

# *Information Transparency Model of Regional Financial Management as Efforts to Clean Up National and Regional Government*

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**Abstract**—This nation has long longed for the establishment of government buildings, especially clean and authoritative regional government. This yearning is part of the extraordinary expectation of every element of the nation that is watched over the practice of local government administration that is full of collusion, corruption, and nepotism (KKN). As a result of diseases related to power management, the stigma inherent in local government buildings is still a "soft" form of government. Stigma or label is not excessive due to the fact in reality is still so much and rampant a number of abuse of power (abuse of power). Various forms of abuse of power, one of which relates to financial governance. For the public, financial management is fundamental because it deals with the question of accountability and the interests of development in the region, so that these basic interests should be part of the "right" that can be obtained as an easy information.

**Keywords**—financial management; transparency; information; government

## I. BACKGROUND

Government management is a determinant of whether or not the strength or absence of the government itself. Such conditions are not difficult to read, at least to make a conclusion in assessing the construction of government. There are easy-to-use indicators to judge.

While in a State many pillars of government are dealt with by law or arrested by law enforcement officials, such as the Corruption Eradication Commission (KPK), this condition can be used as an indicator to conclude that governmental construction, especially in governance or management of his government, not belonging to the use of good management.

Bad governance is among those dealing with finances, in this case the Regional Budget and Revenue (APBD). Not a few local leaders who are involved in juridical accountability due to allegedly involved in misuse of APBD.

The misuse of the APBD, which resulted in the government's construction, lost its authority. Governance is considered full of irreversible which resulted in the loss of the people. This condition can occur with regard to not giving him

the opportunity to the people to use the right of information transparency against the use of APBD.

The involvement of the people in the management of government is a must, because the people are the holders of sovereignty or as the manifestation of democracy. People should not be left uninvolved, because the people do have the power to guard the journey of the performance of the pillars of government, both central and local government.

## II. DISCUSSION

### A. Information Transparency

The ancient Romans once said that justice is *tribuere suum cuique* or give to everyone what is his or her own right [1, p. 2]. One of the rights that people have is the right to gain access to information about transparency in governance.

Transparency is both an obligation and a right. For the power organizers, this community has an obligation to show the administration or management of its government in a transparent manner. As for the community, also have the right to know, understand, or get, among others get information in transparent (open) on the implementation of government, in this case the government in the region [1, p. 2].

Krina demonstrates the meaning of transparency as a principle that ensures access or freedom for everyone to obtain information about the administration, ie information on the policy of the process of manufacture and its implementation and the results achieved [2]. Another understanding shows that transparency is related to open policy for supervision. While the meaning of information is information about every aspect of government policy that can be reached public. Disclosure of information is expected to or will result in a healthy, tolerant, and conducive competition or competition, which is created or constructed based on public preference.

According to Mardiasmo transparency means openness (government) in providing information related to the activities of management of public resources to the parties who need information [3]. The opinion of Hari Sabarno also states that transparency is one of the fundamental aspects for the realization of good governance. The realization of good governance requires openness, involvement, and ease of access for the community to the government administration process.

Openness and ease of information governing the government gives influence to realize various other indicators [1, p. 3].

Openness or transparency is associated with information. The National Institute of Standards and Technology (NIST), the United States State Institute of Standards and Technology (NIST) [4], which mentions information about any medium or form, including textual, numerical, graphic, cartographic, narrative, or audiovisual forms or translation, information contains the meaning of communication or representation of knowledge such as facts or data, in various places or forms, including textual, numerical, graphic, cartographic, narrative, or various audiovisual forms.

Toby Mendel called "*information includes all records held by a public body, regardless of the form in which the information is stored (document, tape, electronic recording and so on), its source (whether it was produced by the public body or some other body) and the date of production. The legislation should also apply to records which have been classified,* [5] or Information includes all records owned by a public body, contained in various forms without exception, sourced both from public bodies and other bodies) and its production period. Legislation should also be in the form of a clasped record.

When it is still a Bill on Freedom of Public Information, the definition of information is stated as follows: "Information is material that contains communicable elements, facts, and or anything that can explain a thing by itself or through everything that has been arranged through the form of documents, files, reports, books, diagrams, maps, pictures, photographs, films, visuals, sound recordings, recordings via computer or other methods that can be displayed." But when it becomes a law Number 14 of 2008, there is a change as mentioned in Article 1 number 1, that Information is information, statements, ideas and signs containing values, meanings, and messages, including data, facts or explanations that can be seen, heard, and readable that is presented in various packaging and format in accordance with the development of information and communication technology in electronic or non-electronic.

### *B. Application of Democracy in Government*

Such information disclosure is a manifestation of a democratic character. For the people of Indonesia, democracy has become the choice of this society or nation. Democracy has become a system of organizing the life of a state (government) or nation. Democracy comes from Greek, demos "means people and" kratos "or" kratein "means power. The basic concept of democracy means "government of rule by the people". The term democracy is briefly defined as the government or power of the people by the people [6]. This shows that the form of democracy can be read on the realization of the implementation of government that places the rights of the people. The information disclosure is one of the people's rights.

The concept or doctrine of the original democracy was born out of thinking about the relationship of the State and the law in Ancient Greece and implemented in the life of the state between the 4th and 4th centuries AD At that time, judging from its implementation, direct democracy meant the people's right to make decisions - political decisions are directly exercised by all citizens acting in accordance with the procedures or the

majority standards. In ancient Greece, democracy applies only to authorized citizens. While the population consisting of slaves, foreign traders, women and children cannot enjoy the right of democracy. One of the figures who contributed to democratic thinking was John Locke. According to John Locke (1632-1704), the political rights of the people include the right to life, liberty and property rights (live, liberal, property) [7].

Entering the Middle Ages (600-1400), the idea of ancient Greek democracy disappeared when the Romans were defeated by the tribes of Western Europe and the European Continent. Nevertheless, there is something important or fundamental that becomes a new milestone with regard to medieval democracy, namely the birth of Magna Charta. From this charter, there are two basic principles, namely the King's power must be limited and human rights (human rights) more important than the king's sovereignty. In a modern state democracy is no longer of a nature direct, but representative democracy [7]. Nevertheless, the people or society still have the right to participate in building a democratic government.

Dynamic democratic values in general include the freedom of society in opinion, meaning that democracy builds conditions so that every citizen is able to voice his opinion. Democracy also upholds freedom of association or democracy provides a way for the community to form groups such as political parties and provide support to anyone according to their interests in government [6].

The history of the development of democracy is long and tortuous, but the one thing that remains the substance is that democracy is identical with the people's right that is related to the construction of power, so that anyone and with whatever power system of a nation is built, the fundamental human rights are still the fundamental ones to be appreciated. It is as stated in Article 1 point 1 of Act No. 39 of 1999 on Human Rights, that human rights are a set of rights inherent in the nature and existence of human beings as creatures of God Almighty and is a gift that must be respected, upheld and protected by the state, the law, the Government, and every person for the honor and protection of human dignity and prestige. In the 1945 Constitution Article 28I Paragraph (1) states that the protection, promotion, enforcement, and fulfillment of human rights are the responsibility of the state, especially the government.

Article 71 and Article 72 of Law No. 39/1999 also state that the government is obliged and responsible for respecting, protecting, upholding and promoting human rights as regulated in this Law, other laws and regulations and international human rights law accepted by the Republic of Indonesia. Such duties and responsibilities include effective implementation steps in the legal, political, economic, social, cultural, defense and security of the country and other fields.

The principle is relevant to the concept of international human rights responsibility which views (places) the state as a single entity, regardless of the unity or federal nature and administrative divisions within countries, in this case represented by the central government. The existence of this country is a unity which is bound to the obligations due to the international agreement which it signed as the subject or the organizing party [8].

By being a party to international human rights treaties, a country automatically accepts the obligation to respect, protect and fulfill human rights. One of the important pillars in relation to the enforcement of this right is the central government as well as the local government. Local governments exercise more specific and technical authority in translating human rights, including the right to public information [8]

Basically, the central government is the main responsibility of the obligation to implement international human rights in a country. Any illegal act of any public authority, including local government, is the responsibility of the state even if such action is outside its jurisdiction or against laws and internal instructions. However, although the central government is the primary responsibility, local governments are also responsible for carrying out the obligation to exercise human rights. In this case the position of local government as a representative of the government in the region, is a complement to the implementation of human rights obligations. In its global development, the obligation to implement human rights is not merely a monopoly of the central government, but also by the regional government. This can be seen by the emergence of movements from several local governments to participate in the state's obligation to implement human rights obligations.

Government is a set of bodies that have power in the form of institutional in organizing a country. The Government has the authority to take all actions or policies in achieving the people's welfare. In essence, the government as a government organizer must be fully responsible to the community, because the legitimacy of government power is derived from the society itself. This responsibility is demonstrated by the fulfillment of rights which, by juridical, are in the people's best interest. One of these fundamental interests is the importance of transparency of information.

In a democratic country that recognizes the understanding of the people, by the people and for the people, positions the state only as the organizer of the state in realizing the people's welfare. So one form of responsibility of state organizers is the transparency of the implementation in the form of information about how the implementation of the state. In this case, the government must provide information to the public about the development of the country, be it in the economic, political, educational, and even in the field of culture [8].

With the public information disclosure, it is expected that the level of public participation in supervising, controlling, and simultaneously assisting government performance is increasing. Thus the meaning, there is a special relationship between supervision and government performance, in addition to public information disclosure can be a preventive instrument against corruption in the government due to the involvement of people who get a place in overseeing the performance of the government [8].

In the current era of globalization or the new era of the industry revolution 4.0, access to information is very easy to do by government or otherwise by society. Social elements or users of information technology, very easy to know, learn, and scrutinize various information provided by state or private institutions.

In those days, the information provided to the public can be through media such as electronic media such as television, radio or print media such as newspapers, magazines or can be also through the internet which is packed into a social media (medsos). Such media can be utilized by the government or private institutions effectively and efficiently in transparently conveying information to the public. Public then live access, mempelajati, mengevaluasi, and criticize it.

In other words, the obligations that must be implemented by the state (government) that among others uphold the right of the public (public) in the field of information on governance. The people (society) who are constitutionally sovereign and is the spirit of democracy, has the right to obtain information transparently over the performance of power (government) [9, p. 2].

Public information disclosure is one means to optimize public oversight of governance. Disclosure of information, one of the characteristics of a democratic country. Society or the public can know every policy-making process can even be involved in the decision-making process that affects the livelihood of many people. Community control over the administration can be done by requesting information to public bodies, for example on the use and management of the budget. The goal is none other, to realize the implementation of state and good governance, transparent, effective and efficient, accountable and accountable. Experts even classify the right to information and public services as a third wave of human rights, after civil rights (Sipol) and economic, social and cultural rights (ekososbud) [10].

Through the Second Amendment in 2000, the 1945 Constitution of the State of the Republic of Indonesia has granted the protection of the right to information. Article 28F of the 1945 Constitution states that "every person shall have the right to communicate and obtain information to develop his / her personal and social environment, and shall have the right to seek, obtain, possess, store, process and convey information by using all available channels." at the Law level, the right to obtain public information is covered under Law no. 14 of 2008 on Public Information Disclosure (UU KIP).

In the KIP Act, it is stated that public information is information generated, stored, managed, transmitted, and / or received by a public body relating to the administration of the state as well as other information relating to the public interest. While those including public bodies are executive, legislative, judiciary, state-owned enterprises / BUMD, non-government organizations, including political parties.

In the juridical norm it is clear that the right to information is related to the administration of the state (state) or related to the public interest. The public referred to herein constitutes persons who dwell within a particular territory. Britain in the United Kingdom (UK) Freedom of Information Act does not expressly state who the public is. Unlike the case with Australia which expressly states "the Residents of Sydney" or "the citizens of Australia [11].

Government performance is a mirror of the state. When the portrait of the country is poorly assessed, it indicates that the



government has not performed its role, duty, authority or obligation optimally and optimally.

### C. Fundamental Urgency

The performance of the government is determined by the management it implements, the one whose main object lies in its financial governance (APBD). The local government cannot argue that APBD or related matters is an exclusive authority such as a state secret, whereas it should be a public right which can be accessed and made an evaluation object associated with the state administration.

In the reality of everyday life, items that cause such information are inaccessible are often interpreted as absolute substances not to allow access to information by the general public. Herein then it is felt as a real implementation of the fact of state power or government, to act or not to act; allowing something or not allowing something and so, which is redirected as an Emerson's fries of a country. In this realm the distribution of Public Information ultimately depends on the state's policy. In this sense it can be attributed to Thomas R. Dye's definition of the State's Wisdom which says: "is whatever the government chooses to do or not to do" [12].

If the paradigm is used, then it can happen, especially those that defend the interests of power and the ambition of power, various forms of misuse of state finances made by its structural elite. They take advantage of this opportunity through the logic of policy to gain abundant economic benefits.

If using the logic that transparency of information as a right of the people, while the power elite puts the position mandated to it as an instrument to fulfill the rights of society, then clean and authoritative governmental construction can be formed, because the realization of power is really in the right control. The position of the Regional Budget becomes the object of democratization which is more openly controlled by the people.

Originally in the past, especially in the New Order era, the APBD may have included an undisclosed object of the state, so with this transparency era, the attitude should change. In the New Order era, the detention of an information access to the public that was assumed to be excessive by some parties not only occurred in Indonesia, but also happened almost all countries in the world including the United States. The general reason that the majority is used is for national security. For this reason, the people who were initially subjected to "obligations" to safeguard the security of their respective countries must indirectly discard the "right" not to access information in the forbidden category. Keeping the state's security diverted into people's rights plus obligations. In other terms, rights and duties are transferred as a form of accountability [4, p. 137], which in a democratic position, the APBD can be addressed as an object that requires the people to guard it.

The facts in various cases have revealed that various forms of abuse of this power, one of them related to the weakness of financial governance. This weakness departs from the lack of transparency of information on the size of budget items on development projects, evaluation of the objectivity of financing, and the publicity of its implementation.

For the public, financial management is fundamental because it deals with the question of accountability and the interests of development in the region, so that these basic interests should be part of the "right" that can be obtained as an easy information. One form of information that is easy is the existence of transparent public communication. The absence of information submitted to the public becomes the criminogenic root that makes the APBD vulnerable to misuse.

### III. CONCLUSION

This society or nation has long longed for the realization of governmental construction, especially clean and authoritative regional government. This yearning is part of the extraordinary expectation of every element of the nation that has been so often faced with structural malpractice practices or a model of the administration of collusion, corruption and nepotism (KKN) local government.

The impact of diseases related to governance of power, among them that the label inherent in the construction of local government is still as a form of government that is "soft" or full of "rotteness". Stigma or label is not excessive due to the fact in reality is still so much and rampant a number of abuse of power (abuse of power). One of the criminogenic roots to blame is the failure to grant public access to local financial management or management (APBD).

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