

Accountability of Local Government Policies in Arranging the Distribution System Liquefied Petroleum Gas (LPG) 3 Kg on Target in Paser Regency, Indonesia

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ABSTRACT

This study aims to analyze the implementation of local government policy accountability in organizing the targeted distribution system of subsidized 3 kg Liquefied Petroleum Gas (LPG) in Paser Regency, Indonesia, and to identify the challenges encountered in ensuring policy accountability. The study employed a qualitative approach with a case study design. The findings reveal that the Paser Regency Government has implemented accountability mechanisms through regulatory strengthening, beneficiary remapping, the establishment of a Permanent Buyer List (Daftar Pembeli Tetap/DPT), a closed distribution system, digital-based distribution monitoring using the MONICA and Merchant Application Pangkalan (MAP) platforms, and collaborative supervision involving multiple stakeholders. The study implies that strengthening accountability in subsidized LPG distribution requires an integrated governance framework that combines regulatory harmonization, digital transparency, data integration, collaborative monitoring, and community participation.

INTRODUCTION

Energy is a fundamental necessity that plays a strategic role in supporting social welfare, economic growth, poverty reduction, and sustainable development (Kessides & Toman, 2011; International Energy Agency, 2020). The availability of affordable and reliable energy not only determines the quality of life of communities but also influences the productivity of micro-enterprises, fisheries, agriculture, and various household economic activities. Access to modern energy services has been widely recognized as a prerequisite for improving living standards, expanding economic opportunities, and enhancing social inclusion, particularly in developing countries (World Bank, 2018; Opoku et al., 2025). Consequently, many developing countries implement energy subsidy policies as a form of social protection to maintain the purchasing power of low-income populations and ensure equitable access to essential energy resources (Gobel et al., 2024; Shittu et al., 2024). In Indonesia, one of the energy subsidy programs that continues to be maintained by the government is the provision of subsidized 3-kilogram Liquefied Petroleum Gas (LPG) cylinders, which are specifically intended for low-income households, micro-enterprises, target fishermen, and target farmers in accordance with the national energy policy. This policy forms part of the kerosene-to-LPG conversion program launched in 2007, aimed at improving energy efficiency, reducing dependence on kerosene, and lowering the fiscal burden of energy subsidies while ensuring broader access to cleaner household energy sources

Despite its strong social objectives, the implementation of the 3 kg LPG subsidy policy has encountered various governance challenges. Previous studies have shown that commodity-based energy subsidy programs are vulnerable to mistargeting, distribution leakages, misuse by ineligible beneficiaries, and weak monitoring mechanisms (Gobel et al., 2024). As a result, the benefits of subsidies are often not fully received by the intended target groups. Rochman et al. (2023) argue that the governance of subsidized LPG distribution in Indonesia involves a complex network of actors, including the central government, local governments, PT Pertamina, distributors, retail outlets, and end-users. Such institutional complexity may create fragmented authority and weak coordination, thereby reducing the effectiveness of policy implementation and undermining the achievement of subsidy objectives.

From the perspective of public administration, the success of a public policy is not solely measured by the achievement of program outputs but also by the government's ability to account for the processes and outcomes of policy implementation. Accountability is a fundamental principle of good governance because it ensures that government actions can be explained, justified, and evaluated by those who have the right to demand accountability (Bovens, 2007). Bovens (2007) conceptualizes public accountability as a relationship between an actor and a forum, in which the actor is obliged to explain and justify actions taken, while the forum has the authority to question, evaluate, and impose consequences based on such actions. Accordingly, accountability extends beyond regulatory compliance and encompasses transparency, responsiveness, effectiveness, and the government's capacity to serve the public interest.

In the context of the 3 kg LPG subsidy policy, government accountability is particularly important because the program involves substantial public resources and targets vulnerable groups. Governments are expected to ensure that policy planning, quota allocation, distribution, monitoring, and evaluation are conducted transparently and accurately. Effective accountability mechanisms enable governments to control distribution irregularities, prevent subsidy misuse, and strengthen public trust in government policies (de Boer, 2023). Conversely, weak accountability may result in various problems, including LPG shortages, sales above the official Highest Retail Price (HET), unequal distribution, and the consumption of subsidized LPG by groups that are not eligible to receive government assistance.

These challenges remain evident in many regions across Indonesia, including Paser Regency in East Kalimantan Province. Although numerous regulations have been enacted to govern the provision and distribution of 3 kg LPG, empirical evidence indicates that distribution remains frequently mistargeted. Problems such as stock shortages at authorized distribution points, distribution practices that disregard designated service areas, the emergence of unauthorized retailers selling above the regulated price, and the use of subsidized LPG by middle- and upper-income households and non-eligible businesses continue to occur. Similar findings have been reported in previous studies, indicating that weaknesses in beneficiary identification, monitoring mechanisms, administrative capacity, and supply chain governance often undermine the effectiveness of energy subsidy programs and contribute to significant targeting errors among intended beneficiaries (Kuehl et al., 2021; Coady et al., 2015). These conditions reveal a significant gap between policy objectives and actual implementation outcomes.

Recognizing these challenges, the Indonesian government has undertaken several reforms to improve the governance of subsidized LPG distribution. These reforms include the implementation of a closed distribution system, digitalization of consumer data, utilization of beneficiary databases, and the transformation of targeted LPG distribution mechanisms. The primary objective of these initiatives is to improve the accuracy of subsidy targeting while strengthening supervision throughout the LPG distribution chain. Nevertheless, the effectiveness of these reforms largely depends on the capacity of local governments to regulate, supervise, coordinate, and provide guidance to distribution actors at the local level. Therefore, local governments occupy a strategic position as key actors responsible for ensuring that LPG subsidy policies are implemented in accordance with the principles of public accountability.

Existing studies on LPG subsidies in Indonesia have primarily focused on energy economics, subsidy reforms, distribution effectiveness, and institutional governance at the national level. Comparatively limited attention has been given to examining how local governments implement accountability principles in organizing targeted LPG distribution systems. This gap is noteworthy because local governments are the actors that directly confront distribution-related challenges and play a critical role in ensuring successful policy implementation. Consequently, a significant research gap exists regarding the accountability of

local government policies in managing and restructuring targeted LPG distribution systems.

Based on the foregoing discussion, this study aims to analyze the implementation of local government policy accountability in organizing the targeted distribution system of subsidized 3 kg LPG in Paser Regency and to identify the challenges encountered in achieving effective policy accountability. The study is expected to contribute theoretically to the literature on public accountability and policy implementation while also providing practical recommendations for local governments to enhance the governance of subsidized LPG distribution so that it becomes more transparent, equitable, and accurately targeted.

THEORETICAL REVIEW

Public administration fundamentally serves as an instrument of the state for managing public resources and delivering public services in an effective, efficient, and citizen-oriented manner (Denhardt & Denhardt, 2015; Osborne, 2010; Kettl, 2015). Within the evolution of modern public administration paradigms, the principle of good governance positions accountability as one of the fundamental pillars of governmental administration. Accountability functions as a mechanism that ensures government actions, the utilization of public resources, and policy implementation can be justified to citizens as the ultimate holders of sovereignty. Consequently, the quality of public policy governance is largely determined by the government's ability to ensure transparency, responsiveness, and responsibility in every decision-making process (Bovens, 2007; Osborne, 2010).

The concept of public accountability emphasizes that government institutions have an obligation to provide information, explain their actions, and be subject to evaluation regarding the policies they implement. Bovens (2007) defines accountability as a social relationship between an actor and a forum, in which the actor is required to explain and justify his or her conduct, while the forum has the authority to question, evaluate, and pass judgment on those actions. Within this framework, Bovens (2007) identifies three principal dimensions of accountability: informing, debating, and judging. The informing dimension refers to the provision of information and transparency to the public; debating reflects opportunities for discussion, clarification, and evaluation of government actions; while judging concerns the consequences arising from policy implementation, including rewards or sanctions. These dimensions provide an important analytical framework for assessing the extent to which local governments are able to account for the implementation of subsidized 3 kg LPG distribution policies to the public.

The effectiveness of policy accountability is closely linked to the success of policy implementation. According to Edwards III (1980), policy implementation is influenced by four key factors: communication, resources, disposition, and bureaucratic structure. Clear communication is essential to ensure that policy objectives are understood by all actors involved in the LPG distribution process. Resources include the availability of budgets, personnel,

beneficiary data, and monitoring facilities required to support implementation. Disposition refers to the commitment and willingness of implementing actors to consistently adhere to policy directives, while bureaucratic structure concerns the coordination mechanisms among organizations involved in the LPG distribution chain. When one or more of these factors function inadequately, policy implementation is likely to experience deviations that may lead to mistargeting and inefficiencies in subsidy distribution.

Previous studies have shown that energy subsidy governance in many developing countries continues to face challenges related to distribution leakages, beneficiary targeting errors, weak monitoring systems, and limited institutional coordination (Kuehl et al., 2021; Gobel et al., 2024). In the Indonesian context, Rochman et al. (2023) found that the complexity of actors involved in the distribution of subsidized LPG frequently creates coordination and accountability challenges during policy implementation. However, most existing studies have primarily focused on subsidy reform, energy economics, and institutional governance at the national level. Research specifically examining how local governments implement accountability principles in organizing targeted LPG distribution systems remains relatively limited. Therefore, this study seeks to address this gap by analyzing how local government policy accountability is operationalized in the management of targeted 3 kg LPG distribution in Paser Regency and by identifying the challenges encountered in its implementation.

METHODOLOGY

This study employed a qualitative approach with a case study design to gain an in-depth understanding of how local government policy accountability is implemented in organizing the targeted distribution system of subsidized 3 kg Liquefied Petroleum Gas (LPG) in Paser Regency. A case study approach was selected because it enables researchers to explore policy phenomena within their real-life context and to analyze the interactions among various stakeholders involved in the distribution of subsidized LPG (Yin, 2018). The research was conducted at the Department of Industry, Trade, Cooperatives, and Small and Medium Enterprises (Disperindagkop and SMEs) of Paser Regency, PT Pertamina (Persero), LPG agents, LPG distribution outlets (pangkalan), and among beneficiary groups receiving subsidized LPG. These research sites were selected because they represent the principal actors involved in the planning, implementation, supervision, and utilization of the 3 kg LPG distribution policy in Paser Regency.

The study utilized both primary and secondary data sources. Primary data were collected through Focus Group Discussions (FGDs), in-depth interviews, and field observations involving purposively selected informants based on their knowledge of and involvement in the subsidized LPG distribution system. The informants included officials from the Department of Industry, Trade, Cooperatives, and SMEs of Paser Regency, representatives from the Regional Secretariat's Economic Affairs Division, LPG agents, LPG distributors, village government officials, Village-Owned Enterprises (BUMDes), and beneficiaries of

the 3 kg LPG subsidy program. Secondary data were obtained through document analysis, including laws and regulations, government reports, LPG distribution records, and scholarly publications relevant to energy subsidy governance. Data collection continued until data saturation was achieved, that is, when the information obtained demonstrated consistent patterns and no significant new insights emerged (Creswell & Poth, 2018).

Data were analyzed using the interactive model developed by Miles, Huberman, and Saldaña (2014), which consists of four stages: data collection, data condensation, data display, and conclusion drawing/verification. To ensure the credibility and validity of the findings, the study applied both source triangulation and methodological triangulation by comparing information obtained from interviews, FGDs, observations, and document analysis. In addition, member checking was conducted with key informants to ensure consistency between the researcher's interpretations and the participants' experiences and perspectives. The analysis was guided by the three dimensions of public accountability proposed by Bovens (2007), informing, debating, and judging to explain how local governments account for the implementation of the 3 kg LPG distribution policy and to identify the challenges affecting policy implementation in Paser Regency.

RESULTS AND DISCUSSION

This study aims to analyze the implementation of local government policy accountability in organizing the targeted distribution system of subsidized 3 kg Liquefied Petroleum Gas (LPG) in Paser Regency and to identify the challenges encountered in achieving such accountability. The research data were collected through Focus Group Discussions (FGDs), in-depth interviews, field observations, and document analysis involving local government officials, LPG agents, LPG distribution outlets (pangkalan), village governments, and beneficiaries of the 3 kg LPG subsidy program. The data were analyzed using a thematic approach by categorizing information according to the research objectives, thereby providing a comprehensive understanding of policy accountability practices and the various factors influencing their implementation.

The presentation of findings and discussion in this article is integrated. This approach was adopted because qualitative research not only seeks to describe empirical realities but also aims to interpret the meaning of findings by linking them to relevant theories and previous studies. Accordingly, each empirical finding is directly analyzed through the perspectives of public accountability and policy governance to provide a deeper understanding of the phenomenon under investigation. This integrative approach also enables a more systematic and comprehensive explanation of the relationships among empirical evidence, theoretical concepts, and the broader policy context.

Based on the data analysis, two major themes emerged that explain the condition of accountability in the distribution of subsidized 3 kg LPG in Paser Regency. The first theme concerns the forms of local government policy accountability in organizing a targeted distribution system for subsidized 3 kg

LPG. The second theme relates to the various challenges encountered in efforts to realize effective policy accountability. These two themes serve as the foundation for explaining how the subsidized LPG distribution policy is implemented at the local level and for identifying the factors that influence the achievement of its policy objectives.

Forms of Local Government Policy Accountability in Organizing the Targeted Distribution System of 3 kg LPG in Paser Regency

The findings reveal that the Government of Paser Regency has implemented various forms of policy accountability in organizing the targeted distribution of subsidized 3 kg Liquefied Petroleum Gas (LPG) through three primary mechanisms: strengthening local regulations, collaborative supervision, and the digitalization of the distribution system. In terms of regulatory measures, the Government of Paser Regency enacted Paser Regent Regulation Number 58 of 2019 concerning Technical Guidelines for the Regulation and Supervision of 3 kg LPG Distribution as the legal foundation for controlling the distribution of subsidized LPG. This regulation governs distribution monitoring, enforcement of the Highest Retail Price (HET), supervision of supply availability, and the establishment of a monitoring team involving relevant local government agencies. Interviews with officials from the Department of Industry, Trade, Cooperatives, and Small and Medium Enterprises of Paser Regency indicated that the regulation serves as the principal policy instrument for addressing persistent distribution challenges, including supply shortages, sales above the regulated retail price, and mistargeted distribution. The existence of a clear regulatory framework is crucial for strengthening public accountability because it clarifies institutional responsibilities, establishes monitoring mechanisms, and provides legal certainty for policy implementation (Bovens et al., 2014; OECD, 2017; Lodge & Wegrich, 2014).

In addition to regulatory instruments, accountability has also been institutionalized through the establishment of a Permanent Buyer List (Daftar Pembeli Tetap – DPT) and the development of a closed distribution system. The local government collaborates with village administrations, neighborhood leaders, LPG agents, and distribution outlets (pangkalan) to identify eligible beneficiaries, including low-income households, micro-enterprises, target fishermen, and target farmers. The resulting database is utilized as a control mechanism for the distribution of subsidized LPG at the retail outlet level. Findings from the Focus Group Discussions (FGDs) indicate that most participants considered the DPT effective in helping distributors identify eligible beneficiaries and reducing purchases by individuals outside the designated target groups. Nevertheless, several informants acknowledged that maintaining data accuracy remains challenging due to the dynamic socioeconomic conditions of local communities. This finding suggests that the local government has attempted to strengthen accountability through beneficiary data management as a basis for distribution decision-making. Previous studies on subsidy governance emphasize that accurate beneficiary targeting is a fundamental requirement for ensuring accountability, reducing inclusion and exclusion errors, and improving

the effectiveness of social protection programs (Coady et al., 2004; Hanna & Olken, 2018; Kuehl et al., 2021).

Another form of accountability is reflected in the strengthening of collaborative supervision and the digitalization of subsidized LPG distribution. The Government of Paser Regency involves the Regional Inflation Control Team (TPID), the Food Task Force, district and village governments, security authorities, Pertamina, LPG agents, and distribution outlets in monitoring distribution activities. Supervision is conducted through unannounced inspections, price and stock monitoring, market operations, and the handling of public complaints. Furthermore, the implementation of the Merchant Application Pangkalan (MAP) and the MONICA LPG system has enabled electronic recording of distribution transactions, thereby increasing transparency and facilitating oversight. Field observations revealed that digital applications contribute significantly to monitoring efforts because each LPG transaction can be traced through consumer identification records. However, these systems have not yet been fully integrated with social welfare databases, leaving opportunities for ineligible individuals to access subsidized LPG. These findings support the growing literature on digital governance, which argues that information technology can enhance transparency, traceability, accountability, and monitoring effectiveness by reducing information asymmetry and strengthening data-driven decision-making in public service delivery (Janssen & Estevez, 2013; Mergel et al., 2019; United Nations, 2022).

These findings indicate that policy accountability in Paser Regency has evolved toward a more modern and collaborative model of public governance. From the perspective of public accountability theory, Bovens (2007) argues that accountability represents a social relationship between an actor and a forum, in which the actor is obliged to explain and justify actions undertaken, while the forum possesses the authority to request explanations, evaluate performance, and impose consequences. Based on this conceptualization, the regulatory, supervisory, and digitalization initiatives implemented by the Government of Paser Regency demonstrate efforts to fulfill its accountability obligations toward citizens as beneficiaries of the subsidized LPG program. The government not only performs distribution functions but also establishes mechanisms for reporting, monitoring, and evaluating policy implementation. This finding is consistent with Behn's (2001) argument that accountability serves not only as a mechanism of control but also as a means of improving organizational performance and responsiveness to public needs. Similarly, Mulgan (2003) emphasizes that accountability enables public institutions to demonstrate responsibility for policy outcomes and resource utilization.

Furthermore, Bovens (2010) distinguishes between accountability as a virtue and accountability as a mechanism. Accountability as a virtue emphasizes transparency, responsiveness, and integrity in governance, whereas accountability as a mechanism focuses on the existence of formal systems of oversight and answerability that can be objectively assessed. The findings suggest that the Government of Paser Regency has incorporated both dimensions. The virtue dimension is reflected in the government's commitment

to ensuring the availability of subsidized LPG for low-income households and micro-enterprises. Meanwhile, the mechanism dimension is evident in the establishment of supervisory teams, the development of the DPT, the implementation of the MAP application, and the regular conduct of inspections and evaluations.

The findings can also be interpreted through the lens of Governance Network Theory proposed by Rhodes (1997). According to Rhodes, contemporary public governance is no longer purely hierarchical but operates through networks of interdependent actors involved in policy formulation and implementation. The success of public policy depends largely on the ability to foster coordination, communication, and collaboration among actors within these networks. In the context of Paser Regency, the distribution of subsidized 3 kg LPG is not solely the responsibility of the local government but also involves Pertamina, LPG agents, distribution outlets, village governments, security agencies, and beneficiary communities. Consequently, accountability in LPG distribution is constructed through collaborative relationships among actors with distinct roles and responsibilities throughout the distribution chain. This collaborative arrangement reflects the principles of network governance and collaborative governance, which emphasize shared responsibility, interdependence, trust-building, and collective problem-solving among multiple stakeholders (Ansell & Gash, 2008; Klijn & Koppenjan, 2016).

The results of this study are consistent with the findings of Rochman, Kasim, and Wahyudi (2023), who argue that the complexity of subsidized LPG governance in Indonesia requires strong coordination among stakeholders to ensure effective and targeted distribution. Their study demonstrates that subsidized LPG distribution involves complex institutional relationships among government agencies, business entities, distributors, and communities, thereby requiring an accountability system capable of linking all actors through an integrated supervisory mechanism. Similar conclusions were drawn by Gobel et al. (2024), who found that the success of energy subsidy policies depends not only on the magnitude of subsidies provided but also on the quality of governance, distribution transparency, and the accuracy of beneficiary targeting. Comparable findings have also been reported in broader studies of energy subsidy governance, which conclude that transparency, institutional capacity, beneficiary identification systems, and effective monitoring mechanisms are critical determinants of subsidy effectiveness and accountability (Coady et al., 2015; Victor, 2009; Kuehl et al., 2021).

Nevertheless, this study finds that policy accountability in Paser Regency remains more administrative than substantive in nature. Although various regulations, monitoring mechanisms, and digital applications have been established, challenges persist, including inaccuracies in beneficiary data, weak integration among government databases, and the continued access of non-target groups to subsidized LPG. These conditions indicate that accountability mechanisms have not yet fully generated the desired outcomes in terms of genuinely targeted LPG distribution. This finding supports Bovens' (2007) argument that effective accountability is not merely characterized by the

existence of reporting and monitoring mechanisms but also by the achievement of policy outcomes consistent with intended objectives. Therefore, the accountability practices implemented by the Government of Paser Regency can be categorized as moving toward a model of collaborative accountability. However, further improvements are required in the areas of data integration, technology-based monitoring, and outcome-oriented evaluation to ensure that the objectives of targeted LPG distribution can be achieved more effectively and sustainably.

Challenges in Realizing Local Government Policy Accountability in the Targeted Distribution System of 3 kg LPG in Paser Regency

The findings indicate that the primary challenge in realizing accountability in the targeted distribution of subsidized 3 kg Liquefied Petroleum Gas (LPG) in Paser Regency lies in the complexity of governance arrangements involving multiple actors with different authorities and responsibilities. During the Focus Group Discussions (FGDs), the Head of the Department of Industry, Trade, Cooperatives, and Small and Medium Enterprises of Paser Regency explained that issues surrounding LPG distribution are not limited to technical distribution aspects but also involve coordination among the Central Government, Local Government, PT Pertamina, the Downstream Oil and Gas Regulatory Agency (BPH Migas), LPG agents, distribution outlets (pangkalan), and beneficiary communities. This condition creates a phenomenon of diffused accountability, making it difficult to clearly identify which actor should be held directly responsible when shortages occur, distribution fails to reach the intended beneficiaries, or LPG is sold above the regulated Highest Retail Price (HET). Similar challenges frequently emerge in multi-level governance systems where authority is dispersed across different institutions and levels of government, resulting in blurred lines of responsibility and weakened accountability mechanisms (Bovens, 2007; Papadopoulos, 2010; Bovens et al., 2014). Informants further emphasized that local governments often face limitations in authority because the 3 kg LPG program is part of a nationally administered subsidy scheme, with most regulatory provisions determined by the central government. Consequently, local governments are largely confined to facilitation, coordination, and supervisory functions without possessing full authority to implement corrective measures against distribution irregularities encountered in the field. This finding reinforces previous studies showing that complex governance structures often generate accountability deficits because responsibility is fragmented among multiple actors, making monitoring and enforcement less effective (Bovens, 2007; de Boer, 2023).

These findings are consistent with Bovens' (2007) conceptualization of accountability, which argues that accountability can only function effectively when there is a clear relationship between the actor responsible for an action and the forum that evaluates that action. When responsibility is dispersed across multiple institutions, an accountability deficit emerges, reducing the effectiveness of both oversight and answerability mechanisms. In the context of Paser Regency, the relationships among the central government, local government, Pertamina, LPG agents, and distribution outlets reflect the

characteristics of a complex multi-level governance system that weakens the clarity of policy accountability. This finding also supports the argument that accountability is fundamentally a relational mechanism that depends on clearly defined responsibilities, answerability processes, and enforceable consequences (Bovens, 2007; Lindberg, 2009).

Another significant challenge relates to bureaucratic accountability and weak inter-agency coordination in policy implementation. The findings reveal that although various regulations governing the distribution of 3 kg LPG have been established, implementation remains constrained by insufficient cross-sectoral coordination, the absence of standardized operational procedures, and the lack of integrated monitoring and supervisory systems. Informants from local government institutions and law enforcement agencies explained that when violations such as hoarding, sales to ineligible beneficiaries, or sales above the regulated retail price are detected, local governments frequently encounter difficulties in taking legal action due to the absence of regulations that clearly classify violations and specify applicable sanctions. As a result, supervisory activities tend to be reactive rather than preventive. Previous studies indicate that weak institutional coordination frequently undermines policy implementation because information sharing, joint monitoring, and enforcement efforts become fragmented across organizations (Agranoff & McGuire, 2001; Klijn & Koppenjan, 2016). Collaborative governance literature further suggests that effective policy implementation requires clear role allocation, shared objectives, and sustained coordination among actors operating within governance networks.

This phenomenon can be interpreted through the lens of Bureaucratic Accountability Theory proposed by Romzek and Dubnick (1987). According to Romzek and Dubnick, bureaucratic accountability requires compliance with formal rules, clear operational procedures, effective internal control mechanisms, and coordination systems capable of ensuring that policies are implemented according to their intended objectives. When bureaucratic coordination is weak and oversight mechanisms are not systematically enforced, a gap emerges between policy design and implementation practices. The findings of this study suggest that the primary challenge does not stem from the absence of regulations but rather from weaknesses in implementation mechanisms and inter-organizational coordination throughout the subsidized LPG distribution chain. Moreover, accountability literature emphasizes that public organizations often face multiple and competing accountability demands that can complicate decision-making and reduce policy effectiveness (Romzek & Dubnick, 1987; Romzek, 2000; Mulgan, 2000).

Beyond institutional issues, the study also identified challenges related to limited supervisory capacity and the geographical characteristics of Paser Regency. Based on interviews and FGDs, Paser Regency covers a vast territory consisting of ten districts, 139 villages, and five urban wards distributed across diverse geographical conditions. The limited number of supervisory personnel, transportation facilities, and road infrastructure constrains the ability of authorities to conduct intensive monitoring across all regions. Consequently, some areas continue to experience LPG shortages, while others maintain

relatively adequate supply levels. Furthermore, transportation constraints increase distribution costs, which ultimately contribute to price variations at the retail level. Informants from LPG agents and distribution outlets explained that delays in distribution due to long distances and poor road conditions are among the primary causes of temporary LPG shortages in remote villages. Similar findings have been reported in studies of public service delivery and subsidy programs in geographically dispersed regions, which demonstrate that distance, transportation limitations, and uneven infrastructure significantly affect monitoring effectiveness and distribution performance (OECD, 2017; United Nations, 2022).

These conditions reflect challenges associated with the dimension of professional accountability as described by Romzek and Dubnick (1987). Professional accountability depends not only on the integrity of policy implementers but also on adequate organizational capacity, including qualified human resources, monitoring facilities, technical competencies, and institutional support. When institutional capacity is limited, the government's ability to monitor, evaluate, and control LPG distribution becomes less effective. Contemporary accountability studies further demonstrate that organizational performance and accountability outcomes are strongly influenced by institutional capacity, administrative competence, and access to reliable information systems (Overman, 2022; Romzek, 2000). This finding is also consistent with Gobel et al. (2024), who emphasize that the effectiveness of energy subsidy policies is strongly influenced by the capacity of government institutions to supervise implementation and ensure that subsidies reach their intended beneficiaries.

Another challenge identified in this study concerns the validity of beneficiary data and the lack of integration within the LPG distribution information system. Several informants from LPG agents and distribution outlets reported that the Permanent Buyer List (*Daftar Pembeli Tetap* – DPT), which serves as the basis for distribution, frequently requires updating due to demographic changes such as deaths, migration, or shifts in household economic conditions. Inaccurate data create difficulties for distributors in identifying individuals who are genuinely eligible for subsidized LPG. Furthermore, the absence of integration between beneficiary databases and digital distribution systems creates opportunities for ineligible individuals to access subsidized LPG. Similar challenges have been identified in social assistance and energy subsidy programs across developing countries, where inaccurate beneficiary databases and fragmented information systems often contribute to targeting errors, subsidy leakage, and administrative inefficiencies (Coady et al., 2004; Hanna & Olken, 2018; Kuehl et al., 2021).

These findings can be explained through Principal-Agent Theory developed by Jensen and Meckling (1976). The theory suggests that relationships between principals and agents are often characterized by information asymmetry, a condition in which agents possess more information than principals. In the context of 3 kg LPG distribution, local governments act as principals responsible for supervising policy implementation, while LPG agents

and distribution outlets function as agents possessing more detailed information regarding distribution activities and transactions. When information systems are not transparently integrated, opportunities for moral hazard and distribution irregularities increase substantially. Studies on digital governance similarly demonstrate that integrated information systems can reduce information asymmetry, strengthen transparency, and improve accountability by enabling real-time monitoring and evidence-based decision-making (Janssen & Estevez, 2013; Mergel et al., 2019).

Finally, the study found that social accountability in the distribution of 3 kg LPG remains constrained by low levels of public participation and limited public awareness. Most community members lack adequate information regarding the LPG subsidy quota allocated to Paser Regency, the categories of beneficiaries eligible to receive subsidies, and the procedures for reporting distribution irregularities. As a result, social control mechanisms over subsidized LPG distribution have not functioned optimally. This finding reflects broader challenges in social accountability practices, where limited public access to information and weak citizen engagement reduce the effectiveness of community-based oversight mechanisms (Fox, 2015; Bovens et al., 2014). According to the New Public Service paradigm proposed by Denhardt and Denhardt (2015), public accountability is not solely achieved through administrative mechanisms but also through the active involvement of citizens in monitoring and evaluating public policy implementation. Limited transparency and low levels of community participation ultimately weaken social pressure on distribution actors to perform their responsibilities in an accountable manner. Therefore, strengthening information transparency, integrating beneficiary databases with digital distribution systems, improving coordination among stakeholders, and expanding public participation are essential prerequisites for enhancing accountability in the targeted distribution of subsidized 3 kg LPG in Paser Regency. These findings support collaborative governance scholarship, which emphasizes that accountability is strengthened when governments actively involve citizens and stakeholders in policy monitoring, deliberation, and evaluation processes (Ansell & Gash, 2008; Klijn & Koppenjan, 2016).

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings and discussion, it can be concluded that the accountability of the Paser Regency Government's policy in organizing the distribution system of subsidized 3 kg Liquefied Petroleum Gas (LPG) has been gradually developed through various regulatory instruments and distribution control mechanisms. These efforts have been reflected in the issuance of several local policy instruments since 2014, including Regent Regulations, Regent Decrees, and various technical policies designed to support the regulation and supervision of 3 kg LPG distribution. Through the Department of Industry, Trade, Cooperatives, and Small and Medium Enterprises, the Paser Regency Government has implemented several strategic measures, including beneficiary remapping, the establishment of a Permanent Buyer List (DPT), the issuance of control cards, the

implementation of a closed distribution system, the utilization of digital applications such as MONICA and the Merchant Application Pangkalan (MAP), and the strengthening of field supervision. These initiatives demonstrate the local government's efforts to establish accountability mechanisms through regulatory frameworks, monitoring systems, public participation, and distribution digitalization. Nevertheless, these measures have not yet fully ensured that subsidized LPG reaches its intended beneficiaries, namely low-income households, micro-enterprises, target fishermen, and target farmers. Various forms of distribution irregularities, sales to ineligible groups, unequal distribution patterns, and price disparities at the consumer level continue to occur. These conditions suggest that accountability mechanisms remain predominantly administrative and procedural in nature, while substantive accountability focused on achieving policy objectives has not yet been fully realized. The findings indicate that effective accountability should be assessed not only by the existence of reporting and monitoring mechanisms but also by the extent to which policy outcomes align with the intended objectives.

The study also identifies several fundamental challenges that hinder the realization of accountability in the targeted distribution of subsidized 3 kg LPG in Paser Regency. These challenges include the complexity of a multi-level governance structure in which the 3 kg LPG subsidy policy is primarily under the authority of the central government, while local governments are limited to facilitation, coordination, and supervisory functions. Additional obstacles include insufficient cross-sectoral coordination, the absence of integrated monitoring and supervisory systems, weak enforcement of regulations, limited human resources for supervision, and the lack of a real-time integrated LPG distribution information system. Other challenges involve limited public access to information, low levels of public participation in monitoring distribution activities, and the vast geographical area of Paser Regency, which complicates supervision and equitable distribution efforts. These conditions have resulted in a diffusion of responsibility among stakeholders, making accountability mechanisms less transparent and more difficult to trace. As a consequence, a gap exists between accountability obligations and the institutional capacity required to effectively control policy implementation. Therefore, improving accountability in the distribution of subsidized 3 kg LPG in Paser Regency requires stronger integration between central and local regulatory frameworks, the development of a real-time integrated distribution information system, enhanced supervisory capacity, and broader community participation in monitoring subsidized LPG distribution. Such measures are essential to ensure that policy objectives can be achieved more effectively, accurately, and sustainably.

FURTHER STUDY

Future research is recommended to explore the effectiveness of targeted LPG distribution policies in different regional contexts and to examine the role of digital monitoring systems, stakeholder coordination, and community participation in improving the accuracy and accountability of subsidized LPG distribution.

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