

Budget Transparency on Kebumen Regency Government Website in 2013-2017

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Abstract-E-government is the use of Information and Communication Technologies (ICT) in the field of government. One of the benefits of implementing e-government is to create a clean and transparent government where the government is required to publish budget management documents through its website. This is in accordance with the Minister of Home Affairs Instruction Number 188.52/1797/SJ 2012 concerning Transparency of Regional Budget Management. Based on the assessment of the Indonesian Forum for Budget Transparency (FITRA) with The Ford Foundation (FF), Kebumen District achieved the best budget transparency index in Indonesia. This study aims to find out the transparency of the Kebumen District Government's 2013-2017 budget management. This study uses a qualitative method. The results of this study indicate that the Kebumen District Government has a strong commitment in implementing e-government because it already has an official website that is well managed so that it can be accessed anytime, anywhere and by anyone, but this is not balanced with the management of email services as a medium of communication between communities with the government well. In addition, the website also does not comply with the standards for publishing budget documents, not publishing all required budget documents, and not updating budget data.

Keywords-component; e-government; budget transparency; regional government website

Background

Public information disclosure in the era of globalization is the very important role and has even become a basic requirement for the development of the social environment. Transparency is an important aspect of creating good governance. Transparency will affect other aspects such as participation and accountability. A transparent government will guarantee the public to access or obtain information relating to the administration of government. The openness of information allows the public to participate in and supervise policies so as to prevent corruption, collusion, and nepotism.

The Indonesian Constitution has guaranteed the right of every citizen to be able to obtain information as stipulated in Article 28 F of the 1945 Constitution, namely; "everyone has the right to communicate and obtain information to develop their personal and social environment, as well as the right to seek, obtain, own, store, process and convey information by using all available channels". Therefore giving access to information to

the public is a government obligation mandated in accordance with the constitution.

The World Summit on the Information Society (WSIS) made a decision that in 2015 each country sought government agencies, education, hospitals connected with communication and information networks and 50% of the world's population had the ability to access information through information and communication technology. Following up on WSIS, Presidential Instruction No. 3/2003 on National E-Government Development Policies and Strategies was established, which required state, provincial, district and city ministries/institutions to implement e-government. Based on the Minister of Home Affairs Instruction Number 188.52/1797/SJ of 2012 concerning Transparency of Regional Budget Management, local governments are required to have an official website, have budget transparency content, publish budget documents, and update data.¹

Based on the findings of the Indonesian Forum National Secretariat for Budget Transparency (FITRA) supported by The Ford Foundation (FF), the highest regional budget transparency index in Indonesia was obtained by Kebumen District. This finding is the result of an assessment of 70 regions in 18 provinces throughout Indonesia. Kebumen District received a score of 0.98, while the average regional budget transparency index in Indonesia as a whole was 0.58.²

Formulation of the problem

How is the transparency of Kebumen Regency regional budget management in 2013-2017?

Research Methods

This study uses a qualitative method. Qualitative methods are used in this context to describe, analyze and interpret Kebumen Regency e-government in 2013-2017. Data analysis techniques used in this study include data reduction, data presentation, and conclusions while checking and validating data using triangulation techniques.

¹ S. A. Afandi and M. Afandi, "Implementation of E-government As Media Transparency of Local Government Budget Management in Riau Province," Proceeding International Indonesia Conference on Interdisciplinary Studies, Universitas Lampung, September 2018, pp. 121-130.

² M. Hasan and Y. Nurhidayat, "Laporan Local Budget Index 2017 Hasil Penelitian di 70 Kabupaten/Kota," Jakarta: Seknas FITRA & Ford Foundation, 2017, p. 73.

Theoretical Framework

Transparency

Transparency is a broad concept related to the availability of information and can be used by the community and other stakeholders³. This is based on the availability of information on government organizations that enable citizens and other external actors to monitor and assess the internal performance and performance of public organization.⁴ Hood has a traditional view where government transparency refers to the rules of publication of basic information and procedures that can be accessed by the public that clarifies the activities that have been carried out by the government.⁵

Transparency means the government is open in providing the widest information in managing public resources to the public. In the case of financial management which is basically a public fund, the government needs to be encouraged to provide financial information that is needed accurately, relevant, timely and trustworthy, from the planning process to account for the program and the budget that has been set.⁶

Folscher revealed the benefits of transparency are:

1. Transparency can reduce the uncertainty that contributes to fiscal and macroeconomic stability so that future adjustments can be minimized.
2. Increasing the accountability of the government, the legislature, the media, and the public can carry out the control function of the government better if they have information about policies, implementation of policies and government revenues/expenditures. Public officials will be more responsible if the decisions taken are made openly/transparently to the public and can prevent corruption, collusion, and nepotism.
3. Transparency can increase trust in the government and build closer social relations, for example, the community can understand government policies and even support the policy.
4. Increase the investment climate. A clear understanding of government policies and actions will invite domestic and foreign investors to invest more.⁷

Budget transparency criteria that can be used to measure transparency in planning and budgeting as stated by Kristianten, that transparency can be measured through several indicators, namely: (1) availability and accessibility of budget documents, (2) clarity and completeness of information in budget documents, (3) openness of the process, (4) a regulatory framework that guarantees transparency.⁸

According to Mardiasmo the budget prepared by the executive is said to be transparent if it meets several criteria, namely: (1) there are announcements of budget policy, (2) budget documents are available and easily accessible, (3) timely accountability reports are available, (4) accommodation of people's voices/proposals, (5) there is a system of providing information to the public.⁹

Another transparency expert, Florini defines transparency as the degree of availability of information to outsiders which makes them able to know the decision-making process and to assess the decisions made. In other words, government transparency can be interpreted as an inward monitoring capability concerning the ability of individuals and groups outside government organizations to monitor government activities and how the decision-making process.¹⁰

According to Kristiansen transparency is useful to support four fundamental things, namely: (1) increasing the responsibility of policymakers towards the people so that control of politicians and bureaucrats will be more effective, (2) allowing the functioning of checks and balances to prevent the existence of a power monopoly by bureaucrats, (3) reducing the number of corruption cases, (4) increasing efficiency in the administration of public services.¹¹ The application of the principle of transparency can be seen as an attempt to prevent opacity and secrecy in the governance process that can lead to deviations of power, especially authority that is only controlled and monopolized by the state.¹²

The transparency indicators put forward by Mardiasmo are: (1) there are announcements of policies regarding income, financial management, and regional assets, (2) there are announcements of policies regarding income, financial management, and regional assets that can be accessed, (3) reports available timely accountability, (4) availability of means for votes and proposals from the people, (5) there is a system of providing information to the public. Broadly speaking, these

³ J. Araujo and F. T. Romero, "Local Government Transparency Index: Determinants of Municipalities Rankings," *International Journal of Public Sector Management*, Vol. 29, 2016, pp. 327–347.

⁴ A. Meijer, "Understanding the complex dynamics of transparency," *Public Administration Review*, Vol. 73, 2013, pp. 429-439.

⁵ C. Hood, "The Art of the State: Culture, Rhetoric and Public Management," Oxford: Oxford University Press, 2000, p. 211.

⁶ P. Chalid, "Keuangan daerah, investasi dan desentralisasi," Jakarta: Kemitraan, 2005, p. 56.

⁷ E. Nurdiansyah, "Keterbukaan Informasi Publik Sebagai Upaya Mewujudkan Transparansi Bagi Masyarakat," *Jurnal Bhinneka Tunggal Ika*, Vol. 13, 2016, pp. 147-151.

⁸ Kristianten, "Transparansi Anggaran Pemerintah," Jakarta: Rineka Cipta, 2006, p. 81.

⁹ Mardiasmo, "Akuntansi Sektor Publik," Yogyakarta: Andi, 2002, p. 73.

¹⁰ A. Florini, "Right to Know: Transparency for an Open World," New York: Colombia University Press, 2007, p. 16.

¹¹ D. Mutiarin, "Public Service Integrity Perception: Case Study in Kutai Kartanegara Regency Indonesia," *Journal of Government and Politics*, Vol. 5, 2014, pp. 92-103.

¹² G. Michener and K. Bersch, "Identifying transparency," *Information Polity*, Vol. 18, 2013, pp. 233-242.

indicators can be categorized into 1) Accessibility (the ease of accessing the website). 2) Feedback mechanism (there is an opportunity for users to provide feedback). 3) Update information (the website displays information that is always updated). 4) Simplicity and readability (ease of information displayed on the website to be read and understood).¹³

Analysis and Research Finding

1. Accessibility

In an effort to implement e-government, the Kebumen Regency Government has a website with the address <http://www.kebumenkab.go.id/>, which is managed by the Communication and Information Agency. The website is accessible to the public every day for 24 hours from anywhere and by anyone so that people can easily find the information they need, including with regard to local budget management information.

This is a form of the government's commitment to follow the existing rules where budget transparency and implementation of e-government have been clearly regulated in the 1945 Basic Shrimp Law, Law Number 17 of 2003 concerning State Finance, Presidential Instruction Number 3 of 2003 concerning Policies and National Strategy for E-Government Development, Government Regulation Number 58 of 2005 concerning Regional Financial Management, Minister of Home Affairs Instruction Number 188.52/1797/SJ of 2012 concerning Transparency of Regional Budget Management, and Law Number 14 of 2008 concerning Public Information Openness.

This is in line with the findings of the Indonesian Forum's National Secretariat for Budget Transparency (FITRA) with The Ford Foundation (FF) where out of 70 regions assessed, Kebumen District received the best assessment. With the website owned by the Kebumen District Government which is well managed so that it can be accessed by the public, this is a form of government compliance and in line with the times where the internet has become the most effective and efficient media in disseminating information, both among young and old so that information can reach easy and more accurate where currently hoax information is rampant in the community so that the use of the website by the government can be an accurate and reliable information media for the community.

2. Feed Back Mechanism

Feed Back Mechanism is part of one form of government transparency in managing its budget. With the Feed Back Mechanism, the government is willing to get a response from the community for the performance that has been done, both in the form of criticism and means in the running of the government, especially related to the transparency of regional budget management.

With regard to the feedback mechanism, the Kebumen District Government on its official website has provided an email service facility: pemkab_kebumen@kebumenkab.go.id, which can be used by the community to interact directly with the government. Through the e-mail service, the public can give

questions, complaints, and advice to the government in order to remind the quality of work and service as they wish.

However, in its implementation, the Kebumen Regency Government was not responsive in responding to complaints or questions from the community through the e-mail service facility. In addition, the response given by the government was also considered unsatisfactory which later made people reluctant to use the e-mail services available on the website.

3. Update Information

According to the Instruction of the Minister of Home Affairs No. 188.52/1797/SJ of 2012 concerning Transparency of Regional Budget Management, one of the obligations of local governments is to publish budget documents and to periodically update data on the official website. Documents that must be published are; a summary of the Work Plan and Budget of the Regional Work Unit (RKA SKPD), a summary of the Work Plan and the Budget of the Regional Financial Management Officer (RKA PPKD), the Draft Regional Regulation of the Regional Revenue and Expenditure Budget (Ranperda APBD), Draft Regional Regulations for Regional Revenue and Expenditure Amendments (Ranperda APBD-P), Regional Regulation of Regional Revenue and Expenditure Budget (Perda APBD), Regional Regulation of Changes in Regional Revenue and Expenditure Budget (Perda APBD-P), a summary of the Regional Work Unit Budget Implementation Documents (DPA SKPD), a summary of the Budget Implementation Documents for Regional Financial Management Officials (PPKD DPA), Regional Work Unit Budget Realization Report (LRA SKPD), Budget Realization Report of the Regional Financial Management Officials (LRA PPKD), Audited Local Government Financial Statements (LKPD), and the opinion of the Supreme Audit Agency (BPK) on Local Government Financial Statements (LKPD).

Based on observations made on the official Kebumen District Government website, the Kebumen Government does not publish all budget documents on its website in accordance with the existing rules. In addition, the Government of Kebumen also does not periodically update budget data on the website. In 2017, the Kebumen District Government achieved the best assessment in terms of e-government implementation, including transparency in budget management on its official website, but in fact, the website in 2017 only presented 6 of the 12 membership documents that must be published.

If observed from 2013, one year after the enactment of the Minister of Home Affairs Instruction Number 188.52/1797/SJ 2012 concerning Regional Budget Management Transparency, the Kebumen District Government has never published its overall budget management documents according to the existing rules. The publication of the most budget management documents was carried out in 2016 of which 12 documents were required to be published, the Kebumen District Government published 9 budget documents, the rest in 2013 and 2014 published 8 budget documents, published 7 budget documents

¹³ Mardiasmo, "Otonomi dan Manajemen Keuangan Daerah," Yogyakarta: Andi, 2004, p. 34.

in 2015 and the number of budget document publications little done in 2017.

TABLE I

Dokumen	2013	2014	2015	2016	2017
Summary of RKA-SKPD	√	√	√	√	√
Summary of RKA-PPKD	√	√	√	√	√
Ranperda APBD			√	√	
Ranperda APBD-P					
Perda APBD	√	√	√	√	√
Perda APBD-P	√		√		√
Summary of DPA-SKPD	√	√	√	√	√
Summary of DPA-PPKD	√	√	√	√	√
LRA all SKPD	√	√		√	
LRA PPKD	√	√		√	
LKPD that has already been the audit		√			
BPK opinion on LKPD ¹⁴				√	

Based on the table above, the number of budget documents published is floating due to the lack of strong commitment from the Kebumen District Government to act transparently and implement the existing rules. This, of course, disappointed the community and hampered the implementation of public supervision of the government. Of all documents that must be published by the local government through its official website, from 2013 to 2017 the Government of Kebumen District has never publicized the draft Regional Regulation Draft Regional Revenue and Expenditure Amendments (Ranperda APBD-P), while the documents that are consistently consistent are published and updated are documents summarizing the Work Plan and Budget of the Regional Work Unit (RKA SKPD), a summary of the Work Plan and the Budget of the Regional Financial Management Officer (RKA PPKD), Regional Regulations of Regional Revenue and Expenditure Budgets (Perda APBD), a summary of the Regional Work Unit Budget Implementation Documents (DPA SKPD), as well as a summary of the Budget Implementation Documents for the Regional Financial Management Officers (DPA PPKD). Thus, the Kebumen Regency Government only publishes and updates 5 documents periodically every year so that they are not in accordance with the existing criteria.

4. Simplicity and Readability

Based on the Minister of Home Affairs Instruction Number 188.52 / 1797 / SJ of 2012 concerning Transparency of Regional Budget Management, all local governments are required to have transparency in budget management content on their official website. This is done to make it easier for people to access budget management data because the website presents a variety of content so that if there is no uniformity of names for the information content of local budget management, it will be difficult for the public to find the budget management documents they need so that they will spend time and become inefficient.

The Kebumen Regency Government in publishing its regional budget management documents through its official website does not present it through budget management transparency content. The Kebumen District Government publishes the management document for its budget through budget transparency content, besides that the content is also not on the main menu or front view because the content is in government content so to find the Kebumen District budget management document, the community must first access the government content and then choose budget transparency content.

Thus, this is enough to prevent users from finding local budget management documents so that they become less effective and efficient because on some websites the local government has included management documents on budget management transparency content and the content is placed on the front page or the main website menu so that when accessing the website the user will directly see the transparency of budget management, even though it is linked to the location of the content there are no rules that specify specifically but it feels very easy for people to find the documents they need.

Conclusion

Transparency of local budget management by the Kebumen District Government through its official website has not been implemented well. This can be seen from 12 documents that the local government must publish periodically according to the existing rules, the Kebumen District Government does not publish all requested documents, including not updating all budget documents periodically according to the budget year. In addition, the official website of the Kebumen Regency Government also does not have transparency in budget management and e-mail services as a medium for community interaction with the government that has not been optimally implemented. Nevertheless, the Kebumen District Government has managed its official website well so that it can be accessed at any time and by anyone without any limitations and constraints.

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¹⁴ Kebumen District Budget Transparency Table 2013-2017.

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