Transparency is a manifestation of good governance in a democratic government. Provision of accurate, clear, and relevant information is highly necessary for achieving open government and gaining public trust. Today’s society tends to have more transparent government, especially with many corruption cases and abuse of authority found in both central and regional lines. This paper will discuss the implementation of transparency in governance that still fails to prevent corruption in Indonesia. The data collection and analysis performed in the study used the literature review method. Several articles on transparency in government as well as supporting documents and case studies were also analyzed. At the moment, methods and measurement tools for transparency are becoming increasingly more sophisticated as they are supported by the advancement of knowledge and information technology, including social media. There are several transparency principles that have been intensively discussed, nonetheless, concurrently it is also argued that transparency has failed and has been ineffective. The number of corruption cases that occurred in several regions is an indication of transparency’s failures. Transparency still fails to prevent corruption, which, among others, is caused by conflicts of interest, enforcement difficulty, attitudes and behavior of officials who still have no proper understanding of the importance of transparency, and the implementation of non-standardized information services.

Keywords: transparency, corruption, good governance
Introduction

Facing more aggressive challenges and the copious amount of existing problems, it is surely problematic for the government to address them all and the work undoubtedly increases and piles up if no immediate action is taken. The seriousness of the government has been long awaited to immediately find practical and sophisticated solutions in resolving all the challenges that may impede progress and development in today’s modern society. Lack of accountability leaves the government to be distrusted and deemed unreliable in conducting government administration within the society. Accordingly, in order to enhance its accountability, the government needs to find various means and adopt the appropriate methods and approaches to address its issues. One way to create accountability is by having transparent public information disclosure and transparency where space and opportunities are available for the public to be involved in monitoring and observing the the government’s administrative process, especially in decision making. The government should maintain views and goals relating to public services that are oriented to efficiently and responsibly satisfy citizens with their performance (Gberevbie et al. 2017; Justice at al. 2006; Petrakaki et al. 2009).

Transparency is a manifestation of good governance, a governance that is open to the public about what they do. It is important to understand that the provision of necessary and desired information in accordance with the expectations of the public today is the government’s obligation in order to fulfill the rights the citizens deserve. It is the duty of policymakers and officials to jointly participate in creating conditions for good governance that are a necessity in today’s global society, which inevitably encourages governments to be open and transparent to meet the demands of our increasingly developed and modern society by making responsible, transparent, open government as a form of democratic and accountable government system (Weil et al., 2006; Hood & Heald, 2006; Hollyer et al., 2014; Adiputra et al., 2018).

Transparency is needed in the efforts of fighting corruption and strengthening government accountability, it is something that must be carried out and be processed continuously, because with better transparency implementation, freedom of communication will be created by obtaining various kinds of information according to the needs of the
community, hence slowly and surely a just society will be achieved as well as the hopes and ideals of the nation contained in the Pancasila and the legal basis of the State (Lindstedt & Naurin, 2010; Licht et al., 2011; Hood & Heald, 2006; Susanto, 2017).

Various ways and models of transparency can be carried out including by providing access to information containing government activities and performances so that they are easily visible to the public. The goal is that if transparency were to be enhanced, it would automatically create stronger government accountability, because transparency is able to change and influence political structures, businesses, environment and culture through changes in administrative procedures and systems that are improved at both regional and national levels (Widaningrum, 2007; Holzner & Holzner, 2002; Kristiansen et al., 2009; Wanna, 2018).

The public’s desire for the existence and creation of transparent and accountable public institutions that are truly responsive to their citizens, that truly provide excellent services to their citizens, is a challenge for governments in the current era of globalization, wherein society has become more advanced and modern with the support of increasingly sophisticated technological tools, which undoubtedly make all activities become done in a quicker and more efficient manner. Generally, there are many countries with a large amount of bureaucracy that causes inefficiencies. The behavior of officials who are supposed to be servants to the public instead of demanding to be served by the public, coupled with the lack of public discussions regarding government policies and political issues have resulted in a poor and disconcerting level of accountability, which has even become one of the missing elements in government administration (Kumorotomo 2009; Kusumasari, 2014; Zaenuddin et al. 2018; Lele 2008; Ramgutty-wong 2014).

Successful transparency means that it strengthens government accountability and creates good governance, and subsequently result in public legitimacy of the government. The success of transparency will also be able to boost and gradually increase the low level of trust the public has, and recover the disappointment in the services the public receives, but conversely, if transparency were to fail in achieving success, if the government were to fail in providing the information services its citizens need, the level of public trust in the government may decline and even become non-existent (Curtin & Meijer, 2006).
Definitions by experts in explaining of transparency, are as follows:

“letting the truth be available for others to see if they so choose, or perhaps think to look, or have the time, means, and skills to look”. new meaning transparency: active disclosure.” (Oliver, 2004)

“Making the invisible visible has had two locations in this narrative. On the one hand has been the ‘real’ productivity of organisations which auditing overlooks, but which is there as a potential source of more information. On the other hand lies the real-time nature of social phenomena into which audit’s timeless propositions lock in unpredictable and probably oscillating ways”. (Strathern, 2000).

Thus, it is important for policy makers as well as public officials and the community to continuously work in synergy, hand in hand, jointly and collaboratively to create a good government capable of providing services and be responsible to avoid engaging in unfavorable behavior and malpractice of the law and national ideals (Gardner et al., 2018; Fox 2007; Kumorotomo, 2009).

The concept of transparency is based on the agency theory and the legitimacy theory (Araujo and Tejedo-Romero 2016), while according to Licht et al. (2011), transparency is based on the agency theory, the democracy theory and the justice theory. The agency theory refers to an agency relationship that is a contract between one or more actors (the principal) giving mandate to other actor(s) (agents) to take action / authority on behalf of the superior in making decisions (Jensen and Smith 1985). The legitimacy theory is the perception or assumption that a desired action is appropriate, or appropriate in a system built on social norms, values, beliefs, and definitions (Suchman 1995).

The theory of democracy is that people delegate power to the elected office holders (Rapeli 2014), whereas the theory of justice is to assess various forms of social life and determine the nature of actions against them (Surovtsev and Syrov 2015). Transparency produces legitimacy which is an important factor behind the global transparency fever because it has
strong theoretical support. There is good reason to believe that transparency can produce legitimacy.

The following are three different decision-making theories, from which mechanisms can be derived regarding the general notion of a fairly clear positive correlation between transparency and legitimacy. The effect really depends on the context, which makes transparency reform an unexpected phenomenon (Licht et al. 2011).

The reconstruction of policy documents has three assumptions that transparency strengthens the legitimacy of inputs, the legitimacy of outputs, and social legitimacy. Nonetheless, transparency cannot bring about legitimacy when citizens do not believe and question its existence (Curtin and Meijer 2006).

The following are Principles of Transparency or the principle of open public data according to OpenGovData (2007) and Dawes (2010), which are when data is Complete, Primary, Timely, Accessible, machine processable, Non-discriminatory, Non-ownership and License Free as follows:

1. Complete - All public data (defined as data that is not subject to privacy, security or privilege restrictions) is provided.

2. Primary - Data is collected at the source, with the best level of granularity, not in the form of aggregates or modifications.

3. Timely - Data is available as quickly as possible to preserve data values.

4. Accessible - Data is available for the widest range of users for the widest range of destinations.

5. Can be processed by machine - Data is arranged fairly to allow automatic processing.

6. Non-discriminatory - Data is available to anyone, without registration requirements.

7. Non-ownership - Data is available in a format in which no entity has exclusive control.

8. License Free - Data is not subject to any copyright, patent, trademark or trade secret regulations. Privacy, security and reasonable restrictions on privileges can be permitted.
Open data public is data that can be interpreted more than the data itself because it includes legal openness and technical openness that can be accessed for anyone to get according to the public’s needed (Izdebski, K. 2015).

1. Legal Openness means that legally public data is permitted and has the right to be freely accessed by the public to the general public.
2. Technical Openness means that the government is obliged to provide data users as information without technical obstacles. The example provides that the information or data needed can be printed because it is presented in the form of a table or document in a PDF file.

Open data is used as a tool to achieve government objectives (Goodrich, S. 2015). The purpose of the government as follows:

1. Better government accountability
2. Improved public services
3. Enhanced economic activity, achieved by attracting greater investment and inspiring innovation

Open data is characterized by three factors (Transparenee, 2019) as follows:

- Open access, which means that everyone can obtain data without being discriminated against for any reason
- Database format, which means that data is accessible in bulk and within compatible sets of data
- Freedom of reuse, which means that everyone can use, reuse, mix, or redistribute data without bureaucratic obstacles

The principles of transparency serve as a general guideline for organizations (Oliver, 2004), namely Leadership commitment, Formal process, Exercise program, competency reporting and documentation training, and Communication with stakeholders as follows.

1. Leadership commitment. Organizational leaders must be committed to the principle and spirit of transparency. They must embed this commitment in communication organization together with other stakeholders, together in process of gathering information, and
making the system. This commitment is based on leadership, communication, governance and system standards, which are then carried out by upholding transparency in a manner based on ethics.

2. Formal process. Transparency requires a lot of information and is abundant, and is accurate and can be accounted for by the compilation and reporting of automatically relevant information according to reporting mechanism or process.

3. Exercise program. Commitment of top management to transparency is enhanced by comprehensive program training by communicating commitment and trying to achieve it included in an independent organization to report if there is fraud. Managers are taught to collect, analyze, and report information that exists from a particular industry, organization, or profession, accurately and understandably for all public audiences. Employees are shown and directed about principle of transparency as demands of an increasingly developing and modern society.

4. Documentation and reporting competency training, conducted to develop critical thinking skills in making decisions, and encourage a correct understanding of commitments to transparency and ethical behavior.

5. Communication with stakeholders. Transparency requires open disclosure, including communicating important information in a timely, fast, easy and inexpensive way. Transparent communication with stakeholders is not simple but there is a lot of information needed, such as financial data, customer statistics, and operational metrics. It takes an accurate effort and an understandable discussion which will have an impact on the success rate and failure of the organization. Intent communication with stakeholders is very important because it gets feedback from stakeholders (employees, customers, constituents, shareholders, community leaders) about the performance that the organization will and is working on.

Transparency policies, can be divided into three main categories, there are mandatory transparency, discretionary transparency, and involuntary transparency (Shkabatur 2012), as follows:
a. Mandatory Transparency. Refers to policies that require institutions to place certain types of information online. This concept can function as an effective transparency mechanism, because it removes freedom of agents to decide where formation should be disclosed to the public. Disciplinary disclosure institutions must prevent arrest by regulators, and limit influence of corrupt forces that are not good. Because agency decisions are scrutinized openly, supporters of mandatory transparency hope that agencies are subject to mandatory transparency so as not to tend to ignore their obligations or engage in dubious activities.

b. Discretionary Transparency. Discretionary transparency policies require agencies to publish information online, but let them have wisdom to determine what should be disclosed. Like mandatory transparency policy, so far this policy has not resulted in increasing public accountability.

c. Involuntary Transparency. An institution's transparency policy is not determined exclusively by decisions about what information must be available in public domain. Policy transparency is also shaped by body's reaction to confidential leakage or other wise limited information. This policy can be referred to as Involuntary Transparency. The main reporter-source Involuntary transparency functions as an external and in examination depends on agent’s behavior. While Involuntary transparency mechanisms must be used cautiously and without obstructing administrative decisions, their potential for exposing violations and malfunctions should not be underestimated. In practice, however, complainant is hardly praised.

In order to achieve the objectives, there are several transparency models that can be used according to experts. Some transparency models are as follows:


Various means can be pursued in order to create, operate, and make transparency function properly, which is by implementing, testing, and improving the transparency systems and models used so that it is able to adapt to its location and be flexible, because transparency is a structure that requires its own artistry in handling, and accordingly it requires capable teamwork that can work together for a single purpose (Ingrams, 2018; Bannister et al., 2011) Below are some of the efforts of open government implementation carried out by several regions in Indonesia (Soegiono, Agie Nugroho. 2017):

- Public Online Complaint Aspiration Services (*Layanan Aspirasi Pengaduan Online Rakyat* - LAPOR) initiated by the Presidential Staff Office (*Kantor Staff President* - KSP)
- Qlue Application, the concept of Jakarta Smart City
- *Command-center* by Surabaya Municipality
- Weekly public discussion room initiated by Bojonegoro Regional Government.

Cases of corruption, embezzlement, theft and fraud, abuse of wisdom, favoritism, nepotism, clientelism, and abuse of power in public administration have led to increased public demand for access to public information. Responding to this request, the government is obliged to become more transparent in carrying out its activities. The theories in transparency is largely based on the explanations of the agency theory and the legitimacy theory (Araujo & Tejedo-Romero, 2016).

Transparency assessments carried out by Fitra (*Forum Indonesia untuk Transparansi Anggaran* - Indonesian Forum for Budget Transparency) in a research that was conducted in a number of regions in Indonesia show the facts that there are regions or districts with the highest transparency indexes, but they are also found to have a high level of corruption involving many actors including regional head, regional secretary, chairman and members of the DPRD, the heads of regional offices, a number of officials, and the public, and this is indeed a very disheartening condition. This means that transparency has failed in preventing corruption in Indonesia. Kebumen Regency, Central Java Province is an area with a High Level of Transparency and a High Level of Corruption in Indonesia. The highest transparency score 0.98
was given by FITRA (Indonesian Forum for Budget Transparency). (Seknas Fitra, 2017). High-Level Corruption involving 9 people, including the regional head, members of DPRD, Accountability and legitimacy Regional Secretary (Sekda), Heads of Regional Office (Kadis), and others (national[tempo.com; cnnindonesia.com; national.kompas.com; merdeka.com). Based on the above passages, the following research question arises, namely why has transparency in government failed to prevent corruption in Indonesia?

**Methods**

This study used the literature review methodology. Literature review is a critical and in-depth evaluation of previous research (Shuttleworth, 2009), by examining journals that are related to the research topic at hand, both international and national journal articles, by using the following keywords: transparency, good governance, and corruption. After going through a process of identifying, assessing, evaluating all existing research under the topic discussed in this study, further analyses of several studies related to the research were subsequently conducted. Accordingly, certain research questions that are relevant to the topic of study were made. The purpose of this literature review is to map and find important gaps or points of identification.

**Results and Discussion**

The concept of transparency is often associated with the concept of accountability because their relationship is very close and inseparable. Where there is a concept of transparency, there is a concept of accountability as well. A more detailed explanation will be provided in order to better understand the relationship between transparency and accountability, i.e. transparency without accountability and transparency with accountability.

Transparency is an extremely significant concept that stakeholders need, especially citizens who are information users as it is considered to be the key means to strengthen accountability (Shkabatur, 2012). The uses and recommendations of transparency as a requirement for creating better public administration quality, for enhancing accountability so that it becomes more robust and substantial, are constantly touted and discussed. Hence, the
concept of transparency is often discussed together with a number of attributes to achieve good governance, although it is known and realized that in reality the dimensions and sizes are still difficult to find and apply (Bauhr & Grimes, 2017; Hollyer, et al., 2014).

It has been agreed and shared that successful implementation of transparency also implies that there are improvements and success in efforts of increasing accountability and this will subsequently result in positive public legitimacy of the government. This will consequently increase public trust and values, and conversely if transparency failed, this would impact the public’s level of trust in the government, which may decrease and even become nonexistent, and this is very disconcerting. (Curtin & Meijer, 2006).

Due to the significance of transparency and accountability, policy makers, public officials, and the public are expected to be able to work together to avoid irresponsible behavior and malpractice by discovering and using systems and models and testing their implementation to serve the community. (Gardner et al., 2018; Fox 2007; Kumorotomo, 2009; Ingrams, 2018; Bannister et al., 2011).

Transparency Without Accountability (Shkabatur, 2012). Transparency regulations should be able to force institutions to provide any necessary explanation to the public so that the public can control the government and observe what the government has done, and that the activities they implement are acceptable and in accordance with existing rules. However, in practice, explanations and justifications are for the most part unavailable. The Internet era has little to no impact in changing the ability of agents to evade from public scrutiny, agents are still capable of cautiously avoiding unwanted online disclosures. Agents can still sort and select which information should be presented to the public and which should be stored and remain undisclosed to the public based on their own perception and reasoning.

The breakthrough between transparency and accountability means that transparency without accountability stems from two structural weaknesses of the current online transparency policy, due to (1) the fact that agents are allowed to have control over regulatory information, and (2) high threshold of access to online information.

First, institutions have the freedom to sort and select, and they are also substantially uninhibited to determine the scope of information disclosed to the public. In addition, support
from the existing online transparency policy architecture space is very decentralized, thus creating more open space because it allows institutions or policy makers to easily design and implement policy using transparency schemes, by determining its depth and breadth. So, given this policy, institutions would naturally refrain from disclosing potentially sensitive or embarrassing information about their activities. Instead, they would release general information about regulated fields or general data that includes entities so that the public can observe their performance in a good light.

Second, limited access to regulatory information - a challenge that also infects pre-internet transparency policies. Projects such as Data.gov, shopping.gov and Recovery.gov are non-governmental organization programs that can engage and translate raw data which is then obtained to be presented to the general public. The ideal watchdogs are perhaps OMB Watch, Pro Public, Sunlight Foundation, or other non-profit organizations that support public interests. The publicized mission of these organizations is to provide investigative research and technological tools that expose and explain the activities of the government institutions to the public. By employing specialists who are capable of extracting relevant information from data sets available on government websites and publish it in a contextual, clear, and accessible manner, these organizations can meaningfully contribute to the government institution’s struggle for accountability. The problem is that only a handful of for-public-interest organizations can make this type of process. In the field of regulation, if there is no accountability or accountability is not well organized, public accountability would still be difficult to understand. Although the Internet reduces the cost of access to information, the Internet restructures problematic information. The collection of raw data impedes the ability of various individuals and civil society groups to effectively access and understand the information released. Currently, reliance on raw datasets requiring professional processing and programming skills should be reconsidered.

Transparency with Accountability (Shkabatur, 2012). The core idea of online transparency today is very interesting, namely instructing institutions to store as much regulatory data as possible online so that public accountability increases. In a certain sense, the internet is envisioned as an independent agent of change, embraced by institutions that seek to
make their operations more transparent and accessible to the public. The previous section has shown that, in reality, this vision has yet to be realized. It is not easy for agents to accommodate transparency requirements. They did not try to use the internet to make regulatory information become widely accessible. Even though it is necessary to disclose information, the agents release data that may not independently increase public accountability. The role of the Internet in regulatory transparency policies should not be understood as a part of this context. In some cases, the capacity of the internet network is strong enough to produce a new and relatively independent political structure in terms of different administrative agents. Because agent resistance impedes the internet’s potential to promote public accountability, the institutional design of online transparency policies should be more nuanced.

First, the content of online transparency policies - not just the rhetoric that accompanies their implementation - must focus on agent’s accountability to the public. Instead of letting institutions disclose whatever data they should choose, online transparency policies must require institutions to explain and justify their decisions. In addition, regulatory information must be released on a form that allows many shareholders - and not just the most professional public interest groups - to share, process, and publish information relating to the accountability of public institutions. Finally, strong enforcement measures must be introduced to ensure that institutions adhere to the specified transparency obligations.

Second, more attention must be paid to the ways the internet can assist civil society groups to hold institutions accountable. Inter-network use should be closely linked to the mechanism currently employed by responsible civil society organizations, namely public litigation and advocacy organizations. The former triggers judicial oversight of administrative institutions, while the latter relies on a series of legal, political, and social mechanisms that can ultimately change institutional behavior. The internet must be used to strengthen the ability of civil society to access and utilize this mechanism effectively.

Based on the literature results of various sources, both national and international, on the research topic, a number of formational factors were found to have rendered transparency ineffective in preventing corruption, which means that there are factors that leave transparency unattainable so that it can be declared to have failed in preventing corruption.
The meaning of transparency seems to be a simple sentence. Transparency requires understanding, measurement and implementation tools that are complex and need continuous improvement and need to be tested so transparency can be applied and achieve results as expected. So transparency in government can appropriate with the hopes and ideals of the nation and society.

It is ironic that there is a level of understanding among actors and official bureaucrats who must provide examples for those who select it, but they do not seem to understand the importance, meaning, benefits, and objectives of transparency for the stakeholders, and most still consider and interpret transparency according to their own understanding, and the existence of arguments about confidentiality and privacy also results in a lack of transparency.

To make institutions more transparent, institutions should operate using effective methods capable of achieving success in eradicating corruption, because if only information is available, particularly if it is merely simple information that is considered as a complement, then it will not be of any use to prevent corruption, especially if Transparency requirements were implemented by the institution itself using its own perception and understanding, which will consequently lead to having numerous perceptions among the elites and policy actors. In many countries, information and communication technology (ICT) has been used as a means to increase government transparency and reduce corruption. Institutional reforms focused on increasing transparency must be accompanied by concrete steps to strengthen the capacity of citizens to absorb and process information that is available by involving the public openly so that people can ask why policy decisions are taken and determined. That way the community can play a role in monitoring government performance. And this is one of the efforts that will be able to prevent the behavior of corrupt officials who initially have the potential to take bad actions, so that preventive measures can be taken (Keban, 2000; Retnandari 2017; Lindstedt & Naurin, 2010; Bertot et al., 2012).

Real effort is needed to continue to look for transparency models and measurement tools that are capable of and effective in preventing corruption, and great efforts are needed to provide an understanding of the importance of transparency for stakeholders regarding the objectives, the benefits of the importance of transparency in governance. One of the
government's initiatives that must be provided to the public as a key element in the prevention and eradication of corruption is to seriously ensure and implement public data disclosure (Soegiono, Agie Nugroho. 2017).

Other failings of transparency in preventing corruption are that it has yet to be implemented in public services due to lack of community participation, difficulty in accessing information related to local government agendas, transparency has not been applied by all local governments, and poor public service performance (Kristiyanto, Eko Noer. 2016). In addition, there is also the issue in which transparency does not have a specific format for presenting reports to stakeholders other than the government (Nuraeni, Yenni et al. 2012), as well as external pressures, uncertainties in the surrounding environment, management commitments, internal control systems (Noprizal, Rian et al. 2017).

Conclusion

Several transparency models for constructing transparency models can enhance our understanding of the uniqueness of government transparency in certain situations. The aim is to develop the model and test the value of the model to analyze certain practices (Meijer 2013). Transparency is closely related to accountability, and they often go hand in hand, because indeed the success and failure of implementing transparency will have a strong influence on government accountability. Even if the models and tools used to achieve transparency success are always more sophisticated and up-to-date, if they were not accompanied by the commitment of leaders and implementers, transparency would still not find its identity, transparency would still be a simple word spoken according to their own interpretation of it.

The efforts of the Indonesian government, both at the central and regional levels, in conducting open government were carried out by creating an open data platform to interact with the community as a form of participation with and control of the government. Transparency has not been fully implemented, so corruption still fails to be prevented due to various reasons, such as official commitments, difficult data access, internal controls and others. Transparency Models and implementation must continue to be developed and improved as an
effort to prevent corruption, enhance accountability, and attain legitimacy by fulfilling public satisfaction to create good governance.

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