewi & Melati, 2021; Malahayati *et al.*, 2021; Syarifuddin & Setiawan, 2022); MSME performance (Saturwa *et al.*, 2021; Sudjatmoko *et al.*, 2023); agricultural sector (Pulubuhu *et al.*, 2020); marine (Ihsan *et al.*, 2022); company dividend policy (Tinungki *et al.*, 2022); health (Anyanwu *et al.*, 2022; Dwinantoaji & Sumarni, 2020); poverty (Suryahadi *et al.*, 2020); and morals (Toly *et al.*, 2021). Researchers from around the world have been conducting research regarding the impact of the Covid 19 pandemic on several topics, including: company performance (Alsamhi *et al.*, 2022; Hu & Zhang, 2021; Shen *et al.*, 2020); poverty (Bukari *et al.*, 2022; Decerf *et al.*, 2021; Luo *et al.*, 2020); health (Almeida *et al.*, 2020; Banerjee, 2020; Fiorillo & Gorwood, 2020; Xiong *et al.*, 2020); business activities (Carracedo *et al.*, 2021; Donthu & Gustafsson, 2020; Teresiene *et al.*, 2021); maritime industry (Menhat *et al.*, 2021; Yazir *et al.*, 2020); MSMEs (Belitski *et al.*, 2022; Shafi *et al.*, 2020; Takeda *et al.*, 2022); economics (Açikgöz & Günay, 2020; Estrada *et al.*, 2021; Ozili, 2021); corporate social responsibility (He & Harris, 2020; Meirun *et al.*, 2022; Vávrová, 2022); illicit drug use (Friedman & Akre, 2021; Glober *et al.*, 2020; Luo *et al.*, 2023; Ornell *et al.*, 2020); dividend policy (Boumlik *et al.*, 2023; Cejnek *et al.*, 2021; Krieger *et al.*, 2021); consumer behavior (Eger *et al.*, 2021; Belbağ, 2022; Hesham *et al.*, 2021); environment (Chakraborty & Maity, 2020; Cheval *et al.*, 2020; El Zowalaty *et al.*, 2020; Eroğlu, 2021; Khan *et al.*, 2021); capital markets (Fernandez-Perez *et al.*, 2021; Li *et al.*, 2021; Liu *et al.*, 2020); employee productivity and performance (Farooq & Sultana, 2022; Narayanamurthy & Tortorella, 2021); and quality of education (Abumalloh *et al.*, 2021; Alhammadi, 2021; Jung *et al.*, 2021).

Research on the quality of good governance for local governments in Indonesia before the Covid-19 pandemic has been conducted by several researchers. Aminah *et al.*, (2016) examined good governance associated with audit opinions in 461 district/city governments during the 2009-2011 period, where the mean value of the good governance index was 4,11 with the predicate tending to be bad. Hasthoro & Sunardi (2016) examined good governance as it relates to financial performance in 50 regional governments in Indonesia in 2010 with the finding that the average value of the good governance index was 2,75 with a bad rating. Setyaningrum *et al.*, (2017) conducted research on good governance associated with service quality for 508 district/city governments in Indonesia for the 2009-2012 period, where the findings showed that the average good governance index was 2,37 with a bad rating. Wardhani *et al.*, (2017) examined the implementation of good governance which was linked to corruption in 172 local governments, where the findings stated that the average good governance index for local governments in Indonesia for the 2011-2013 period was 2.11 with a bad rating. Syamsul & Ritonga (2017) conducted research in 33 provincial governments in Indonesia to test the influence of good public governance on the quality of public health in 2012, where the research results stated that the average governance index was only 5,74 with a sufficient or moderate predicate. Meanwhile, The Worldwide Governance Indicators data for 2019 places the Indonesian government in 114th position out of 214 countries surveyed with a governance index value of 45,44 (predicate tends to be poor) below Singapore, Brunei Darussalam and Malaysia (Kaufmann & Kraay, 2020). This

condition shows that the implementation of good governance principles in Indonesia is still poor and far behind other ASEAN countries. Research on the quality of GGG during the Covid-19 pandemic has been conducted by several researchers, such as (Ayuningtyas *et al.*, 2022; Hutahayan, 2021; Pramiyanti *et al.*, 2020). However, researchers only focus on one of the GGG principles, including accountability, transparency, and law enforcement. Pramiyanti *et al.*, (2020) stated that during the Covid-19 pandemic, the quality of transparency carried out by the government has declined. Ayuningtyas *et al.*, (2022) stated that government accountability during the Covid-19 pandemic, especially regarding the distribution of social assistance, has declined in quality. Hutahayan (2021) stated that almost 76% of the public did not comply with the implementation of large-scale social restrictions.

Indonesian and international researchers have not conducted research on the impact of the Covid-19 outbreak on the quality of good regional governance, so research on the impact of the Covid-19 outbreak on the quality of regional governance in Indonesia is very interesting to study further and is also a novelty in this research. Because with the results of this research, empirical information can be obtained on the impact of the Covid-19 outbreak on the quality of regional governance, especially for studies in Indonesia. This research aims to assess the impact of the outbreak of the Covid-19 virus on the quality of good local governments governance in Indonesia, so that the results of this research are expected to contribute to the development of knowledge related to the quality of implementing good governance during the Covid-19 pandemic. In addition, it is hoped that this research can providing policy contributions related to the quality of good governance development in local governments in Indonesia.

2. Literature Review

Developing countries consider the presence of the concept of good governance as something quite revolutionary to present good governance (Holzhacker *et al.*, 2016). The presence of this concept has been good news for developing countries that continue to be plagued by economic problems, poverty and also hunger triggered by poor governance, high corruption, collusion, nepotism and misuse of the budget (Andhika, 2017). The Indonesian government as one of the developing countries greatly welcomes the presence of this concept of good governance. This is evidenced by the establishment of a special institution, namely the National Committee for Governance Policy (KNKG) which is tasked with formulating and preparing the implementation of the concept of good governance in government institutions.

KNKG-RI (2010) stated that good governance is a guideline that must be followed in running an honest and fair government based on the principles of (1) democracy, (2) transparency, (3) accountability, (4) legal culture, (5) fairness and equality. The application of these good governance principles optimally by government officials can foster an attitude of professionalism and responsibility among government officials in

working, so that government officials work optimally to serve the community according to applicable regulations consciously and without feeling burdened.

The professionalism and responsibility of all government officials in their work, if continued, can create an organization that is free from corrupt practices (Su *et al.*, 2023; Tyagi, 2019); produce quality public services (Gerged & Elheddad, 2020; Handayani *et al.*, 2023); create a healthy environment (Omri & Hadj, 2020); improve the investment climate (Biro *et al.*, 2019; Younsi & Bechtini, 2019); increase economic growth (Bayar, 2016; Fraj *et al.*, 2018; Huang & Ho, 2017); reduce poverty (Jindra & Vaz, 2019; Workneh, 2020); reduce crime (Habibullah *et al.*, 2016; Salum *et al.*, 2018); realization of public welfare (Helliwell *et al.*, 2018; Rindermann *et al.*, 2015; Salter & Young, 2019) and increasing public trust in the government (Beshi & Kaur, 2020; Jameel *et al.*, 2019). So far, good governance has been measured using the Governance Index published by certain institutions such as the World Bank through The Worldwide Governance Indicators and The Partnership for Governance Reform (Beshi & Kaur, 2020; Gerged & Elheddad, 2020; Habibullah *et al.*, 2016; Helliwell *et al.*, 2018; Huang & Ho, 2017; Jameel *et al.*, 2019) with a rating scale of 1 meaning very bad to 10 meaning very good. The governance index can also be processed using the Principal Component Analysis method (Rahayuningtyas & Setyaningrum, 2017).

Principles of Democracy

Democracy is a concept of government that places the sovereignty of the people as the holder of the highest power. The main pillars of the implementation of democracy include: legislative institutions, executive institutions, judicial institutions and the press as a supervisory media that functions optimally. Gerring *et al.*, (2022) states that democracy is running well in a region when the government upholds ethics, integrity, morality, the constitution and the supremacy of law as well as public accountability in the administration of government. The form of implementation of democracy in the form of General Elections which are a medium for the people to determine the future of the organization by participating in giving their votes to candidates for national/organizational leaders. A well-running democratic process certainly produces leaders and a society who also have good ethics and integrity so that the organization's performance targets can be achieved. This is reinforced by (Abbas & Dompok, 2020) who state that good democracy improves government performance in the form of community welfare. Gründler & Krieger (2016) also state that democratic countries have better educated people and higher investment.

Principles of Transparency

Transparency means providing adequate information through disclosure and is easily accessible to the public. Mardiasmo (2018) to give meaning to transparency is the openness of the government to convey information related to public resource management activities to the public, while according to Regulation of the Minister of Home Affairs of the Republic of Indonesia No.13/2006 transparency is openness that allows the public to know and gain access to broad information about government activities. Transparency can be done through disclosure of information to the public. Disclosure consists of mandatory disclosure and voluntary disclosure. Mandatory

disclosure is disclosure required by government regulations to prevent users of financial reports from biased information, while voluntary disclosure is disclosure that is not required by the rules but is very important in order to improve the reputation of the entity and help investors to invest (Rahayu & Anisykurlillah, 2015). With good transparency, corrupt practices can be minimized (Rahayuningtyas & Setyaningrum, 2017). Pratolo *et al.*, (2022) stated that increasing transparency directly increases trust. Jatmiko (2020) revealed that increasing transparency improves local government performance.

Principles of Accountability

Accountability means clarity of function and responsibility. Rahayuningtyas & Setyaningrum (2017) stated that accountability is the commitment and responsibility of government officials for the implementation of the tasks carried out. Mardiasmo (2018) explains that the dimensions of accountability in the public sector consist of financial accountability, honesty and legal accountability, process accountability, program accountability and policy accountability. Accountability will run well if the duties and functions run according to organizational rules. To oversee the implementation of accountability, a joint commitment is needed from all components of the organization. The implementation of accountability is realized in the form of submitting activity accountability reports to the public (Mardiasmo, 2018). This is done to reduce corrupt practices (Rahayuningtyas & Setyaningrum, 2017); improve organizational performance (Setiawan & Safri, 2016); improve public welfare (Dura, 2018) and improve the quality of public services (Hermansyah *et al.*, 2018).

Principles of Legal Culture

Legal culture means strict law enforcement without discrimination and obedience to the law with full awareness. Law enforcement and public obedience to the law are very important to be realized by a region or country for the sake of legal certainty and public trust (Makmur, 2015) and of course will also have a positive impact on tax compliance as a source of state revenue (Matasik & Damayanti, 2019) and economic growth (Akhmaddhian, 2016). Legal culture must continue to be built with measurable and targeted strategies, one of which is through education and socialization about the law (Jawardi, 2016), because with education and socialization about the law, the community will understand the law and it is hoped that they can apply it to community life. In addition, by reforming law enforcement officers (Makmur, 2015) because so far many law enforcement officers have not enforced the law but have even been involved in the practice of "buying and selling the law".

Principles of Fairness and Equality

This principle means that there is justice and honesty that is manifested in the form of equal treatment for all stakeholders. Equal treatment in an organization is very important to reduce the emergence of deviant behavior. Deviant behavior is behavior that has a negative impact on the organization, namely decreasing productivity, lowering the image of the organization, increasing costs and reducing organizational performance (Malisetty & Kumar, 2016). Equal treatment for all stakeholders by the government can be realized in the form of providing professional public services,

providing equal opportunities to all children of the nation who meet the requirements according to the law to advance as prospective leaders in the democratic party and providing legal sanctions according to the rules based on strong legal evidence without engineering.

Several researchers in several countries such as (Cifuentes-Faura, 2022; Lum *et al.*, 2023; Mizrahi *et al.*, 2021; Smith, 2020; Twyford, 2023) has conducted a study of the Covid-19 pandemic associated with the implementation of GGG principles in Australia, Brazil, America, and Israel. However, the study is still partial, meaning that the study only focuses on one of the GGG principles, such as: accountability, transparency, democracy, law enforcement, and effectiveness. Twyford (2023) only highlights the implementation of the accountability principle in Australia. Smith (2020) focus on the quality of democracy in Brazil. Lum *et al.*, (2023) concentrated on highlighting the implementation of the principles of law enforcement in America. Mizrahi *et al.*, (2021) focus on organizational effectiveness in Israel. Cifuentes-Faura, (2022) solely concentrated on the implementation of the principle of transparency in Spain. The partial use of the GGG principle can only describe the condition of one of the GGG principles and certainly cannot describe the quality of GGG as a whole.

Before the Covid-19 pandemic hit the world in 2019-2020, several countries had experienced outbreaks of the SARS, MERS, and EBOLA viruses. The spread of the SARS, MERS, and EBOLA viruses also attracted the attention of researchers to conduct research related to governance. Christensen & Ma (2021) stated that the SARS outbreak had contributed to the decline in governance capacity (especially regarding transparency issues) in China. Yang (2018) explained, during the MERS outbreak, public participation and transparency of the South Korean government decreased. The government did not involve the public enough in public dialogue and rumors spread in the community because the government was not transparent about what was actually happening on the grounds of increasing public fear. Campante *et al.*, (2024) stated that the spread of the EBOLA virus has resulted in a low number of voters, thus decreasing the quality of democracy in the United States. Furthermore, (Kriesi, 2018; Morlino & Quaranta, 2016) also stated the same thing, the financial crisis that hit European countries has had a negative impact on the quality of democracy.

Many countries in the world are competing to be able to quickly control the spread of the Covid-19 virus. Some countries that are considered successful in controlling the spread of the Covid-19 virus are Japan, Singapore, and South Korea. The governments of Japan, Singapore, and South Korea also do the same as many other countries in the world, such as quarantine, maintaining social distancing, and isolating infected people. However, an important valuable lesson that can be learned from these countries in controlling the spread of the Covid-19 virus is the existence of the culture of the people of Japan, Singapore, and South Korea who have been known to have a healthy lifestyle, discipline, compliance with existing rules, and effective leadership. This culture turns out to be very important in helping the government accelerate the end of the pandemic. A healthy lifestyle, discipline in implementing health protocols, and compliance with government regulations are key factors in accelerating the control of the spread of

Covid-19. Healthy living increases the body's resistance to viruses, discipline helps inhibit the spread of infection, and compliance with policies supports the effectiveness of pandemic control measures. Without collective awareness from the community to carry out these three aspects, government efforts to control Covid-19 will be less effective, so that the pandemic can last longer (Das & Zhang, 2021; Kang *et al.*, 2020; Sayeed & Hossain, 2020).

3. Research Method

This research is a descriptive study to assess the impact of the Covid 19 pandemic on the quality of good local government governance in Indonesia. The research involved all provincial governments in Indonesia as a sample of 34 provinces with observation years 2019 and 2020. The 2019-2020 period was chosen because 2020 was the year when all regional governments in Indonesia experienced the deadly Covid-19 virus attack, while 2019 was used as the year comparison because the Covid 19 virus has not yet entered Indonesia.

Research data was obtained based on documents sourced from BPS-RI and BPK-RI. Good governance has been measured using the Governance Index published by certain institutions such as World Bank through The Worldwide Governance Indicators and The Partnership for Governance Reform (Beshi & Kaur, 2020; Gerged & Elheddad, 2020; Habibullah *et al.*, 2016; Helliwell *et al.*, 2018; Huang & Ho, 2017; Jameel *et al.*, 2019) with a rating scale of 1 which means very bad to 10 which means very good. The quality of good governance in this research is measured by a governance index which is processed using the Principal Component Analysis or PCA method (Rahayuningtyas & Setyaningrum, 2017), where the dimensions of the governance index sourced from the KNKG include the principles of democracy, the principles of transparency, the principles of accountability, the principles of legal culture and the principles of fairness and equality that The index value is calculated based on existing measurements, then added up and the mean value is calculated. This mean value is the governance index value calculated using the Principal Component Analysis method. The assessment of the quality of good governance refers to the criteria of The Partnership for Governance Reform, where the governance index value is 1–2.29 (very bad), > 2.29–3.57 (bad), > 3.57–4.86 (tends to be bad), > 4.86–6.14 (medium), > 6.14–7.43 (tends to be good), > 7.43–8.71 (good) and > 8.71–10 (very good). Assessment of the quality of implementation of good governance by provincial governments in Indonesia is carried out by assigning a predicate to the governance index value calculated using the Principal Component Analysis method for each regional government based on the criteria guidelines from The Partnership for Governance Reform.

The operational definition and measurement for each dimension of the governance index is as follows: Democracy is participation, recognition of differences of opinion and the realization of public interests. The principles of democracy must be applied both in the process of selecting and being elected as state administrators and in the process of administering the state. Democracy is measured using the democracy

index (Liotti *et al.*, 2018; Saha & Zhang, 2017). Transparency contains elements of disclosure and providing adequate and easily accessible information to stakeholders. Transparency is measured by comparing the disclosure of Regional Government Financial Reports with mandatory disclosures according to the Government Accounting Standards Guidelines (Rahayuningtyas & Setyaningrum, 2017). Accountability contains elements of clarity about functions in the organization and how to account for them. Accountability measurement is carried out by calculating the level of follow-up to recommendations from inspection results in the previous year plus those that could not be followed up divided by the total recommendations (Rahayuningtyas & Setyaningrum, 2017). Legal culture is strict law enforcement without discrimination and obedience to the law by society based on awareness. Legal Culture is measured by the level of resolution of criminal acts by law enforcement officers (Čehulić, 2021). Fairness and equality contain elements of fairness and honesty so that in their implementation equal treatment can be achieved towards stakeholders in a responsible manner. Fairness and Equity are measured by the audit opinion obtained (Rahayuningtyas & Setyaningrum, 2017).

The test was carried out by comparing the value of the regional government governance index in 2020 with the previous year, namely 2019. This comparison is intended to assess changes in the value of the governance index after the spread of the Covid-19 virus. If the average value of the regional government governance index in 2020 has decreased from last year previously, it should be assessed that the transmission of the Covid 19 virus has had a negative impact on the quality of the implementation of good governance in local governments.

4. Results and Discussion

Results

The implementation of good governance in Indonesia began in November 2004 with the formation of The National Governance Policy Committee (KNKG). KNKG was formed with the aim of expanding the scope of corporate governance in the public sector. This is done because the government is serious about immediately implementing governance concepts in the public sector which are believed to be able to overcome information asymmetry (Elbadry *et al.*, 2015); reducing corruption and preventing irregularities (Drebee *et al.*, 2020; Epstein & Gang, 2019; Su *et al.*, 2023); improving the quality of public services (Bauhr & Carlitz, 2021; Naher *et al.*, 2020); creating a good business climate (Achim *et al.*, 2015; Setayesh & Daryaei, 2017); increasing economic growth (Inekwe *et al.*, 2021; Mira & Hammadache, 2017; Nguyen *et al.*, 2021); realizing people's welfare (Helliwell *et al.*, 2018; Rindermann *et al.*, 2015; Salter & Young, 2019); increasing competitiveness (Oliveira *et al.*, 2023; Tripathy *et al.*, 2021); and ensuring organizational sustainability (Filho *et al.*, 2021; Xue *et al.*, 2021).

There are currently 34 provincial governments in Indonesia spread across various regions. The Sumatra region has 10 provincial governments, the Java region has 6 provincial governments, the Nusa Tenggara region has 3 provincial governments, the

Kalimantan region has 5 provincial governments, the Sulawesi region has 6 provincial governments, the Maluku region has 2 provincial governments and the Papua region has 2 provincial governments. The Covid 19 pandemic that occurred in Indonesia starting March 2020 has forced everyone to keep their distance and work from home using online services to prevent the spread of the virus in society. This condition certainly has the consequence of disrupting government administration activities, where many public services cannot be served optimally due to the limited technological infrastructure owned by each regional government. This can have an impact on the poor quality of good governance such as: community participation, transparency, accountability and equality in public services due to limited community activities and limited technological facilities from each regional government to accommodate online services.

The results of the descriptive analysis of calculating the governance index using the Principal Component Analysis method for 2020 show that the quality of good governance implementation in provincial governments in Indonesia is 5,60 with the predicate "medium", meaning that in general the implementation of good governance principles in provincial governments in Indonesia during 2020 not good yet. When compared with 2019, the governance index value of all provincial governments in 2020 experienced an average decrease of 0,68 points or 10,82% so that the quality of the governance index decreased from the predicate of "tending to be good" to "medium". The biggest decline occurred in the accountability index, amounting to 2,29 points or 48,78%. This is in accordance with The Worldwide Governance Indicators report in 2021 which informs that the Indonesian Government's governance index in 2020 experienced a decrease of 0,55 points or 1,20% from 2019, so that Indonesia's position is in 114th place out of 214 countries (Kaufmann & Kraay, 2020). The decline in the value of the governance index in 2020 was caused by the Covid-19 virus pandemic in Indonesia which has claimed many lives (including State Civil Apparatus) as one of the spearheads of public service. The large number of State Civil Apparatus who have become victims of the ferocity of Covid 19 has had an impact on hampering government activities because the implementers of the activities have been replaced by new people who have no or less experience. The spread of the Covid 19 virus in Indonesia has triggered the implementation of social distancing in the form of work from home and others by the government as an effort to prevent the transmission of the Covid 19 virus. This policy of course forces everyone, including State Civil Apparatus to work in their respective homes with facilities very diverse, even in certain remote areas the facilities are very limited. This condition can of course have an impact on activities in planning, organizing, implementing and monitoring not being optimal or in other words reducing work productivity so that government performance is also not optimal or even decreases, including the performance of implementing the principles of good governance. This is reinforced by research results (Anas, 2021; Bloom *et al.*, 2023; Farooq & Sultana, 2022; Goswami *et al.*, 2021) which state that the Covid 19 pandemic has proven to have an impact on reducing employee work productivity and also reducing organizational performance in various countries.

The largest decline in the governance index value was in the West Papua Provincial Government by 1,64 points or 26,31%. This was due to a large decrease in the accountability index of 70,93%, a decrease in the legal culture index of 61,46%, a decrease in the transparency index and democracy index of 14,92% and 7,39% respectively. The decline in the accountability index, legal culture index, transparency index and democracy index was triggered by the implementation of social distancing in the form of work from home and others from the central government and provincial governments as an effort to suppress the transmission of the Covid 19 virus. This policy of course has an impact on the ineffective implementation of activities government, including activities to implement good governance, such as: law enforcement, and follow-up on recommendations from audit results. Apart from that, the condition of infrastructure including technology is still very unsupportive in the West Papua Provincial Government because the West Papua Provincial Government is a relatively new autonomous government resulting from the expansion of Papua Province which of course is still carrying out gradual improvements and development. In fact, during the social distancing period, the existence and effectiveness of the application of technology has become the main motor for running government activities in West Papua Province, including the implementation of good governance. This is supported by research by Saher & Anjum (2021) which states that the existence of technology is very important during the Covid 19 pandemic to make it easier to complete work effectively. The same thing was conveyed by Chick *et al.*, (2020) who stated that the use of technology during the Covid 19 pandemic really helped maintain the educational activities of community members. In full, the results of the governance index for each provincial government in Indonesia in 2019 and 2020 (the year in which Covid-19 spread) are presented in the following table:

Table 1. Quality of Good Governance from Provincial Governments in Indonesia 2019

No	Provincial Governments	Elements of Good Governance					GI	Predicate
		DI	TI	AI	LCI	FEI		
SUMATERA								
1	NAD	7,09	4,71	4,11	2,72	10,00	5,72	medium
2	Sumatera Utara	6,81	3,53	6,47	6,73	10,00	6,71	tends to be good
3	Sumatera Barat	6,95	3,53	7,13	4,29	10,00	6,38	tends to be good
4	Riau	7,34	3,53	2,66	5,43	10,00	5,79	medium
5	Kepulauan Riau	7,63	3,82	6,52	5,63	10,00	6,72	tends to be good
6	Jambi	7,41	3,53	5,54	6,52	10,00	6,60	tends to be good
7	Bengkulu	7,27	3,82	3,41	4,97	10,00	5,90	medium
8	Sumatera Selatan	7,40	3,53	1,16	6,69	10,00	5,76	medium
9	Kep. Bangka Belitung	8,01	2,94	4,46	6,48	10,00	6,38	tends to be good
10	Lampung	7,20	2,94	2,70	6,89	10,00	5,95	medium
	Mean	7,31	3,59	4,41	5,63	10,00	6,19	tends to be good
JAWA								
11	Banten	7,37	3,24	6,98	6,13	10,00	6,74	tends to be good
12	Jawa Barat	6,88	3,82	3,39	5,71	10,00	5,96	medium
13	DKI Jakarta	8,47	3,53	5,21	8,08	10,00	7,06	tends to be good

No	Provincial Governments	Elements of Good Governance					GI	Predicate
		DI	TI	AI	LCI	FEI		
14	Jawa Tengah	7,09	3,82	7,76	9,38	10,00	7,61	good
15	DI Yogyakarta	8,36	4,12	6,00	3,96	10,00	6,49	tends to be good
16	Jawa Timur	7,09	3,82	2,80	5,47	10,00	5,84	medium
	Mean	7,54	3,73	5,36	6,45	10,00	6,62	tends to be good
NUSA TENGGARA								
17	Bali	7,88	3,24	7,94	7,94	10,00	7,40	tends to be good
18	Nusa Tenggara Barat	7,60	3,82	4,78	5,24	10,00	6,29	tends to be good
19	Nusa Tenggara Timur	7,55	3,24	4,83	7,10	10,00	6,54	tends to be good
	Mean	7,68	3,43	5,85	6,76	10,00	6,74	tends to be good
KALIMANTAN								
20	Kalimantan Utara	8,11	3,53	9,64	6,57	10,00	7,57	good
21	Kalimantan Barat	7,91	4,41	2,86	7,22	10,00	6,48	tends to be good
22	Kalimantan Tengah	7,61	3,24	2,62	8,54	10,00	6,40	tends to be good
23	Kalimantan Selatan	7,63	3,82	4,26	7,61	10,00	6,66	tends to be good
24	Kalimantan Timur	7,29	3,82	3,06	6,98	10,00	6,23	tends to be good
	Mean	7,71	3,76	4,49	7,38	10,00	6,67	tends to be good
SULAWESI								
25	Gorontalo	7,39	4,12	5,79	9,13	10,00	7,29	tends to be good
26	Sulawesi Utara	7,58	4,41	5,00	7,04	10,00	6,81	tends to be good
27	Sulawesi Barat	6,77	3,82	1,19	5,59	10,00	5,48	medium
28	Sulawesi Tengah	6,98	3,53	4,22	4,68	10,00	5,88	medium
29	Sulawesi Selatan	7,08	3,82	2,78	6,21	10,00	5,98	medium
30	Sulawesi Tenggara	6,85	4,12	7,86	6,95	10,00	7,16	tends to be good
	Mean	7,11	3,97	4,47	6,60	10,00	6,43	tends to be good
MALUKU								
31	Maluku Utara	7,07	3,82	0,56	4,46	10,00	5,18	medium
32	Maluku	7,75	3,53	6,55	2,22	10,00	6,01	medium
	Mean	7,41	3,68	3,55	3,34	10,00	5,60	medium
PAPUA								
33	Papua Barat	6,28	3,82	4,14	6,85	10,00	6,22	tends to be good
34	Papua	6,13	3,24	5,50	1,01	10,00	5,18	medium
	Mean	6,21	3,53	4,82	3,93	10,00	5,70	medium
Overall Mean		7,28	3,67	4,71	5,73	10,00	6,28	tends to be good

Source: Processed Data, 2023

Table 2. Quality of Good Governance from Provincial Governments in Indonesia 2020

No	Provincial Governments	Elements of Good Governance					GI	Predicate
		DI	TI	AI	LCI	FEI		
SUMATERA								
1	NAD	8,00	4,71	0,74	3,83	10,00	5,45	medium
2	Sumatera Utara	6,43	3,53	4,22	6,82	10,00	6,20	tends to be good
3	Sumatera Barat	6,71	3,53	5,38	4,53	10,00	6,03	medium
4	Riau	7,76	3,53	0,75	5,17	10,00	5,44	medium

No	Provincial Governments	Elements of Good Governance					GI	Predicate
		DI	TI	AI	LCI	FEI		
5	Kepulauan Riau	7,22	3,33	5,29	5,38	10,00	6,24	tends to be good
6	Jambi	6,87	3,53	0,20	6,89	10,00	5,50	medium
7	Bengkulu	6,97	3,42	3,11	4,36	10,00	5,57	medium
8	Sumatera Selatan	7,11	3,19	0,83	6,38	10,00	5,50	medium
9	Kep. Bangka Belitung	7,34	2,94	0,08	5,55	10,00	5,18	medium
10	Lampung	6,87	2,94	0,26	7,18	10,00	5,45	medium
	Mean	7,13	3,46	2,09	5,61	10,00	5,66	medium
JAWA								
11	Banten	6,98	2,83	6,60	5,54	10,00	6,39	tends to be good
12	Jawa Barat	6,55	3,05	2,49	5,20	10,00	5,46	medium
13	DKI Jakarta	8,51	3,53	1,22	8,82	10,00	6,42	tends to be good
14	Jawa Tengah	7,22	3,82	3,10	7,65	10,00	6,36	tends to be good
15	DI Yogyakarta	8,08	4,12	0,81	3,69	10,00	5,34	medium
16	Jawa Timur	6,79	3,01	2,68	5,17	10,00	5,53	medium
	Mean	7,35	3,39	2,82	6,01	10,00	5,92	medium
NUSA TENGGARA								
17	Bali	7,64	3,01	7,14	7,49	10,00	7,06	tends to be good
18	Nusa Tenggara Barat	7,36	3,82	0,42	5,91	10,00	5,50	medium
19	Nusa Tenggara Timur	8,23	3,24	0,33	7,03	10,00	5,77	medium
	Mean	7,74	3,36	2,63	6,81	10,00	6,11	medium
KALIMANTAN								
20	Kalimantan Utara	8,11	3,53	5,81	7,00	10,00	6,89	tends to be good
21	Kalimantan Barat	7,31	4,01	2,50	7,00	10,00	6,16	tends to be good
22	Kalimantan Tengah	7,13	2,98	2,30	7,22	10,00	5,92	medium
23	Kalimantan Selatan	7,99	3,82	0,26	7,59	10,00	5,93	medium
24	Kalimantan Timur	6,72	3,45	2,66	6,54	10,00	5,87	medium
	Mean	7,45	3,56	2,70	7,07	10,00	6,16	tends to be good
SULAWESI								
25	Gorontalo	7,26	4,12	1,71	6,45	10,00	5,91	medium
26	Sulawesi Utara	7,78	4,41	0,22	5,37	10,00	5,56	medium
27	Sulawesi Barat	6,25	3,44	0,86	5,12	10,00	5,13	medium
28	Sulawesi Tengah	6,52	3,16	3,80	4,13	10,00	5,52	medium
29	Sulawesi Selatan	7,09	3,82	1,89	5,36	10,00	5,63	medium
30	Sulawesi Tenggara	7,43	4,12	0,80	6,96	10,00	5,86	medium
	Mean	7,05	3,85	1,55	5,57	10,00	5,60	medium
MALUKU								
31	Maluku Utara	6,31	3,30	0,21	4,01	10,00	4,77	tends to be bad
32	Maluku	7,55	3,53	4,55	2,43	10,00	5,61	medium
	Mean	6,93	3,42	2,38	3,22	10,00	5,19	medium
PAPUA								
33	Papua Barat	5,81	3,25	1,20	2,64	10,00	4,58	tends to be bad
34	Papua	5,22	2,34	4,25	0,84	10,00	4,53	tends to be bad
	Mean	5,52	2,80	2,73	1,74	10,00	4,56	tends to be bad

No	Provincial Governments	Elements of Good Governance					GI	Predicate
		DI	TI	AI	LCI	FEI		
	Overall Mean	7,03	3,40	2,41	5,15	10,00	5,60	medium

Source: Processed Data, 2023

Information:

DI = Democracy Index

TI = Transparency Index

AI = Accountability Index

LCI = Legal Culture Index

FEI = Fairness and Equality Index

Table 3. Comparison of the Quality Good Governance in Each Region 2019-2020

Region	2019		2020		Decrease	
	GI	Predicate	GI	Predicate	Point	%
Sumatera	6,19	tends to be good	5,66	medium	0,53	8,60
Jawa	6,62	tends to be good	5,92	medium	0,70	10,59
Nusa Tenggara	6,74	tends to be good	6,11	medium	0,64	9,42
Kalimantan	6,67	tends to be good	6,16	tends to be good	0,51	7,68
Sulawesi	6,43	tends to be good	5,60	medium	0,83	12,88
Maluku	5,60	medium	5,19	medium	0,41	7,29
Papua	5,70	medium	4,56	tends to be good	1,14	20,03

Source: Processed Data, 2023

Based on regions in Indonesia (table 3), all regions in Indonesia including: Sumatra, Java, Nusa Tenggara, Kalimantan, Sulawesi, Maluku and Papua experienced an average decrease in index value of 0,68 points or 10,93% . The Papua region is the region that experienced the largest decline in the good governance index value compared to other regions in Indonesia, namely 20,03%. The next regions that experienced the largest decline in the good governance index value were the Sulawesi region and the Java region with a decrease in the good governance index value of 12,88% and 10,59% respectively. The large decline in the value of the good governance index in the Papua region is due to the fact that development in the Papua region has so far been very lagging behind compared to other regions, which was triggered by the very remote location, quite difficult terrain, and the ongoing security disturbances carried out by the Free Papua Organization. and the addition of the Covid-19 virus outbreak which is attacking the community, so that the burden on the government in the Papua region is increasingly heavy in improving the implementation of good governance principles. The region with the lowest decline in the good governance index was the Maluku region. This happened because the number of Covid-19 cases in the Maluku region until the end of 2020 was 8.453 cases or 1,15% of the national number of Covid-19 cases, namely 735.124 cases. The number of cases is certainly less than in other regions, so experienced State Civil Apparatus can still carry out government activities even though they have to rely on technology from home.

Next, the largest index decline was the accountability index by 2,3 points. The large decline in the accountability index was driven by an increase in the emergency budget

with weak supervision. The pandemic forced the government to allocate a large budget quickly to deal with the health and economic crisis. The budget will be used to provide personal protective equipment, medicines, vaccines, and basic necessities in an effort to control transmission and accelerate economic recovery. However, during the pandemic, the government implemented various emergency policies that relaxed bureaucratic regulations, including the procurement of goods and services for health and social assistance. The process of procuring health needs and social assistance carried out quickly during the pandemic has the potential to violate the principle of accountability. Every procurement of goods and services in the government environment should follow the mechanisms that have been set out in laws or government regulations. Therefore, it is not surprising that the quality of government accountability during the pandemic has decreased quite significantly. This statement is reinforced Sian & Smyth (2022) which states that, in a pandemic emergency, parliamentary oversight and competitive contract tenders are suspended, so public accountability cannot be realized and can trigger the growth of corrupt practices in the UK. The same thing was conveyed Demirag *et al.*, (2020) as a result of the policy of relaxing procurement rules in an effort to meet health and social assistance needs during the Covid-19 pandemic, accountability in Turkey has experienced degradation which has triggered the growth of corrupt practices.

Discussion

Based on tables 1, 2, and 3, it can be explained that the Covid-19 pandemic in Indonesia has reduced the quality of regional governance throughout Indonesia. The decline in the quality of regional governance is predicted to have further negative impacts that cannot be underestimated, such as: increasing corruption practices in regional government organizations, triggering increased environmental damage, decreasing public trust, worsening the quality of education, ultimately hindering the realization of welfare for the people, and sustainable development. Researchers such as (Epstein & Gang, 2019; Mombeuil & Diunugala, 2021; Su *et al.*, 2023) state that poor governance can increase corrupt behavior in a region. A report from the Indonesian Corruption Watch (ICW) stated that throughout the Covid-19 pandemic, namely in 2020, the number of corruption cases in Indonesia was 444 cases. Regional officials freely misused regional budgets for personal or group interests by involving internal and external parties, due to weak transparency and accountability in regional financial management. The rampant corruption cases committed by regional officials due to poor governance of regional governments can have a negative effect on the economic performance of the regional government (D'Agostino *et al.*, 2016; Gründler & Potrafke, 2019; Spyromitros & Panagiotidis, 2022). BPS RI in 2021 confirmed that the Indonesian government's economic growth in 2020 contracted by -2.07 percent.

Furthermore, poor quality local government good governance can damage the environment (Omri & Hadj, 2020; Safdar *et al.*, 2022) and increase crime (Habibullah *et al.*, 2016). The environment can be damaged and crime can increase when law enforcement as an element of local government good governance is not of good quality. Environmental destroyers and criminals will not be deterred from committing criminal acts again because the punishments received are very light and can even be adjusted

according to needs considering that civil servants and law enforcement officers are easy to bribe. This is reinforced by a report from WALHI which states that environmental conditions in Indonesia are in a very bad state. Forests in Kalimantan to Papua in particular are still being exploited and destroyed by corporations, namely in the form of deforestation to be converted into extractive industries.

The decline in the quality of local government GGG can also have an impact on the decline in the quality of education (Gerged & Elheddad, 2020). Poor governance is often accompanied by the practice of nepotism and patronage, where incompetent individuals gain important positions in the education sector. This unprofessional management of education can lead to a poor education system which can ultimately reduce the quality of education. In addition, poor quality GGG can provide space for misuse and leakage of the education budget. Misuse and leakage of the education budget triggers low quality school construction, procurement of books, and learning facilities which can further hinder access to quality and equitable education, especially for disadvantaged areas. Poor quality of education as a result of poor quality of GGG in the long term can increase poverty due to the low competence and knowledge possessed by the community (Jindra & Vaz, 2019; Workneh, 2020) which can then trigger increased criminal disturbances triggered by the desire to fulfill high living needs but not supported by sufficient income (Bell *et al.*, 2022; Habibullah *et al.*, 2016) and in the end the vision of Indonesia Gold 2045 can be hampered or even cannot be realized. BPS RI confirmed that the poor population in 2020 increased by 10,19% from the previous year.

The next negative impact of low GGG quality is the lack of assurance of sustainable development. The main principle of sustainable development is to maintain the quality of life for all humans in the present and in the future in a sustainable manner. Researchers such as Omri & Mabrouk (2020) and Güney (2017) stated that sustainable development cannot be guaranteed if the quality of implementation of GGG principles in a region is poor. Poor GGG often results in policies that only focus on short-term political gains and ignore long-term interests. Sustainable development requires consistent and long-term policies, for example in natural resource management and climate change mitigation. Changing policies without strong studies cause uncertainty for investors and the community, thus hampering innovation and green economic growth. This is reinforced by a report from the SDG Transformation Center which informs that Indonesia is ranked 98th for the SDG index out of 194 countries surveyed for 2020. This illustrates that the sustainability of Indonesia's development is still not in accordance with public expectations or is still not good.

The Covid-19 pandemic has triggered the government to make regulatory changes or shift policies to deal with the health, economic and social crises which of course contribute to a decline in the quality of governance. These regulatory changes or policy shifts include (1) Relaxation of Presidential Regulation No. 16/2018 concerning Government Procurement of Goods/Services, which allows procurement of health goods to be carried out without tender in emergency conditions; (2) Implementation of Large-Scale Social Restrictions based on Government Regulation No. 21/2020. Under normal conditions, open tenders are carried out to ensure that only companies that

meet certain criteria can win procurement projects. With the relaxation of the rules, providers of goods/services can be appointed directly, thus opening up opportunities for companies that do not have sufficient experience or capacity to handle large-scale procurement of goods/services. The existence of political intervention or practices of favors in the appointment of providers of goods/services further worsens accountability. Large-Scale Social Restrictions Policy (LSSR) implemented as an effort to control the spread of the virus. However, this policy can also trigger a decline in the quality of democracy in several aspects, such as human rights, civil liberties, and public participation. LSSR limits freedom of assembly, including demonstrations and community organization activities that are part of democracy. During LSSR, many protests have been banned or disbanded under the pretext of social restrictions, even though they were carried out with health protocols. The government has also used the pandemic as an excuse to suppress criticism, as has happened to several activists and journalists who have faced legal threats when they voiced dissatisfaction with government policies. This statement is supported by Hanage *et al.*, (2020) which states that the COVID-19 pandemic in the United States has given rise to the use of budgets that are free from audit, thereby reducing the quality of accountability. Burns (2020) stated that the COVID-19 pandemic has posed a serious threat to the implementation of democracy in Canada due to the prohibition of gatherings for a long period of time in order to speed up recovery.

The Covid-19 pandemic has also had a negative impact on governance in developed countries which are known to have very advanced infrastructure. This is confirmed from Kostić & Bošković (2020) which states that the COVID-19 pandemic has posed a major threat to the rule of law in Europe, where unlimited powers to decide on decrees are given to governments, without time limits and without further parliamentary control. Ferry *et al.*, (2024) stated that the COVID-19 pandemic prompted the British government to not report openly to Members of Parliament about the COVID-19 pandemic that was occurring. Hanage *et al.*, (2020) stated that the COVID-19 pandemic in the United States has given rise to the use of budgets that are free from audit, thus reducing the quality of accountability. Wang *et al.*, (2021) stated that COVID-19 has had a negative impact on China's accountability system. Twyford (2023) stated in its findings that the COVID-19 pandemic has exacerbated the quality of accountability for aged care management in Australia.

5. Conclusion

The Covid-19 pandemic in Indonesia has generally had a negative impact on various sectors, such as decreasing the quality of education, decreasing performance of MSMEs, increasing health problems, increasing layoffs, increasing divorce cases. The results of calculations using the Principal Component Analysis method inform us that the quality of good governance implementation of all provincial governments in Indonesia in the year the Covid-19 pandemic occurred experienced an average decline of 0,68 points or 10,82%, so that the predicate was relegated to "medium". The largest

decline in the governance index was experienced by the West Papua Provincial Government with a decline in index value of 1,64 points or 26,31%, while the Papua region was the region in Indonesia with the largest decline in index value, namely 20,03%, and the Maluku region was the region whose governance index decreased the smallest, namely 7,29%. This condition illustrates that the Covid 19 pandemic in Indonesia has had an impact on reducing the quality of good provincial government governance.

This finding provides a theoretical contribution that the Covid-19 pandemic that occurred in Indonesia has reduced the quality of good governance of the provincial government. The results of this research have never been found before, because previous researchers linked the Covid-19 pandemic to topics outside the quality of good governance such as: state financial management, regional government performance, capital markets, tourism, national security, economics, environment, MSME performance, agriculture, maritime affairs, corporate dividend policy, health, poverty and morals. So with these findings, all stakeholders (central government, regional government and the community) are expected to be more serious about building good governance principles from planning to control so that the implementation of good governance in regional governments in Indonesia continues to run with quality even in a pandemic or disaster situation prolonged. This research does not involve district/city governments as samples because data on the democracy index and data on the level of resolution of criminal acts by law enforcement officers in each district/city government are not published. Future research can use other measurements for the dimensions of democracy and legal culture so that district or city governments can be used as samples. This research can also be developed into quantitative research.

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