

Implications of the Principle of Transparency on the Management of the Regional Revenue and Expenditure Budget (APBD) to Achieve Good Governance

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ABSTRACT

Transparency in the management of the Regional Revenue and Expenditure Budget (APBD) is a very important element to achieve good governance. This research uses a qualitative method with a literature study approach through the analysis of various sources, journals, and regulations related to APBD management. The findings of this study indicate that the principle of transparency functions as a legal instrument and also as a means of public supervision so that the use of regional budgets can be carried out with accountability, efficiency, and without involvement in corruption.

INTRODUCTION

The management of the Regional Revenue and Expenditure Budget (APBD) is an important instrument in the implementation of local government because it reflects the direction of development policies, focuses on public services, and regional financial management. From the perspective of State Administrative Law, APBD is not merely a financial document, but also a legal instrument that determines how regional governments utilize public resources. Therefore, the principle of transparency becomes very important to ensure that budget management is carried out in an open, accountable, and publicly accountable manner (Rahardjo, 2023).

The principle of transparency has a clear legal basis through Law Number 23 of 2014 concerning Regional Government, Government Regulation Number 12 of 2019 concerning Regional Financial Management, and Law Number 14 of 2008 concerning Public Information Disclosure. These regulations require regional governments to provide APBD documents to the public at every stage, starting from planning, determination, implementation to budget accountability, so that the public and supervisory institutions can carry out objective control (Sahputra, 2021).

The implementation of transparency becomes a crucial aspect in encouraging the principle of good governance, especially in terms of public accountability and prevention of abuse of administrative power. Regional governments are expected to manage APBD with an open system, so that the public can easily and quickly obtain information about the use of public budgets. Without transparency, the possibility of maladministration in regional finance becomes higher due to the lack of effective public supervision mechanisms (Widodo, 2020).

Furthermore, transparency in budgeting has a direct impact on preventing acts of corruption arising from misuse of regional finances. With transparency, the risk of budget data manipulation, inflation of regional expenditure costs, and procedural violations in procurement of goods and services can be minimized. Thus, APBD openness functions as public control as well as an instrument to discipline government officials (Nugraha, 2020).

Seeing these various aspects, the principle of transparency is not only considered as an administrative aspect, but also as a legal and moral responsibility of government administrators. It is expected that the implementation of transparency in APBD can improve the administration of regional government more effectively, efficiently, and democratically, so that the objectives of good governance in regional financial administration can be achieved optimally (Fauzan, 2022).

LITERATURE REVIEW

The theory name here

Explanation of theory here

If your work is quantitative, please provide previous research that agrees or rejects your proposed hypothesis.

H1: Hypothesis one and so on here

The theory name here

Explanation of theory here

H2: Hypothesis two and so on here

After the hypothesis section, if your study is quantitative, please provide a contextual framework here, or your mind map, if qualitative.

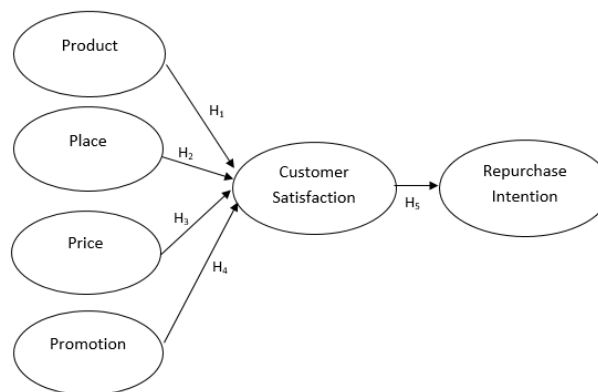


Figure 1. Conceptual Framework (images must be in good quality)

METHODOLOGY

The research method used in the study concerning the Implications of the Principle of Transparency on the Management of the Regional Revenue and Expenditure Budget (APBD) is a qualitative method using a library research approach, which contains theories relevant to research problems. Library research is a data collection technique carried out by conducting a study review of books, literature, notes, and reports that are related to the problems to be solved. In writing this article, the authors use a library writing method carried out through the collection of data obtained from theories by reviewing books, journal articles related to the role of journal articles related to APBD and Good Governance. In searching for theories, the authors collect as much information as possible from literature that can be obtained from books, journals, magazines, and research results (Dodi Irwan, 2022).

RESULTS AND DISCUSSION

The Principle of Transparency in State Administrative Law

The principle of transparency requires government administrators to provide public access to information about governmental processes, policies, and decisions. In the context of State Administrative Law, this principle is included in the General Principles of Good Governance (AUPB) and becomes the foundation for the formation of a democratic government that can be supervised

by society. Transparency enables society to understand the course of government, provide criticism, and evaluate whether officials' actions are in accordance with applicable law (Manumpahi, 2025). With the existence of information openness, actions in state administration become more open and reduce the possibility of abuse of authority (Ridwan, 2016).

Furthermore, the principle of transparency also plays an important role in realizing good governance, because openness to the public makes every policy accountable. The government is obliged to convey public information, except for matters that are included in excluded categories such as state secrets or matters that can endanger public security (Nugroho, Khan, & Jaya, 2025). Transparency is closely related to accountability, because openness forces officials to explain the reasons or bases for every administrative action taken (Ridwan, 2016). Therefore, transparency is not merely providing information, but also ensuring that the course of bureaucracy is under public supervision.

The application of the principle of transparency is clearly seen in administrative judicial processes and public services. When administrative decisions can be accessed, the public has the right to submit objections, administrative disputes, and even judicial review if maladministration occurs (Sutanti, 2025). This shows that transparency is not only a concept, but also a supervisory mechanism to prevent arbitrary actions by the government. Through this principle, state administrative law protects citizens' rights and improves the quality of governance (Manumpahi, 2025).

Legal Instruments for APBD Openness (Regional Revenue and Expenditure Budget)

The openness of APBD is a very important principle in regional financial management to ensure transparency of information for society. The main legal basis for this openness is Law No. 14 of 2008 concerning Public Information Disclosure (KIP), which grants society the right to obtain access to regional budget information and APBD allocation documents (Hidayati, 2022). Through this law, regional governments are required to provide budget information transparently through official publication channels and PPID. This regulation stipulates that APBD is included as public information that must be disclosed, except for information protected by law (Samsudin, 2020).

In addition, APBD openness is also strengthened by Law No. 17 of 2003 concerning State Finance and Law No. 23 of 2014 concerning Regional Government, which require regional financial management to be carried out in an effective, efficient, accountable, and open manner (Mutia, 2021). These instruments are further explained in Government Regulation No. 12 of 2019 concerning Regional Financial Management, which regulates the process of preparation, implementation, reporting, and accountability of APBD so that it can be audited and known by the public (Rachman, 2023). With these regulations, regional governments are required to publish RKA documents, APBD, and Budget Realization Reports through official websites or in open data format.

The next legal instrument is the Regional Financial Supervision and Audit System, which is carried out through BPK (Audit Board of Indonesia) and Regional Inspectorates. Audits by BPK function as external legal control to

ensure APBD management is in accordance with openness principles and to prevent deviations (Rachman, 2023). Research also shows that the implementation of budget transparency portals such as Open Data Budget is a concrete realization of APBD openness law as part of good governance (Wulandari, 2021). In other words, legal instruments are not only in the form of laws, but are also manifested in digital platforms for budget publication.

Transparency as a Pillar of Good Governance

Transparency is a key component in the framework of good governance because it opens access to public information which becomes the basis for society to supervise the course of governmental administration. Regional governments are required to provide space for public participation and ensure openness of APBD documents to allow objective assessment of budget decisions and avoid maladministration practices. In the context of state administrative law, transparency is not only an administrative matter but also functions as a means to supervise the use of governmental power so that it remains in accordance with the principles of legality and public accountability (Widodo S., 2020).

From the perspective of public administration theory, information openness gives society the ability to supervise the use of public funds and reduce information asymmetry between government officials and society. If APBD information is not openly available, then financial deviations and budget manipulation will be more difficult to detect. Therefore, the application of the principle of transparency becomes an important prerequisite so that accountability can be implemented properly and the checks and balances mechanism functions effectively at the regional government level (Fauzan, *Budget Transparency and Regional Government Governance*, 2022).

In addition, transparency functions as a tool to ensure social supervision of state administration, especially in the disbursement of public budgets that are vulnerable to misuse. Budget transparency not only reduces the opportunity for corruption, but also increases public trust in regional government institutions. Thus, the application of the principle of transparency can be considered an important foundation in building good governance that encourages democratic, efficient governance, free from abuse of power, and promotes the integrity of civil servants (Yunus, 2021).

Juridical Implications for Corruption Prevention

Legal implications require regional governments to disclose budget information transparently, which is a form of accountability to the public, so that transparency functions as a normative approach to avoid corruption crimes within the regional bureaucracy. The availability of APBD documents allows the public and internal supervisory institutions to monitor every process of regional expenditure and ensure the use of public funds in accordance with legal principles and prohibitions against abuse of authority. Transparency as a legal principle in state administration plays a role as preliminary evidence if there are indications of budget deviations both in planning and implementation (Nugraha, *Transparency of APBD Management in the Prevention of Regional Corruption*, 2020).

In addition to functioning as a normative standard, transparency in APBD management is also closely related to budget supervision and evaluation which are the responsibilities of the Government Internal Supervisory Apparatus (APIP) and the Audit Board of Indonesia (BPK). This emphasizes that transparency is not merely administrative ethics, but also a legal obligation that can lead to criminal liability if government officials commit actions that cause losses to state finances. Thus, the principle of transparency shows that every budget policy that is not carried out openly can be considered a legal violation, either in the form of maladministration or acts of corruption (Harahap, 2023).

Furthermore, legal implications also place transparency as an indicator of legal compliance that binds all regional government administrators, especially in implementing the principle of public accountability. If regional governments obstruct access to information on APBD use, such actions can be considered as obstructing accountability, so that they can be used as a basis for legal examination by regional inspectorates or law enforcement institutions. Therefore, transparency not only plays a role in preventing corruption, but also increases the effectiveness of law enforcement and reduces the possibility of deviations in state financial management by regional governments (Sihombing, 2021).

Constraints on the Implementation of Transparency

Openness in APBD management is a fundamental principle in good governance because it becomes the basis for providing budget information that can be supervised by society. However, in its implementation, the process of openness often does not run well due to the low clarity of data and the less optimal presentation of information by regional governments. Research conducted by (Badewin, 2025) shows that the openness of regional government financial reports is strongly influenced by the capability of internal systems and the good faith of the bureaucracy. This indicates that although regulations require transparency, its implementation in the field still depends on political will and the quality of internal government management.

In addition, APBD transparency also faces obstacles in terms of public access to information. Many budget data are available in the form of technical documents that are difficult for the general public to understand, so society experiences difficulties in conducting supervision. Research conducted by (Lutfi, 2022) reveals that public participation in budget transparency is still low due to a lack of education and socialization regarding how to read and understand APBD documents. Thus, transparency that is administrative in nature has not fully transformed into substantive transparency that can truly be supervised by society.

Other technical problems also arise in the use of regional government digital media as a channel for information openness. Research by (Widyaningsih, 2025) found that although budget documents have been published on official government websites, such openness is not fully effective due to user-unfriendly information displays, limited internet access in several regions, and low levels of digital literacy among society. These findings reinforce the research results of

(Syamsul, 2021) which show that variations in transparency index scores among regions reflect differences in regional commitment to providing public information. Thus, obstacles to implementing APBD transparency are not only related to regulation, but also technical capability, political will, and public understanding.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of the principle of openness in the management of the Regional Revenue and Expenditure Budget (APBD) is a key factor in creating quality governance. With information that is open to the public, society can understand the process from planning to budget accountability, so that public supervision can run properly. Openness is not only an administrative obligation, but also a normative aspect supported by various regulations such as the Public Information Disclosure Law, the State Finance Law, the Regional Government Law, as well as Government Regulation 12/2019 which form the basis for transparent regional financial management.

In addition, transparency directly contributes to the prevention of corruption because the availability of budget information allows stricter supervision by the public, APIP, and BPK. However, in practice, there are still obstacles that arise, such as low quality of information access, lack of public understanding of budget documents, and limitations of regional government digital systems that are not yet fully user-friendly. Therefore, increasing commitment from regional governments, better utilization of information technology, and improvement of public education become strategic steps so that the principle of transparency in APBD management can be properly realized. Thus, openness is not merely a legal principle, but is also able to strengthen accountability, increase public trust, and create clean, efficient, and democratic regional governance.

ADVANCED RESEARCH

Each study has limitations; thus, you can describe it here and briefly provide suggestions for further research.

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