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# *Reconciliation Model of Transparency Value and Bureaucracy Secretion in Management of Local Government Budget*

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## **ABSTRACT**

This study aims to present a reconciliation model of bureaucratic principles (Secretion) and democracy (Transparency) through the mapping of public information about managing a local government budget which is accessible to the public and which ones are excluded (secret) based on bureaucracy and public perceptions. This study uses a mixed method with sequential exploratory design and data collection research procedures using surveys, depth interviews, and documents. The validation data use source of triangulation techniques. The subjects of this study was divided into 2 (two) information assembling that is government bureaucracy and public Kupang determined by purposive. The results of this research showed that Kupang Government bureaucracy has 22 types of information perception (33,85%) in category information which is open and 42 types of information (64,62%) in category information that are closed while the public perceives 29 types of information (44,62%) in category information which is open and 26 types of information (40%) in the category of information that are closed. Therefore, to achieve the main of reconciliation to end of conflict between bureaucracy and public, later on the amount of information is open budget of management that are 32 types of information (49,2%) and the amount of information that is enclosed which includes 33 types of information (50,8 %) of the 65 types of management budget information by Regulation No. 13 of 2006 on local Financial Management.

**KEYWORDS:** Bureaucracy, Secretion, Transparency, Management of Local Government budget

## **INTRODUCTION**

Kung (2001) contended that “democratic administration” make up the result of bureaucracy and democracy reconciliation as of two become a force promises. While these two concepts (bureaucracy and democracy) before the two contradicts and difficulty’s to be adjusted (Albrow 1989, Bethan 1990, Blau and Meyer 2000) and when be complused both of them give rise the conflict (Denhardt and Denhardt, 2006). This conflict can be detected in the ground instill forwith that Etzioni and Halevy (2011:144-147) propose a proposition: “Democracy as a dilemma bureaucratic” and bureaucracy as the dilemma of democracy”. Democracy proposition as dilemma bureaucratic can interpret in this research that on one side of the required bureaucracy to implement the principles of transparency, but on the other side of bureaucracy are also required to maintain or protect the public information that is exempt or classify.

*Transparency* and *Accesibility* will insistence on democratic countries such as Indonesia have come to the enactment of Law No. 14 of 2008 on Public Information (hereinafter referred to as the Law No.14/2008 about public information disclosure). This law upholds the principle “every public information is accessible and can be susciptible by any user of public information, unless exempt public information is strict and limited. Each public information must be obtained each claimants quickly, timely, low cost, and simple way. Exempt public information

confidential to protect the consideration of greater interest”.

In Law No.14 / 2008 on the public information disclosure particularly in Article 9 (c) regarding the disclosure of financial statements mentioned that the real information of financial statements is one of four public information required (without being asked) was announced to the public on a regular basis. But ironically, based on the results of pre-study is conducted by the authors establish that the Kupang Government tend to conceal documents management of the local government budget from public. The evidence through interviews with the Head of Finance Secretariat of the Kupang city (June 27, 2014) which explains that “ *local government budgets are confidential documents that area, therefore not all areas of financial information may be published*”. *If you need information about the financial area must submit a written request addressed to the Mayor and / or the Regional Secretary. After the approval of our new mayor can serve*”.

The existence reasons that require a direct recommendation letter from the Mayor for data and budget information is accessible to the public as the author indicated the presence of a strong cultural hierarchy in Kupang city government bureaucracy where most of the leaders work unit area waiting for disposition/command from the top-level bureaucratic leaders (mayor or local secretary) for control of the publicity budget management documents are in the leadership of the bureaucracy. Ironically, when the same letter submitted to the Mayor and the Secretary of the author only contains disposition area “consciously” till the data can not be given to the author.

The results of this research showed similarities with Sayrani researchers, *et al* (2010) when doing

research Access Public Information Test on sectors in the scope of NTT Province by submitting a letter of public information, including information about local government budgets and local government budgets accountability report on each regional work unit. The appeal letter was not addressed by the relevant regional work unit. This conditions mentioned above illustrates that at least the government was reluctant to be responsible and open to the public in the use of public inaugurate. Thus are the results of Dwiyanto, *et al* (2003) is still verified that “information about local government budget in many constituency and cities are dominated by the executive and legislators. Society is very difficult and must follow the procedures that are difficult if want to obtain the data use of the local government both in regional house of representatives office and in the district office/town office”.

The principle conflict of democracy and bureaucracy are represented by the values of transparency and secretion as upon description, need to find a solution. Otherwise both of them will be potentially conflict. One solution is a clear need to map out where the budget information that is classified as public information that must be periodically published by the bureaucracy and which are exempt information that does not need to be published. Local governments and the public need to know clearly demarcated indeterminately periodical government has an obligation to publish on a regular basis and the public can obtain their rights, especially in terms of freedom of access to information and local government budgets.

The need to produce a model of transparency and value reconciliation secretion in local government budget management through mapping

public information about the local government budgets which are classified as accessible to the public and the public are excluded information (confidential) is a very important thing to remember with the bureaucracy and democracy reconciliation will bear “democratic state administration”. Administration of a democratic state is when there is a responsibility and sensitivity officials in understanding and responding to the needs of the public and easily obtain information (Finer and Hyneman in Albrow, 1989: 111).

At least there are several reasons underlying the importance of the implementation in reconciliation secretion value (bureaucracy) and transparency (democracy) in this study, namely: *First*, based on the preliminary findings known that Kupang government does not have openness governing law in the field of public information, but the new draft Draft Regulation Kupang Mayor Number (no) Year 2013 on Guidelines for the Management of Information and Documentation (PPID) in Kupang City Governments. However, when analyzed in the Draft Regulation turns negative for the implementation process if it gets approved by the Mayor of Kupang. As for some of these weaknesses is that there is doubt that is owned by the City of Kupang in classifying management of local government budget information which is open (transparent) and which is closed (secret). This can be seen in the preamble subsection of the information that is open, especially at point c is “*Information on financial statements, such as realization of budget reports, reports of local income, financial accountability reports and others*”. At the word “*others*” has the potential to multiple interpretations and multipersepsi that ultimately may lead to disputes between the public and government information,

especially with regard to management of local government budget information. Potential occurs due to multiple interpretations and multiple-perception standards and policy objectives are vague, it will happen multiple interpretations and easily lead the conflict between the agent implementations (Van Metter and Van Horn, 1975).

*Second*, at the national level, the laws in the field of public disclosure is not detail describing the types of information which the budget management that can be accessed by the public (transparent) and which are not accessible to the public (confidential). The ambiguity in classifying this information will certainly lead to dispute the information on the level of policy implementation. More detail can be seen in the table below:

There are differences regarding the type of management of local government budget information/finance which is transparency between Commission Regulation information No. 01 Year 2010, Law No.14 / 2008 on the KIP, and Draft Regulation Mayor in 2013 and the lack of the amount of local government budget management information/budget is categorized as a type of information that will be open when compared to the overall number of budget management information that are 65 kinds of information according to Regulation No. 13 Year 2006 on Regional Financial Management. Obviously this will cause multiperception and inconsistencies in the application of legislation in the field of public disclosure, particularly regarding information disclosure both at the level of local government budget management of the Central Government and Local Government.

Therefore, it is based on the identification of problems in the description above background, the study aims to present a model of reconciliation

bureaucratic principles (secretion/Esoteric/Secrets) and democracy (Transparency) through mapping public information about local government management of the budget which are relatively inaccessible by the public and the public are excluded information (confidential) based on bureaucracy and public perception.

## THEORITICAL FRAMEWORK

### 1. SECRETION IN BUREAUCRACY

Bureaucracy at the beginning of its development as a closed organization. This is not surprising since the beginning of principles designed by Weber's bureaucracy more emphasis on accountability aspects of hierarchy and professional manner so that the flow of information held only internal bureaucracy (for the bureaucrats themselves rather than to the public as the party being served). This was pointed out by Friedrich that "officials working in all areas of government services more esoteric (more confidential, only known and understood by certain people-red)." This happens because the bureaucracy works for the good of the publication understanding on their (professional) to what the public needs, not on what the public wants (Denhardt and Denhardt, 2007: 122-123).

Bureaucracy is extremely concerned with the efficiency value, centralized, hierarchical (nondisclosure State), formality, and internal accountability/responsibility. Therefore, the bureaucracy has the *esoteric* or *secret* principle of confidentiality in each activity (Denhardt and Denhardt, 2006). Julia Black in Meijer (2012: 6) define secretion/confidentiality as an opacity to measure policy measures, where it is difficult to find who brought the decision, who they are, and who benefits and who loses.

The principle secretion/classified in bureaucracy stems from the emergence of the principle of reporting proposed by Gulick and Urwick in his *Paper on the Science of Administration* that PODSCORB (Planning, Organizing, Directing, Staffing, Coordinating, Reporting and Budgeting) which known in the study of public administration as a paradigm of the principles of administration (1927-1937) (Thoha, 2008: 18-34). Reporting Principle is a form of internal accountability of bureaucrats to managerial superiors. The principle of reporting is understood as internal reporting hierarchy is why the bureaucracy is more likely to be closed and keep every activity of the external environment so that the appearance of secretion or esoteric terms that evolved as a "state secrecy" in the study of modern public administration.

Secretion occurs in the bureaucracy body as a result of the emphasis that is more focused on the aspects of accountability and reporting hierarchy (internal) in the body actually designed by Weber's bureaucracy so that the bureaucracy is able to be a rational and effective organization in achieving this aims. This is visible from the principle of centralized requires the flow of information, reporting and accountability internally among the professionals (bureaucrats) in the hierarchy of the officials who have the knowledge and competence level higher (internal) and not to the public as the party served and non-professional (Gerth and Mills, 1958 : 337). Hence, at this point, then the bureaucracy had been born into a closed organization and esoteric.

### 2. TRANSPARENCY IN DEMOCRACY

Simply Dahl (1985) defines democracy as government by people. In terms of a modern and also

popular then given meaning of democracy as “government of, by, and for people” (Sparingga and Kleden, 2006). Abraham Lincoln said that *government of people, by people, for people* (Arfani, 1996: 181).

Democracy stands on the assumption that in a sovereign country is the people. Theoretically, democratic justification based on the theory of the social contract (social contract *Du ou principes du droit politique*) form a state organization for the benefit of all the people (*res publica*) (Rousseau, 1712-1778). From a legal standpoint, the agreement embodied in the constitution as the supreme law of the gain authority of *constituent power*, ie the people themselves.

Transparency is basically promoted by democratic principles. Because the essence of democracy calls for openness/transparency in the bureaucracy so that people can watch and participate in every activity of the bureaucracy so that in the end the principle of transparency developed into one of the principles or pillars of democracy for the realization of social control. Transparency and social control needed to improve the weakness of institutional mechanisms to ensure truth and justice.

*Participation in Democracy* understand John Dewey expressed in Varma (2007), in which he said a democratic society depends on the social consensus which is based on freedom, equality, and political participation. Participation is vital for policy choices, then at this point we can implicitly know that one of the prerequisites of effective realization of community participation are (1) ensuring the fulfillment of people’s basic rights to information, (2) the existence of *political will* from the government or bureaucracy to transparent for any activities that do, especially in terms of finan-

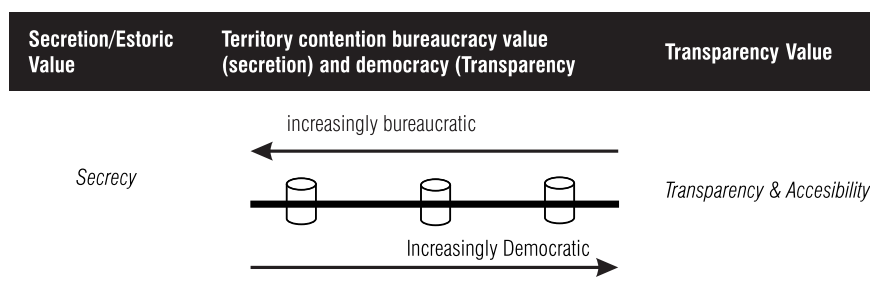
cial governance and local government.

In boundary with this, Dahl (1985: 9-10) in view of pluralist democracy added to ensure communities get all their rights in a democratic state, then the state is obliged to give to the community to have a civil liberties (*civil liberties*), both in terms of the opinion, information, participate or supervise the government (bureaucracy) as a representation of the state. Therefore, in a democracy, the government must fulfill and guarantee civil liberties (*civil liberties*), which is owned by the community through the formulation and enforcement of rules including mandatory government transparent and accountable for any activity to the public. Because actually it is the public who will bear the impact of any action taken by the bureaucracy through the formulation and implementation of policy.

Therefore, actually the government through the state bureaucracy as an agent aimed at the welfare of the people is required to be transparent to the public for any activity that is done through the mechanism of the provision of public information easily, quickly and cheaply. Without this, the citizens’ rights to information will not be achieved. In this way the real value of transparency is part of democracy. Without transparency, it is the goal of democracy can not be realized, namely the sovereignty of the people.

### 3. RECONCILIATION DEMOCRACY (TRANSPARENCY) AND BUREAUCRACY (SECRETION)

Bureaucracy is one form of organization in its early development grouped into groups of classical theory with the characteristics that stand out as a closed, hierarchical, rational, and mechanical efficiency (Robbins, 1995) is difficult to accept the things from the outside, including the values of



Source: Djaha (2012:2)

Information :

Pendulum A : Equilibrium point between the secretion and transparency

Pendulum B : transparency values dominate bureaucratic activity

Pendulum C : Value secretion activity dominates bureaucracy

FIGURE I. THE CONFLICT VALUE OF ESOTERIC / SECRETION AND TRANSPARENCY

democracy. While on the other hand the development of democratic theory introduced direct democracy, representative democracy/representative, elitist democracy, participatory democracy, (Varma,2007; Budiardjo, 2009), deliberative democracy (Hubermas in Hardiman, 2009). Theories of democracy is the principle of popular participation positioning - directly or indirectly - in the formulation of public policy. This means that the bureaucracy in a democracy are required to accept and apply the principles of democracy as well. The presence of democratic principles in the bureaucracy is clearly contrary to the principles in the bureaucracy.

Therefore closed and mechanical characteristics making it difficult to accept the changes that occur in the surrounding environment makes Beniis (in Robbins, 1995) states "bureaucratic death" because of its own characteristics. However, we can not ignore the fact that the bureaucracy are everywhere (Robbins 1995). Even Moloney (2007) explains that the bureaucracy today as yesterday, and remains the dominant form of government organizations in many countries. Bureaucracy is very concerned with the efficiency, centralized,

hierarchical (keeping the Secret State), formality, secretion/confidentiality and internal accountability/responsibility has a characteristic that is incompatible with democracy very concerned with the value of participation, decentralization (spread of power), non-hierarchical, external accountability and transparency.

Hence then, Basic bureaucracy does not have transparency principle, but it has the opposite principle, namely: the principle of esoteric or secret (Dendhardt and Dendhardt, 2006). being that then Gerth and Mills (1958) states in order that bureaucracy can pose a threat to democracy Modern caused by the existence of bureaucratic secrecy, namely the fact that most of the areas of bureaucratic activity is closed to public observation.

Transparency is promoted by democratic principles. While secretion (confidentiality) is a principle that was carried bureaucracy. Reconcile the values of democracy and bureaucracy potentially conflict. But it is a fact that is hard to avoid the bureaucracy in a democracy - like it or not, had to accept democratic values.

At the practical level, a reality in which the bureaucracy that always upholds the value of



secretion (confidentiality) in any activity or known by the term “State Secrets (secretion/esoteric)” specialized in the management of state and local finances Suffered a severe collision with the wishes of the public calls for “transparency” in the management of state and local finances. Conflict of democracy and transparency as bureaucracy-esoteric and shift the pendulum on a line from the side of democracy to bureaucracy or otherwise as shown in the figure 1.

The conflict between bureaucracy and democracy originated begin from the theoretical debate about the accountability of the bureaucracy that occurred between Carl Friedrich and Herbert Finer in the year 1940-1941. In this context the Haryamoko Guy Peters (2011: 109) equate accountability and transparency. Friedrich explained “the officials working in all areas of government services more esoteric (more confidential, only known and understood by certain people-red). The proposition put forward by Friderich (1940) is based on the argument that the key to responsibility responsible bureaucracy is professionalism. The administrators are professionals and have special knowledge and technical skills that are not owned by citizens in general. Because of their responsibilities based on professional knowledge and norms of behavior, the administrator should be responsible to fellow professionals to meet the standards mutually agreed-standard (Denhardt and Denhardt, 2007: 122-123). Thus Friedrich emphasis focused on the flow of openness/transparency of information intended only internally (the professional bureaucrats).

On the other hand Finer (1941) argued otherwise by submitting the proposition that external control is the best and the only means to ensure

accountability. One of the requirements of external control implementation is the openness or transparency of information externally. Finer view that officials formulate policies and implement policies wishes/needs of the public, should notify the (transparent) or account for what it does to the public. Conflicts between Friedrich and Finer can be modeled in the following matrix form:

The classically debate theory between Finer and Friedrich was the starting point conflict between the principle of confidentiality (esoteric) with the principle of transparency in the bureaucracy. The principle of confidentiality is represented as bureaucratic characteristics that tend to be closed, and the principle of transparency is represented as a characteristic of democracy are always demanding transparency of bureaucracy.

But the pressure on the transparency level of bureaucracy should have boundaries that can be clearly identified so that the public and the bureaucracy know and realize it either. Otherwise both will potentially conflict, in which the bureaucracy will try to expand their secretions, while trying to sue public bureaucracy to be more open (transparent). The conflict between the bureaucracy and the public can be modeled in Figure 3 below:

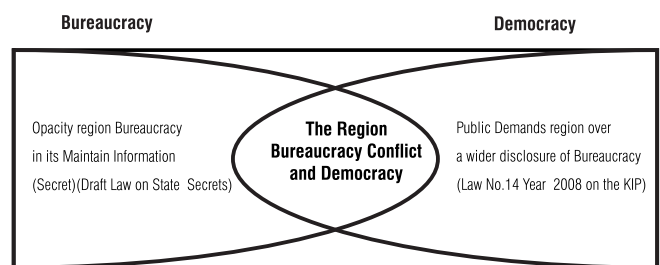


FIGURE 3. CONFLICT VALUE BUREAUCRACY (SECRETION) AND DEMOCRATIC VALUES (TRANSPARENCY)

Besides the conflict between the public and the bureaucracy, it is necessary to look for a solution

	Bureaucracy Value (Secretion)	Reconciliation Point Value Bureaucracy (secretion) and Democracy (Transparency)	Democracy Value (Transparency)
VALUE	Esoteric / secretion / Opacity	Thesis A: Mapping information is secretion and open according to Bureaucracy	Transparency
	"Proposition Friedrich: Internal Accountability"	Synthesis of Thesis A and B (Balance Point by the Public Information and bureaucrats) Positive effects (Finel and Lord, 1999)	"Proposition Finer: External Accountability"
EFFECT	Proposition Finer, Lord and Oliver (Over Protective)	Proposition Finer, Lord and Oliver (Balanced)	Proposition Finer, Lord and Oliver (Over Transparency)
	NEGATIVE	POSITIVE	NEGATIVE
VISUALIZATION MODELS	Over Protective	Titik Keseimbang Sekresi dan Transparansi	Over Transparency
	Overly	Bureaucracy	Democratic
	Negative effects	Positive effects	Negative effects

Source : This model is a combined visualization of the opinion Friedrich (1940), Finer (1941), Finel and Lord (1999), Oliver (2004).  
 Information :  
 Pendulum A: Equilibrium point between the bureaucracy and democracy.  
 Pendulum B : Democratic values dominate bureaucratic activity.  
 Pendulum C : Value is dominated bureaucracy bureaucratic activity.

**PROPOSITION**

Proposition 1: Friedrich	Bureaucracy works in principle esoteric (secret) because of bureaucratic work on the basis of their understanding (professionalism) to what the public needs. The emphasis on accountability Internal
Proposition 2: Finer	Bureaucracy works in the principle of transparency for officials to formulate and implement policies for the wants / needs the public so that they should be accountable for what it does to the public. The emphasis on external accountability
Proposition 3: Finer, Lord and Oliver (Transparency Effect)	Effects / Positive Impact: Transparency positive effect because it can defuse a crisis or conflict. • When the level of secretion and balanced transparency in the bureaucracy will have a positive effect which relieve crisis or conflict and stability of governance Effect / Negative Impact: transparency negative effect can cause instability in governance. • When the level of secretion (secret / closed) high in a bureaucracy, it will bring negative effects impact; • When the level of transparency (openness) high in a bureaucracy, it will bring negative effects impact;

**FIGURE 4. MODEL RECONCILIATION VALUE BUREAUCRACY (ESOTERIC) AND DEMOCRACY (TRANSPARENCY)**

which is to find a point or points peaceful reconciliation between the two. Peaceful point in question is the point where the two are receiving and not cause further friction resulting in inconvenience in governance. This is important, given the clash between these two values actually had a negative

effect or a positive effect both for the bureaucracy and the democratic system adopted a country.

Alongside esteem to public pressure and stakeholders who tend do not recognize boundaries or excessive been pushed Finel and Lord (1999) argued about the positive and negative effects of



transparency. Transparency positive effect because it can defuse a crisis or conflict, while the negative effects of transparency which is causing instability in governance. Positive or negative effect, of course, with regard to what is proposed by Oliver (2004), namely the increasingly fierce debate about which information should be published and which information should not be published. The debate is expected to produce a draw point where the negative effects can be minimized.

Model unify the bureaucracy (secretion) and democracy (Transparency), particularly on the issue of budget management of public disclosure is directed to a mapping model of the information through the study of the perception of the area which include confidential information and open based on the perception of the bureaucrats/ administrators and the public (NGOs, mass media, academics, community) and the reasons that follow. Mapping information is based on a perception of things that are truly important to be implemented. Given today, of any information you want to access the public budget, the bureaucracy is only able to meet most of the information. And even not infrequently bureaucracy unable to fulfill the request. One reason is the difference in perception between the bureaucracy and the public for which information is classified as secret and classified information which may be published as well as open and accessible to anyone at any time. For more details, you will be creating a model of reconciliation bureaucracy (secretion) and democracy (transparency) in this article are as follows (see Table).

Thus the mapping of the classified information confidential and open in order to achieve reconciliation point bureaucracy and democracy is one of

the important aspects that need to be done which can bring positive effects to the bureaucracy in a democracy. With the reconciliation of bureaucratic and democratic values, the bureaucracy as a public institution can implement its obligation to publish information and budget documents to the public through public information disclosure mechanism but still be able to maintain the confidentiality of the area where the budget documents are not able to test the consequences of the information published by the public.

## **RESEARCH METHOD**

The method used in this study is a mixed methods design with sequential exploratory study is to collect and analyze the qualitative data through interviews then collect and analyze quantitative data is through surveys (Creswell, 2013). In this study, quantitative data is used to explain the qualitative data. The approach in this study using a deductive approach, the Instrumental case study is a case study is used to examine a particular case that presented a perspective on an issue or theory (Miles and Huberman, 2009).

This research regarding the case of bureaucratic transparency in the management of government budget Kupang by focusing on public information about the budget that must be published and is excluded. All the focus of the research that has been described above will be used to locate the point of reconciliation bureaucracy and democracy are represented by the values of transparency and secretion, particularly with regard to budget management information which is required to be published to the public and which are confidential (exempt/secretion).

Quantitative methods used in this study to

survey the opinions of the informants regarding the type of budget management information which is open (publicly accessible) and which is closed (not accessible to the public) through a questionnaire instrument, then continue with interviews to determine reasons, The reason underlying the informants bureaucracy Kupang City Government and Institutions Examiner choose the type of such as information.

Informants in this study were divided into 2 (two) clusters, namely (1) informants from government bureaucrats Kupang City consists of the Regional Secretary, Assistant I, II Assistant, Assistant III, Chief Regional Work Unit, Regional Work Unit Secretary, Treasurer and Head of Sub-division Regional Work Unit Expenditure Finance Regional Work Unit as Financial Officials at the Department of Revenue Administration, Department of Health, Education, Youth and Sports, the Office of Communications and Information Technology, Department of Mines and Energy, the Department of Transportation, Department of Population and Civil Registration, Planning and Regional Development Agency, Research and Development Agency and the Secretariat of Kupang City Council. (2) The informant from the public comes from the NGO Workshop APPEK NTT, academics (lecturers and students), Mass Media East Express and the Ombudsman Representative NTT. Informants determination technique is determined purposely selected with consideration and specific purposes. Intended destination was the informant who has authority with regard to the budget document in terms of accountability, transparency and accessibility. Another informant is public (stakeholders) with an interest in accountability, transparency and accessibility of the budget.

Means of data collection in this study using survey techniques, documentation and interviews with open-ended nature of the interview. Interview techniques used are in-depth interview. Analysis using qualitative data through the process of finding and systematically collate all the data obtained from the field based on the results of interviews, field notes and study documents. All data collected through the document, archive footage and interviews were analyzed through three stages: (1) reduction data, (2) the presentation of the data, and (3) the stage of decision-making and verification of data.

## **RESULTS AND ANALYSIS**

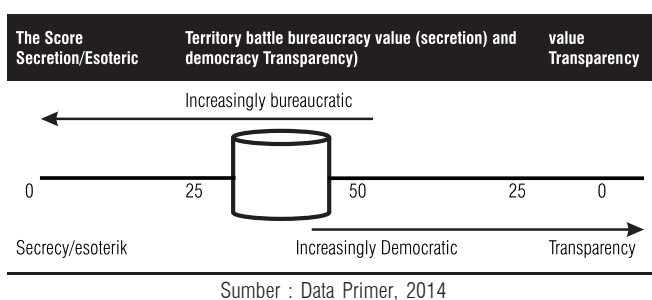
This section will explain about the mapping of the budget management information according to the perception of Government Bureaucracy public about Kupang and local government budget management information types which are relatively open (transparent) and which are classified as closed (secret). Map of transparency and secretion of local government budget management information based on four (4) sections stages budget management which is a cycle of financial management according to Minister Regulation No. 13 Year 2006 on local Financial Management Guidelines. The fourth part of the area of financial management cycle, namely: 1) The process of budget preparation; 2) Implementation and Administration Shopping; 3) Accounting and Reporting; 4) Changes in the local government budget.

### **1. AGAINST BUREAUCRACY PERCEPTIONS OF INFORMATION AND DOCUMENT OF LOCAL GOVERNMENT MANAGEMENT BUDGETS**

The results showed that of the 65 types of information management of the budget, the

Government Bureaucracy Kupang perceive 22 types of information, or by 33.85% in the category of information which is open means accessible to the public and 42 types of information, or by 64.62% included in the categories of information that are closed means not accessible to the public as well as the first type of information that fall within the type of information that is less open means that the type of information that can be accessed by the public after the approval or recommendation of Regional Work Unit leaders but not be published. More detail can be seen in Table 3 below:

From the aloft description, it still appears that the government bureaucracy in Kupang still tend to be closed and keep all the activities of the management of revenue and expenditure budget of hers from public scrutiny. Then surely we can know that the bureaucracy is still very dominating bureaucratic activity compared with democratic values. For more details perception Kupang city government bureaucracy will be visualized in the image below 4:16 this:



**FIGURE 4.16. MAP TRANSPARENCY AND SECRETION 65 TYPES OF INFORMATION MANAGEMENT BUDGETS BASED ON PERCEPTION KUPANG CITY GOVERNMENT BUREAUCRACY**

The perception held by the informant Kupang City Government bureaucracy that not all documents Budget management area is accessible to the

public is motivated by five (5) basic reasons that led to the budget documents sealed from the public , namely: First, document management and Expenditure Budget the domestic affairs sector departments so that enough is known internally only, or in other words a confidential state documents, as well as civil servants oath to protect and safeguard state secrets; Second, because the document management of the Regional Budget is a confidential document states that the document can only be given if there is a recommendation or disposition of the head region or area secretary; Third, the existence of policies that financing is not in the budget heading contained in the Supreme Advisory Council, the regional work units so that the funds taken from other budget items and of course this has resulted in liability for proof of expenditure of these funds is just a flower wreaths formality like purchase, service members of the Regional Representatives Council, August 17 celebration, birthday celebration, agencies and so on; Fourth, the financial administration system culture that developed long ago in the bureaucracy shows that the document management and Expenditure Budget can be known only internal bureaucracy includes Head of the regional work, the Secretary of the SKPD, Head of Finance and Treasurer subpart and audit institutions; Fifth , lack of clarity in the budget information classification legal instruments in the field of public information disclosure both at the national level as well as at the regional level.

Overall the reasons lay forward by the bureaucracy departed from the presence of a false understanding of the meaning of transparency as something that is vague meaning that not all things are document management and Expenditure Budget

can be opened to the public as the result of interviews with the Head of Finance Secretariat of the city of Kupang (June, 27th 2014), Assistant I (interview, June 27th 2014), Assistant II (interview, June, 26th 2014), Assistant III (interview, June 24, 2014), the Secretary of the Regional Representatives Council (interview, May 19, 2014), Acting Secretary Bappeda Kupang (interview, July 11th 2014), Head of the Department of Revenue (interview, July, 11th 2014), Head of Communications and Information Technology (interview, May, 20th 2014), Head of the Department of Mines and Energy (interview, May 13th 2014), Chief Department of Health (interview, May, 21th 2014), and Head of Research and Development Kupang (interview, May, 22th 2014).

Statement submitted by the Secretary of the Region, Assistant I, II, and III Regional Secretary of the city of Kupang, the Head of the local work and Head of Finance Ironically, Reviews These are the main actors Officials bureaucracy have access and authority over the use of budgets in the bureaucracy. Indeed this does not surprise because it will cause the bureaucracy Kupang tend to work in secrecy space dim. The views are not much different also addressed by several heads of regional work units were found budget transparency is understood as the management of information disclosure Budget and Expenditure that can be monitored by the public, but the degree of transparency of document management and Expenditure Budget is merely a summary/overview general and not detailed . Understanding like this shows the fear and reluctance of the bureaucracy to publish the information contained in the document management of the Regional Budget as a whole, complete and detailed due if the documents

and the information is misused by the parties that publish public will bear the risk of publicity action does (possible careers and positions are at stake).

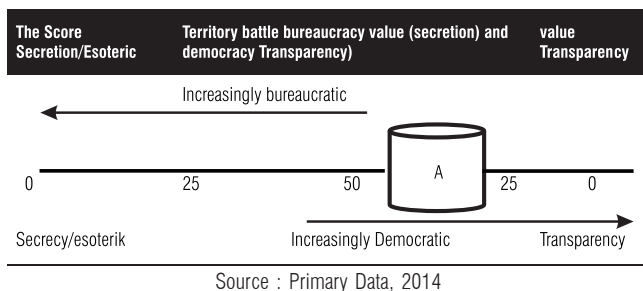
Thus through the mapping of the above it can be seen why during this bureaucracy Kupang City Government has not been willing or difficult to open / transparent on information management and Expenditure Budget hers to the public because most of Kupang city government bureaucracy still perceive the information management of the Regional Budget classified in the information that is covered in the amount of 64.62% or amounted to 42 information management and estimation budget Revenue and Expenditure according to Regulation No. 13 Year 2006 on Regional Financial Management as Document RKA (budget plan), DPA (Budget Implementation Document) , and LRA (Budget Realization Report).

## 2. PUBLIC PERCEPTION TO INFORMATION AND DOCUMENT MANAGEMENT REVENUE AND EXPENDITURE BUDGET

The results showed that of the 65 types of information management and Expenditure Budget, the public perceives the 29 types of information, or by 44.62% in the category of information which is open means accessible to the public and 26 types of information, or by 40% in the category information that is closed means not accessible to the public as well as 10 types of information, or by 15.38% were categorized in the types of information that are less open means that the type of information that can be accessed by the public after the approval or recommendation of the leadership of the regional work units but shall not be publicity.

The public bureaucracy attempted demands for

more open, where it is visible from a public perception that wants all types of document management of the local budget can be accessed by the public and not complicated. Then surely at this point, the public seeks to democratic values can be institutionalized in Kupang city government bureaucracy that can be more open access to information management The annual budget to the public. For more details, the perception of the government bureaucracy would be Kupang 4:20 visualized in the image below:

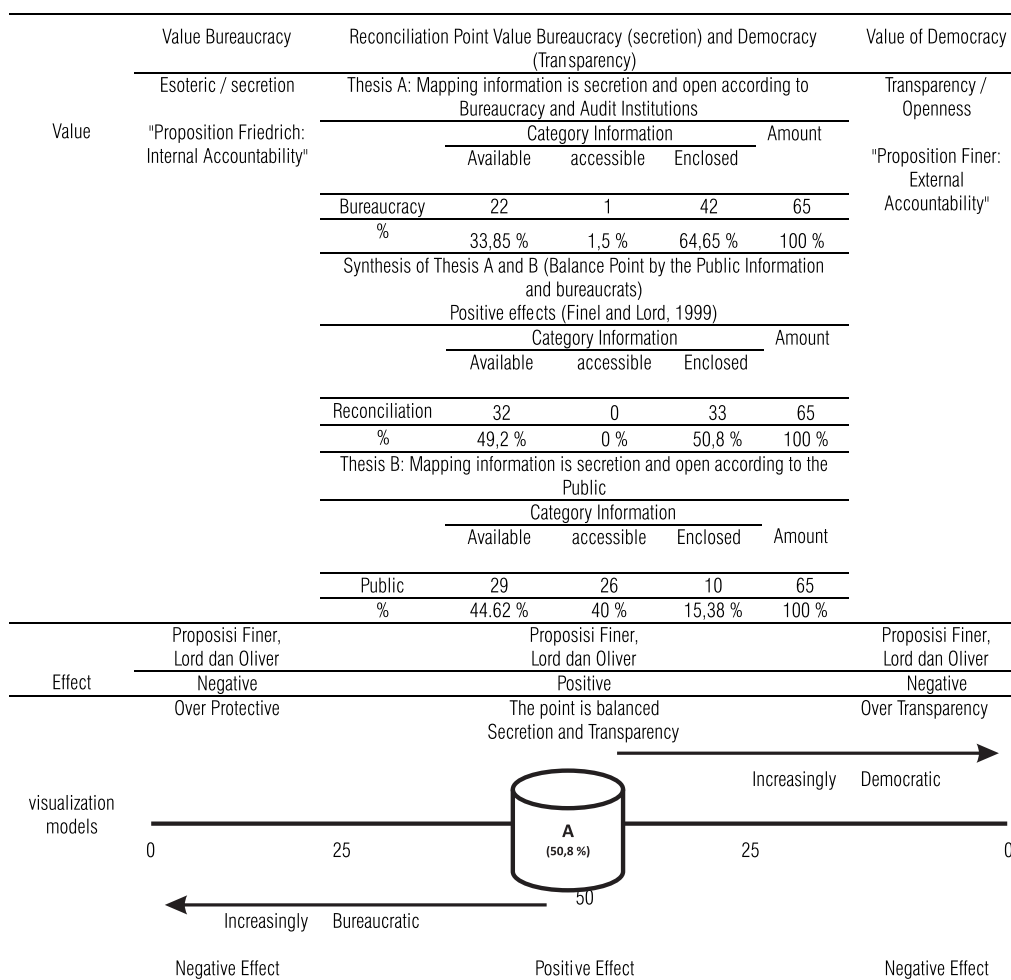


**FIGURE 4.16. MAP TRANSPARENCY AND SECRETION 65 TYPES OF INFORMATION BUDGET AND EXPENDITURE BASED ON KUPANG CITY GOVERNMENT BUREAUCRACY PERCEPTION**

The perception held by the public that some document management and Expenditure Budget shall be open to the public such as the Work Plan and Budget Unit of Local/Regional Financial Management Officer, Supreme Advisory Council Unit of Local/Regional Financial Management Officer, and report on the realization Budget Work Unit Area/Regional Finance Officer business backed by 4 (four) basic reasons that led to the budget documents sealed from the public, namely: First, the document management estimation Revenue and Expenditure as Local regulations Regional Budget, Work Plan and Budget Unit Regional Work/Acting Manager Regional Finance and the Supreme Advisory Council Unit of Work Areas/Regional Finance Officer business includes

budgetary policies bureaucracy, so worth a large public. Second, document management and Expenditure Budget as budget realization report regional work units and Regional Financial Management Officer shall be published so that the public can know the extent of the government's performance in the management of the Regional Budget and participate in supervising the use and management of the budget so as to minimize the misuse of funds by certain elements. Third, document management and Expenditure Budget at different stages of the Regional Budget as the plan of local estimation Revenue and Expenditure, local government draft budget-Government Regional, and Local regulations Regional Budget and Budget and Local regulations Regional Shopping-Government is a public document because the formulation has passed Musrenbang mechanism followed by the community and afterwards discussed in the House of Representatives that the mechanism built Regions indicate that the budget document is a public document. Fourth, document management and Expenditure Budget as the Work Plan and Budget audited local government is open because it is a financial document which has been audited and accounted for in the House of Representatives to be published.

Therefore, based on the results of the mapping can be concluded that the Public informants perceive all documents containing information management Budget Public high-value areas Reviews such as the design of local regulations and Expenditure Budget, the draft local regulations Budget and Expenditure, Revenue and Local Shopping Area Regulations, Local-Government Regulations Regional Budget, the Work Plan and Budget Unit of Work Areas/Regional Financial



Source: Primary Data, 2014

Information:  
 "Open: Type of Information Management of the budget that must be publicized through the media, electronic media, TV, radio, online media or website on a regular basis and can be accessed by the public (community, NGOs, academics, and so on)  
 "Closed: Type of Information Management of the budget that can not be publicized through the media / electronic and online media and is not accessible to the public (citizens, NGOs, academics, and so on)

FIGURE 4.30. RECONCILIATION POINT VALUE BUREAUCRACY (ESOTERIC) AND DEMOCRACY (TRANSPARENCY) TOP 65 TYPES OF INFORMATION MANAGEMENT BUDGET AND EXPENDITURE

Management Officer, Supreme Advisory Council Unit of the local work/Commitment Officer, reports the Regional Finance Officer budget realization of business and government areas of financial statements that have been audited belong to the type of information that is open. This is a positive signal that the public wants access to information management and Expenditure Budget

can be opened by the bureaucracy so that the public can also Contribute to monitor and supervise the performance of the bureaucracy in managing Budget notabene area is public money Because It comes from taxes and levies the area.

3. RECONCILIATION BUREAUCRACY (SECRETION) AND DEMOCRACY (TRANSPARENCY)



This section presented a point of reconciliation/balance (mapping) between the principles of transparency and secretion 65 Type of Information Management of the budget, as described in the section above. Mapping point is really important reconciliation to resolve conflict of values between the values of democracy (transparency) and the value of the bureaucracy (secretion) which can have negative effects as well as positive effects for both the bureaucracy and the democratic system adopted a country as proposed by Finer and Lord (1999). For more details, the authors present the reconciliation table maps secretion transparency and budget management information on the 4 (four) stages of budget management below.

(see Figure 4.16).

Therefore, based on the table 4.46Peta Reconciliation Transparency and Secretion 65 Type of Information Management Revenue and Expenditure Budget above it can be seen that to reach the point of reconciliation or peace points to end the conflict between the bureaucracy and the public, then the amount of information management and Expenditure Budget nature open that are 32 types of information, or by 49.2% and the amount of information that is enclosed which includes 33 types of information, or 50.8% of the 65 types of information management and Expenditure Budget by Regulation No. 13 of 2006 on Regional Financial Management. This reconciliation point is the point where the bureaucracy and the public are able to accept and not to cause further friction with the result that can bring a positive effect because it can defuse a crisis or conflict as proposed by Finel and Lord (1999). For more details, point reconciliation transparency and secretion of 65 kinds of information management and Expendi-

ture Budget will be the author visualized at 4:30 in the image below.

(see Figure 4.30).

Therefore, based on the framework to unify the bureaucracy (esoteric) and democracy (transparency) information management of the local government budget above can know that point reconciliation/balance transparency (democratic values) and secretion (value bureaucracy) information management of the local government budget as a point where mutual acceptance and not cause further friction resulting in inconvenience in governance can only be achieved if the type of information the local government budget management that are open are 32 or 49.2%, and the type of information management of the local government budget that are closed are 33 types information management of the local government budget, or 50.8%, consisting of: 1) All kinds of information management of the budget at this stage of the process of drafting the local government budget is open; 2) All kinds of information management at the local government budget implementation phases and administration expenditures are covered except the Supreme Advisory Council, the regional work units and the Supreme Advisory Council Regional Financial Management Officer; 3) All kinds of information management at the local government budget accounting and reporting stages are open except Letter Expenditure Accountability Unit of Local and Regional Government Financial Statements Discussion Document; 4) All Types of Information Management of gross domestic product in the stages of change in the local government budget is open.

The positive effects arising from the presence of reconciliation transparency and secretion as indi-

cated by Finel and Lord (1999) is 1) The public's right to information management of the local government budget can remain assured; 2) People can also supervise and participate by providing feedback, suggestions and criticisms on the activity of the local government budget management through the use of information management of the local government budget that is published periodically by the government through mass media and online media; 3) With several publish this type of information management of the local government budget as RKA SKPD / PPKD, DPA SKPD / PPKD, LRA SKPDs / PPKD and LKPD which has been audited by the degree of transparency is quite open, then the government will be able to implement the mandate of Law Number 14 Year 2008 on Public Information Transparency and peoples' rights to information management of the local government budget while doing the control or supervision over the management of information the local government budget to be accessed by the public in order to prevent misuse of such information so that it can interfere with the performance and cause instability of governance on SKPD/District/Municipal Government concerned.

## **CONCLUSION**

The occurrence of a conflict between the bureaucracy and the public with respect to the type of budget management information has sparked conflict and tension. On one side of the bureaucracy tend to be closed for any activity, in particular regarding the budget management activities with the main jargon "state secrets" while demanding public bureaucracy tends to be more open / transparent governance on each activity budget. This is

evident from the fact that the Government Bureaucracy Kupang perceive 22 types of information (33.85%) fall into the category of information which is open and 42 types of information (64.62%) fall into the category of information that are closed while the public perceives the 29 species information (44.62%) fall into the category of information which is open and 26 types of information (40%) fall into the category of information that are closed.

Therefore, to reach the point of reconciliation to end the conflict between the bureaucracy and the public, then the amount of information that is open budget management that are 32 types of information (49.2%) and the amount of information that is enclosed which includes 33 types of information (50.8 %) of the 65 types of information management budget by Regulation No. 13 of 2006 on Regional Financial Management.

With the reconciliation between the values of transparency and secretion of bureaucracy in the management of the budget, it is practically bureaucracy can know for certain rights and obligations in providing public information regarding the management of the budget. While on the other side of the public can also find out the rights and obligations in accessing public information about the financial management area (budget). Bureaucracy and public understanding about the rights and obligations can guarantee the stability of governance and local development. Bureaucracy is no longer survive in the name of "keeping secrets countries/regions" in providing public information, and the public was no longer require excessive bureaucracy to make a protest/demonstration anarchic causing development outcomes that there is actually ransacked by the masses. This is because

as said by Ralph Nader in Moller (1998) that information is the currency of democracy (Information is the currency of democracy) is that democracy can not work if there is no open information flow as the economy can not run if there is no the money).

## ENDNOTES

<sup>1</sup> See Article 1, paragraph 1 and 2 of Draft Act on State Secrets, in which the State Secrets defined as information, material, and / or activity are formally defined and needs to be kept secret to be protected through confidentiality mechanism, which, if known to unauthorized parties can membahayakan sovereignty, integrity, safety of the Republic of Indonesia and / or may result in the undermining of state administration, national resources, and / or public order, which is regulated by or under this Act.

<sup>2</sup> The reason is obtained based on the results of in-depth interviews were conducted to study informants include (1) the Regional Secretary, Assistant I, II Assistant, Assistant III, Chief Financial Officer at the Regional Secretariat of Kupang, (2) Head of the regional work, the Secretary of Work Unit area, Treasurer Expenditure regional work units and Finance Kasubbag regional work units in Department of Revenue, Department of Health, Education, Youth and Sports, the Office of Communications and Information Technology, Department of Transportation, Department of Population and Civil Registration, Planning and Regional Development Agency, Research and Development Agency and the Secretariat of the Regional Representatives Council Kupang.

<sup>3</sup> This statement is a conclusion made by the

authors based on the results of in-depth interviews with informants research is the Regional Secretary, Head of Finance, Assistant I, II Assistant Regional Secretary of Kupang, the Secretary of Parliament, Acting Secretary of Bappeda Kupang, the Secretary of the Department of PPO, Head of the Department of Revenue, Chief Department of Revenue Department, Head of Communications and Information Technology, Head of Department of Transportation, Head of the Department of Population and Civil Registration, and Head of Research and Development of Kupang.

<sup>4</sup> The reason is obtained based on the results of in-depth interviews were conducted to study informants include (1) the Regional Secretary, Assistant I, II Assistant, Assistant III, Chief Financial Officer at the Regional Secretariat of Kupang, (2) Head SKPD, SKPD Secretary, Treasurer and Expenditure SKPDs Financial Kasubbag SKPDs the Department of Revenue, Department of Health, Education, Youth and Sports, the Office of Communications and Information Technology, Department of Transportation, Department of Population and Civil Registration, Planning and Regional Development Agency, Agency for Research and Development and the Parliament Secretariat Kupang.

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