Promote Good Governance in Public Financial: The Practice of Local Budget (APBD) Transparency Through Open Data Jakarta in Jakarta Provincial Government

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Abstract

This paper aimed to explain public financial governance based on good governance implementation in Jakarta Provincial Government. This paper specifically discussed towards transparancy implementation of local budget (APBD) through open data portal that publishes budget data to public. In general, financial transparency through open data has met Transparency 2.0 standards, namely the existence of encompassing, one-stop, one-click budget accountability and accessibility. But there are indeed some shortcomings that are still a concern in order to continue to maintain commitment to the principle of transparency, namely by updating data through consistent data visualization.Transparency of public finance needs to continue to be developed and improved through various innovations to maintain public trust in the government.
Keywords: Public Finance, Open Data, Transparency

Abstrak

Artikel ini bertujuan untuk melihat praktik penyelenggaraan tata kelola keuangan publik berbasis good governance yang dilaksanakan Pemerintah Provinsi DKI Jakarta. Tulisan ini spesifik membahas praktik transparansi APBD DKI Jakarta melalui portal open data yang mempublikasikan data anggaran kepada publik. Secara umum, transparansi keuangan melaui open data telah memenuhi standar Transparency 2.0, yaitu adanya encompassing, one-stop, one-click budget accountability and accessibility. Namun masih ada beberapa kekurangan yang perlu menjadi perhatian agar terus menjaga komitmen prinsip transparansi, yaitu dengan pembaharuan data melalui visualisasi data yang berjalan konsisten. Transparansi keuangan publik perlu terus dikembangkan dan ditingkatkan melalui berbagai inovasi untuk menjaga kepercayaan publik kepada pemerintah.
Kata Kunci: Keuangan Publik, Open Data, Transparansi

BACKGROUND

Good governance until now is still a discourse as well as relevant practice in the context of Indonesian governance. Good governance has adequate capacity as a foundation in the implementation of bureaucratic reform agendas in Indonesia. One important issue for realization of good governance is the implementation of public finance.

Currently in democratic era, the government has obligations to carry out public finance professionally, openly and responsibly. Furthermore, transparency in public finance has become a necessity of citizens and has received special attention from the Government of Indonesia. This concern was manifested in the stipulation of Law No. 17 of 2003 about State

Finance which adopted the principles of good governance, namely transparency, accountability, participation and compliance (Salle, 2017). By applying these principles, the state is able to create clean governance. Transparency in governance is basically a public right. Indonesia has a bad memory in the context of transparency in government governance during the New Order (Orde Baru). In order to maintain political stability, the New Order held a very closed government. Depoliticization processes carried out created a public atmosphere that became apolitical and powerless. Efforts to demand transparency from the public against the government were suppressed. Transparency is a rare thing. In fact, the government that managed public finances in a closed manner can be assessed by the public as having no ability to manage and report on finance, it can even be considered that the government has committed financial fraud (Medina & Rufin, 2015). Therefore after the New Order stepped down in 1998, the process of democratization and strengthening of civil society continued to be echoed. The good governance campaign has been intensified in line with the emergence of the reform movement which began in 1998. The campaign can not be separated from the worse performance of the bureaucracy and the rise of corruption due to unprofessional, ineffective and inefficient (Zuhro, 2016). To realize the principle of transparency, Indonesian Government is committed to releasing Law No. 14 of 2008 about Public Information Openness. Public organizations both at the ministry and regional government levels regulate how the implementation process of the regulation is implemented. Things that need to be understood together, the situation on the ground always runs dynamically. There are still many problems that occur in the process of implementing transparency. However such a dynamic situation is actually a challenge for some local governments that are committed to change and innovation. The key word for maintaining the quality of service for public organizations is adaptation to change. But often in the field, the performance of the bureaucracy is faced with a fundamental problem, namely not having a self adjusting mechanism to overcome all the problems and challenges of all developments in the situation in community and bureaucratic work (Firman, Rahmawati, & Trijayanto, 2017). One of the most significant contemporary changes is transformation in the world of technology and information. In adaptation context to change, a directed policy is needed with the use of information technology through e-government. E-government is the use of information technology carried out by the government in providing choices for public to access information easily to increase transparency, accountability, and public participation so that it becomes a channel for checking and balancing (Sari & Winarno, 2012).

In e-government context and spirit of transparency, Jakarta Provincial Government carries out a variety of important innovations. Jakarta Government released an open data website (http://data.jakarta.go.id). The open data idea was initiated since 2013 and officially launched in 2015. Currently the Jakarta Data portal provides 1,448 datasets and 3,018 data files with 114 contributors (accessed on November 29, 2018), including Regional Department Organizations (SKPD), Bank of Indonesia, and Central Bureau of Statistic. Thousands of datasets from several categories and topics can be used for information or processed to support the development of applications for the government. This achievement deserves to be appreciated to foster public trust in the government and encourage public participation in governance. In Law Number 14 of 2008 on Public Information Disclosure on Clause 9 mandating information about financial statements is one of four public information that must

be announced periodically to the public. In this context, one of Open Data Jakarta held by Jakarta Provincil Government covers the category of regional finance. It start from plan data, change data, to budget realization report published through Open Data Jakarta Website. An important step in caring for democracy and maintaining the principles of good governance, especially in the context of regional financial management. The latest, Jakarta Provincial Government has received an award as one of the provinces that has the most informative qualifications from Public Body Information Openness Award 2018 held by Central Information Commission (Komisi Informasi Pusat) (www.beritasatu.com, 2018). this has become an achievement that needs to be maintained surely, even continues to be improved in order to maintain the practice of good governance in Jakarta Provincial Government. On this occasion, the author would like to conduct a critical assessment of transparency practices in regional financial management through the open data portal. This paper wants to explain how the empirical process of regional financial transparency practices carried out by DKI Jakarta along with its impact on the public regarding the process of budget transparency. This is important to analyze to understand the public response to the presence of Open Data Jakarta Website, especially in the context of the public budget. Because transparency activities carried out by the government need to be welcomed with critical public participation so as to create checks and balances in the administration of governance.

RESULT AND ANALYSIS

THE EMERGING OF OPEN DATA

The digital era that continues to develop gives emerge to various social transformations. Almost all lines of human life have been touched by various digital activities. All digital can be recorded and become very large, varied and can be real time data. Data collected with large amounts is called big data. It is time for the government to be adaptive and need to shift practice of public services through utilization of big data. Through database, government activities become more accountable and transparent. Indonesia is now part of a change towards a more open government. Started in 2008, with the aim of improving governance and transparency, the government issued Law No. 14 of 2008 concerning Public Information Openness. This step creates a new paradigm shift in government governance, from the beginning closed and only opened when asked by the public, now it continues to be open.

In 2011, Indonesia and eight other countries began an important Open Government Partnership initiative that invited countries to take concrete steps to increase transparency, accountability and community empowerment. Growing democracy in Indonesia makes the demand for transparency stronger. To accelerate open government, the first step taken by Indonesia through open data. Through open data, the government provides public access to government data in a format that is easy to use and process by the community (Www.worldbank.org, 2017).

Jakarta Provincial Government is one of regional governments that has taken the initiative to innovate services on a digital basis. One important step taken by Jakarta Provincial

Government is through open data. By opening data to public transparently is part of government service to the community.

Data released by the government through Open Data Jakarta Website can help make it easier for the public to obtain information and data related to the public interest so that they can have full control to choose what is best for their lives. For example, in choosing the location of a residence or place of business, the public can utilize spatial data published by open data or the public can critically examine published budget plans so that if they find a peculiarity in the budget plan, the public can criticize the plan.

PUBLIC FINANCIAL TRANSPARENCY THROUGH OPEN DATA AS GOOD GOVERNANCE PRACTICES

Jakarta Provincial Government through Department of Communication, Information and Statistics continues to develop data processing so that it becomes more informative for the public. Data published through the open data portal comes from Regional Department Organizations (SKPD) in Jakarta Provincial Government. In other words, Open data becomes an aggregation place for all public data from every institution in Jakarta Provincial Government. Related to implementation of the principle of transparency, budget transparency can be measured through several aspects, in addition to ease of access to information, mechanisms and public access in the delivery of opinions must also be considered. Openness is connected to opening of access for the community to provide input and critics to the government (Widodo, 2001). Jakarta Provincial Government implements the principle of transparency through website-based open data. Therefore on this occasion, the author will explain the practice of public financial transparency by Jakarta Provincial Government from standard formulations perspective initiated by Davis, Baxandall, & Pierannunzi, (2013) from the US PIRG Education Fund. They introduced the concept of Transparency 2.0 which is the result of research evaluating the progress of public budget transparency in 30 major cities in the United States, with standards that must be met, namely encompassing, one-Stop, one-click budget accountability and accessibility. In this context, the author assesses the relevance of the standard because open data is the official government website that functions to run transparency. Transparency 2.0 is an antithesis of Transpaerncy 1.0, where the public often has difficulty in finding the data needed for reasons of sub-category layers, jurisdiction and data that cannot be compared. Conversely, in Transparency 2.0 it allows the community to explore various data and information related to managing public budgets. More complete, the Transparency 2.0 standard is as follows:

Table 1. Transparency 2.0 Standards: Encompassing, One-Stop, One-Click Budget Accountability and Accessibility

Transparency 1.0	Transparency 2.0
Incomplete: Residents have access to only limited information about public expenditures. Information about contracts, subsidies or tax expenditures is not disclosed online and often not collected at all.	**Encompassing:** A user-friendly web portal provides residents the ability to search detailed information about government contracts, spending, subsidies and tax expenditures for all government entities. Tools also allow residents to track online how well public officials respond to requests about quality-of-life services.
Scattered: Determined residents who visit numerous agency websites or make public record requests may be able to gather information on government expenditures.	**One-Stop:** Residents can search all government expenditures on a single website.
Tool for Informed Insiders: Researchers who know what they are looking for and already understand the bureaucratic structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.	**One-Click Searchable and Downloadable:** Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, granting agency, purpose or keyword. Residents can also download data to conduct detailed off-line analyses.

Source: Davis et al. (2013)

Long before open data, the transparency of e-government-based public finance implementation by Jakarta Provincial Government had been going on for a long time. Since 2005, Jakarta Provincial Government has developed an IT-based development planning system. Every year the system is being evolved. Starting in 2013, the planning and budgeting system was optimized to be e-budgeting. In 2015, it began to implement e-musrenbang. To improve development performance in 2008 an e-monev system was built. Basically, all these platforms are intertwined with each other. But on this occasion, the author is not in the capacity to explain it. The author focuses on the study of the implementation of public budget transparency through open data in Jakarta Provincial Government, which for the author has same urgency as the integration part of all data published on Open Data Jakarta Website must meet transparency standards as a manifestation of good governance.

TOWARDS TRANSPARENCY 2.0
The first standard is encompassing. The open data portal display is quite user-friendly. Every information that the public wants to find has been well categorized. The data presented is continually updated, in each published dataset displays the latest data update time so that people who access know when the last time the data was updated.

Picture 1. Open Data Website Interface
Source: data.jakarta.go.id

To find out the public budget, visitors can search for information through a widget / tool search or by clicking on the regional finance category in the home data.jakarta.go.id. Local Budget (APBD) data presented is quite comprehensive. Documents such as the Work Plan and Budget (RKA), the Budget Implementation Document (DPA), and the Budget Realization Report (RLA) can be accessed by the public through open data. This is a very important step, because transparency in Local Budget Planning is the most fundamental thing for growth of democracy. Transparency in the government prevents corruption, increases public trust, increases the effectiveness and accountability of tax use (Davis et al., 2013). Basically the data is open but there are still obstacles because the dataset is very large, complex, and difficult to analyze with data processing software such as spreadsheets (Snijders, Matzat, & Reips, 2013). For people who are still unfamiliar with data processing technology, datasets published in CSV format are still difficult to understand directly. As the findings of the survey conducted by Syaripul & Bachtiar, (2016) through an open questionnaire with segmentation of respondents of MSMEs in DKI Jakarta in 2015, it was informed that 78% of respondents could not take insight from the data, while 21.95% of respondents could take insight from data. In other words, the majority of respondents agree that data presented by Jakarta Provincial Government is still difficult to read and understand. Interestingly, 100% of respondents agreed if analysis visualization was needed.

Source: data.jakarta.go.id, (2017)
Picture 2. Infographics of Realization of the Regional Budget of DKI Jakarta Province
Source: data.jakarta.go.id

The weakness of implementing data on public finance through this infographic has not been ongoing. Infographics are not updated consistently. Furthermore, in terms of encompassing, the new open data portal focuses on expenditure plan data, and expenditure realization. There is no detailed information such as contracts, subsidies and government tax expenditures for all government entities.

Openness in Open Data implementation must also refer to the opening of access for the community to provide input and critics to the government (Widodo, 2001). In this case, Open Data Jakarta Website has provided open channels for public data advice that can be accessed by the public. This tool allows the public to track online how well the public bureaucracy responds to requests about the quality of public data services.

The next is one-stop standard, namely when "residents can search all government expenditures on a single website". The author's search results, the open data portal has met one-stop standards. Enough with a single website, the public can search all information about spending public funds comprehensively. The community does not need to move websites to access information regarding regional finance. The thing that needs to be improved is updating of data in visual and infographic formats to facilitate public understanding of budget data. The next is one-click standard is searchable and downloadable. Open Data Jakarta Website has fulfilled this standard aspect. People can search data by exploring the categories that have been provided and can download data so that it can be used as a basis for more detailed analysis offline. Downloaded data can be sorted based on the spreaadsheet application based on the recipient, number, agency delivery, goals and keywords. Jakarta Provincial Government Budget data itself published through open data includes 26 variables in the dataset, namely: 1) year of data collection, 2) code of program affairs, 3) name of program

affairs, 4) code of affairs of the program, 5) name of affairs of executor, 6) code Regional Work Unit, 7) name of Regional Work Unit, 8) program code, 9) program name, 10) activity code, 11) activity name, 12) function code, 13) function name, 14) main account code, 15) main account name in APBD, 16) group account code, 17) group account name based on account group, 18) type account code, 19) account type name based on group account name, 20) object account code, 21) object account name based on name of account type, 22) detailed account code, 23) name of account details based on object account name, 24) sub account code, 25) sub account name and 26) APBD budget value.

In the context of promoting transparency and increasing the acceleration of open data utilization, Jakarta Provincial Government held a HackJak competition held every year starting in 2014. In particular, in 2016 HackJak was held focusing on the theme "DKI Provincial Government Budget". There are three categories contested, namely writing, video and infographics (visualthon). Through this activity, Jakarta Provincial Government undertakes educational efforts related to public data literacy and invites openly to all parties to dissect the DKI Jakarta government budget at that time which has been published through the open data portal. This is certainly an attitude of courage that deserves to be appreciated because the government has opened the widest door to be directly criticized by the public. One step that could not be imagined could be done when the New Order came to power.

The activities Jakarta Provincial government through HackJak have encouraged a public to be more critical of the government. This is important to care for the democratic process that continues to grow in Indonesia. The response of this activity was shown by the enormous public enthusiasm. Both from the general public, academics, journalists, IT experts and various other community backgrounds were present to participate in this activity. This experience shows that the transparency activities carried out by the government were able to be welcomed with critical public participation. This agenda is moderating, but is sufficient to create a climate of checks and balances in governance. So without official competition such as HackJak, then the public can continue the race by providing input and criticism of the management of the public budget in order to realize sustainable good governance.

CONCLUSION

Jakarta Provincial Government has organized regional governance based on good governance through Local Budget (APBD) transparency. One concrete step taken is to build an Open Data Jakarta Website that publishes budget data to the public. In general, financial transparency through open data has met Transparency 2.0 standards, namely the existence of encompassing, one-stop, one-click budget accountability and accessibility. But there are indeed some shortcomings that are still a concern in order to continue to maintain commitment to the principle of transparency, namely by updating data through consistent data visualization.

Regional financial transparency process carried out by Jakarta Provincial Government was welcomed by the public. The community participated in the agenda organized by Jakarta Provincial Government relating to Open Data utilization. Public finance transparency needs to

continue to be developed and improved through various innovations to maintain public trust in the government.

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