Transparency in Regional Budget Management as a Context for Learning Public Administration

Daniel Tonu¹

¹ Aryasatya Deo Muri University, Indonesia; farand17.tonu@gmail.com

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ABSTRACT

The transformation of governance in Indonesia after the reform era has placed information transparency as a key pillar of democracy. This study aims to evaluate the implementation of transparency and accountability principles in the management of the Regional Revenue and Expenditure Budget (APBD) of the East Nusa Tenggara (NTT) Provincial Government, referring to the standards of Law Number 14 of 2008. Using a descriptive qualitative research design with a case study approach, this study analyzes the entire budget cycle, including the planning, implementation, and reporting stages. The results show that although NTT Province consistently obtains Unqualified Opinions (WTP), the effectiveness of substantial transparency is still hampered by technical constraints in the Regional Government Information System (SIPD) and limited accessibility of real data to the wider public. Administratively, the main obstacles include uneven digital infrastructure and low digital literacy among civil servants. Politically, the dynamics of budget negotiations and pressures on Regional Original Revenue (PAD) targets often limit information disclosure at crucial stages. The theoretical contribution of this study broadens the discourse on digital bureaucracy in underdeveloped regions, while its practical contribution provides recommendations for strengthening the Information and Documentation Management Officer (PPID) and integrating participatory oversight systems. Limitations of this study include the difficulty of accessing unpublished internal meeting data.

Corresponding Author:
Daniel Tonu
Aryasatya Deo Muri University, Indonesia; farand17.tonu@gmail.com

1. INTRODUCTION

The transformation of governance in Indonesia after the reform era has positioned information transparency as a key pillar of democracy. In East Nusa Tenggara (NTT) Province, the management of the Regional Budget (APBD) is not merely an administrative routine, but a vital instrument for driving development in one of Indonesia's most complex geographic and socio-economically challenging

regions. Public information transparency, as mandated by Law Number 14 of 2008 (the Public Information Disclosure Law), requires every public body to provide citizens with the broadest possible access to information about the decision-making process, including the allocation and use of public funds. However, in practice, the journey towards ideal transparency in NTT faces a contradiction between achieving administrative formalities and the reality of true public participation.

The East Nusa Tenggara (NTT) Provincial Government, under various leaderships, has strived to improve financial transparency standards through various digital channels and institutional strengthening. These efforts are reflected in the national Public Information Openness Index (IKIP) score, which reached 75.65 in 2024, placing Indonesia in the "moderate" category with an upward trend in several provinces. However, the dynamics in 2025 show a decline in the national score to 66.43, indicating new challenges in maintaining consistent information transparency amidst changes in national systems and regulations. This decline implicitly illustrates the vulnerability of regional information disclosure systems to the stability of technological infrastructure and the political will of policymakers.

The urgency of this research lies in the importance of comprehensively analyzing the budget cycle, from planning to execution to reporting. Each stage of the regional budget cycle in NTT has critical points where transparency can be compromised by administrative and political barriers. In the planning phase, for example, community engagement through the Development Planning Deliberation (Musrenbang) is often bogged down in procedural formalities without sufficient access to data to provide substantive input. Meanwhile, in the implementation and reporting phase, despite frequently achieving unqualified opinions (WTP), the 2023 Supreme Audit Agency (BPK) findings still indicate significant weaknesses in the Internal Control System (SPI) and non-compliance with laws and regulations in capital project packages.

The administrative challenges faced by NTT are heavily influenced by its geographical location as an archipelagic province. Bureaucratic digitization through the Regional Government Information System (SIPD), designed to increase transparency, often presents technical obstacles due to limited internet connections and server stability in remote areas. Political obstacles, on the other hand, arise from budget negotiations between the executive and legislative branches, often behind closed doors, and political pressure to achieve ambitious regional revenue targets, such as NTT's original regional revenue target of IDR 2.8 trillion by 2026. This analysis aims to explore how these obstacles interact and the extent to which the transparency principles of the Public Information Disclosure Law are truly implemented in mitigating the risk of maladministration and corruption within the NTT Provincial Government.

This study aims to evaluate the implementation of transparency and accountability principles in the management of the Regional Revenue and Expenditure Budget (APBD) of the East Nusa Tenggara (NTT) Provincial Government, referring to the standards of Law Number 14 of 2008. This research is expected to provide theoretical contributions to broaden the discourse on digital bureaucracy in less developed regions, while its practical contributions provide recommendations for strengthening the Information and Documentation Management Officer (PPID) and integrating participatory oversight systems.

2.   METHODS

This study uses a qualitative approach with a descriptive evaluation method. The focus of the study is to assess the implementation of Law No. 14 of 2008 in the NTT Provincial Government's budget cycle for 2023-2025. Primary data was obtained through observations of the NTT PPID portal, the SIPD dashboard, and official regional government announcements. Secondary data were collected from the

Audit Result Report (LHP) of the Supreme Audit Agency (BPK), the 2024 and 2025 Public Information Disclosure Index (IKIP) profile books, and research journals related to public sector accounting in NTT.

Document analysis was conducted to identify compliance with Articles 9, 10, and 11 of the Public Information Disclosure Law. Researchers mapped the availability of key documents such as the Regional Work Plan (RKPD), the Regional Budget Implementation Plan (KUA-PPAS), the Budget Implementation Document (DPA), and the Budget Realization Report (LRA). Furthermore, a thematic analysis was conducted of emerging obstacles, both technical-administrative (such as errors in the SIPD application) and socio-political (such as the dynamics of budget discussions in the Regional People's Representative Council).

Data triangulation was conducted by comparing information from the official Central Information Commission report on IKIP scores with the field findings of BPK auditors regarding financial reporting compliance. This aimed to obtain a comprehensive picture of the gap between policy and practice. The analysis area covered the entire administrative region of NTT Province, with particular attention to data integration between regional government agencies (OPDs).

3. FINDINGS AND DISCUSSION

Analysis of Transparency in the Budget Planning Cycle

The planning stage is a crucial phase where transparency should bridge public participation. The NTT Provincial Government is preparing the 2025 Regional Government Work Plan (RKPD).has employed political, technocratic, and participatory approaches, as well as bottom-up and top-down approaches. The use of the Thematic, Holistic, Integrative, and Spatial (THIS) approach in the 2025 Regional Work Plan (RKPD) demonstrates efforts to synchronize regional and national priorities, such as strengthening infrastructure and human resource quality. However, transparency in this process is often trapped in rigid bureaucratic channels. Although the RKPD is available, technical details regarding the rationale for selecting certain projects are often not published in depth, as mandated by Article 11 of the Public Information Disclosure Law, which requires the publication of all policies and their supporting documents.

The integration of planning into the Indonesian Regional Data System (SIPD RI) aims to create a transparent digital footprint. However, the reality on the ground shows that this system frequently experiences errors or page loading failures during peak business hours, forcing operators in NTT to work at night to ensure data input. This situation creates administrative barriers, diverting time that should be used for planning quality analysis to address technical system issues. The public's inability to access the planning dashboard in real time also reduces its oversight function, participatory in preventing the "deposit" of programs that do not comply with the results of the Musrenbang.

Table 1. Accessibility of the NTT Provincial Government Portal Data

Planning Transparency Indicators	Provisions of Law 14/2008	Conditions in the NTT Provincial Government
Publication of RKPD Documents	Periodic obligation (Article 9)	Available in portal official Bappelitbangda
Reason Decision Retrieval	Mandatory availability (Article 3)	Still a general narrative, technical details are limited.
Access Planning Dashboard	Must be easily accessible (Article 9)	Limited on internal bureaucracy through SIPD

Community Participation	Guaranteed (Article 3)	Done through Musrenbang, but access to raw data is limited

Evaluation of Transparency in the APBD Implementation Stage

Budget implementation is the phase in which public funds begin to be spent for various purposes, from employee expenses to infrastructure projects. At this stage, transparency is crucial to prevent leakage. However, the Supreme Audit Agency (BPK) Audit Report (LHP) on the NTT Provincial Government's Financial Statements for the 2023 fiscal year revealed several findings indicating weak transparency and accountability in implementation. The BPK found several work packages, including capital expenditures for buildings, roads, irrigation, and networks, that did not comply with statutory provisions. These discrepancies often escape public scrutiny because contract details and technical specifications are not publicly published through platforms easily accessible to the general public.

Another serious issue is the unorganized management of School Operational Assistance (BOS) funds in the ARKAS application. This disorder reflects administrative barriers, including the low competence of school treasurers in operating the constantly changing digital reporting system. Furthermore, the manual management of fixed assets in the NTT Provincial Government, without an integrated information system, is a major weakness. Without transparent asset digitization, the public cannot track the existence and status of regional assets, which, in theory, is information that must be available at all times under Article 11 of the Public Information Disclosure Law.

Table 2. Evaluation of Transparency Implications

BPK NTT Audit Findings 2023	Weakness Category	Implications of Transparency
Road & irrigation work packages do not comply with regulations	Compliance & SPI	The lack of access public regarding the details of the employment contract
BOS fund administration is not yet orderly at ARKAS	Administrative & HR	Information on the use of education funds is inaccurate
Fixed asset management is still manual	Information Systems	The difficulty of verifying regional wealth by stakeholders interest

The implementation of the SIPD (Source Budget Implementation Module) in NTT also faced similar challenges to the planning stage. Slow system response hampered the verification and payment execution process, resulting in delays in the implementation of development programs on the ground. In Rote Ndao Regency, technical issues with the SIPD application even impacted reporting efficiency because some expenditure details were incompletely displayed in the application. This situation indicates that budget digitization in NTT is still in a painful transition phase, with the new system not yet fully stable and the old system already being abandoned.

Accountability in Budget Reporting and Accountability

The final stage of the budget cycle is reporting, where local governments submit their Regional Government Financial Reports (LKPD) as a form of accountability. The NTT Provincial Government has consistently achieved unqualified opinions (WTP), a positive achievement in terms of formal accountability. However, the transparency of these reports to the public still needs to be improved. The Public Information Disclosure Law (UU KIP) requires financial reports to be published at least every

six months in an easily understood format. Although these reports are available on official websites, their technical accounting language is often difficult for the general public to understand without the more popular "citizen version of the financial report" or executive summary.

Analysis of the 2024 Public Information Disclosure Index (IKIP) shows that NTT achieved a score of 75.65, placing it above the national average at the time. This award recognizes the local government's efforts in developing an information documentation system. However, the decline in the national IKIP score in 2025 to 66.43 indicates a decline in legal protection and economic access to information. This decline was triggered by expert informants' views that public information disclosure has not yet been fully recognized as a national priority and consistently implemented at the local level. For NTT, this indicates a risk of stagnation in public information service innovation without stronger policy impetus.

The Accounting and Reporting Module (AKLAP) within the Regional Asset Management Information System (SIPD) is also considered to have limited features and is unable to fully support the reporting process. As a result, Regional Asset Finance Agencies (BKAD) in various regions of East Nusa Tenggara (NTT) still have to manually reconcile SIPD data with real-world data to ensure consistency before being audited by the Supreme Audit Agency (BPK). This reliance on manual processes amidst a digital system creates an administrative paradox that reduces efficiency and creates the opportunity for unintentional data errors that can have fatal consequences for the quality of audit opinions.

Analysis of Administrative Barriers in Accessing Budget Data

Administrative barriers to achieving budget transparency in NTT can be classified into three aspects: technical, capacity, and regulatory. Technically, information technology infrastructure in NTT is unevenly distributed. Unstable internet access outside Kupang City is a major obstacle for operators in Regional Apparatus Organizations (OPD) to synchronize data with the Ministry of Home Affairs' central server. Furthermore, the SIPD application frequently experiences unexpected downtime, resulting in delays in the publication of actual budget data to the public.

From a capacity perspective, the limited quantity and quality of human resources skilled in information technology and public sector accounting poses a serious obstacle. Many regional officials feel overwhelmed by the rapid transition from manual to digital systems without adequate technical guidance. This results in poor data input quality, which in turn results in inaccurate public information. This problem is also evident in the private sector and MSMEs in NTT, which have moderate financial literacy but still maintain rudimentary record-keeping practices, reflecting broader administrative cultural challenges in the region.

Table 3. Barriers, Impacts and Solutions

Administrative Barrier Factors	Impact on Transparency	Strategic Solutions
Uneven IT Infrastructure	Delay access information in remote areas	Internet network strengthening & local server backup
Low Digital Literacy ASN	Error input data & reporting delays	Training tiered & Sustainable technical guidance
Change Regulation the Fast	Confusion standard standard operating procedures (SOP)	Harmonization regulations & active communication to the center

Regulatory barriers arise from overlapping rules regarding information management. While the Public Information Disclosure Law provides a clear mandate, technical regulations at the ministerial level often impose new restrictions or complicate procedures for accessing specific budget data.

Furthermore, sectoral egos between regional government agencies (OPD) within the NTT Provincial Government result in budget data not being integrated through a single portal, forcing the public to switch platforms to obtain comprehensive information.

Analysis of Political Barriers to Opening Budget Data

Political obstacles to budget transparency in NTT relate to the power dynamics between the executive, legislative, and other interest groups. One of the most significant political obstacles is the budget deliberation process in the Regional People's Representative Council (DPRD), which is often conducted semi-closed. Although Governor Melki emphasized that public space has been open since the initial stages of deliberation, documents on debates regarding "trusted" budget allocations or the main points of thought (pokpir) of council members are rarely accessible to the general public. This secrecy is often deliberate to protect political consensuses that might be unpopular if widely disclosed.

Pressure to achieve ambitious Regional Original Revenue (PAD) targets also creates political obstacles. The Governor of East Nusa Tenggara (NTT) is targeting a PAD increase of Rp 2.8 trillion by 2026 as part of his vision for strengthening the region's fiscal position. This ambition sometimes pushes local governments to be less transparent about tax and levy intensification policies that could burden the public, in order to avoid political resistance at the grassroots level. Furthermore, transparency regarding the performance of regionally-owned enterprises (BUMDs), which are expected to contribute to PAD, remains minimal, often due to the misuse of "business secrets" to conceal management inefficiencies.

A paternalistic bureaucratic culture also poses a political obstacle to transparency. Regional public officials often feel that disclosing detailed budget data will provide an opening for political opponents or activists to launch criticism that could undermine government stability. Consequently, information disclosure is often limited to meeting administrative requirements, lacking any real commitment to empowering the public. National political dynamics, such as the 2025 demonstrations demanding transparency regarding the House of Representatives' salary and facilities budget, demonstrate that public pressure for information transparency at the regional level will continue to grow and must be addressed with a paradigm shift by political elites in NTT.

Implications for the Quality of Public Services and Public Trust

Low budget transparency directly correlates with the quality of public services in NTT. When budget data is not transparent, oversight of spending in the education and health sectors is weakened. The Supreme Audit Agency (BPK) findings regarding non-compliance in capital expenditures for roads and irrigation in the 2023 fiscal year are clear evidence that without strong transparency from the procurement stage, the resulting infrastructure may not meet expected quality standards, ultimately harming the people of NTT as end users.

Furthermore, low transparency hampers the effectiveness of programs addressing pressing social issues. For example, Indonesia's TB elimination program faced challenges such as data asymmetry and limited access to case data at the village level, which could have been addressed with an integrated and transparent information system down to the grassroots level. The lack of transparency in the management of village funds in East Nusa Tenggara (NTT) also has the potential to reduce the effectiveness of these funds in alleviating poverty, as community participation, as the primary supervisor, lacks sufficient data support.

Psychologically, these obstacles to disclosing budget data undermine public trust in local governments. The decline in the 2025 IKIP score signals that the public is finding it increasingly difficult to obtain the information they need from public bodies. If this is not immediately addressed through bureaucratic reform and concrete political commitment, the gap between the government and the people in NTT will widen, potentially triggering social instability and hampering overall regional progress.

4.   CONCLUSION

The implementation of transparency and accountability principles in the management of the NTT Provincial Government's Regional Budget (APBD) remains in a challenging transition phase. Although the standards for information disclosure as stipulated in Law No. 14 of 2008 have begun to be internalized through various digital systems such as the Indonesian Government Information System (SIPD RI) and the strengthening of the PPID (Information and Communications Information System) institution, their substantial implementation remains hampered by intertwined administrative and political barriers. Administratively, the constraints of information technology infrastructure in the island province and the low digital literacy of civil servants are major obstacles to the presentation of accurate and timely data. Politically, a culture of bureaucratic secrecy and closed-door budget negotiations between the executive and legislative branches often limit the space for genuine public oversight.

The BPK audit findings, which still record non-compliance in capital expenditures and education fund administration in NTT, strongly indicate that formal transparency (such as the WTP opinion) does not fully guarantee accountability at the operational level. Therefore, strategic steps are needed to strengthen the transparency ecosystem in NTT, including through: (1) increasing the stability and reach of digital infrastructure down to the smallest work unit level; (2) ongoing technical guidance for financial managers and public information; (3) opening up wider public space at every stage of budget deliberations in the Regional People's Representative Council (DPRD); and (4) standardizing the publication of budget data in an open format (open data) that is easily accessed and processed by civil society. Only with real transparency can the APBD truly function as an instrument of welfare for all the people of East Nusa Tenggara.

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