

Politics of Leadership: Exploration of Transparency in Constructing Public Trust during the Covid-19 Pandemic in Nganjuk

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ABSTRACT

This research aims to measure the level of transparency that must be done by local governments to raise public trust in society. It is interesting to see the perspectives of society and government. What kind of transparency that the government thinks can be published and what kind of transparency the society wants. Using a descriptive approach involving interviews, observation, and review of relevant documents, this research was conducted in Nganjuk. The result of this research was found that transparency contributed greatly to public trust. The transparency that is meant by the public is written accountability for every step taken by the government and always involves the community, especially the leaders of NGOs (Non-Government Organizations). Meanwhile, according to the government, in every step taken by the government, several things should not be consumed by the public to avoid misunderstanding. The government considers that each policy step is based on several conditions and situations. If the public reads the data with the naked eye, it will lead to many problems in the future. Transparency of data for the government is related to the publication of results and accountability at the end of the term of office. In conclusion, the understanding of transparency according to both parties is different. Therefore, the government has to inform the harmony of understanding about transparency. So that no miscommunication leads the government's actions to be considered incorrect by society.

ABSTRAK

Penelitian ini bertujuan untuk mengukur tingkat transparansi yang harus dilakukan oleh pemerintah daerah untuk meningkatkan kepercayaan publik kepada masyarakat. Sangat menarik untuk melihat perspektif masyarakat dan pemerintah. Transparansi seperti apa yang menurut pemerintah bisa dipublikasikan dan transparansi seperti apa yang diinginkan masyarakat. Dengan menggunakan pendekatan deskriptif yang melibatkan wawancara, observasi, dan telaah dokumen yang relevan, penelitian ini dilakukan di Nganjuk. Hasil penelitian ini menemukan bahwa transparansi berkontribusi besar terhadap kepercayaan publik. Transparansi yang dimaksud dengan publik adalah pertanggungjawaban tertulis atas setiap langkah yang diambil oleh pemerintah dan selalu melibatkan masyarakat, terutama para pimpinan LSM (Non Government Organization). Sedangkan menurut pemerintah, dalam setiap langkah yang diambil pemerintah, ada beberapa hal yang tidak boleh dikonsumsi oleh masyarakat agar tidak terjadi kesalahpahaman. Pemerintah memandang bahwa setiap langkah kebijakan didasarkan pada beberapa kondisi dan situasi. Jika publik membaca data dengan mata telanjang, maka akan menimbulkan banyak masalah di kemudian hari. Transparansi data bagi pemerintah terkait dengan publikasi hasil dan pertanggungjawaban di akhir masa jabatan. Kesimpulannya, pengertian transparansi menurut kedua belah pihak berbeda. Oleh karena itu, pemerintah harus menginformasikan keselarasan pemahaman tentang transparansi. Sehingga tidak terjadi miskomunikasi yang menyebabkan tindakan pemerintah dianggap tidak benar oleh masyarakat.

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I. INTRODUCTION

Transparency of public information develops in line with the development of New Public Management (NPM). The principle of NPM in the book *reinventing Government* explains that transparency is one aspect of government success (Osborne & Gaebler, 1992). Transparency can be said to be successful if it provides 10 benefits. These benefits include the contribution of democracy; increased trust and legitimacy; government quality; economic work; realizing individual social, economic, educational rights (Buijze, 2013). Judging from the practice in several European countries, transparency has changed the position of trust (Brown, Vandekerckhove, & Dreyfus, 2014). If transparency has been placed in the main position in public service, then trust is also in the same position. Therefore, the existence of transparency has become a symbol of public trust.

Transparency of information is also important for the government. If the government wishes to increase public awareness of taxes, the government can increase information transparency for the public. This is proven by research conducted in South Sulawesi that transparency which affects public trust can bring positive benefits for taxpayer compliance (Haning, -, & Tahili, 2018). However, many occurrences have resulted in a lack of transparency in the performance of the public. One of the elements is an understanding of information transparency (Padideh, 2014). Different interpretations of information transparency cause problems to arise. If disagreements can be resolved, the area can be good governance (Tahir, 2014). Transparency must be tested in the pandemic era.

In March 2020, Indonesia was shocked by the coronavirus disease (Covid-19) pandemic which had affected social and governmental lives. Society had to face challenges such as reduced income to job losses due to the implementation of social and physical distancing. Meanwhile, the challenge for the Indonesian government was to carry out maximum public service activities in a very limited space and time. Therefore, the public services that were initially held traditionally converted into online services (Ombudsman.go.id, 2020). Changes in online public services have made people aware of the importance of public information. The existence of this change made the government was required to always update the data on information transparency to create a public trust (Setneg.go.id, 2020). This provision was a formidable challenge for some regions that have not implemented them. One of the highlights for the researchers is Nganjuk, a small region in East Java that altered information to be more transparent after the existence of Covid-19.

Nganjuk has actually made derivative regulation on Law (UU) No. 18 of 2008 concerning information transparency KPK.go.id (2020), namely the Regent Regulation (PERBUP) No. 09 of 2019 concerning public information transparency in government administration in Nganjuk (BPK, 2019). This regulation binds all public service agencies to always publish all public information. Public information relates to all activities in arranging, spatial planning, and budgeting. Based on the regent's regulation, the Nganjuk government has made various efforts in realizing the implementation of Regent Regulation No. 09 of 2019.

The manifestation of the efforts of the Nganjuk government in the realization of Regent Regulation (PERBUP) No. 09 of 2019 during the Covid-19 pandemic is the establishment of an official website, namely covid19.nganjukkab.go.id. The website contains all activities of government and private donation, the update of Covid-19, information on MSMEs to refocusing the local government budget (APBD) in Nganjuk. Every day, the data information will be updated. The public will also be served by a 24-hour Covid-19 emergency service hotline.

However, it turned out that the efforts that have been made by the government are considered

by some people to be not optimal. This is evidenced by the protests delivered by the Non-Governmental Organization (NGO) of the Nganjuk Activists Association (GAK) and the Anti-Corruption Movement (GAK) Republic of Indonesia DPC Nganjuk (National news, 2020). The two NGOs sent a letter to the KPK requesting to supervise the Nganjuk government, especially the Covid-19 task force because there were indications of misappropriation use of Covid-19 funds. The NGO also stated that there was chaotic data on aid receipts that led to unclear budget allocations after refocusing the local government budget (APBD).

The protests from several circles of society and the results of the government's performance related to information transparency, in fact, there are indications of misunderstanding in the intentions of public information transparency that must be published. This lack of understanding is the main problem of NGO protests. In order to prevent problems in the future, understanding of public information transparency is necessary.

For good governance to be realized, the local government of Nganjuk, especially the regent of Nganjuk intensively carried out the transparency of public information. Therefore, during the Covid-19 pandemic, the Regent of Nganjuk as the regional head made efforts to run transparency of public information. The regent of Nganjuk instructed all public services to be electronic by strengthening transparent information data. But in its implementation, there are several obstacles. One of them was public dissatisfaction with the transparency that has been carried out by the Nganjuk government. Therefore, in this paper, the researchers decided on the title: Politics of Leadership: Exploration of Transparency in Constructing Public Trust during the Covid-19 Pandemic in Nganjuk. The statements of the problems in this paper are: (1) What are the forms of public information that need to be published according to the government and society? (2) What are the problems supporting the dissatisfaction of public information transparency during the Covid-19 pandemic in Nganjuk? Based on these two statements of problems, the purpose of this paper is to reveal transparency such as what things can be published according to the government and society and what problem causes dissatisfaction with the transparency of public information during the Covid-19 pandemic in Nganjuk. The result that the researchers want to achieve is to unify the understanding of public information transparency that comes from the point of view of the government and society. So that solutions can be found for transparency problems in Nganjuk.

To analyze the understanding of public information transparency, the researchers used several theories. They were transparency theory cited from the research handbook on transparency and public trust theory. The two theories were communicated with data obtained from the opinions of the regional government of Nganjuk and several societies. Therefore, from the results of the opinions of both parties and communication with the theory, a common thread is found in understanding transparency and public information transparency. It drew a clear picture of what kind of information should be published by the government so that to access public information does not have to send an application letter first. Therefore, the government can be good governance and achieve maximum transparency.

II. RESEARCH METHOD

Talking about research on public information transparency, several preparations are needed. The preparation related to planning during the research takes place. To produce good and valid research, good planning is needed as a reference basis for conducting research guidelines. Therefore, in a study, it is necessary to make a research design as a standard of the procedure for researchers to carry out each stage of the research. This planning will later help gather data that is relevant to the research topic.

This study uses a qualitative method. Qualitative research is research that has a higher level of criticism in all research processes (Bungin, 2009). Meanwhile, another expert named Basuki (2006) explained that qualitative research views every event as a different phenomenon and cannot be the basis for generalization. The result of qualitative research is a description presented in the

form of written narrative or spoken words from the informant.

Based on the type of research, this research is a descriptive study. Descriptive research is research that seeks to find appropriate and adequate descriptions of all activities, objects, processes, and people. Descriptive research has a close relationship with gathering facts, identities, and predicting relationships within and between variables (Basuki, 2006).

This research will also use a case study method, which is an in-depth study of the subject, environment, and certain situations that make it possible to understand something (Basuki, 2006). This case study method is a type of approach in research where a case study is conducted intensively, deeply, carefully, and comprehensively. According to Sudjarwo (2009), this case study aims to provide a detailed description of the background, feature, and specific characteristics to finally make it a general thing.

Informants in this study were selected using a purposive sampling technique or informant retrieval based on special selection. Researchers make certain criteria to select the appropriate informant. In this study, the selection of informants was based on the following criteria: Local government of Nganjuk or those who represent it; People's Representative Council; NGOs concerned with transparency of public information; Society.

After managing the data, the next step was to make a data analysis design. The data analysis design was designed to assist researchers in finding research resources. The data analysis model used in this research was descriptive analysis, which describes in-depth the views from government and NGOs regarding public information transparency in raising the level of public trust in the government, as well as knowing what kinds of public information that should be published properly by the local government. Furthermore, the data analysis process includes data reduction, presentation, and drawing conclusions and verification.

These steps were taken by the researchers because it was considered that this method was the most suitable for describing the phenomenon of the research theme. The research is based on the protest case of an NGO against the government that wants public information transparency. The purpose of this study is to express the opinions of several informants regarding the transparency of public information. Informants were selected based on a purposive technique that is related to public transparency in Nganjuk. The data that has been obtained from informants would be clearer if it is presented as a description.

Apart from these methods, researchers also used transparency theory and public trust theory. Both of these theories were taken concerning case studies on problems in transparency in Nganjuk. These theories were very relevant in order to reveal the common thread between the views of the government and society on the transparency of public information.

III. RESULT AND DISCUSSION

The results of the study were based on observation, interviews, and documentation in data collection. After the data collection process, a descriptive data analysis technique was carried out and communicating with relevant theories about the Politics of Leadership: Exploration of Transparency in Constructing Public Trust during the Covid-19 Pandemic in Nganjuk.

1. The Meaning of Transparency According to Government and Society

Transparency of public data information developed in the New Public Management era. The principle of NPM itself is transparency in public services to increase public trust in the government. Basically, transparency is the principle of openness of the government which enables the public to know, understand and gain access to the fullest extent of public information. In addition, transparency means if there is a policy that opens up its role to the fullest for the society to contribute to being the supervisor of government actions (Meutiah).

Because of the importance of transparency for the state and society, transparency is regulated in Law No. 14 of 2008 concerning public information transparency. The law stated that there is

some information that must be known by the public, i.e.: 1) Information related to the public institution; 2) Information regarding the activities and performance of public institution; 3) Information regarding financial reports; 4) Other information regulated in law. The law also regulates how the public can access public information from the government.

Besides laws that regulate transparency, many local governments make policies derived from Law No. 14 of 2008. One of the regions that responded to the law is Nganjuk. In 2019 the regent of Nganjuk made a Regent Regulation or it is called PERBUP No. 09 of 2019 concerning transparency of information. According to the PERBUP, transparency is the availability of sufficient, accurate, and timely information in the process of formulating policies or other such things so that the public largely can understand and recognize it (BPK, 2019). Meanwhile, public information is a series of information that is generated, managed, and sent or received by a public institution relating to the administration of a state or its legal entity following these laws and regulations as well as information related to the benefit of the people (BPK, 2019).

In addition to the meaning of transparency from written law, the researchers presented several opinions from various institutions regarding the meaning of transparency. The following is the response from the Nganjuk government:

"Transparency is a form of government dedication to society. The face of our local government (Nganjuk) is transparency itself."

The responses from the people's representatives are as follows:

"Transparency is a manifestation of the government's success in public services. Our responsibility is dedicated to society so that the public needs to know the situation and condition of the government."

Meanwhile, the responses from the society represented by NGOs are as follows:

"Transparency is a must for the government in providing information as much as possible for the public so that people will trust the government."

If the three opinions are summarized, the meaning of transparency is the government's responsibility to the people concerning all government actions or plans in carrying out the public interest. Transparency is also seen as an action that should not be abandoned. The government's obligation for providing transparency will help the government to raise public trust in the government. If public trust has been built, the society will automatically participate in regional development, increase taxes, and comply with other government laws.

Apart from the meaning of transparency, the benefits of transparency are also important to recognize. The benefits of transparency include the following (Andrianto, 2007): 1) Preventing corruption; 2) Identifying policy weaknesses and strengths; 3) Increased accountability in order to measure performance; 4) Increasing government trust and 5) Strengthening cohesion. These benefits can be obtained by the government and society if there is a "political will" or the will of the government to carry out transparency as good as possible.

To assess the manifestation of transparency in Nganjuk, knowing the transparency indicators is needed. The transparency indicators according to Krina L.P.L (2003) are mentioned as follows: 1) Availability of clear and complete information; 2) Easy access to obtain information; 3) There is a complaint mechanism if there are rules that are violated; 4) Improve the flow of cooperative information.

Apart from the opinion of the experts, there were also opinions from the Nganjuk government regarding the manifestation of transparency. The researchers narrowed down the view of transparency on public information data related to the Covid-19 pandemic. The government's view of the manifestation of transparency during the Covid-19 pandemic stated as follows:

"For the Covid-19 case, we have prepared a website that can be accessed by the public anytime and anywhere."

Meanwhile, according to people's representatives or members of the Nganjuk Regional House of Representatives as follows:

"In fact, nothing is perfect in Nganjuk. However, the government has actually made several breakthroughs to spread public information. For instance, now there is a website of the Covid-19 task force."

Apart from the views of the government and Regional House of Representatives of Nganjuk, the following are the views of the society:

"The government is not clear about what the *refocusing* for. That's why we are worried. The problem is that it is prone to corruption."

Looking at some of these explanations, the conclusion drawn from the manifestation of transparency in Nganjuk district during the Covid-19 pandemic was the establishment of a website covid19.nganjukkab.go.id. The website contains budget refocusing, the donation from the government and other parties, beneficiaries, the amount of donation, and the update of Covid-19 patients. The website is managed by the Covid-19 task force which is fully responsible for various matters related to Covid-19 in Nganjuk. In fact, there are some people who are still asking the clarity of refocusing the budget. The society also assessed that the refocusing of the budget was not clear, which caused anxiety in the utilization of the budget.



Figure 1. Official Website of Covid-19 Task Force
Source: Covid-19 Response Task Force Nganjuk

This picture shows that the Nganjuk government has improved their services, especially during the Covid-19 pandemic by forming a Covid-19 task force and the official website so that the public can monitor their performance every day. Even if the information is available on the official website, the public is allowed to call the hotline to ask for information related to Covid-19.

The occurrence of miscommunication between the government and the society is why there is a lack of understanding in the scope of transparency. Nganjuk Regent Regulation (PERBUP) No. 09 of 2019 article 3 has explained the scope of information transparency. The article explains that several scopes must be understood, 1) Information is open and can be accessed by every user of public information; 2) The information that is excluded is strict and limited; 3) Information must be obtained in a fast, low cost and simple manner; 4) The excluded information is confidential, if published it will cause problems. This scope explains that every government policy must be

published, but several things are private in nature and cannot be twisted. This usually relates to the reasons or causes of why the policy was decided, evidence of the investigation, the name of the perpetrator of the crime. If these things are published, it will disturb the benefit of the people or only published in several circles.

Meanwhile, transparency in the scope of regional government needs attention to the following: 1) Publication and socialization of local government policies; 2) Publication and socialization of regulations issued by local governments about various permits and procedures; 3) Publication and socialization of procedures and work procedures of the local government; 4) Transparency in bidding and determining tenders or contracts for local government projects to third parties; 5) Opportunities for the public to access honest, correct and non-discriminatory information from the regional government in implementing regional government.

The researchers will also present several opinions regarding the scope of transparency. The following are the response from the Nganjuk district government, namely:

"When it comes to transparency, everything must be published. However, usually, the basis or some considerations are not published."

In addition to responses from the government, there were also responses from the House of representative (DPR):

"If referring to the regent's regulation, transparency applies to the preparation, implementation, and evaluation processes."

Responses from the society are as follows:

"Yes, the government should involve the people in any affairs so that the people know what the government wants and how to implement it."

Of the three responses, there is a disagreement. It indicates that the Regent's Regulation (PERBUP) No. 9 of 2019 does not show the focus of private information. Meanwhile, society considers that all government activities for the benefit of society must involve stakeholders at every stage. Therefore, there is a misunderstanding in placing transparency.

Misunderstanding of transparency can also be seen in the form of government policies that are sometimes rejected by the public. Often the reasons for policymaking are not stated by policymakers. So that the policies that have been made tend to be considered as policies that are not on society's side. Often, the reasons for the policy process have been discussed during the policymaking process. However, stakeholders are not involved in the process.

Transparency clearly reduces the level of uncertainty in the decision-making process. Because the socialization of information access so far has only been owned by the government or those who have close relations with the government, it closes the possibility of the public to able to access this information. Therefore, it should be noted that information is not only available but also understood by the public. In addition, transparency can help narrow the chances of corruption among officials by being visible to all decision-making processes by the wider society (Pohan, 2000).

Transparency of information during the Covid-19 pandemic has many challenges. Especially when many people are affected by Covid-19, the slightest attitude of the government cannot be separated from the public spotlight. People during the pandemic experience a downturn, especially in the economy aspect. Donation or assistance from the government is expected to be able to rise in this situation. Naturally, if it is concerned with the economy, the public is very concerned about every step of the government's actions.

Changing services to virtual is a form of government policy in maximizing public services while minimizing the spread of Covid-19. So that various public information is also published

through the website. In this paper, the researchers want to emphasize that what the government considers being true is not necessarily true in the eyes of the public. Meanwhile, what society considers to be true is not necessarily the government's priority. So that in answering the statement of the first problem, the government has provided public information regarding what steps the government has taken. However, according to the government, the basis of this step does not need to be published. The government considers that society only needs to know the results of a discussion and its implementation and evaluation. The government thinks that if various reasons or the basis for the government are published, the government is worried that the public will not accept nor understand it.

However, even the slightest desire of the society, government action must involve the society in the process, because society is the object of every policy. People want to be involved in every stage of government and at the same time recognize what the purposes of government action are.

2. The Issue of Dissatisfaction in Transparency during the Covid-19 Pandemic

The problem of dissatisfaction in the transparency of public information during the Covid-19 pandemic is derived from the participation of the public in the budget refocusing process. Dissatisfaction itself is an initial stage of the conflict. The beginning of the dissatisfaction conflict according to Maskanah is a situation in which the parties realize or recognize feelings of dissatisfaction. Dissatisfaction is shown by indifference or even rebellion. In this context, dissatisfaction was shown by sending a letter to the KPK to participate in monitoring budget refocusing during Covid-19 in Nganjuk.

The following are the explanation from the government of Nganjuk regarding refocusing the budget for the Covid-19 pandemic:

"Just like before, the government had a website [covid19.Nganjukkab.go.id](https://covid19.nganjukkab.go.id). There was already refocusing on anything. If you talk about refocusing, it is a matter for the regional government and Covid-19 task force officers. Indeed, for refocusing, society is not involved. Because all requests the budget is handed over by the head of the regional Covid-19 task force and the regional financial management. "

Apart from the opinion of the Nganjuk local government, there are also opinions from the Regional House of Representative (DPRD):

"Indeed, refocusing the budget does not involve the Regional House of Representative (DPRD) but we have to know the budget management and absorption. The problem is that refocusing and budget requests are used to control Covid-19 immediately. So, yes, someone or an institution has to specifically assign to it. If it is managed by many people, it would be done so long. The important thing is that the budget is clear."

The expressions that differ from society are as follows:

"Refocusing must involve us as a citizen. That's our money which is also used for us. We have the right to participate in refocusing the budget, at least being involved in the budget refocusing process. If it is run like this, the public doesn't know anything."

The three opinions indicate that the government has taken steps according to the direction of the Ministry of Home Affairs (Kemendagri). The following are the steps for budget submission contained in the Minister of Home Affairs Regulation No. 20 of 2020 concerning the acceleration of the handling of Corona Virus Disease 2019 in the regional government environment: 1) The head of the regional apparatus functionally submits a spending plan to anticipate and treat the impact of Covid-19 transmission at least one day to regional financial management as regional general treasurers; 2) The regional financial management as the regional general treasurer disbursed unexpected expenditures to the head of regional official which is functionally related to anticipating

and managing the impact of Covid-19 transmission, no more than 1 day from the receipt of the planned expenditure needs; 3) Disbursement of anticipation and management of the impact of Covid-19 transmission funds should be carried out based on the mechanism in law; 4) Disbursement as previously mentioned, submitted to the treasurer for issuing regional apparatus functionally related to anticipating and handling the impact of Covid-19 transmission; 5) The use of funds is recorded in a separate general cash book by the treasurer for expenditures on regional apparatus which are functionally related to anticipating and handling the impact of Covid-19 transmission; 6) The head of the regional apparatus which is functionally related to anticipation and handling of the impact of the Covid-19 transmission, is physically and financially responsible for the anticipation and handling of the impact of the Covid-19 transmission that he manages; the last 7) Accountability for the use of funds for anticipation and handling of the impact of Covid-19 transmission, conveyed by the head of the regional apparatus which is functionally related to anticipating and handling the impact of Covid-19 transmission to regional financial management by attaching valid and complete proof of expenditure or a statement letter of purchasing responsibilities.

The regulation of the minister of domestic affairs (PERMENDAGRI) that has been mentioned earlier shows that in refocusing the budget there is no society involvement in it. The budget for handling the anticipation of the spread of Covid-19 was completely submitted by a group of previously appointed officers. However, responsibility must still be done. From this explanation, it is known that the desire of society's participation in refocusing the budget is not following the regulation of the minister of domestic affairs (PERMENDAGRI).

However, it turns out that the form of government accountability for the budget has not shown complete transparency. It is because the covid19.nganjukkab.go.id website only shows the amount of budget refocusing in each sector.

Lampiran II #2

DATA REFOCUSING DAN REALOKASI APBD DALAM RANGKA PENANGANAN PANDEMI COVID-19 PEMERINTAH KABUPATEN NGANJUK POSISI 31 AGUSTUS 2020			
	Total Belanja	Total Pendapatan	Posisi Per.
APBD 2020 Murni	2.568.631.482.708,94	2.375.837.417.057,04	31/08/20
APBD 2020 Setelah Refocusing dan Realokasi Berdasarkan Perubahan Tertinggi ke 1 Tanggal/Bulan 31 Agustus 2020	2.428.508.593.805,94	2.235.604.523.154,94	31/08/20
APBD Yang Dioklasikan untuk Penanganan Covid-19 Berdasarkan Jenis Belanja	Anggaran	Realisasi	Posisi Per.
A. Belanja Tidak Tertugas (BTT)	99.618.611.525,00	58.718.254.667,00	31/08/20
1. Bidang Kesehatan	37.401.034.525,00	37.103.807.467,00	
2. Bidang Sosial	49.635.200.000,00	12.374.238.200,00	
3. Bidang Penanganan Dampak Ekonomi	12.582.377.000,00	9.235.119.000,00	
B. Belanja Kegiatan pada OPD			31/08/20 ✓
1. Bidang Kesehatan			
a. Belanja Pegawai			
b. Belanja Barang dan Jasa			
c. Belanja Modal			
d. Belanja Bantuan Sosial			
e. Belanja Lainnya			
2. Bidang Sosial			
a. Belanja Pegawai			
b. Belanja Barang dan Jasa			
c. Belanja Modal			
d. Belanja Bantuan Sosial			
e. Belanja Lainnya			
3. Bidang Penanganan Dampak Ekonomi			
a. Belanja Pegawai			
b. Belanja Barang dan Jasa			
c. Belanja Modal			
d. Belanja Bantuan Sosial			
e. Belanja Lainnya			
C. Total BTT dan Kegiatan OPD			

Figure 2. The budget refocusing data
Source: the covid-19 task force in Nganjuk

Figure 2 states that the amount of the 2020 APBD budget after refocusing and reallocation of the 31 August 2020 budget was Rp. 2,428,508,593,805.95 while the amount for unexpected shopping up to Rp. 99,618,611,525.

The budget refocusing data above is considered not transparent because it only states the amount, without including the actual expenditure. The purpose of the society is to see the data of what the amount of the budget is used for. The description of budget allocations needed by the society in anticipation of fraud carried out by the task force to prevent the spread of Covid-19 in Nganjuk.

The lack of transparency in the Covid-19 budget in Nganjuk has led to a decrease in public trust in the government. Public trust is a form of trust in the government for policies or

actions that have been taken for society. Public trust has different meanings depending on the context. It can happen because public trusts are multidimensional in nature and are the subject of a wide variety of disciplines, such as psychology, sociology, politics, economics, and public administration.

Kramer et al revealed that trust is an interpersonal complex. Meanwhile, according to Dwiyanto (2011) public trust is a condition in which there are collective characteristics between people and institutions. Public trust is also defined as the trust of citizens in the state and government, including institutions, policies, and officials. Meanwhile, according to one of the experts, it is assumed that public trust is a very important and fundamental element in obtaining legal public administration (Mardiyanta, 2013). Trust is also defined as a multiphase concept that is about basic consensus from society members on collective values, priorities, and differences as well as the implicit acceptance of the society in which they live (Cheema & Popovski, 2010). The expert also revealed that in the aspect of trust which refers to trust in the government, the government must collaborate with relevant stakeholders in managing the expectations of their citizens. Because if the government is unable to manage and fulfill the expectations of their citizens, it will be able to destroy the trust that has given. Therefore, every policy taken by the government and institutions must be credible.

The opinion of these experts can be concluded that the highest form of appreciation given to the government by the public is a public trust because public trust cannot be bought like public participation in the election. Therefore, public trust is the highest form of trust in government actions so far. Apart from the meaning of public trust, there is also a form of public trust.

In general, forms of trust can be divided into two types. They are political trust and social trust. Political trust is a trust that is assessed in a political form. This belief occurs when people judge the government and its institutions, policy-making in general and / or political leaders individually that promise to occupy, be efficient, fair, and honest. If government institutions, the officials made by them are considered good by society, then society has high trust. Trust is often interpreted as a condition in which citizens can count their fate on the government and public officials because they are considered to always take good care of the interests of citizens (Dwiyanto, 2011).

Apart from form, there is also a dimension of public trust. The public trust that is multidimensional covers several dimensions, namely the dimensions of cognition, dimensions of affection, and dimensions of behavior (Dwiyanto, 2011). These dimensions include:

A. Dimensions of Cognition

The cognition dimension is characterized when citizens will always put their trust in the government when they can be involved in any policies taken by the government. The high intensity of interaction between citizens and the government will form a positive cognitive knowledge. This high intensity of interaction can be formed if the government and its officials are open, easily accessible to information, and provide opportunities for citizens to participate in policy making.

With the cognitive knowledge possessed by citizens, the government and its officials will be increasingly accepted and trusted by the citizen. However, residents who have little interaction with the government will still have the cognitive knowledge they gain through their political affiliation, get socialization, and also because of their high socioeconomic status.

B. Affection Dimensions

Affection Dimension is a form of public trust that can be described through the emotional connection between citizens and the government and its officials. This condition can be reflected when citizens and the government and their officials carry out interactive and participatory activities between the two. The more intense the relationship between the two, the citizen will have an emotional attachment to the government and their policies. This relationship will be maintained even stronger and better when citizens and stakeholders are always involved in every policy making. Therefore, the treatment makes the level of cognition and affection for public trust stronger.

C. Behavioral Dimensions

The behavioral dimension describes public trust which refers to citizens' judgments about the behavior of the government and their officials. Citizens' assessment of the government and their officials includes three things, including the following: a) The concern of the government and their officials in meeting the needs of citizens; b) The ability of the government and their officials to manage the interests of citizens; c) commitment of the government and their officials in fulfilling promises.

From the various dimensions of public trust that have been described previously, it can be understood that to get public trust from the public requires serious performance from the government. The seriousness of performance is always paid attention to by society. If the seriousness of the performance of the government has been achieved, public trust will automatically increase. Reviewing a case study of transparency dissatisfaction during the Covid-19 pandemic in Nganjuk shows that the government's performance is not maximal in carrying out the transparency of information on budget refocusing. This is evidenced by the incomplete transparency of budget refocusing that has been published on the website of the Covid-19 task force in Nganjuk.

The lack of maximum in publishing the refocusing of the Covid-19 handling budget is very contrasting to the LPPD award received by Nganjuk on Friday, October 16th, 2020. Nganjuk is currently awarded the 2018 LPPD with a very high-performance status (Surya.co.id, 2020). LPPD is the achievement of the performance of the Regional Government Implementation Report where the main aspects are the principles of transparency, accountability, and objectivity. This award is expected to be a whip for Nganjuk to improve its competence in public services, especially transparency and integrity.

IV. CONCLUSION

During the Covid-19 pandemic, the government changed many public service systems from traditional to virtual. Changing services to virtual is a form of government policy in maximizing public services while minimizing the spread of Covid-19. So that various public information is also duplicated through the website. In this chapter the writer will present the answers to the formulation of the problems that have been taken previously, which are related to:

A. The Meaning of Transparency for the Government and Society.

What the government considers correct is not necessarily true in the eyes of the people. Meanwhile, what society considers to be true is not necessarily the government's priority. So that in answering the formulation of the first problem, the government has provided public information regarding what steps the government has taken. However, according to the government, the basis for this step does not need to be published. The government considers that society only needs to know the results of a discussion and its implementation and evaluation. The government thinks that if various reasons or the basis for the government are published, the government is worried that the public will not accept nor understand it.

However, even with the slightest desire of society, government action must involve the society in the process. Because society is the object of every policy. People want to be involved in every stage of government and at the same time know what the purposes of government action are.

B. The Issue of Dissatisfaction in Transparency during the Covid-19 Pandemic

Efforts to get public trust from society require a fairly long process. Public trust can be achieved from the serious performance of the government. The seriousness of performance is always paid attention to by society. If the seriousness of the performance of the government has been achieved, public trust will automatically increase. Reviewing a case study of dissatisfaction in transparency during the Covid-19 pandemic in Nganjuk shows that the government's performance is not maximal in carrying out the transparency of information on budget refocusing. This is evidenced by the incomplete transparency of budget refocusing that has been

published on the website of the Covid-19 task force in Nganjuk.

Public trust is born after a performance that is considered good for society. If society has trusted in the government, then society will automatically participate in regional development. The public will also wholeheartedly believe that all government actions are the best for society.

- C. The two answers to the statements of the problems indicate that the desires of the government and the people are not yet in sync. On the one hand, the government wants high public trust, but public opinion wants all publications that are not following the SOP. Therefore, the results of this study should serve as a common thread between the government and society. So that the two of them can work together to advance the region, improve performance, and build a government that is transparent, accountable, and integrity.
- D. After seeing the results of this paper the researchers recommend a discussion between the government and society to clarify the miscommunication that has been occurred. The government must also increase the transparency of public information, especially during the Covid-19 pandemic so that the public can willingly give trust to the government. And finally, this paper is far from perfect. There are still many shortcomings in writing this paper. At this writing, the researchers cannot reveal the meaning behind the word "society must always be involved in various stages of government" which was expressed by one of the residents who is a member of an NGO and an anti-corruption activist in Nganjuk.

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