

Public Financial Information Disclosure by the Regional Financial and Asset Management Agency (Case Study: Regional Financial and Asset Management Agency of Pekanbaru City)

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ABSTRACT

This study aims to identify and analyze Public Financial Information Disclosure by the Pekanbaru City Financial and Asset Management Agency whose information is incomplete on the official website. The research method used is qualitative with a phenomenological approach and the instruments used are observation, interviews, website tracking, and documentation. The indicators in this study are a combination of several theories, that is theory of democracy, good governance, and information disclosure, which finally obtained research indicators, that is accountability, transparency, communication, resources, leadership, and accessibility. The results of this study, that the disclosure of public financial information conducted by the BPKAD of Pekanbaru City still not implemented properly and also still not informative, presentation of financial data with online media is still used as a side job by employees, which eventually upload documents to be late or past the fiscal year. The problem is the number of employees who are minimal and less competent in their field also affects the implementation of public financial information disclosure by the BPKAD of Pekanbaru City.

Keywords: Information Disclosure; Public Finance; Regional Financial; Asset Management Agency

INTRODUCTION

Information Disclosure is basically one of the pillars of freedom of expression as well as the pillars of democracy, transparency and good governance. Disclosure of information became a public demand after the reformation took place, and its implementation was increasingly emphasized after the enactment of Law Number 14 of 2008 (UU KIP) concerning Public Information Disclosure, which discusses the public's right to obtain free information. Every public agency is also mandated to be open in all its activities.

Nasrullah (2018) states that public information disclosure in local government administration is an effort to improve good governance and reduce opportunities for collusion, corruption and nepotism (KKN). Openness of public information also guarantees that all actions taken by the government become clear so that their implementation can be controlled and supervised by the public. Openness of public information ultimately creates a government that is clean, accountable, effective and efficient, and responsive to the wishes and aspirations as well as the interests of the community while at the same time creating trust between the public and the government (Dergiades et al., 2020; Fishenden & Thompson, 2013; Twizeyimana & Andersson, 2019; Wang et al., 2017).

The beginning of the UU KIP also mandated that every public agency whose funds come from APBN/D, must use an open information system to provide and serve requests. This is no exception to the disclosure of public financial information which is important and highly emphasized by local governments to prevent acts of corruption and in the framework of realizing better governance. In the regions, the agency that has a special task in managing regional/public finances, appointed by the regional head as the Regional Financial Management Officer (PPKD) as well as the general treasurer is the Regional Finance and Asset Management Agency (BPKAD). PPKD's duties as stipulated in Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, namely:

1. Formulate and implement regional financial management policies;
2. Prepare draft regional regulations on APBD, changes to APBD, and accountability for APBD implementation;
3. Carry out the functions of the Regional General Treasurer;
4. Prepare regional financial reports as well as present regional financial information.

In Riau Province, Pekanbaru City as the provincial capital, has a Regional Financial and Asset Management Agency (BPKAD) which has the task of assisting the mayor in carrying out financial support functions for the city of Pekanbaru. As PPKD as well as regional general treasurer, BPKAD certainly implements the principle of openness in regional finances as accountability to the public and at the same time as a manifestation of the implementation of the KIP Law and as a government effort to increase transparency.

BPKAD Pekanbaru in implementing regional/public financial disclosure utilizes internet media in the form of a website for disseminating public financial information (<http://bpkad.pekanbaru.go.id>). Where according to Style and Tennyson (2007) states that the internet is a medium that is easily accessible to the public and the most effective means for the government in terms of publishing financial information in the form of online reporting.

Basically, public finance will not be separated from the management of its APBD, because public finance is an activity that studies the use of funds by the government, which aims to fulfill payments for government activities as well as public needs. (Rosen & Gayer 2020:173). Therefore, public financial information that should have been disseminated by BPKAD Pekanbaru, namely: General Budget Policy (KUA), Priorities and Temporary Budget Ceilings (PPAS). Budget Plans (RKA), Perda APBD, Perwako APBD, Budget Implementation Documents (DPA), OPD Direct Spending, Perda Accountability, Government Agencies Performance Accountability Reports (Lakip), Budget Realization Reports (LRA), Local Government Financial Reports (LKPD) and BPK Opinion.

However, on the official website of the Pekanbaru City BPKAD, it was found that there was still a delay in updating financial information. It was also found that the disclosure and availability of information has decreased in 2018-2021. BPKAD Pekanbaru also focuses more on public financial information on Perda and Perwako APBD, LKPD, and BPK Opinion. Of course, it becomes a question, because basically apart from being able to access APBD information on the regional government ceiling, it should also be accessible on the BPKAD website as PPKD which has the authority to present regional financial information.

Several studies that discuss financial information disclosure, such as the research of Syamsul & Ritonga (2017), which give the percentage that transparency of financial management in 34 Indonesian provinces is still quite low. Then Andriana and Rony's research (2017) also mentions that the implementation of financial information disclosure is still felt to be less than optimal because local governments still use limited media. Binti Sa'adah's research (2016) states

that regional budget information can be accessed on the ppid information system as a data bank and BPKAD as the regional budget manager. Even though they have used e-government (Jeannot, 2018; Mechant & Walravens, 2018; Mohammed, 2016; Vinod Kumar, 2015) and the public can freely access this information, they still need outreach to the public regarding regional budgets, that they can access financial information on the PPID and BPKAD websites because only a few interested people can access financial information .

Disclosure of information can basically be an awareness for public bodies to implement it as effectively as possible, the information that must be provided should be available in an updated manner without having to carry out lengthy procedures. Therefore, to answer these problems, this study wants to examine how the implementation of public financial information disclosure by BPKAD Pekanbaru City and also examine the inhibiting factors of its implementation, which causes financial information to be less updated. It is hoped that this research will increase the awareness of public bodies in implementing information disclosure even more optimally.

METHOD

This study uses a qualitative method with a phenomenological approach. The sampling technique uses the Purposive Sampling technique, because this technique is based on the researcher's considerations about which sample is the most appropriate and right on target which is considered representative of a population (representative). As for who will be the informant in this study are: 1) Secretary of BPKAD Pekanbaru, 2) Head of general sub-section, 3) Head of Program sub-section, 4) Employees/Staff, 5) Indonesian Forum for Budget Transparency (Fitra Riau), 6) Society. Data collection techniques used to obtain the data and information needed in this study are interviews, observation, tracking the official government website, and documentation.

RESULTS AND DISCUSSION

Based on the theory used to answer the problems in this study, a combination of the theories of democracy, good governance, and public information openness was used which ultimately resulted in research indicators namely accountability, transparency, communication, leadership, resources and accessibility.

Accountability

Accountability is the government's effort to gain the trust of the community by showing their efforts and responsibilities to the community (Herbers et al., 2011). Whereas in carrying out the disclosure of regional financial information, BPKAD is given the authority contained in the mandate of Permendagri No. 77 of 2020 concerning Regional Financial Management where the BPKAD as the regional treasurer must be able to provide regional financial information, apart from that openness is also a mandate from the 2008 KIP Law. Regarding documents or information published by the BPKAD Pekanbaru, they can be fully accounted for because before information and financial documents disseminated has passed the audit stage before becoming public consumption. Timeliness is also an important point in assessing government accountability. The following is Figure 1 regarding the date of uploading documents on the website.

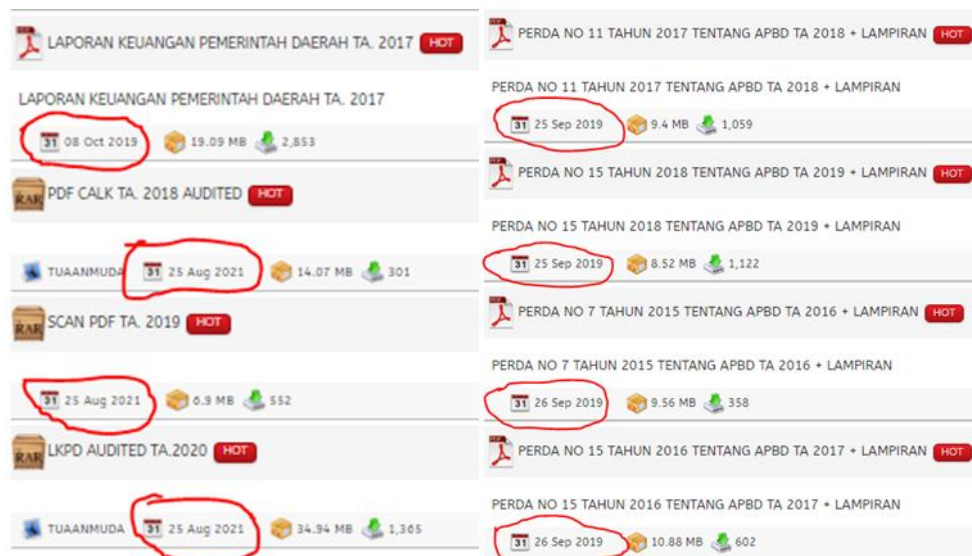


Figure.1 Document Upload Date on the website of BPKAD Pekanbaru
 Data source: Pekanbaru City BPKAD Official Website 2022

Based on data from the website it is known that published documents are still experiencing upload delays, BPKAD admits that it is just a late upload because the employee holding the job is busy with other work. Even though ideally from Fitra Riau's point of view the implementation of transparency must be on time and at any time the information must be available right in the budget year so as to maintain the quality of financial information that will be conveyed to the public.

Transparency

Transparency is an open government and provides media to the public to disseminate this information, so that the public can easily access this information ((Erna) Ruijer, 2017; Liu, 2017). Pekanbaru BPKAD uses online media in the form of a website to carry out regional budget transparency because it takes into account the principle of transparency that must be conveyed easily, quickly and cost-effectively. The following table 1 types of public financial documents from planning to reporting and accountability documents disseminated by BPKAD Pekanbaru.

Based on the picture above, it is known that the information disseminated by the BPKAD is in the form of documents related to the APBD, namely regional regulations and Perwako APBD, LKPD, BPK Opinion, and others. However, it can be seen that the completeness of financial information is still minimal even though this information is included in the category of information that must be available at any time. Disclosure of financial information also focuses more on information on Perda Perwako APBD, LKPD, and BPK Opinions, because they claim that this information is indeed information that is easy for the public to consume because it covers all budgets for a period of 1 year. In terms of freedom of access, BPKAD Pekanbaru has freed the public to be able to consume the information they submit without needing permission to read the information. However, Fitra Riau believes that socialization is still needed to the public if they can access regional financial information on the website of BPKAD Pekanbaru.

Table 1. Documents that must be published by BPKAD Pekanbaru

No	Documents	2018	2019	2020	2021
1	General Budget Policy (<i>Kebijakan Umum Anggaran/ KUA</i>)	x	✓	✓	x
2	Priority and Temporary Budget Ceiling (<i>Prioritas dan Plafon Anggaran Sementara/PPAS</i>)	x	✓	✓	x
3	Budget Work Plan (<i>Rencana Kerja Anggaran/RKA</i>)	x	x	x	x
4	Strategic Plan (<i>Rencana Strategis/Renstra</i>)		2017-2022		
5	Regional Regulations and Mayor Regulations APBD	✓	✓	✓	✓
6	Regional Budget Accountability Regulations	x	x	x	x
7	Budget Execution Document (<i>Dokumen Pelaksanaan Anggaran/DPA</i>)	✓	✓	x	✓
8	Performance Accountability Report (<i>Laporan Akuntabilitas Kinerja/LAKIP</i>)	✓	x	x	x
9	Local Government Financial Statements (<i>Laporan Keuangan Pemerintah Daerah/LKPD</i>)	✓	✓	✓	x
10	Supreme Audit Agency (<i>Badan Pemeriksa Keuangan/KPK</i>) Opinion	✓	✓	✓	x

Data source: Pekanbaru City BPKAD 2022 was reprocessed by researchers

Communication

Communication means that open information must be communicated clearly, accurately and consistently from the government to the public as users of that information (Kim & Kim, 2021; Twizeyimana & Andersson, 2019). BPKAD Pekanbaru has been interactive by presenting news about the work achievements of BPKAD Pekanbaru. However, in terms of the completeness of documents and information regarding public bodies, it still needs to be improved and updated. BPKAD Pekanbaru should also be able to provide a brief presentation regarding the APBD for 1 budget year so that it can be consumed properly by the public. Media suggestions and criticisms have also been provided by the BPKAD as a means of communication between them and the public, in the form of contact numbers and social media that can be contacted by the public, which can be seen in Figure 2 below.

Kontak

Pemerintah Kota Pekanbaru
 Badan Pengelola Keuangan dan Aset Daerah (BPKAD)

Komplek Perkantoran Tenayan Raya,
 Jl. Abdul Rahman Hamid, Gedung B3 Lantai 1-2,
 Kec. Tenayan Raya,
 Pekanbaru - Riau
 Telp. 0761 - 45788
 Fax. 0761 - 45787

Saran dan Pengaduan

Untuk memberikan saran dan pengaduan silahkan hubungi kontak dibawah ini

Telpon : (0761) 45788
 Email : bpkadkotapku@gmail.com
 Instagram : @bpkad_kotapekanbaru
 Facebook : Bpkad Pekanbaru

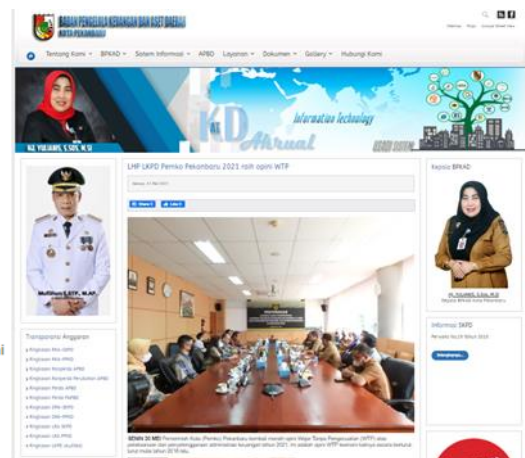


Figure 2 Means of Communication for Transparency by BPKAD Pekanbaru
 Source: BPKAD Pekanbaru’s Website 2022

Resources

Resources are the adequacy of the number of staff as well as competent in their field. Other resources are also in the form of facilities, information systems, and other supporting equipment (Taneo et al., 2017). BPKAD Pekanbaru still requires competent employees in their fields, especially IT to manage their official website. The seriousness and understanding of employees is still needed in carrying out this openness task, even though in terms of facilities the BPKAD Pekanbaru is very adequate. Fitra Riau said that in implementing transparency, competent human resources really influenced the results of implementing information disclosure. From their observations and research, the facilities at OPD Pekanbaru were very good and sufficient. The following table 4.2 displays the number of employees at BPKAD Pekanbaru in each field.

Table 2 Number of employees holding positions at BPKAD Pekanbaru City

No	Positions	Total
1	Head of Agency	1
2	Secretary	1
3	Head of subsection	3
4	Head of Division	4
5	Head of Sub Division	12
6	staff	29
	Total	50

Data Source : BPKAD Pekanbaru 2022

Based on table 2 above, it was found that the number of BPKAD employees in Pekanbaru City was 50 people. This is what makes 1 employee concurrently other jobs. Finally, the number of employees with workload becomes unbalanced so that the work of presenting data becomes a side job for the employees.

Leader

The leader as the command acts as a pointer and director of employees in disseminating public information properly. Leaders also carry out the task of monitoring and controlling the dissemination of information that will become public consumption. Every work carried out by the BPKAD Pekanbaru, mainly related to openness, is of course very much influenced by the leadership or head of the agency as the command center. Information audits also require management approval. However, it was also found that the leadership was apparently still lacking in monitoring the implementation of disclosure on the website of BPKAD Pekanbaru. So it was found, the real situation on the BPKAD Pekanbaru website was still considered to be lacking in updating in presenting the information. The following is a statement from the results of an interview with the head of the Program Subdivision as the part that presents the information: "For job evaluation, of course there is, but regarding the disclosure of financial information through the website, it is still about discussing what documents can be published, then related to fulfilling the information needs of the information requester. Whether this information can be given or not, so it's still limited if the evaluation is from the leader himself." (Interview with Mrs. Rahmi Fitriani, ST, Head of Program Subdivision, BPKAD Pekanbaru, 27 May 2022)

Based on the results of the interviews above, it can be concluded that the leadership has not properly monitored this financial information disclosure. In fact, if the leadership monitored the website of BPKAD Pekanbaru, the problem of lack of updates would not occur. Even though job evaluations in each sector have been carried out quarterly, this transparency has not yet become a specific discussion.

Accessibility

Accessibility is the ability of the Pekanbaru City BPKAD to make it easier for the public to access regional financial information, which means that the information available can be easily downloaded by the public and become public consumption. In terms of convenience, BPKAD Kota Pekanbaru is considered to be still minimal for the public to obtain this information. Due to the fact that the information is not available on the website, it still requires the public to make a request first, even though this information is categorized as general information and must be made available in an updated manner. There are also several documents that cannot be accessed by the public due to technical errors when disclosing data. The following is a statement from the head of the Program sub-section: "Actually, it's very easy for the community to access regional financial information, they just have to click on the available files according to the information they want and then it's easy to download. If it's a matter of some documents that can't be clicked or downloaded, it's just a technical error. Then if there are missing documents, the public can directly contact the main PPID as a one-stop service for requests for information." (Interview with Mrs. Rahmi Fitriani, ST, Kepala Sub Bagian Program, BPKAD Pekanbaru, 27 May 2022).

Based on the results of the interview above, it is known that the BPKAD Pekanbaru still ignores this financial information. In terms of the timing of data disclosure as well, BPKAD Pekanbaru does not set a time for document disclosure, if the document has been audited and is ready for public consumption, they will publish it as soon as possible, because there is no time limit, that is what causes information updating to be a job in employees' spare time. In fact, ideally the implementation of information disclosure should be published on time and not later

than 6 months after the end of the budget year. The delay in updating will certainly affect the quality of presentation of the information.

CONCLUSION

Disclosure of public financial information carried out by the BPKAD Pekanbaru is still said to be low or not very informative. Several documents that should have been published were found to be insufficiently updated to become public consumption. Even though BPKAD Pekanbaru has formed a special team to present information and said that information disclosure is a must. However, in reality this openness is still carried out as a side job for its employees. The information distributed by the BPKAD Pekanbaru has actually become public consumption or has been audited before being published. However, there are several documents that are indeed incomplete and this has made the implementation of transparency not carried out properly. Ideally, the implementation of this openness should become an awareness for every public agency to inform the public at any time and in a timely manner. The information that must be published should already be available without having to be asked or make a request. The factors that hinder the implementation of transparency are HR competencies that are not in accordance with the field of work, then there are technical errors when disclosing data which ultimately results in the information not being accessible to the public, and the lack of outreach to the public regarding the disclosure of public financial information.

Suggestions from this study are that the BPKAD Pekanbaru can increase the number of employees who understand the IT field so that the information disseminated is not hampered. Its implementation also needs to be emphasized with monitoring from the leadership. It is also necessary to socialize with the public regarding this disclosure of information that they can access it on the official website of the BPKAD Pekanbaru, so that later employees will be more likely to update information about public finances which has become the authority given to BPKAD as PPKD.

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