



Transparency and Prevention of Corruption: Reanalysis of General Perceptions of Budget Transparency in the Batang Regency Government

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ABSTRACT

This paper reviews the results of research that examines the relevance of the concepts and practices of budget transparency and the concepts and practices of good and clean government. This paper re-analyzes the data on general perceptions of budget transparency in the Batang Regency Government in 2012-2017 with existing general data in 2022. The results of the re-analysis show that general perceptions are more or less the same between pre-2017 and post-2017 can be reviewed by there is an explanation of the leadership context, implementation context, and strategic context.

Key word: Reanalysis, Budget Transparency, Local Government

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1. Introduction

This paper is the result of a review of the author's research on the study of the perceptions of Government Employees (Public Sector), Tender Entrepreneurs (Private Sector), and Management of Community Organizations (Community Sector) on Budget Transparency in the Government of Batang Regency, Central Java. In a 2017 study, the authors focused on the relevance of budget transparency and the implementation of the principles of good and clean governance, namely the implications for information disclosure (transparency), accountability for performance (accountability), public participation (participation), and prevention of corruption. In general, the results of research in 2017 show that there is a relevance between budget transparency and the implementation of the principles of good and clean governance. This was supported by the perceptions of respondents who viewed positively the implementation of budget transparency in the Batang Regency Government and their support through the attitude that budget transparency needs to be a top priority for governance, various sectors must not misuse the budget, and various sectors need to be involved in budget oversight.

As has been discussed, apart from the issues of transparency, accountability, and participation, studies on the implementation of budget transparency are also closely related to the issue of preventing corruption at the local government level. The fact that local governments have creativity in administering government according to local characteristics, is also accompanied by an increase in corruption cases that occur. The link between budget transparency and corruption prevention has been highlighted by public voices in general as well as arguments from researchers in particular. For example, there is an argument that budget transparency is one of the embodiments of aspects of preventing corruption in eradicating corruption, steps to prevent corruption through budget transparency are even more effective and systematic than taking action on corruption which is purely symptomatic (Kurniawan, 2015).

Arguments about the importance of budget transparency in preventing corruption are also put forward by budget practitioners. For example, the argument that transparency is an openness that is serious, comprehensive, and provides a place for active participation from all levels of society in the process of managing public resources, this means that budget transparency does not only lead to specifics on preventing corruption, but also has implications for transparency again. accountability and participation in general (Djalil, 2014). Discussions about accountability and participation cannot be separated from budget transparency, because these principles form a systematic formula in strategies for preventing corruption at the local government level (Klitgaard et al., 2002).

Budget transparency at the local government level focuses on managing the Regional Revenue and Expenditure Budget (APBD), both in planning, implementing, monitoring, and accountability (Labodo, 2015). Prevention of corruption through a focus on implementing budget transparency is something that cannot be avoided by local governments, because the classic problem is preventing corruption through implementing transparency so far it has only been limited to rhetoric or slogans that are only used as a complement in governance, especially in managing budgets which are land. area for acts of corruption (Tahir, 2015).

The theoretical and practical study arguments above demand the need to dynamize budget transparency studies, both from a perspective/approach as well as updating methods and data. Data and information on the implementation of budget transparency in the Batang Regency Government in 2017 is certainly different from 2022, this is due to the context of social change such as the impact of the Technological Revolution and the Covid-19 Pandemic in general (Mas'udi & Winanti, 2020b, 2020a), as well as political changes such as the Batang Regency Government Leadership after 2017 in particular.

This review or re-analysis article highlights the gaps in the study in the 2017 study, namely the loopholes in the implementation of socialization regarding access to the information provided and documents that need to be disclosed in full (full disclosure), at the right time (timely) and systematically (systematically), as well as gaps in the implementation of other budget transparency, such as easy access to information, publication of documents, and community involvement. Thus, the research question formulated in this paper is how is the general perception of budget transparency in the Batang Regency Government after 2017?

There are a series of relevant concepts in the writing about budget transparency and its implications for good and clean governance, the main concept of course is the concept of budget transparency itself. In general, budget transparency is related to two phenomena, namely transparency, and budgeting, which, when traced by position between variables, will become a phenomenon of transparency in the budget. In general, transparency is understood as government openness in providing information related to public resource management activities to those who need it (Kristianten, 2006). The objectives of transparency in government administration are:

- a. One form of government accountability to the community,
- b. Efforts to improve government management,
- c. Reducing opportunities for Corruption, Collusion, and Nepotism.

Another goal of transparency is also to build mutual trust between the government and the public where the government must provide accurate information for the public in need, there is a mechanism that allows the public to access relevant information, there are regulations governing the government's obligation to provide information to the public, and to foster a culture in the community to criticize the policies produced by the government (Sedarmayanti, 2009). The government's openness to public resources can be realized in budget management. A budget can be interpreted as a financial plan that reflects policy choices for a period in the future (Bawir, 2000). In detail regarding the government's budget, the budget can be understood as a statement regarding estimates of expenses and revenues that are expected to occur in a period in the future, as well as data on expenditures and revenues that occurred in the past. In the context of governance at the local level, the budget is in the form of APBD.

APBD is the regional government's annual financial plan approved by the Regional People's Legislative Council (DPRD) and stipulated by Regional Regulation. APBD has functions of authorization, planning, supervision, allocation, distribution, and stabilization (Nordiawan et al., 2009). The APBD structure consists of regional income, regional expenditure, and regional financing, as well as the budget management cycle, or APBD, in general, consists of planning, implementation, supervision, and accountability (Adisasmita, 2011). Transparency in budget management can be interpreted as full disclosure of all information related to the budget at the right time (timely) and systematically (systematically). Budget transparency can also be understood as a government process in providing, opening access to, and disseminating information related to the budget during its preparation, implementation, and accountability (OECD, 2002).

Budget transparency promotes public access to information about public spending and the financial activities of the government. The more the implementation of budget transparency increases, the more government management will improve by increasing government responsibility, providing important information to the public, and reducing corruption. Transparency in government operations is considered an important prerequisite for a sustainable economy, good governance, and budget honesty, (Cimpoeru & Cimpoeru, 2015). Practically, transparency in the management of APBD has important benefits, including (Djalil, 2014):

- a. Can detect irregularities in regional financial management in the form of fraud and management non-compliance with laws and regulations so as to minimize regional losses,
- b. Policy weaknesses and strengths can be identified earlier for improvements to be made so that organizational goals can be achieved,
- c. Increasing trust, especially in the community so that compliance with Regional Government regulations can be increased,
- d. Creating a conducive investment climate so that investors are interested in investing in the regions so that they can revive the local economy.

In addition to budget transparency as the main concept in this paper, writing to answer research questions is also supported by supporting concepts such as the concept of good governance and clean government and the concept of perception studies. If the main concept guides the discussion of substance, then the two supporting concepts can assist in instrumentation, such as sample selection to research analysis models. In general, the concepts of good governance and clean government refer to governance phenomena that can be interpreted as mechanisms, practices, and procedures for government and citizens in managing resources and solving public problems (Sumarto, 2003). Governance is also understood as the quality of the relationship between the government (public sector), the business/private sector (private sector), and society/community organizations (public sector) (Sedarmayanti, 2007). In practice, good governance and clean government are realized by the basic principles of governance, namely accountability, transparency, and participation (Krina P, 2003).

In the concept of perception as an instrumentation concept in the discussion of substance, perception can be understood as an experience of event objects or relationships obtained by inferring information and messages (Rakhmat, 2007). Perception can represent the public's view of something, this is related to the components of perception as a social psychological phenomenon, namely:

- a. Cognitive, namely the process of observing something so that we know it
- b. Affective, namely the search for reasons why something can be categorized
- c. Behavior, namely the attitude/interaction of a person with something (Indrawijaya, 1989).

With the explanation of the series of concepts above, the conceptual framework in this paper defines that budget transparency is the government's openness in managing the budget, while perception is the views of various sectors on the government's openness in managing the budget. Budget transparency is operationalized through indicators of availability of access, ease of access, publication of documents, and community involvement, while perception is operationalized through indicators of information, statements, and analysis of such information and statements.

2. Method

With a series of conceptual frameworks to assist substance and instrumentation in answering research questions, this paper uses a descriptive method as a whole in the discussion or analysis of the results of data collection. Then the main data used in this paper is information, statements, and analysis of information statements from the public sector, private sector, and the community sector for government openness in budget management, specifically focusing on APBD. Due to time constraints and research logistics, the main data in this paper can be in the form of text and videos from media representing various sectors, mass media, and social media from 2017 to 2022. These data are discussed with a reflection on the results of the author's research in 2017, to then conclusions and suggestions are given.

3. Findings and Discussion

In 2012-2017, efforts to implement budget transparency in the Batang Regency Government were carried out in various forms. In 2013, efforts were made to hold a mass brief at Batang Square. The assembly was held by the Batang Regency Government by inviting public officials and community leaders. The rally participants who attended were given leaflets on the implementation of the 2012 budget, then the Regent of Batang read them. Evaluation from 2013 is that efforts through mass briefs are not effective and efficient. The media used, namely leaflets, were not read by the participants, most of them were thrown away by the participants. Participants also did not listen carefully to the mass brief agenda, so they did not understand the content and context of implementing budget transparency. The mass brief agenda was also reported in newspapers, but several parties said that the news or press release was not interesting for readers to read.

In 2014, budget transparency was carried out using the "blusukan" scheme as an alternative to the previous year's efforts. "Blusukan" was carried out with the agenda of the Regent of Batang and his staff who visited the sub-districts. The forum in the sub-district was attended by community leaders and openly invited the community in the sub-district. This year's evaluation is back on ineffectiveness due to minimal participation from the community, this was even complained by the Regent of Batang himself. In addition to the "Blusukan" agenda, the Batang Regency Government also held a Batang Hear Regent Forum (BBM) which was held at the Regent's official residence every kliwon Friday night. However, the discussion at the forum broadened to the aspirations of the people, so the portion of the discussion on budget transparency has not been accommodated.

In 2015, based on evaluations in previous years, the Regent of Batang made a creative effort by holding a Budget Festival, an event that contained an exhibition of budget accountability for each SKPD/OPD in the Batang Regency Government. This event aims to realize the transparency and accountability of the government's budget directly to the people. This year, the event received an evaluation regarding records from NGOs regarding where the event funding came from, as well as the lack of socialization so the community was not too enthusiastic about the Budget Festival. However, the Batang Regency Government still received appreciation from various groups, and the Batang Regent at that time was given an anti-corruption award, namely the Bung Hatta Anti-Corruption Award.

In 2016, with the support of the community and various parties, the Batang Regency Government again held a Budget Festival. This year's event is a form of refinement from the previous year. Some of the additional services are a complaint and consultation stand, a website for easy access to information, a forum for sharing government management, and entertainment for the people at night. At this Budget Festival, Batang Regency won the Top 35 National Public Service Innovation award for the Budget Transparency cluster from the Ministry of State Apparatus Empowerment and Bureaucratic Reform. At the opening of the Budget Festival, the Batang Regent said that the Batang Regency Government would install a giant Videotron in the Batang square as a means of providing information on budget transparency every day to the public and the general public.

The information on implementation practices above is a supporting context for the data collected in the 2017 research with the following description:

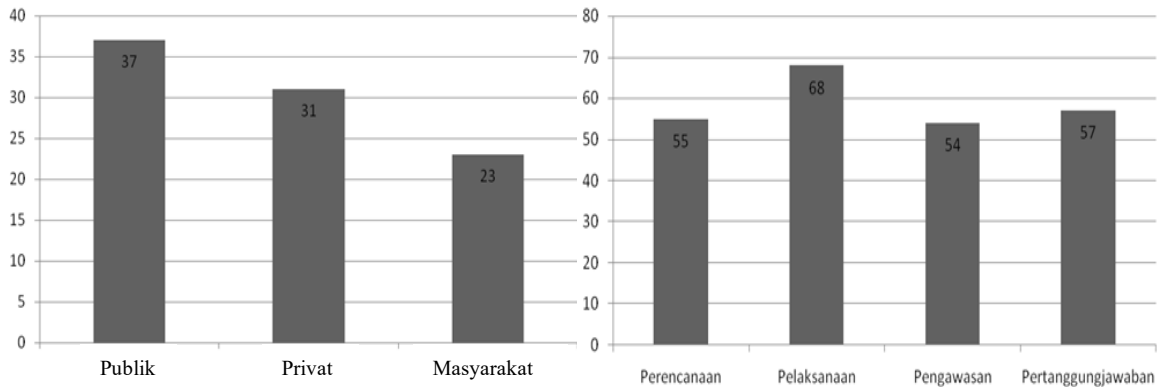


Figure 1. Number of Respondents and Respondents' Involvement in Budget Management

Based on the figure above, the number of respondents is 37 from the public sector, 31 from the private sector, and 23 from the community sector, this number is a sample of a total population of 1738 consisting of 705 government employees, 591 companies which are the winners of the tender for the procurement of goods and services in three the last fiscal year, as well as 442 community groups receiving grants or social assistance in the last three fiscal years in the Batang Regency Government. Respondent's involvement in APBD management can be said to be on average active with the stages of involvement from the highest to the lowest being implementation, accountability, planning, and budget oversight.

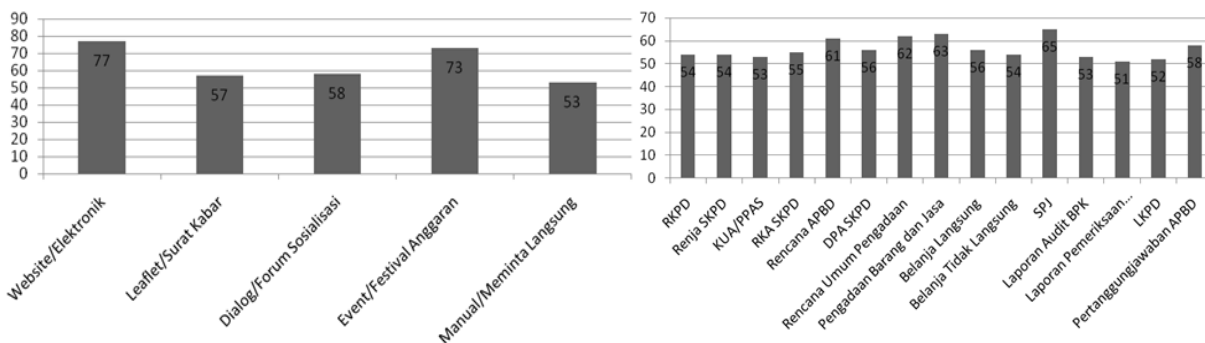


Figure 2. Respondents' Knowledge of Media and Budget Management Documents

Based on the picture above, the average respondent has knowledge of budget transparency media in the Batang Regency Government in the three fiscal years. The order from the highest to the lowest that is known by the respondent is Website/Electronic, Budget Event/Festival, Dialogue/Socialization Forum, Leaflet/Newspaper, and Manual/Asking Directly. Then the average respondent also knows about the types of budget documents in order from the highest to the lowest documents, namely SPJ, Procurement of Goods and Services, Procurement General Plan, APBD Plan, APBD Accountability, DPA SKPD, Direct Spending, RKA SKPD, RKPd, Renja SKPD, Expenditures Indirect, KUA/PPAS, BPK Audit Report, LKPD, and Inspectorate Inspection Report.

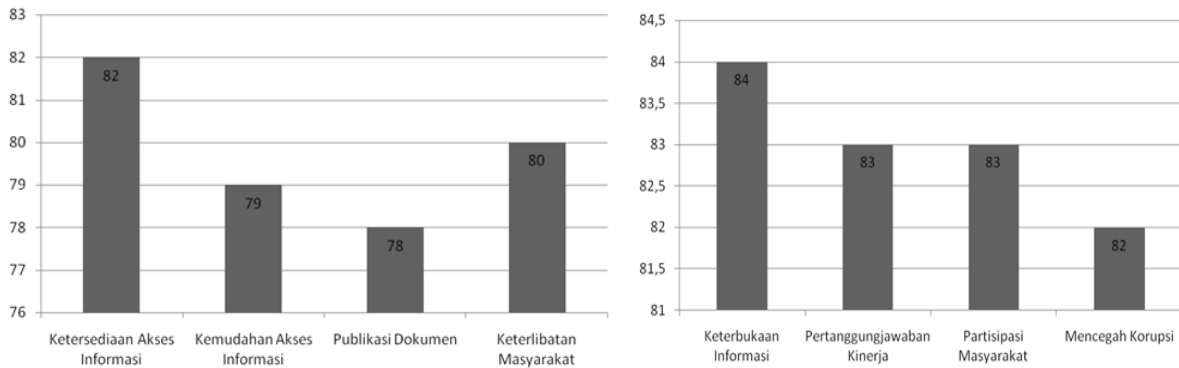


Figure 3. Respondents' Assessment of Aspects and Implications of Budget Transparency

Based on the picture above, respondents considered that the Batang District Government has provided access to information on budget transparency. Respondents also assessed that budget transparency has resulted in community involvement. Then the ease of access to information and document publication in budget transparency needs to be considered by the Batang Regency Government because of its low score compared to the other two aspects of budget transparency. In assessing the implications of budget transparency in the Batang District Government, respondents considered that there was a real impact on information disclosure, performance accountability, public participation, and corruption prevention in the implementation of budget transparency in the Batang District Government.

In the current context, namely, how is the general perception of post-2017 budget transparency, the data that was successfully collected is as follows:

Table 1. Media Findings and/or 2022 Budget Management Documents

Media/Document	Findings
Website/Electronics	https://bpkpad.batangkab.go.id/ppid/?p=2 (DIP/PPID)
Leaflets/Newspapers	https://bpkpad.batangkab.go.id/?p=5&id=24 (Infographic) https://berita.batangkab.go.id/?p=1&id=8122 (Release) https://jateng.tribunnews.com/2022/07/14/tahun-depan-pemkab-batang-fokus-pemulihan-ekonomi (Media)
Dialogue/Forum Outreach	There is no data and information
Event/Festival Budget	There is no data and information
Manual/Requesting Directly	The Head of the BPKPAD of Batang Regency states that he is ready to provide the requested documents according to the applicable procedures, and with a note that the documents are public (Correspondence with informant)

Based on the table above, the findings state that the implementation of budget transparency by the Batang Regency Government has optimized digital media, both online and electronic. This is evidenced by detailed data and information in the Public Information List (DIP) for Budget Management of each Regional Government Organization (OPD) of Batang Regency in particular, as well as Management of the Batang Regency Government APBD per budget year through the Regional Financial, Revenue and Asset Management Agency (BPKPAD) Batang Regency in general. Traditional budget transparency media such as Dialogue/Dissemination Forums, Budget Events/Festivals, and Manuals/Asking Directly, these media are starting to be abandoned along with the development of society's social technology and pandemic protocols. However, requests for documents directly or manually are still served by the applicable procedures, this has been confirmed with the Batang Regency Government.

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Figure 4. Media Analysis in Post-2017 Batang District Government Reporting

Based on the news above, the general assessment of budget transparency in the Batang Regency Government can be represented through mass media coverage. Currently, the implementation of budget transparency in the Government is carried out using the Monitoring Center for Prevention (MCP) application. MCP as one of the instruments in eradicating corruption in the regions is an application developed by the KPK to facilitate monitoring of coordination and supervision efforts. There are 8 areas of intervention in the MCP, namely APBD Planning and Budgeting, Procurement of Goods and Services, Licensing, ASN Management, APIP Supervision (Government Internal Monitoring Apparatus), Regional Tax Optimization, Regional Asset Management and Village Financial Management (BPKP, 2021).

Furthermore, still in mass media coverage, in the 2020 fiscal year, the Batang Regency Government won a score of 90.06 percent or ranked in the top 10 at the national level in implementing the MCP application as a measure to prevent corruption (Indriani, 2021). In the 2021 fiscal year, the MCP value of the Batang Regency Government reached 94.02 percent, or an increase compared to the 2020 fiscal year. In the report, this achievement was inseparable from assistance from the Republic of Indonesia's Corruption Eradication Commission and specific attention to the score of 100 in two areas, namely ASN management, and governance. village finance. This means that improvements are needed in other areas, namely APBD planning and budgeting, procurement of goods and services, licensing, APIP supervision, optimizing local taxes, and regional asset management (Radar Pekalongan, 2022). As context, the substance details in the MCP are as follows:

Table 2. MCP Intervention Areas, Indicators and Sub-Indicators

Intervention Area	Indicator	Sub Indicator
APBD Planning and Budgeting	Standard Unit Price (SSH)	Determination of SSH
		Implementation of SSH
	Cost Standard Analysis (ASB)	Determination of ASB and HSPK SSH & ASB/HSPK Compliance and ASB/HSPK Implementation
APBD Budgeting		Submission of RAPBD DRPD Approval

Intervention Area	Indicator	Sub Indicator
		APBD Publication
	APBD Supervision	Oversight of the Review of Development Planning Documents and the Annual Regional Budget & its Follows RKPD review & follow up Review of SSH, ASB and Basic Activity Unit Prices (HSPK) & their follow up
Procurement of Goods and Services	HR Services UKPBJ	Permanent UKPBJ Working Group UKPBJ HR Availability UKPBJ Functional Availability
	Implementation of Duties	PBJ planning review Vendor Management System Evaluation of PBJ Activities PBJ Advocacy
	Support Toolkit	Code of Ethics Standard Operating Procedure UKPBJ Special TPP
	Serving SIRUP	% Serving SIRUP
	Control and Supervision	HPS Review UKPBJ Performance Review and Follow Up
Licensing	Regulations	Perda/Perkada RTRW/RDTR Perkada Licensing Decree of Regional Head of Licensing
	Infrastructure	Local Online Licensing System Location and Place of Service Publication Media
	Licensing Process	Delegation of Authority Technical Recommendations Confirmation of Regional Taxpayer Status Public Satisfaction Index
	Control and Supervision	Complaint Handling Licensing Performance Review and Follow Up
ASN Management	Regulations	Perkada SK Kada
	Information System	ASN Management Information System
	LHKPN Compliance and Gratification Control	LHKPN Compliance Gratification Control

Intervention Area	Indicator	Sub Indicator
APIP Supervision	Governance of ASN	Position Evaluation Additional Employee Income Promotion, Rotation, Mutation Work Management
	Supervision	Review of Rotations, Promotions, Transfers Conflict of Interest Evaluation
	APIP Capability	Adequacy of Human Resources Budget Availability
	Public Complaint Channel	WBS Channel Public Complaint Follow Up
	Probity Audit Special Examination	Probity Audit Result Report Report of Special Examinations Results
Optimization of Local Tax	Follow Up of Examination Results	% Follow Up on Internal and External Results
	Tax Database	Tax Potential Data Tax Arrear Data
	Tax Increase Innovation	Innovation Proposed Tax Innovation Results Report
	Collection of Tax Arrears	Achievement Collection of Tax Arrears
Regional Asset Management	Tax Increase	Achievement Tax Increase
	Asset Database	Administration Asset Database Coordination and Reconciliation
	Asset Management	Regulation Supervision
Village Financial Governance	Asset Certification	% Asset Certification
	Asset Controlling	Asset Controlling
	Publication	APBDes Publication Publication of the APBDes Accountability
	Regulation	Village Financial Management Regulations
	Supervision	Village Financial Audit

By paying attention to the representation in the general assessment of the implementation of budget transparency in the Batang Regency Government above, the general perception that can be analyzed is that the implementation of budget transparency in the Batang Regency Government after 2017 is considered positive as is the perception in the 2017 study. The comparison between supporting contexts of the current implementation of budget transparency for the Batang Regency Government with the 2017 research is as follows:

a. Leadership

In the 2017 study, the Batang Regency Government was led by Regent Yoyok Riyo Sudibyo (2012-2017), while currently the Batang Regency Government is led by Acting (Pj) Regent Lani Dwi Rejeki (Regional Secretary) (2022-2024) and previously led by the Regent Wihaji (2017-2022). Different leaders present different visions, missions, and leadership styles, this is demonstrated administratively, such as Government Work Plans (every year) and Local

Government Medium-Term Development Plans (every five years), as well as practically, as forms of creativity in government programs and activities. everyday.

b. Administration

The implementation of budget transparency in the Batang Regency Government is currently carried out with digital or electronic media such as websites that provide textual information and visual information which is also shared with social media. In addition, submissions or requests for various public budget management documents are also provided or served directly by the Batang Regency Government, subject to conditions according to applicable procedures. The difference in the 2017 research is in the abandonment of budget transparency implementation media which cannot be evaluated as effective if implemented, such as Budget Events/Festivals and Dialogues/Forums of Dissemination.

c. Strategy

In the strategy of implementing budget transparency, the Batang Regency Government is currently assisted by related Ministries/Institutions, especially in the MCP program, namely the Corruption Eradication Commission of the Republic of Indonesia (KPK RI). In addition, the Batang Regency Government also continues to maintain partnerships with internal elements, such as the DPRD, the Attorney General's Office, the Police, NGOs, and others. In a 2017 study, the Batang District Government's budget transparency strategy was more initiative or bottom-up in nature than currently, which is accompanied by top-down directives from the Central Government.

The results of these findings lead to several theoretical reflections on the governance of budget transparency practices which can have implications for various perspectives and scientific approaches to Indonesian local government and administration (Karim & Mas'udi, 2021; Marsh & Stokker, 2019). First, institutionally, the practice of budget transparency by local governments can influence and be influenced by the values practiced by policymakers and implementers of budget policies. In addition, the values that are practiced are also manifested in the organizational design. The assumption is that the quality of budget transparency is determined by an effective and efficient organizational design. Second, as a rational choice, the practice of budget transparency by local governments is also reflected in adequate policy formulation and implementation processes. In addition, local political economy factors are also variables that directly or indirectly have a significant impact on the output and outcome of budget transparency practices. Third, in terms of behavior, thoughts, and views on integrity, one of the main objectives of which is the prevention of corruption, is still a relevant issue in the practice of budget transparency. This issue needs to be mainstreamed in all aspects of local government governance, not just budget transparency practices. At least these three perspectives or approaches can be a reflection of the summary and review of the results of research on budget transparency practices in the Batang District Government.

The findings also contribute to discussions regarding the implications of regime change, the implications of social change, and the implications of government innovation on budget transparency practices in particular and on governance in general. What was highlighted from the budget transparency case in the Batang District Government in pre-2017 and post-2017 was that a changing regime or different leadership values had the potential to bring up different budget transparency practices in terms of creativity. However, the practice of budget transparency will definitely be implemented in local government because of the commitment and obligations of the government itself,

both legally formal and morally accountable to the people. Then, social changes such as the technological revolution and the Covid-19 pandemic also have an impact on the practice of budget transparency, both in the form of opportunities and challenges. Specifically on budgeting, there is an impact not only on matters of transparency but also on budget refocusing and reallocation. Changing budget substance has an impact on different budget instrumentation. The practice of budget transparency is one form of this instrumentation. Lastly, on the topic of governmental innovation, the case in the Batang District Government has resurrected the debate about the size of innovation at the local level, because empirically the trend that emerges is government creativity, not government innovation.

4. Conclusion

This paper has examined the re-analysis of the implementation of budget transparency in the Batang District Government. Based on data and information findings, research in 2017 and currently has a general perception that is more or less the same, namely the implications of implementing budget transparency for openness, accountability for work, community involvement, and prevention of corruption are identified. Specifically, after 2017, the Batang Regency Government implemented the Monitoring Control for Prevention (MCP) program initiated by the KPK RI. This program is carried out by all Regional Governments in Indonesia.

Practically, this paper has discussed transparency and prevention of corruption at the local government level based on an ongoing review of the context of leadership, implementation, and strategy. This paper also leaves a gap, namely in the collection of data that should be more representative, of course by accommodating more adequate research logistics. This paper also touches on governance and corruption prevention issues such as the National Integration System at the local level through the MCP program, which of course this issue can be studied in more depth.

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