

Regional Revenue and Expenditures Budget Transparency in the Context of Regional Financial Law

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ABSTRACT. This research aims to describe the transparency of the use of the Semarang City Regional Revenue and Expenditure Budget and discover the forms, mechanisms and constraints in obtaining transparency of information on the use of the Semarang City Revenue and Expenditure Budget, this research uses a sociological juridical research type approach method, by using primary data and secondary data which are then analyzed using qualitative data analysis. The results of the study can be seen that the transparency of the use of the Semarang City Regional Revenue and Expenditure Budget already has internal regulations in the form of Mayor Regulation number 26 of 2012 and forms and mechanisms in accordance with Law number 14 of 2008 although internal and external obstacles are still found that result implementation is less than optimal so that it inhibits the realization of good governance. The conclusions from the results of the study show that the transparency of the use of the Semarang City Regional Revenue and Expenditure Budget is in accordance with Law number 14 of 2008 and already has forms and internal mechanisms, although in the implementation phase there are still obstacles both internally and externally.

KEYWORDS. Regional Revenue and Expenditures Budget; Transparency; Public Information Disclosure; Good Governance; Regional Financial Law

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Eka Pala Suryana*

Introduction

Open access to information to the public is one of the important characteristics of a democratic state that upholds people's sovereignty to realize good governance, as well as a means of optimizing public participation and supervision of state administration, regional government, and other public bodies and all something that affects the public interest. Especially with the development of information technology today, the demand for information disclosure is increasingly urgent.

Transparency² is the existence of an open policy for supervision, while what is meant by information is information about every aspect of government policy that can be reached by the public. Information disclosure is expected to produce healthy, tolerant political competition, and policies are

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² Basically, this transparency is the basis of creating government accountability that requires information disclosure, access and procedures for the public to obtain information, and legal guarantees for the implementation of people's rights to obtain information. Until now, public knowledge about information disclosure has not been evenly distributed. some people say they are not aware of a law governing public information disclosure. This indicates that their level of concern for the running of a government is less desirable. The essence of democracy which says that sovereignty is in the hands of the people is not maximized.

made based on public preferences.³

The right of everyone to obtain public information is a human right as a citizen. In addition, public information disclosure is one of the important characteristics of a substantial democratic state that upholds people's sovereignty to realize good governance. Article 28 letter F of the 1945 Constitution states:

Everyone has the right to communicate and obtain information to develop their personal and social environment, and has the right to seek, obtain, own and store information using all types of available channels [*Setiap orang berhak untuk berkomunikasi dan memperoleh informasi untuk mengembangkan pribadi dan lingkungan sosialnya, serta berhak untuk mencari, memperoleh, memiliki, menyimpan, mengolah dan menyampaikan informasi dengan menggunakan segala jenis saluran yang tersedia*].

For this reason, guarantees are needed for everyone to obtain information. This is very necessary because the right to public information is very important considering that state administration indeed needs to be monitored by the public, so that state administration can run transparently and can be accounted for. This relates also to the participation or involvement of the community in the public decision-making process.

Constitutionally, disclosure of public information has been regulated in Law No. 14 of 2008 concerning Public Information Openness (hereinafter Public Information Disclosure Act). In this law, every citizen has been guaranteed the right to access public information about public policy making plans, public policy programs, and public decision-making processes and the reasons for a public decision.⁴

Every Public Body has an obligation to open access to public information relating to the Public Body to the wider community. The scope

³ Ganie Meuthia Rochman, 2000, Good Governance, Prinsip, Komponen, dan Penerapannya dalam Hak Asasi Manusia (Penyelenggaraan Negara Yang Baik), Komnas HAM, Jakarta, pp. 151-155; Joko Widodo, 2001, Good Governance, Insan Cendekia, Surabaya, pp. 27-30; Putra Astomo, "Penerapan Prinsip-Prinsip Pemerintahan Yang Baik dalam Penyelenggaraan Pemerintah", *Kanun Jurnal Ilmu Hukum* 64(16), 2014, pp. 401-420.

⁴ Article 1 states that the definition of public information is information that is generated, stored, managed, sent, or received by public bodies relating to the administration of the state or the administration of public bodies as well as other information relating to the public interest, in accordance with the law on information disclosure. public. This means that public information can be used by everyone other than excluded information. Basic knowledge about public information is important because through this the people can know their rights and obligations in obtaining public information.

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of public bodies in this law includes executive, judiciary, legislative bodies, and other state administrators who obtain funds from the State Budget (APBN)/Regional Budget (APBD) and include non-governmental organizations, both incorporated legal or non-statutory bodies, such as non-government organizations, associations, and other organizations that manage or use funds partially or wholly sourced from the state budget / regional budget, community contributions, and/or abroad.

In providing transparency there is still a reluctance on the part of public officials to provide information. One example is the case of the Pahlawan road project and Taman Supeno, which has been programmed by the Semarang City government, which is not equipped with a project information board by the contractor. The project of moving the street vendors to the KB park in addition to the governor's office using the Central Java regional budget of Rp 3,626,700,000 was considered to be in violation of regulations. Spokesman of the Semarang City Budget Caring Society (Kompaks), Piton Prihantoro considered that PT Adhi Con Persada as the project implementer was not transparent. This is due to the fact that two Kompaks teams deployed at the project site did not find the information boards that had to be installed according to Keppres 80/2003 and Perpres 54/2010.⁵

With the facts above, the problem is related to the transparency of the use of the Semarang City Regional Budget, forms and mechanisms for

⁵ In many cases, several studies have shown that public information disclosure in the city of Semarang is still considered half-hearted. There is some information that tends to be covered up. One of them is the lack of information boards on development project work activities. Various field facts also show that in Semarang City the community has not yet fully gained access to maximum openness of public information. From May 2016 to March 2019 there were 13,400 reports from the public. There are five Regional Apparatus Organizations (OPD) that have the highest ranks related to complaints from the public, namely the Transportation Agency (Dishub) 3,060 complaints, the Public Works Office (DPU) 1,415 complaints, PDAM Tirta Moedal 1,137 complaints, Satpol PP 1037 complaints, and the Housing and Residential Area 723 complaints. See Abdul Mughis, "Keterbukaan Publik di Pemkot Semarang Masih Setengah Hati, Informasi Proyek Ditutup-tutupi", *Jateng Today*, 24 April 2019, <https://jatengtoday.com/keterbukaan-publik-di-pemkot-semarang-masih-setengah-hati-informasi-proyek-ditutup-tutupi-22169>; Rizki Dwi Prabowo, Dzunuwanus Ghulam Manar, & Suwanto Adhi, "Implementasi Undang-Undang Keterbukaan Informasi Publik dalam Upaya Mewujudkan Good Governance (Kajian Tiga Badan Publik: Bappeda, DPKAD dan Dinas Pendidikan Kota Semarang)", *Journal of Politic and Government Studies*, 3(3), 2014, pp. 187-195. <https://ejournal3.undip.ac.id/index.php/jpgs/article/view/5600/5401>; Girenda Kumala Cahyaningtyas, & Nunik Retno Herawati, "Persepsi Masyarakat Terhadap Keterbukaan Informasi Publik di Kota Semarang, Studi Kasus: Masyarakat Pengguna Pusat Informasi Publik (PIP) Tahun 2017." *Journal of Politic and Government Studies* 6(4), 2017, pp. 141-150.

transparency of the use of the Regional Budget, as well as obstacles faced in translating the use of the Semarang City Regional Budget.

The purpose of this study was to determine the transparency of the use of the Semarang City APBD after Law number 14 of 2008, to find forms and mechanisms in obtaining transparency of information on the use of the Semarang City APBD, as well as to identify the obstacles encountered in the process of transparency in the use of the Semarang City APBD.

Method

This type of research used in this study is a sociological juridical approach. This is due to problems that will be examined based on legislation (Law Number 14 of 2008) relating to the service and management of public information related to the use of the Semarang City Regional Budget. Then general conclusions are drawn, while the sociological aspect is to find out the factors that influence the non-functioning of the service bureaucracy system and management of public information related to the use of APBD in the Semarang City Government. The study uses a qualitative legal approach in uncovering and discussing the issues that are the focus of this study making the data needed is primary and secondary legal data material. Primary legal data were obtained from interviews with informants consisting of the Semarang City Information and Documentation Management Officer (PPID), the Semarang City Pattiro NGO⁶, the Semarang City DPRD Members, and the Unnes Student President, while the secondary data could be obtained from documents in the form of regulations, books, journals, accountability reports, photos and records related to the transparency of the use of the Semarang City Regional Budget. The data analysis process begins by examining all that is available from various sources, namely interviews, observations that have been written in the field notes, personal documents, official documents, pictures, photographs, and so on.⁷ Based on this theory,

⁶ Zaini Bisri, "Partisipasi Politik dalam Keterbukaan Informasi Publik: Studi Kasus Interaksi Pattiro dengan Pemerintah Kota Semarang." *Politika: Jurnal Ilmu Politik* 3(1), 2012, pp. 47-55; Sandy Jolosangoro, "Peran LSM Pattiro Semarang Mendorong Dinas Pendidikan Kota Semarang Untuk Mewujudkan Keterbukaan Informasi Publik." *Journal of Politic and Government Studies* 3(3), 2014, pp. 286-295. See also Tony Prasetyo, "Penyelesaian Sengketa Keterbukaan Informasi Publik di Pengadilan Tata Usaha Negara Semarang." *Jurnal Spektrum Hukum* 13(2), 2019, pp. 238-261.

⁷ Lexy J. Moleong, *Metodologi Penelitian Kualitatif*, Bandung, Remaja Rosdakarya, 2004, pp. 190-196

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the implementation of data analysis is linked to the disclosure of public information in the use of the Semarang City Regional Budget so that it produces analysis data. Then the analysis data is arranged systematically so that it can deduce the truth that can be used in answering the main problem. After sufficient data has been collected, further data presentations will be held which are arranged systematically so that the final conclusions can be made based on these data.

Transparency of Semarang City's Regional Budget: Problems and Challenges

One of the manifestations of a democratic state in national and state life is the existence of openness (transparency) in various aspects of national and state life. As said by Sadu Wasistiono (2003) that the characteristics of good governance include all people, transparent and responsible, effective and fair, guaranteeing the rule of law, ensuring that political, economic and social priorities are based at community consensus, pay attention to those who are the poorest and weakest in the decision-making process regarding the allocation of development resources.⁸

Based on the above opinion that openness (transparency) is one of the important characteristics of good governance, openness includes various activities in the life of the nation and state, both regarding decision making, use of state finances, and conducting evaluations. Openness allows various parties to be involved in the process of administering the country starting from the determination of priority programs, to the process of evaluating the implementation of development activities implemented by the government.

As a form of follow up and implementation of Law Number 14 of 2008 concerning Public Information Openness (UU KIP), the Semarang City Government has established regulations that are internally applicable in the Semarang City Government environment. The regulation is Semarang Mayor Regulation No. 26 of 2012 concerning Guidelines for Managing Information and Documentation in the City Government of Semarang.

In general, this regulation aims to realize the integration of the role of the Semarang City public relations function. PPID Semarang City in

⁸ Sadu Wasistiono, *Kapita Selekta Manajemen Pemerintahan Daerah*, Bandung, CV Fokusmedia, 2003, pp. 54-58.

providing and receiving information needed to realize harmonious two-way communication with interested parties (the public).

Regarding the implementation of Law Number 14 of 2008 in Semarang City, Mrs. Wulan as Semarang City Public Relations staff member said that the Semarang City Government had basically tried to implement Law Number 14 of 2008 regarding Openness of Public Information, for example there was a regulation from the Mayor of Semarang Number 26 of 2012 concerning Guidelines for Managing Information and Documentation within the Semarang City Government as a derivative of the Freedom Information Act and in an effort to implement what is regulated in the Freedom Information Act and Mayor Regulations, we have established an Information and Documentation Management Officer (PPID) in the Semarang City Government, Operational Standards, and also types of public transparency.⁹

From the results of observations made by researchers that in order to transact proactively the types of information that are required in Semarang Mayor Regulation No. 26 of 2012, the Semarang City Government still relies on the official website of Semarang City.¹⁰ However, during the results of the research that the author did, the site did not contain some information that had to be published, including transparency in the use of the Semarang City Regional Budget in more detail.

Of the several main unit portals that were presented, there were also some inaccessible portals, such as the financial statements, staffing and organizational structure portals, as well as several other portals. The following are the results of observations made by the author regarding the official site of Semarang City Government.

As a form of implementation of Semarang Mayor Regulation No. 26 of 2012, the Semarang City Government stipulates the organization chart of the Regional Public Documentation and Management Officer (PPID) in the City of Semarang as follows:

⁹ Personal Interview, Wulan (Public Relations Staff of Semarang City Government), 2018 April

¹⁰ Budi Widjajanto, Yuliman Purwanto, & Nova Rijati, "Analisis Layanan Informasi Publik Pada Website Pemerintah Provinsi Jawa Tengah." *SEMNAS TEKNOLOGIA ONLINE* 3(1), 2015, pp. 3-4; Edward Shiu, et al. "The direct and moderating influences of individual-level cultural values within web engagement: A multi-country analysis of a public information website." *Journal of Business Research* 68(3), 2015, pp. 534-541; Hanne Sørsum, Kim Normann Andersen, & Ravi Vatrapu, "Public websites and human-computer interaction: an empirical study of measurement of website quality and user satisfaction." *Behaviour & Information Technology* 31(7), 2012, pp. 697-706.

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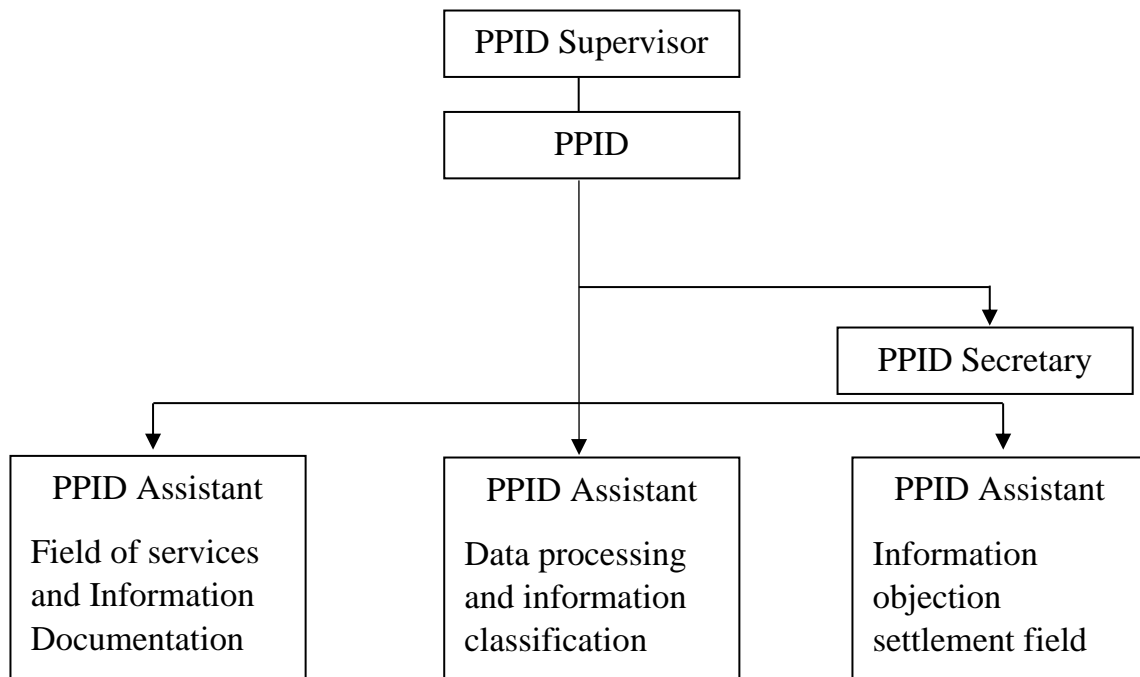


Fig. 1 Organization Chart of Information and Documentation Management Officer (PPID) in Semarang City Government Environment

Source: Processed from the attachment to Mayor Regulation Number 26 dated September 5, 2012, article 9 paragraph 1

As in Article 10 paragraphs 1 and 2 the duties and functions of the Information Management and Documentation Officer are:

1. The PPID's task is to plan, organize, carry out, supervise, and evaluate the implementation of information management and service activities in the public body in accordance with their respective fields and affairs.
2. PPID function is collecting public information from all supporting PPIDs, structuring and storing public information obtained from supporting PPIDs according to their respective affairs and fields, carrying out public information consultations that fall into the category that is excluded from information open to the public, and resolving complaints and information disputes.

In the process of formulating policies regarding transparency of public information, the use of Semarang City's APBD is in accordance with the concept of three levels of policy making according to Bromley (1989). The process of preparing public information transparency policies in the

Semarang City Government starts from the very top level, namely the policy level where government policies are based on certain reasons to realize the aspirations or needs of the public so as to make regulatory regulations as a legal umbrella to realize it all within the framework of the Act Number 14 of 2008 concerning Public Information Openness. Then proceed to the organizational level where the disclosure of public information is given by the government and accepted by the Semarang City Government. Policy response, namely the Semarang City Government directly formed Semarang Mayor Regulation Number 26 of 2012 concerning Guidelines for Managing Information and Documentation in the Semarang City Government Environment. Continuing to the operational level and this Mayor Decree phase led to the formation of Semarang Mayor's Decree Number 821.29 / 643/2014 concerning the Formation of a Public Information Provider Contributing Team in order to optimize the duties and information management officials in Semarang City Government, and the Information Management and Documentation Officer (PPID) this will later be responsible for implementing the policy. However, various problems arise at the operational stage which results in the policies being implemented not in accordance with the policies that should be.

As stated by the Semarang City Government: Continuing to the operational level and this Mayor Decree phase led to the formation of Semarang Mayor's Decree Number 821.29/643/2014 concerning the Formation of a Public Information Provider Contributing Team in order to optimize the duties and information management officials in Semarang City Government, and the Information Management and Documentation Officer (PPID) this will later be responsible for implementing the policy.¹¹ However, various problems arise at the operational stage which results in the policies being implemented not in accordance with the policies that should be. As stated by the Semarang City Government: Continuing to the operational level and this Mayor Decree phase led to the formation of Semarang Mayor's Decree Number 821.29/643/2014 concerning the Formation of a Public Information Provider Contributing Team in order to optimize the duties and information management officials in Semarang City Government, and the Information Management and Documentation Officer (PPID) this will later

¹¹ Agus Setiawan, Dadang Sugiana, & Jimi Narotama Mahameruaji, "Implementasi kebijakan keterbukaan informasi publik." *Jurnal Kajian Komunikasi* 1(2), 2013, 196-205; Agusly Irawan Aritonang, "Kebijakan Komunikasi di Indonesia: Gambaran Implementasi UU No. 14 tahun 2008 tentang Keterbukaan Informasi Publik." *Jurnal ASPIKOM* 1(3), 2011, pp. 261-278.

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be responsible for implementing the policy. However, various problems arise at the operational stage which results in the policies being implemented not in accordance with the policies that should be. As stated by the Semarang City Government: 29/643/2014 concerning the Formation of a Contributor Team for Public Information Providers in the context of optimizing the main tasks and functions of information and documentation management officials in the Semarang City Government, and this Information and Documentation Management Officer (PPID) who will later be responsible for implementing the policy. However, various problems arise at the operational stage which results in the policies being implemented not in accordance with the policies that should be. As stated by the Semarang City Government: 29/643/2014 concerning the Formation of a Contributor Team for Public Information Providers in the context of optimizing the main tasks and functions of information and documentation management officials in the Semarang City Government, and this Information and Documentation Management Officer (PPID) who will later be responsible for implementing the policy. However, various problems arise at the operational stage which results in the policies being implemented not in accordance with the policies that should be.

As stated by the Semarang City Government, that *first*, when implementing the Freedom of Information Act, of course there are still many obstacles that we encounter in the field, including a lack of understanding of the contents of this law comprehensively, there are still many employees who are not familiar with this era of openness because it is too long live in a new order era that is completely closed in terms of public policy, and also infrastructure problems that have not met optimal work standards. *Second*, the obstacles faced are communication and bureaucratic structures that have not been strong and community apathy arising from the lack of socialization of this law. *Third*, the obstacles faced are related to information that is not synergistic/maximal, this means that public bodies have not been able to communicate and inform government policies and programs in an accurate, complete and balanced manner. *Fourth*, access to information is limited and not well coordinated, meaning that the effectiveness of regular forums between government institutions for sharing information is not optimal due to sectoral ego tendencies. The *fifth* is subjective/a priori assessment of government institutions, the intention is the existence of stigmatization and apathy of some people towards the performance of government agencies.

Of the various obstacles faced, it does not make the implementation of the Semarang City APBD transparency policy that has been running this

dive fail to be implemented. The public as the party entitled to obtain information can still carry out requests for information and obtain data on the use of APBD information and other data that are exempt according to the Law on Public Information Pollution, although the consequences test has not been carried out and information services have not been maximized. While the Semarang City DPRD as a control function against the government and the Non-Governmental Organization (NGO) said about public information services related to the transparency of the management and use of the Semarang City Regional Budget. First, The implementation of the UU KIP in Semarang, especially on the APBD, is not yet fully transparent, as in the applicable laws and regulations, a concrete example is that there are still many Semarang City Government projects that do not yet have a board about the development project. In addition, there is also no website specifically for translating about the APBD. Secondly, there was indeed a change in public information in Semarang City prior to the Law on Public Information Disclosure after the Law was established, because this is indeed a clear regulation from the government that every public body must provide public information services.

Law No. 14 of 2008 concerning Openness of Public Information requires that every public body be obliged to publish and widely disseminate information documents concerning public interests as regulated in article 7 paragraph (1) Law No. 14 of 2008 which states:

Public bodies must provide, give, and/or publish public information under their authority to applicants for public information, in addition to information that is excluded in accordance with the provisions [*Badan Publik wajib menyediakan, memberikan dan/atau menerbitkan Informasi Publik yang berada di bawah kewenangannya kepada Pemohon Informasi Publik, selain informasi yang dikecualikan sesuai dengan ketentuan*].

As stipulated in the Freedom of Information Act, information that must be provided and announced by public bodies includes:

- a. Information that must be provided and announced periodically.
 1. Information relating to public bodies
 2. Information about the activities and performance of public bodies

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3. Information regarding financial statements
 4. Other information regulated in statutory regulations
 5. Information that must be announced immediately
 6. Information that can threaten the lives of many people and the public interest
- b. Information that must be available at all times
- 1 List of public information
 - 2 Information about regulations, decisions and / or policies of public bodies
 - 3 All complete information that must be provided periodically
 - 4 The project work plan includes the estimated annual expenditure of the public body
 - 5 Public agency agreements with third parties
 - 6 Information and policies conveyed by public officials in open public meetings
 - 7 Work procedures for employees of public bodies relating to community services
 - 8 Reports on public information access services as regulated in the FOI Law.

To proactively publish the types of information indicated above, the Semarang City government still relies on the official website <http://www.kotasemarang.go.id>. However, as long as the results of research and observation by the author, the site does not contain information that must be published, including transparency in the use of the Semarang City Regional Budget in more detail.

Of the several main unit portals that were presented, there were several portals that could not be accessed, such as the financial statement portal, staffing, and organizational structure as well as several other portals. For information that must be announced periodically, the Semarang City government website does not contain a brief profile of structural officials and assets reports for Semarang City Government officials who are required to do so that have been examined, verified, and sent by the Corruption Eradication Commission to the public body to be announced.¹²

¹² Regulation of The Information Commission Number 1 Of 2010 About Public Information Service Standards, *see* Art. 11 (1) letter a. This article stipulated that: Every Public Agency must periodically announce Public Information, which at least consists of:
a. information about the profile of the Public Agency which includes:

The Semarang City Government website contains several summaries of information about programs and / or activities that are being carried out within the scope of the Semarang City Government, but are deemed incomplete because they do not include who is responsible for the activities, program implementers, and program or activity budgets which include sources and amounts. In addition, the site does not contain summary information about performance within the scope of the Semarang City Government in the form of narratives about the realization of activities that have been or are being carried out along with their achievements.¹³

The Semarang City Government website does not find information on summary financial statements which at least consist of plans and reports on the realization of the budget, balance sheet, cash flow statement and notes on the financial statements prepared in accordance with applicable accounting standards and a list of assets and infestations.¹⁴

For information that must be available at all times, there is some important information mandated by the Freedom of Information Act and Commission Regulations that are not updated and not on the website, for

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1. information about the position or domicile along with the full address, scope of activities, intent and purpose, duties and functions of the Public Agency and the offices of the units below it
 2. organizational structure, general description of each work unit, brief profile of structural officials
 3. reports of assets for State Officials who are obliged to do so that have been examined, verified and sent by the Corruption Eradication Commission to the Public Agency for publication.

¹³ *Ibid.* This is also emphasized that:

- b. summary of information about the programs and / or activities that are being carried out within the scope of the Public Agency which consists of at least:
 1. name of program and activity
 2. the person in charge, implementing the program and activities as well as the telephone number and / or address that can be contacted
 3. targets and / or program achievements and activities
 4. schedule of program and activity implementation
 5. program and activity budgets which include sources and amounts
 6. important agenda related to the implementation of the duties of the Public Agency
 7. other special information directly related to community rights
 8. information about the recruitment of prospective employees and / or officials of the State Public Agency
 9. information about the admission of prospective students to the Public Agency that organizes educational activities for the public
- c. summary of information about performance within the scope of the Public Agency in the form of narratives about the realization of activities that have been or are being carried out along with their achievements

¹⁴ *Ibid.* this is emphasized that:

- d. summary financial statements consisting of at least: 1. planned and realized budget reports 2. balance sheets 3. cash flow statements and notes on financial statements prepared in accordance with applicable accounting standards 4. list of assets and investments

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example employment and financial information, agreement letters with third parties along with supporting documents, treasury data and inventory, strategic plans and work plans of public bodies, and information on public service activity budgets.

From the results of the analysis, the authors see that the presence of the official site of the Semarang City government is very helpful for the public in accessing the information needed and in accordance with what is mandated in the Law on Public Information Openness, but unfortunately there are still limited information provided, so that it also impacts on limited community rights in accessing public information. The still limited access to public information required by the Freedom of Information Act and should not be possible given that every citizen has the right to know public policy making plans, public policy programs, and public decision making processes, and the reasons for making public decisions.

Actually, when referring to internal regulations owned by the Semarang City Government, namely Mayor Regulation Number 26 of 2014 regarding Guidelines for Managing Information and Documentation in the City of Semarang, the City Government of Semarang already has a system to continuously update information service systems that are proactively better and more transparent according to the mandate from Law Number 14 of 2008 in realizing good governance.¹⁵

From the explanation above it can be concluded that the Semarang City Government in its policy of transmitting public information on the use

¹⁵ Nunuk Febrianingsih, "Keterbukaan informasi publik dalam pemerintahan terbuka menuju tata pemerintahan yang baik." *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 1(1), 2012, pp. 135-156. See also Akhmad Rifai, "Kemerdekaan Informasi: Catatan atas Undang-Undang Keterbukaan Informasi Publik." *Jurnal Dakwah* 9(2), 2008, pp. 101-115; Abdullah Ramdhani, & Muhammad Ali Ramdhani, "Konsep umum pelaksanaan kebijakan publik." *Jurnal Publik* 11(1), 2017, pp. 1-12. Furthermore, the existence of Law No. 14 of 2008 concerning Openness of Public Information enlightens the implementation of the State or government. The implementation of public information disclosure in the administration of the state or government is a manifestation of good governance (Good Governance), and guarantees of legal certainty of the right of people to obtain the information needed and to participate in controlling the administration of the state or government. See Endang Retnowati, "Keterbukaan Informasi Publik dan Good Governance (Antara Das Sein Dan Das Sollen)", *Perspektif*, 17(1), 2012, pp. 54-61. <http://dx.doi.org/10.30742/perspektif.v17i1.94>; Muharman Lubis, Tien Fabrianti Kusumasari, & Lukmanul Hakim, "The Indonesia Public Information Disclosure Act (UU-KIP): Its Challenges and Responses", *International Journal of Electrical & Computer Engineering* 8(1), 2018, pp. 94-103. <http://doi.org/10.11591/ijece.v8i1.pp94-103>; Meithya Rose, "Democratizing information and communication by implementing e-government in Indonesian regional government." *The International Information & Library Review* 36(3), 2004, pp. 219-226; Totok Wahyu Abadi, Nunung Prajarto, & Budi Guntoro, "Capacity and bureaucratic culture in accessibility of public information based on e-government in Sidoarjo-Indonesia." *International Journal of Humanities and Social Science* 5(6), 2015, pp. 93-103.

of the Semarang City Regional Budget is still not optimal. However, the Semarang City Government believes that in the future with maximum work can implement this policy better through the support of more adequate infrastructure so that it can realize good governance.

Transparency of Semarang City Regional Budget: Beyond Practices and Mechanism

The forms of transparency in the use of the Semarang city budget in accordance with article 19 of Mayor Regulation No. 26 of 2012 to fulfil and serve requests and needs of public information applicants, Information Management and Documentation Officers through the PPID secretariat or PPID assistant for information and documentation services, provide direct services and / or services through print and electronic media.

Direct information services namely public information services that are categorized must be available at any time, with the following service mechanisms:

First, the information applicant comes directly to the PPID secretariat or PPID assistant in the field of information and documentation services, fills out an information request form by attaching a photocopy of the applicant's Identity Card (KTP) of the applicant and information user. *Second*, officers provide evidence of recipients of requests for public information to applicants for public information. *Third*, the officer processes requests for public information in accordance with the public information request form that has been signed by the public information requestor. *Fourth*, the officer fulfils the information request as requested by the information applicant. If the requested information falls into the excluded category, the PPID presents the reasons in accordance with the provisions of the applicable legislation. *Fifth*, information services through online and print media, namely public information that is available and announced periodically, are served through the Semarang City Government website and available print media.

Related to technical documentation issues, such as: volume size, dimensions and quantity of documents and so on, as well as technical issues in information technology, such as: access speed, bandwidth limitations, system security, hosting capacity limitations and so on, information through electronic media through the website, email, and forum and comment boxes, will be given information or documentation that is concise and / or summary,

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while more complete requests can be through written requests either printed or electronic mail (e-mail) with a photocopy of identification, stating the intent and purpose of the request, as well as the type or scope of information requested.

To guarantee the security and effectiveness of the request service via electronic mail or email, it will be served if the applicant confirms and re-verifies by telephone or text message, written or facsimile letter to the PPID or website manager. As proof of application, applicants must attach a report status to the PPID or website manager.

Basically the Semarang City Government has tried to utilize the facilities and infrastructure or tools that support the transparency of public information so that it is optimal in accordance with what is already regulated in the existing laws and regulations, both directly and indirectly or through print media. Among them, the Secretariat of Information and Documentation Management Officer (PPID), Semarang City government website, press releases in the form of regional sheets, magazines / tabloids, billboards, and the presence of mailboxes that have been provided to the public if they want to access the desired public information.

In addition to the forms presented above, in Semarang since the end of 2014 the Semarang City public information center has been opened for all residents who wish to access all forms of information in Semarang, this aims to make it easy for the public to obtain information in the city of Semarang. In addition, this place is facilitated by various facilities that support the transparency of information, for example the internet, magazines, newspapers, and services by officers.

However, from several forms used by the Semarang City Government in translating the use of the APBD more through the PPID secretariat directly and through the Semarang City Government website. Transparency in the use of APBD through the Semarang City website is actually less than optimal because there are still many menus that have not been updated, besides that there is still a lack of consistency in the delivery of communication through facilities and infrastructure that have not been consistently optimized. For example, the budget realization report (article 11 paragraph 1 letter d of Information Commission Regulation number 1 of 2010) which should be updated every six months but when the researchers make observations it has not been updated and has not even been posted on the available website.

In the future the Semarang City Government must optimize all forms of transparency in the use of the Semarang City Regional Budget especially

through online and print media, because it is more accessible to the public because the current era is very supportive. For example, among electronic and print media that must be optimized are television, facebook, twitter, and other electronic print media.

The mechanism in obtaining information as regulated in the FOI Law and passed down to Semarang Mayor Regulation Number 26 of 2012 Article 19 and Article 20. No later than 10 days after the information request is recorded, the public body will provide a response. Responses will be submitted in written form which, among other things, will inform the following matters. First, whether or not the information requested is there. If the information requested does not exist, the relevant public body will request another public body that is assumed to have it. Second, the information requested includes open or excluded ones. Third, information material that will be given in whole or in part. If a material document is excluded, the excluded information is blackened with reasons. Fourth, information delivery tool that will be used. Fifth, the fees charged for fulfilling the requested information.

If within 10 days there has not been a response as referred to above, within the next 7 days the public body will provide written notice. Following is the mechanism for requesting public information in Semarang City Government environment in accordance with Semarang Mayor Number 26 of 2012 Article 19 and Article 20. *First*, the information requestor comes to the information service desk to fill out an information request form by attaching a photocopy of the applicant's ID card and user of information as well as a photocopy of the deed of establishment. the institution. *Second*, the officer provides proof of receipt of a request for public information to the requestor of public information. *Third*, the officer processes requests for public information in accordance with the public information request form that has been signed by the public information requestor. *Fourth*, the officer submits the information as requested by the information applicant. If the information requested is included in the excluded category, the PPID presents the reasons in accordance with the provisions of the applicable laws and regulations. *Fifth*, officers provide proof of submission of public information to users of public information.

Following is the mechanism for requesting public information in Semarang City Government:

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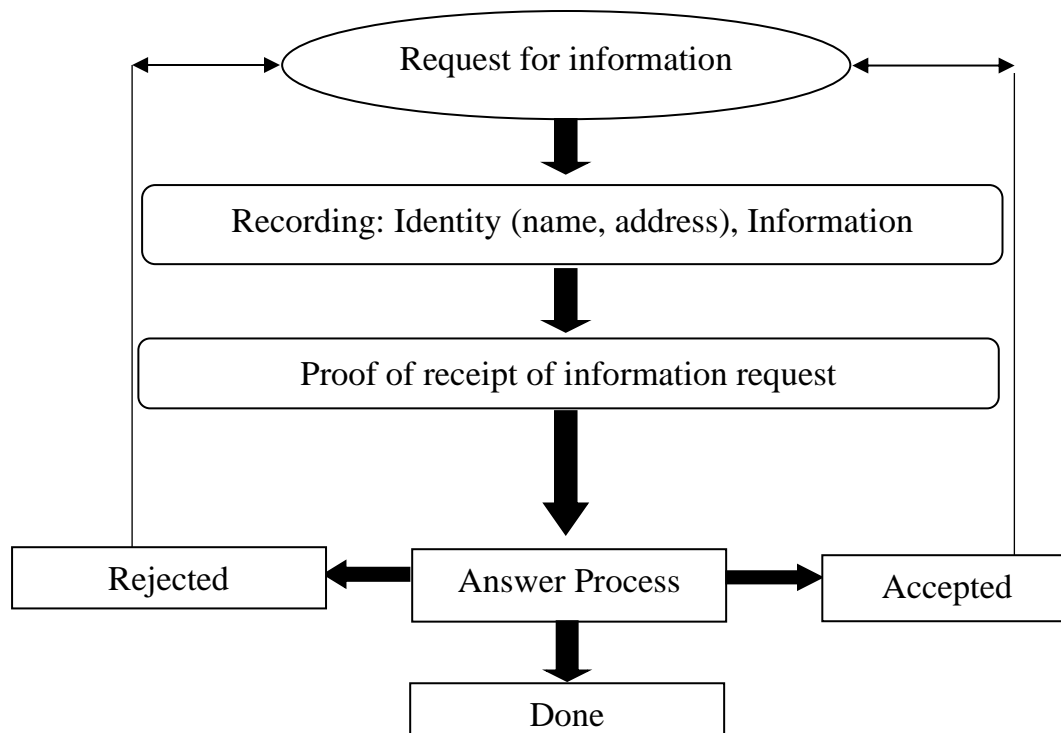


Fig. 2 Mechanism Chart for requests for public information in Semarang City Government

Source: Information and Documentation Provider Officer of the Semarang City Regional Secretariat

From the mechanism of transparency in the use of the Semarang City Regional Budget which is in accordance with the Public Information Openness Article 22 paragraphs 1-9, it shows that the food used is good. This will also make it easier for the public to access information on the use of the Semarang City's APBD, so that it plays an active role in realizing the transparent City of Semarang towards good governance as mandated in the law.

Transparency of Semarang City Regional Budget: Obstacles in Practice

The obstacles that led to the process of implementing the policy on transparency of information on the use of the Semarang City Regional Budget when we refer to the results of the study, there were two obstacles encountered, namely internally and externally.

Internal obstacles include, among others, a lack of understanding of the contents of the UU KIP comprehensively, bureaucracy that is not accustomed to this era of openness because it is too long to live in the new order era which is completely closed in terms of public transparency, communication and bureaucratic structures that are not yet strong in implementing this UU KIP, information that is not synergistic or maximal means that public bodies have not been able to communicate and inform government policies and programs accurately, completely and balanced, and access to information is limited and not well coordinated, meaning that the effectiveness of regular forums between government institutions is not yet optimal. for information sharing because of sectoral ego tendencies.

External obstacles, namely, the general public still does not care about the existence of this KIP Act which causes the public to never want to access the transparency of existing information. Even if there is only from NGOs or academics for the sake of budget advocacy and research. This is due to several things, including the lack of socialization of the Freedom of Information Act in the community which causes ignorance and understanding of the importance of the implementation of the FOI Law, the nature of community apathy related to the transparency of the use of the Semarang City APBD which is still high so that people are reluctant to access transparency in the use of the Semarang City APBD, and the nature of the pragmatism that exists in the community that they perceive by accessing public information will not be able to prosper them.

From the various explanations above, both internal and external barriers are human resource problems related to human culture are ready or not to make the transition from a closed system to an open system. In the principle of public information disclosure according to Erdianto, et.al referred to as *maximum access limited exemption*.¹⁶

Judging from the human culture that is not ready to accept this openness system, I think that causes the main factor that becomes an obstacle in implementing the Freedom of Information Act, especially the transparency

¹⁶ Kristian Erdianto, Dyah Aryani, & Michael Karanicolas, *Implementasi Hak Atas Informasi Publik*, Jakarta, Centre for Law and Democracy Yayasan Dua Puluh Delapan, 2012, p.13. See also Henry Subagyo et.al, *Anotasi UU Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik*, Jakarta, Komisi Informasi Pusat RI, 2009, pp. 123-142; Dyah Aryani, et.al, *Putusan Komisi Informasi dalam Bingkai Hukum Progresif*, Jakarta, Komisi Informasi Pusat RI, 2015, pp. 53-60; Jehalim Bangun, Eddy Purnama, & Muhammad Saleh, "Ruang Lingkup Kewenangan Komisi Informasi Aceh dalam Menyelesaikan Sengketa Informasi Publik di Aceh", *Syah Kuala Law Journal* 3(2), 2019, 250-265.

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of the use of the Semarang City Regional Budget. When viewed from the results of the research found by the author, the Semarang City Government already has internal regulations and other supporting resources, for example the website, Information Management and Documentation Officer (PPID) and its secretariat, and has a public information center that can be visited by the public at any time and support the other. But from these supporting resources, it cannot be optimal because the culture of human resources which still tends to be closed and has not been able to utilize these resources in translating the use of the Semarang City Regional Budget.

This happened indeed for more than three decades, Indonesia was run in a closed and centralized system by the New Order regime. Once this regime has been in power, it has become a cultural paradigm in conducting bureaucracy. Once the new order collapsed, efforts to realize this openness eventually encountered many obstacles. Even now when the Freedom of Information Act has been enacted, the bureaucracy still seems reluctant to transpose.

Evidence that the paradigm of secrecy is still held is that there are still many reasons for state secrecy, agencies, and secret office. When in fact the whole theme of secrecy put forward was unclear the legal basis. Other evidence that shows that the closed culture is still thick is suspicion of information request activities. In his view, the requesting information will later use the information it has for certain interests, including the interests to discredit its side. If you understand the Freedom of Information Act itself there are articles of sanctions against parties who use information against the law (see article 51 of the Freedom of Information Act). It could be that this concern arises because in its basics have not been able to distinguish between criticism and discredit.

The atmosphere of secrecy in governance for quite a long time in the past new order also had a negative impact on the community itself. Although there is now a Freedom of Information Act that guarantees people's right to information, neither does the community become active in accessing information. The people do not dare to claim their rights as citizens, and eventually lead to apathy and ignorance. This kind of attitude will unwittingly become its own culture (legal culture).

Because closure has become a culture, it is not surprising that the various obstacles described above regarding requests for public information are still quite a lot. To change culture is far more difficult than structural change. As a result, the current Freedom of Information Act is only used by

civil society groups or NGOs. In this case the Semarang City Government, Academics, NGOs, and all parties to provide education to the bureaucracy and the community about the importance of this UU KIP for the fulfilment of public information. So that this closed culture is no longer an obstacle in translating the use of the Semarang City Regional Budget.

From the explanation above, indeed the problem of bureaucratic culture and society is one of the main inhibiting factors that must be resolved immediately in order to be able to work optimally and be able to utilize other supporting resources more optimally so that the open use of the Semarang City Government's APBD can truly create a transparent government and good in accordance with the ideals of the Public Information Disclosure Act.

Conclusion

In general, the Semarang City Government's policy in implementing transparency in using the Semarang City Regional Budget is quite good. That the Semarang City Government is trying to maximize the policies, procedures and / or internal mechanisms that have been made to carry out its obligations as a public body. Semarang Mayor Regulation number 26/2014 concerning Guidelines for Information and Documentation Management in Semarang City Government and Semarang Mayor Decree Number 821.29 / 643/2014 concerning the Establishment of a Public Information Provider Contributing Team in the context of optimizing the main tasks and functions of information management officials in Semarang City, as one of the forms of obligations stipulated under Law Number 14 of 2008 concerning Public Information Openness (UU KIP) is a form of the seriousness of the Semarang City Government in translating the use of the Semarang City Regional Budget. Although it is also still less than optimal in the consistency of the Semarang City Government to implement the transparency of the use of the Semarang City Regional Budget. The forms of transparency in the use of the Semarang City APBD have two forms, namely directly through the secretariat of the Information Management and Documentation Officer and through electronic and print media including websites, e-mails, press releases (regional sheets), billboards/bulletin boards, and mailboxes. In addition, the Semarang City Government made a new breakthrough by establishing the Semarang City information center. However, all of these facilities have not been able to be optimized because of constrained management that has not

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been able to be maximized by the Semarang City Government, while the transparency mechanism is good because it is in accordance with what is mandated in UU KIP article 22 paragraph 1-9. Barriers experienced in translating the use of Semarang City Government's APBD from internal and external factors, internal obstacles are the lack of understanding of the contents of this UU KIP comprehensively, bureaucracy that has not been accustomed to this era of openness because it is too long-lived during the New Order era new all-round closed in terms of public transparency, communication, and bureaucratic structures that have not been strong in implementing this FOI Law, information that is not synergistic or maximum means that public bodies have not been able to communicate and inform government policies and programs accurately, completely and balanced, and access to information is limited and not well coordinated, meaning that the effectiveness of regular forums between government institutions for sharing information is not optimal. sectoral ego. External barriers are community ignorance about the transparency of the use of APBD, people who tend to pragmatism, and the ignorance and ignorance of the community about transparency of the APBD. long enough to whack this country.

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Quote

There is not a crime, there is not a dodge,
there is not a trick, there is not a swindle,
there is not a vice which does not live by
secrecy.

Joseph Pulitzer