

Public Information Governance Through The Official Website to Improve The Accountability of Regional Budget Management : Case Study Jember Official Website

Rahmatullah Muhajir Putra

Election Supervisory Committee of Kalisat District, Jember Regency

rahmatullah17putra@gmail.com

Abstract

This research aims to describe the management of public information through the official website to improve the accountability of regional budget management. The public information governance through the website is the government's effort to utilize technology gives public easy access to information, especially in terms of accountability in managing regional budgets. This is based on the instruction of Minister of Home Affairs No. 188.52 / 1797 / SJ on " Transparency in Regional Budget Management ". It instructs that the Regional Government is obliged to publish budget plans, work plans, budget allocations, budget realization and the report documents to the official website of the Regional Government's official website on "Transparency in Regional Budget Management "content menu.

However, the empirical fact shows that the information disclosure of Regional Government in Jember is low. Based on Penambulu's research (2014), Jember ranks on information disclosure is 35th of 38 Regencies / Cities in East Java. This background made the researcher to research further related to public information disclosure, especially accountability of regional budget management website based in Jember. This research use a qualitative approach with descriptive research. The research design is case studies. Data collection techniques are primary data (observation and semi-structured interviews) and secondary data (documentation). The technique of selecting informants is purposive sampling and snowball sampling. The validity testing is by extending participation, perseverance, and triangulation. Data analysis uses data reduction, data analysis, and conclusion. The results showed that the public information governance has not been optimal. There is no "Transparency in Regional Budget Management "menu on the Jember official website, the low commitment of regional leaders to implement e-government, the low ability of human resources to manage information technology. Therefore, information governance through the website has not been able to increase accountability of budget management in Jember. This can be seen from: a) the website does not contain information that public needed regarding budget management in detail; b) Jember Information Commission has not yet been formed; c) The sanctions from the East Java Information Commission are only reprimands and warning letters; d) Joint accountability has not been coordinated well and the lack of authority due to the legality status of assisting public information officers (only assignment letter not decree); e) There is a tendency for the Jember Government to maintain the status quo.

Keywords : E-Government, Accountability, Budget Management

I. INTRODUCTION

An information presentation through the regional government official website is a form of public information transparency. The Indonesian government encourages information disclosure for citizens by issuing a number of policies, among which the policy is Law No. 14 of 2008 on The Public Information Disclosure.

Responding to the Law on Public Information Disclosure, the President issued Presidential Instruction No. 17/2011 on Actions for Corruption Prevention and

Eradication 2012 to manage public information. The Presidential Instruction is addressed to all Ministries / Institutions and regional governments related to effort on prevent corruption. Item 45 listed in attachment to Presidential Instruction No. 17/2011 describes an action plan for the Implementation of Transparency in Regional Budget Management and the Ministry of Home Affairs who responsible for those actions.

Following up with Law No. 14/2008 and Presidential Instruction No. 17/2011, there is Minister of Home Affairs Instruction No. 188.52 / 1797 / SC / 2012 concerning Transparency in Regional Budget Management. That instructions mandate the provincial and district / city governments to prepare a content menu named Transparency in Regional Budget Management on the government official website and publish current data.

The result is the seriousness of the government in building the information disclosure gives positives impacts to e-government regarding to accountability of public institution. Research conducted by Sa'adahh B. (2015) entitled "Accountability and Budget Transparency through E-government" revealed that the government uses technological development as an instrument of public information disclosure in budgeting to optimize the implementation of accountability and transparency. Other research by Wandani and Kuntaryanto entitled "The Relationship between the implementation of E-government to the Regional Financial Accountability in Klaten" revealed that the information and communication technology was utilized to improve efficiency, effectiveness, transparency, and accountability of government processes.

Furthermore, according to Precedential Decree No. 20/2006 mention that E-Government is the use of information and communication technology in government processes to improve the efficiency, effectiveness, transparency, and accountability of governmental administration.

Those two researches above reveal that the public information disclosure through e-government is closely related to the regional government budget management in reporting all actions taken related to the budget, programs and performance of government officers to the public.

Unlike the information governance carried out by the Jember Government, based on research by the Penambulu Alliance in 2014, Jember ranks on information disclosure is 35th of 38 Regencies / Cities in East Java. This is because there is no Transparency in Regional Budget Management content menu on the official website of the Jember Government. Also stated by the Head of East Java Information, Ketty Tri Setyorini, who was reported by timesjatim.com, accessed on 07/10/2018 at 21:10 that Jember's score was still far below the minimum score set by the Information Commission. Compared to two years ago, Jember currently has the Communication and Information Institution. Jember should be able to improve its public information disclosure which is increasingly difficult to access by Jember citizens.

In line with the intent in this research, which aims to find out the public information governance through the official website of Jember in improving the accountability of the regional budget, so the e-government type is Government to Citizens. This type is related to the research topic discussed, that Government to

Citizens is intended to find out the delivery of public services and one-way information by the government to the public, in this case the Jember Government.

Indarajit ((2006: 29-34) stated that the types of e-Government services are Publish, Interact, and Transact. Therefore, Government to Citizens is a type of e-government with publish services that provides one direction information of government performance to the public.

The Harvard JFK School of Government research stated that there are at least three elements of success that must be possessed and taken seriously in applying the concepts of digitalization in the public sector so that the implementation of e-government can work well. Those are a) support; b) Capacity; c) Value. Support regarding the commitment of regional leaders in implementation

The budget management accountability in Jember is a disclosure obligation to public, the researcher use the theory presented by Dave Griffin and Eddie Halpin in an article titled "Evaluation of Electronic Government of the United Kingdom (UK) in terms of the Accountability Perspective". There are at least five dimensions of public accountability that must be fulfilled by public sector organizations: a) main stakeholders; b) the supervision process; c) sanctions; d) joint accountability; e) political dimensions.

Those theories try to measure how the official website governance to improve the regional budget management accountability in Jember? So this research aims to describe e-government in increasing the accountability of regional budget management in Jember. In addition, the benefit of this research can be the alternative reference for policy makers to determine on information disclosure policy in Jember.

II. METHODOLOGY

This research uses a qualitative approach (descriptive research) and the research design uses a case study. According to Creswell (2015: 135) in case study, the researcher explores a real-life, contemporary limited systems (cases) or a variety of boundary systems (various cases), by detailed and in-depth data collection from various sources of information. The research focuses are: a) Describing the implementation of public information governance in Jember government, especially government to citizens. Researchers finding out the implementation of e-government regarding of support, capacity, and value, specific on information governance in the official website; b) Accountability of regional budget management through the Jember official website. The five dimensions of assessment are: Main Stakeholders, Supervision Process, Sanctions, Joint Accountability, and Political Dimensions.

In exploring information of this research, the researcher use primary data and secondary data. Primary data are semi-structured interviews and observation. Secondary data are relate to the public information disclosure regulation and documents (Audit Board of the Republic of Indonesia documents Results about Jember Financial Statements 2018 and the main public information officers organizational structure).

The key informants in this research were 6 people who were selected by purposive sampling technique. Whereas 2 regular informants were selected by snowball sampling technique. There are three ways for data validity testing: a) the researchers interview the participant at least twice; b) The researcher do observation persistence, it means the researcher not only to get data based on interviews but also to understand environmental conditions regarding body language, the background of the interviewees to give the opinions, to understand the Jember information disclosure holistically; c) triangulation, i.e. the researcher compare the results of interviews with documentation and / or with the opinions of other informants. Data analysis and presentation techniques use the method used by Miles and Huberman (1992: 20), namely data reduction (sifting and removing unnecessary pliers), data presentation (in the form of tables, pictures and charts), and drawing conclusions from research which is conducted.

III. RESULT AND DISCUSSION

A. Result

The focus of this research is public information governance through the Jember official website to increase the accountability of Jember regional budget. The type of e-government used is the type of Government to Citizens. Government to Citizens is intended to finding out the delivery of public services and one-way information by the government to the citizenship, in this case the Jember Government (publish). Government to Citizens is a Publish service, which is a one-way communication, where the government publishes various data and information that it has to be directly and freely accessed by the public and other interested parties via the internet (Indrajit, 2006: 29-34).

Finding out the implementation of the Jember government accountability in the governance of the official website in terms of Government to Citizens, researchers using the Minister of Home Affairs Instruction No.188.52 / 1797 / SC / 2012 on Transparency in Regional Budget Management. There are three items in the Transparency in Regional Budget Management menu: a) The existence of an official website; b) The transparency in Regional Budget Management content menu on the official website; c) The availability of the latest data and previous year's data.

First, there is Jember official website (www.jemberkab.go.id). The content has been attractive. However, the official website has not provided complete information, especially the government content menu. Then, the financial statements of the Jember Government have not been displayed. Then, there is no Transparency in Regional Budget Management menu content. Besides, based on Minister of Home Affairs Instruction No. 188.52 / 1797 / SJ / 2012, there are at least 12 items that must be presented on the official website related to the availability of historical data. However, in the official website only provides 2 items out of the 12 items that must be available on the official website.

The low level of information disclosure through the official website shows that information governance is run not optimally. Based on the research from Harvard JFK School of Government, there are three elements of success that must be possessed and taken seriously in applying the concepts of digitalization in the public sector. Those are support, capacity, and value (Indrajit, 2003: 15). The researcher try to find out the background of the lack of public information disclosure in the government of Jember.

Referring to Regional Regulation No. 08 of 2016 concerning to Public Information Disclosure in Jember, public information officers are the people who responsible for implementing public information management and service activities. The obligations are managing public information, providing public information in accordance with statutory provisions, publishing public information and providing services for public information requests. Therefore, public information officers is an important part for the success of e-government in Jember.

The low level of support was revealed by three of eight informants. Three informants revealed that there were some shortcomings experienced by the Jember Government. First, public information officers' members are not equipped with competencies in managing internet-based public information, especially websites. Second, the public information officers is too much mutations. Third, the Head of the Regional Organization does not give a decree to the supporting public information officers only in the form of an assignment letter. Fourth, public information officers had a vacuum for two years in the middle of 2015-2017. Fifth, public relations officials and Department of Communication and Informatics do not yet know the Transparency in Regional Budget Management content menu.

Human resource capacity, financial resources, and human resource competencies become the benchmark in seeing the successful implementation of information governance through the official website. According to Mas Agung as the Head of Information and Technology Head that the quantity and quality of human resources in the public information officer's body need to be increased again so that training is still needed to increase the capacity of public information officers in managing public information. As for financial resources, information technology infrastructure equipment for the website is sufficient in the form of servers, applications, and networks. And, the budget allocated for the development of e-government is quite large at Rp 2,503,260,000. And specifically for the official website of Rp. 170 million.

The existence of this official website provides benefits to the community that they participate in the development of the Jember by continuing to provide input and criticism on the administration of government, users can find out information regarding government administration only through the internet and can be accessed anywhere. Besides providing benefits for users, the official website also provides the same benefits for the government of Jember in the delivery of public information that must be announced to the community.

The above review illustrates the implementation of information governance in the Jember Government through the official website. The second thing that became the focus of the researchers lies in the accountability of regional governments in managing

the regional budget of Jember through the official website, especially in terms of Government to Citizens. Researchers use the theory promoted by Dave Griffin and Eddie Halpin in an article they wrote, entitled "Evaluation of Electronic Government of the United Kingdom (UK) in terms of the Accountability Perspective". There are five components in accountability, namely: a) Main Stakeholders; b) Supervision process; c) Sanctions; d) Joint Accountability; e) Political Dimensions.

First, the main stakeholders are individuals, groups, public bodies, business entities, and the media that have an interest in public information disclosure. There are three things, at least that must be seen, namely: a) accountability to the general public; b) need to focus on results that are important to the public; c) information needs on the performance of key stakeholders. Empirical facts show that the official website has not displayed the information needed by the public. This was revealed by 5 informants in this research. All five are journalists from the media in Jember. The official website only displays ceremonial activities and information regarding general budget management, not detailed.

Second, namely supervision. The inadequate governance of official websites can be caused by oversight in terms of information traffic in the Jember district environment is not optimal. This can be seen from the not yet formed Jember Information Commission. During this time, the flow of information is still monitored by the East Java Information Commission whose function is limited. In addition, the public information officers of the Jember DPRD also revealed that the websites for each Institution had not yet linked to each other because there was no budget allocation for this because the council members' website was not approved by the Jember Government. However, the mass media in Jember is quite vigilant in monitoring and criticizing the administration of Jember. This can be seen from a number of opinions that have a strong critique of the low level of information disclosure in Jember. In addition, information disputes by residents are increasing every year. In 2018 there were two cases filed with the Jember District Court and the state wealth service office and Jember auction. In 2019 the number has increased to three cases, namely cases filed to the Ajung Village Government carried out by two people and the Village Government of HarjomulyoKecamatan Silo reported by one person

Third, namely sanctions. The low level of supervision shows that sanctions have not yet been optimally addressed. According to the commissioner of the East Java Information Commission, Mahbub revealed that the East Java Information Commission has given sanctions in the form of warning letters and warning letters for not listing the Transparency in Regional Budget Management menu content on the official website. The petitioner to the stage of mediation and adjudication has not been satisfied in getting the results of the Information Commission's decision so the applicant can sue through the PTUN and the Supreme Court. Vice versa, based on article 69 of Regional Regulation No. 8 of 2016 concerning Information Disclosure in Jember, it is revealed that every person who violates the provisions of article 6 (the applicant of public information must use public information according to the reason for his request) is

threatened with imprisonment for a maximum of three months and a maximum fine a lot of IDR 10,000,000.

Fourth, namely joint accountability. Information and communication technology provides new opportunities for collaboration between institutions and work units within a Public Agency. Share information between different organizations, join teams together to share information, build shared websites in managing information disclosure. This means that there is a shared responsibility between the executive in which there are Regional Organization and legislative work units in responsible for using e-government services to provide services to the public.

However, in its implementation it still has several obstacles so that the implementation of joint responsibility has not been managed well. This is caused by the first lack of coordination between the main public information officers (Department of Communication and Informatics) and the Public Relations of the Jember Government regarding the management of public information. The main duties that should have been in the management of information from the Regional Organization were carried out by the public information officers, instead they were immediately handed over to the Public Relations and third parties. Second, the Head of the Regional Organization has not yet issued a supporting public information officers decree. Only issue assignments that have very limited functions. Third, the Jember DPRD does not yet have a website so it is difficult to connect with each other. Therefore, the combined accountability holistically has not yet reaped the results because there is no integration between public bodies in the regions.

And finally, namely the political dimension. The low level of information governance through the official website in Jember is not without cause. In political terms, this can be seen as an effort to keep the power system going. Efforts to maintain regional political stability so as not to rumble, can be done by tightly closing the negative information that echoes in the body of the Regional Government of Jember. It can be seen that the Transparency in Regional Budget Management content menu does not appear because on that menu there should be a BPK audit result on the Jember District Financial Report.

The book of BPK's audit of the Regional Financial Report of Jember in 2018, researchers got from one of the informants in this research. In the book, nine BPK's findings were found on the examination of the Jember's financial statements, which involved the management of the Jember's budget. In addition, there were at least 352 students receiving Jember Government scholarships, which did not match the designation. The BPK examination results on the scholarship recipient's proposal data show there are social scholarship assistance recipients with work backgrounds who do not meet social risk criteria such as scholarship recipients with employment backgrounds are civil servants, scholarship recipients with employment backgrounds of PNS, BUMN, BUMD or parents' employees village and not equipped with information of not being able to. Therefore, the imperative of information governance through the official website of Jember in terms of budget management shows that there is a tendency to maintain the status quo.

B. Discussion

Public information governance through the official website in increasing accountability of regional budget management has two important focuses which are studied. The first focus is the implementation of information governance through the official website. Information governance refers to the concept of Government to citizens which is published. That is, one-way communication by the government by publishing a variety of data and information that can be directly and freely accessed by the public and other interested parties via the internet. Seeing the implementation of e-government, researchers use the results of research studies from Harvard JFK School of Government. There are three elements of success that must be possessed and taken seriously in understanding the concepts of digitalization in the public sector, namely support, capacity, and value (Indrajit, 2003: 15).

The second focus is regarding the accountability of the regional budget management in Jember through the official website. At this stage, researchers used the theory carried out by Dave Griffin and Eddie Halpin in an article they wrote, entitled "Evaluation of Electronic Government of the United Kingdom (UK) in terms of the Accountability Perspective". There are five components in accountability, namely: a) Main Stakeholders; b) Supervision process; c) Sanctions; d) Joint Accountability; e) Political Dimensions. The following is an illustration of the five components. This theory is used by researchers because it relates to accountability based on electronic budget management.

The implementation of information governance through the official website has not been carried out optimally by the Jember Government. This can be seen from the non-implementation of Minister of Home Affairs Instruction No.188.52 / 1797 / SJ / 2012 concerning Budget Management Transparency (Transparency in Regional Budget Management). The Jember Government only runs 2 points among the 12 points that must exist according to the Minister of Home Affairs Instruction, a) Summary of Work Plans and Budgets of Regional Work Units and b) Summary of Work Plans and Budgets of Regional Financial Management Officers. That is, information that must be published has not yet been published on the official website. The information that is not required to be published is not mandatory so the Jember Government has not implemented maximally articles 9 - 12 of Regional Regulation No. 8 of 2016 concerning Disclosure of Information in Jember, which is related to a) information that must be provided and announced periodically; b) information that must be announced immediately; c) information that must be provided at all times. Information that must be announced periodically (at least once every 6 months), namely with regard to; 1) information relating to regional public bodies and other public bodies; 2) information on the activities and performance of regional public bodies and other public bodies; 3) information about the financial statements of regional public bodies and other public bodies. Table 1.1 below illustrates information governance through the official website of the Jember Government.

Table 3.1 The Website Overview of Jember

Score Indicator of Website	Is there any menu?(Yes/No)
There is <i>Website</i>	Yes
There is Transparency in Regional Budget Management	No
There is Historical Data	Yes
a) Summary of Work Plans and Budgets of Regional Work Units	Yes
b) Summary of Work Plans and Budgets of Regional Financial Management Officers	Yes
c) Draft Regional Regulation on Regional Revenue and Expenditures Budget	No
d) Draft Regional Regulation concerning Amendment to the Regional Revenue and Expenditure Budget submitted by the Head of the Region to the Head of the Regional Representative Council	No
e) Regional regulations on regional revenue and expenditure budgets	No
f) Regulations concerning changes in regional income and expenditure budgets	No
g) Summary of regional government work unit budget implementation documents	No
h) A summary of the budget execution documents for regional financial management officials	No
i) Budget realization report for all regional work units	No
j) Budget reports of regional financial management officials	No
k) Regional government financial reports that have been audited by the Supreme Audit Board (2018)	No
l) Opinion of the Supreme Audit Agency on the financial statements of regional governments (2018)	No

(Data processed from *website www/jemberkab.go.id*)

From the above table, it can be seen that the Jember Government only runs 3 points out of 15 points which are the researchers' assessment related to the implementation of information governance through the website based on Minister of Home Affairs Instruction No.188.52 / 1797 / SJ / 2012 concerning Budget Management Transparency (TRANSPARENCY IN REGIONAL BUDGET MANAGEMENT). Therefore, the process of information services by government to citizens has not been able to run optimally by the Government of Jember. Because the information needed by the community, especially the management of regional budgets has not been published on the official website.

The low level of information disclosure on the official website shows that the performance of the main public information officers and public information officers helper are not optimal. Thus, researchers look at three dimensions as an indicator of the successful implementation of e-Government especially through the website. First,

namely Support. There are a number of things that need to be seen and understood regarding support, including: a) the approval of the e-government framework as a key to the success of the State or regional government in achieving the vision and mission of the nation or region; b) the divergence of a number of resources (human, financial, energy, time, information); c) clear infrastructure and regulations; d) Dissemination of the concept of e-government evenly, continuously, consistently, and thoroughly to all bureaucrats in particular and society in general.

Regulations in regulating information disclosure have been ratified through Jember District Regulation Number 8 of 2016 concerning Public Information Openness in Jember. One of the substances in these regulations requires that public institutions and other public bodies issue information regarding the management of regional budgets. However, the Jember Government did not optimally implement the Regional Regulation because it was not accompanied by the Jember Government's commitment in carrying out e-government in particular the official website to the full. In fact, some government officials seem foreign to hear the Transparency in Regional Budget Management content menu and understand little about the importance of e-government in public services as a flow of information. As a result, the official website of Jember does not display information needed by the public regarding budget management.

Second, Capacity. The number of key public information officers members is 18 and there are three blank sections showing the performance of the main public information officers is not optimal. In addition, the competence of key public information officers members in information governance is still low so information management on official websites still uses third parties. Information infrastructure is adequate regarding servers, applications and networks. In addition, the budget allocation for the development of e-government is quite large at Rp 2,503,260,000. Especially for a website of Rp. 170 million.

Third, Value. There are several benefits felt by the public regarding information disclosure. People only need to access the official website if they want to find out information about the administration of the Government. Easy access to information through the official website can increase public participation in participating in overseeing the implementation of Jember Government. Besides that, the existence of an official website makes it easy for the Regional Government of Jember to publish information that must be made public.

So, from the three dimensions, it can be understood that information governance through the official website is not running optimally due to the low commitment of the Jember government officials in implementing e-government, the low competence of the main public information officers in the use of information and communication technology to the lack of personnel, and website governance The official is still using a third party. Furthermore, researchers are trying to see the accountability of the Jember government in terms of e-government by looking at the theory carried by Dave Griffin and Eddie Halpin in an article they wrote, entitled "Evaluation of Electronic Government of the United Kingdom (UK) in terms of the Accountability Perspective".

There are five components in accountability, namely: a) Main Stakeholders; b) Supervision process; c) Sanctions; d) Joint Accountability; e) Political Dimensions.

The main stakeholders in this research are the community, mass media, the government of Jember. Thus, the public and the mass media as users are important stakeholders in knowing the picture of official website governance implementation. The facts in the field show that the official website of Jember does not publish information that is needed by the community, which is related to budget management. The website is only a ceremonial activity of the Regent and Deputy Regent. The absence of Transparency in Regional Budget Management menu items on the official website shows the closure of budget management within the Jember government.

Next, a very important thing to look at is regarding the monitoring process. The process of overseeing the implementation of official website governance is carried out by the Information Commission, the public, and the mass media. However, until now the Jember Information Commission has not been formed and temporary supervision is only carried out by the East Java Information Commission which has limited functions. The Jember Information Commission has not yet been formed, so the process of overseeing the implementation of information governance is not directly optimal. However, the mass media and the public have been aware of the low level of information disclosure in Jember. This can be seen from the various criticisms made related to the non-transparency of the Jember Government in managing regional budgets through the official website.

In addition, there were 2 cases of public reports to the East Java Information Commission related to information disputes with the Jember District Court in 2018. Both cases were reported by the same person. In 2019, the number of cases has increased by 3 cases. Each case is reported by a different person. As the respondent, namely: Aung Village Government and Harjomulyo Silo Village Government. This shows how active the community is in controlling the accountability of government administration, especially in terms of better budget management. Therefore, the level of community participation can be seen from the efforts in obtaining public information and resolving disputes.

The lack of supervision conducted by the East Java Information Commission makes the sanctions provided are not optimal enough as a deterrent effect. This can be seen from several warning letters and warnings that were not heeded by the Jember Government. One of the sanctions in article 52 of Law No. 14 of 2008 concerning Openness of Public Information that can be handed down to public bodies that do not provide, do not provide, and / or do not publish public information in the form of public information on a regular basis, public information that must be announced immediately, public information that must be available at any time and / or public information that must be provided on the basis in accordance with Law Number 14 of 2008 concerning Openness of public information, and resulting in losses for others subject to a maximum imprisonment of 1 year and / or a maximum fine of Rp. 5,000,000.- (Five Million Rupiah).

Sanctions do not only apply to public bodies but also have the same portion for public information users. Article 69 Regional Regulation No. 8 of 2016 concerning Information Disclosure in Jember states that every person who violates the provisions of article 6 (the applicant for public information must use public information according to the reason for his request) is threatened with imprisonment for a maximum of three months and a maximum fine of Rp10,000,000 , -. Therefore, sanctions apply and can be given to both parties who do not comply with statutory regulations.

The official website website governance is not maximized due to the lack of joint accountability built, in this case the main public information officers, supporting public information officers, and public information officers of the Jember DPRD. The main problem lies in the lack of coordination between public institutions. This lack of coordination is due to the legality of supporting public information officers being limited to "assignment letters" and not "decision letters". This certainly has an impact on limited authority and access to the functions obtained are minimized. In addition, there is no interconnection between institutions in information traffic within the Jember. This causes the official website governance issues are not optimal because of the lack of coordination between public bodies in regulating the flow of public information traffic.

Finally, it is related to political dimensions. The researcher tried to explore the pre-text of the low transparency of information in the environment of Jember. Until now, the Transparency in Regional Budget Management menu content has not yet appeared. In fact, the menu is the substance of information needs for the community. One of them is the BPK audit results on the financial statements of the Regional Government of Jember. Fortunately, the researcher obtained the book on the BPK audit results through one of the research informants. There were nine BPK findings related to the management of the Jember district budget and at least there were 352 scholarship recipients who were not on target. The inclusion of BPK audit results shows that there is something the public wants to hide that the public does not know the truth. This revealed that there was power to be maintained. That is, the tendency of the Jember Government to maintain the status quo.

The above review reveals the implementation of information governance through the official website which has not been maximized due to the lack of support of the Jember Government in its commitment to running e-government. Then, public information officers's competence in using information and communication technology still does not work well so it still uses a third party in managing information on the website. In addition, the accountability of the Jember Government has not been maximized in the implementation of e-government. This can be seen from the publication of public information that is really needed by the community, namely the management of the Jember budget, the supervision was not optimal because the Jember Information Commission has not been formed, but there are 4 citizens who participated in reporting non-transparent public institutions. Another case of imposing sanctions by the East Java Information Commission that does not provide a deterrent effect for organizers of information governance. Then, the combined accountability that

has been built has not yet worked effectively in implementing e-government in the Jember district environment due to weak coordination. And finally regarding the lack of information disclosure in Jember because of the tendency of the Jember Government to maintain the status quo. The review shows that information governance through the official website does not increase accountability in the management of the Jember district budget. But instead it creates a closed budget management.

IV. CONCLUSION

The management of public information through the official website of the government of Jember, especially government to citizens has not been implemented optimally. This can be seen from the non-implementation of the Transparency in Regional Budget Management menu content on the official website according to the instruction of the Minister of Home Affairs Instruction Number 188.52 / 1797 / SC / 2012 concerning Transparency in Regional Budget Management (TRANSPARENCY IN REGIONAL BUDGET MANAGEMENT). In addition, the lack of regional government support and capacity building of public information officers in the implementation of e-government through the official website is the main obstacle for the lack of government to citizens as the responsibility of the public information service.

Therefore, information management through the official website has not been maximized in increasing the accountability of Jember's regional budget management. This can be seen from the first, that the information that is really needed by the public is not yet related to the management of the regional budget. Second, oversight of information governance by the Information Commission was not optimal because the Information Commission of Jember had not yet been formed. Third, the sanctions imposed by the East Java Information Commission are only in the form of warning letters and warning letters so that they do not cause a deterrent effect for the Jember Government. Fourth, joint accountability still does not work well together. This is because of the limited authority of the helper public information officers because the status of the assignment letter is not a decision letter. Besides that, there is no website linking between regional public bodies. Fifth, political attitudes that can be read from the fact that the Transparency in Regional Budget Management content menu is not published and the budget management is detailed due to the tendency of the Jember Government to maintain the status quo.

V. SUGGESTION

Based on the conclusions above, the researcher give several suggestions to increase e-Government practice in Jember regional budget management:

- a. The public information officers should work maximally to carry out the main responsibilities and functions as an important part of the e-Government development and information disclosure in Jember. This can be done by: a) Coordinating with the Jember Regional Government Public Relations to

- reinforce the main responsibilities and functions of each work unit; b) Organize technological guidance for the main public information officers, and; c) comply with applicable laws and regulations.
- b. The Regent as the holder of an important role in the development of e-Government is expected to be pro-active in improving the application of e-Government so that the public knows the information needed.
 - c. Creating a Transparency in Regional Budget Management menu item, on the official website jemberkab.go.id. This is important, because it involves all the information needed by the public, namely regarding the budget work plan, financial reports, and the results of audits and opinions by BPK.
 - d. Transferring the tasks, especially in managing website content available to third parties in the Jember Regional Government Public Relations to the main public information officers (Department of Communication and Informatics), because in the main responsibilities and functions can be carried out by the main public information officers. In addition, regional governments can save costs incurred to finance third parties.

REFERENCES

- Badan Pemeriksa Keuangan. 2019. Laporan Hasil Pemeriksaan BPK Atas Laporan Keuangan Pemerintah Daerah Kabupaten Jember Tahun 2018. Jember.
- Creswell, John. 2015. Penelitian Kualitatif & Desain Riset: Yogyakarta. PUSTAKA PELAJAR
- Griffin Dave & Eddie Halpin. 2005. An Exploratory Evaluation of UK Regional e-Government from an Accountability Perspective. UK: Leeds Metropolitan University
- Indrajit, Richardus Eko. 2006. Electronic Government. Konsep Pelayanan Publik Berbasis Internet dan Teknologi Informasi. Yogyakarta: APTIKOM
- Instruksi MENDAGRI No. 188.52/1797/SC/2012 tentang Transparansi Pengelolaan Anggaran Daerah (TPAD).
- Instruksi Presiden Nomor 17 Tahun 2011 tentang Aksi Pencegahan dan Pemberantasan Korupsi Tahun 2012
- Keppres No. 20 Tahun 2006 tentang Dewan Teknologi Informasi Dan Komunikasi Nasional
- Miles M. N. & Huberman A. M. Analisis Data Kualitatif. Jakarta: Universitas Indonesia Press
- Peraturan Daerah Nomor 08 Tahun 2016 tentang Keterbukaan Informasi Publik di Kabupaten Jember
- Sa'adah Binti. 2015. Akuntabilitas dan Transparansi Anggaran melalui E-Government (Studi tentang Penganggaran di Pemerintahan Daerah Kabupaten Blitar). Surabaya: Universitas Airlangga.

- Sofya, Aminatus;dkk. Keterbukaan Informasi Publik di Jember Masih Buruk.
<https://www.timesjatim.com/berita/51305/keterbukaan-informasi-publik-di-jember-masih-buruk>. Diakses pada 18 April 2020 pukul 20.00 WIB
- Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik
- Wandani, R.R. &Kuntaryono, O. 2014. Hubungan Antara Penerapan E-Government Dengan Akuntabilitas Keuangan Daerah Kabupaten Klaten. Klaten: Universitas Widya Dharma Klaten.