



## Transparency Principle in Local Revenue Governance: An Administrative Law Perspective

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Article	Abstract
<b>Keywords:</b> Transparency Principle; General Principles of Good Governance; Local Revenue Management; Administrative Governance	<i>This study offers an integrated normative empirical assessment of transparency implementation in local revenue governance, highlighting the structural gap between legal standards and administrative capacity. This study also analyzes the implementation of the principle of transparency in the management of Local Revenue (PAD) by the Regional Financial and Asset Management Agency (BPKAD) of Surabaya City as a manifestation of the application of the General Principles of Good Governance (AAUPB). Using a sociological legal empirical research method, this study combines primary data from interviews with the Head of the Treasury and Accounting Division of BPKAD Surabaya City with secondary data in the form of laws and regulations, official documents, and scientific literature. The results of the study show that BPKAD Surabaya City has implemented the principle of openness through proactive publication, an integrated information system, public information request services, and an SPBE-based data security mechanism. However, implementation still faces significant challenges, including normative aspects (interpretation of the boundaries between open and exempt information, legal timeframe inconsistencies), technical aspects (digital human resource limitations, system downtime, data integration), and institutional aspects (political pressure, information sensitivity, bureaucratic culture). This study concludes that although the regulatory framework is comprehensive, implementation of the principle of openness requires harmonization of legal norms with empirical capacity, strengthening of digital infrastructure, improvement of human resource competencies, and a sustained commitment to realizing transparent and accountable regional financial management.</i>

### INTRODUCTION

The concept of the welfare state proposed by Bagir Manan emphasizes that the state has the primary responsibility to create social justice, improve public welfare, and achieve prosperity for all citizens (Hakim, 2014). In the context of a modern constitutional state, governance must be based on three main pillars, namely the rule of law, democracy, and good governance (Addink, 2018). Henk Addink states that

good governance is the transparency and participation of state authorities, which is essentially related to the fulfillment of three basic tasks of government: ensuring public safety, establishing an effective and accountable framework for the public sector, and supporting the economic and social goals of the state in line with the expectations of the population (Addink, 2018).

This ideal is explicitly reflected in the Preamble to the 1945 Constitution of the Republic of Indonesia, which states that the main objectives of the establishment of the government are to protect the entire Indonesian nation and its territory, promote general welfare, educate the nation, and participate in establishing world order based on freedom, eternal peace, and social justice (Pemerintah RI, 1945)(Prasetyo et al., 2025). This formulation emphasizes that national development encompasses all aspects of life as an integral part of governance, which is directed at creating a just, prosperous, and equitable society based on the values of Pancasila and the 1945 Constitution (Prasetyo, 2025).

The structure of the Indonesian government is decentralized, with the administrative division of the territory into provinces, regencies, and cities. Each region has the authority to regulate and manage government affairs according to the principles of autonomy and assistance (Pemerintah RI, 2014). This decentralization policy aims to improve bureaucratic efficiency, the effectiveness of public services, and strengthen community participation in regional development (Prasetyo, 2022). This principle indicates that autonomy is not merely a transfer of administrative authority, but also a transfer of financial and political responsibility so that local governments can carry out their governmental functions independently (Dicky Eko Prasetyo, Muh Ali Masnun, 2024).

The fiscal relationship between the central and regional governments is a crucial factor in the framework of regional autonomy (Geofrey & Samekto, 2021). These fiscal powers include the division of expenditure functions (expenditure assignment), revenue delegation (revenue assignment), and balanced fiscal transfers (Pemerintah RI, 2004). Without adequate financial delegation, regional autonomy will lose its substance. Therefore, the effectiveness of regional autonomy can be measured by the extent to which central-regional financial relations are regulated proportionally in accordance with the level of fiscal decentralization applied. Law No. 23 of 2014 on Regional Government and Law No. 33 of 2004 on Financial Balance between the Central and Regional Governments are the legal basis that affirms that regions have the opportunity to develop their government according to their respective needs and priorities.

Local Own-Source Revenue (PAD) is one indicator of regional fiscal independence and reflects the ability of local governments to finance government activities and development (Widya, 2020). The greater the contribution of PAD to total regional revenue, the higher the level of independence and effectiveness of regional autonomy implementation. An increase in PAD can be achieved if there is sustainable regional economic growth. Positive economic growth has a double impact on increasing community income and increasing the potential for regional taxes and levies

(Podger, 2023). Therefore, the development of public facilities and infrastructure must be directed at increasing community participation in regional development and encouraging sustainable increases in PAD.

One of the main sources of PAD is regional taxes and levies regulated in Law Number 28 of 2009. This law emphasizes the importance of improving the mechanism for collecting regional taxes and levies, increasing regional authority in revenue management, and supervising its implementation. The effectiveness of the implementation of this law is highly dependent on the capacity of local governments to carry out transparent and accountable fiscal management (Pemerintah RI, 2009).

In order to implement regional autonomy, regencies/cities are given broad authority and become the spearhead in the implementation of public services. State administrative apparatus in the regions are required to carry out their duties and obligations properly and professionally so as not to harm the community. In order to carry out these duties properly, regional legal instruments are needed to formulate and implement the General Principles of Good Governance (AAUPB) (Muh. Ali Masnun, Dicky Eko Prasetyo, Mohd Badrol Awang, 2024). The idea of the need for AAUPB has long been proposed by experts in State Administrative Law, emerging as a response to the development of the duties and responsibilities of government in modern states (Utrecht, 1991).

Utrecht argues that the development of government duties and responsibilities in modern states has given rise to the idea of general principles of good governance that must be observed by state administrative bodies, especially those given discretionary powers (*Ermessen*), which are actions taken on their own initiative to resolve important and urgent issues that are not regulated by written law, and must be legally and morally accountable (Utrecht, 1991)(Prasetyo & Masnun, 2025). In modern constitutional states, including Indonesia, AAUPB is needed as a guideline and direction for state administrative bodies to achieve state objectives in a fair and responsible manner (Masnun, Muh. Ali, Noviyanti, Santoso, Irwan Bagyo, Wedhatami, Bayangsari, Abiyoga, 2024).

Good governance as embodied in the AAUPB is necessary in the formulation of policies for managing Local Own-Source Revenue, especially in the City of Surabaya. These principles are needed as guidelines for local government officials in issuing policies related to the management of local assets and revenue in accordance with the legal corridor, particularly the application of the principle of openness. According to Article 3 paragraph 1 of Surabaya City Regulation Number 9 of 2021, regional financial management must be carried out in an orderly, efficient, economical, effective, transparent, and responsible manner, with due regard for fairness and propriety (Perda Surabaya, 2021). Transparency refers to the principle of openness that allows the public to know and have access to the widest possible information about regional finances.

Furthermore, Article 203 paragraph 1 stipulates that local governments are required to provide regional financial information and announce it to the public, which must at least include information on budgeting, budget implementation, and financial

reports that must be easily accessible to the public (Perda Surabaya, 2021). This obligation reflects a commitment to realizing good governance through the application of the principle of openness in the management of PAD.

However, previous studies on local fiscal governance have mostly focused on normative legal compliance or financial performance indicators, leaving a gap in empirical analysis of how transparency principles are actually implemented at the administrative level. There has been limited research examining the practical dynamics, institutional constraints, and capacity challenges faced by regional financial management agencies such as BPKAD Surabaya in translating transparency norms into measurable governance outcomes.

This study addresses the gap between the normative framework of transparency in local financial governance and its empirical implementation at the administrative level. The main research question is how the principle of openness is implemented in local revenue management and what factors hinder its effectiveness. This article argues that transparency implementation is constrained by normative ambiguity, technical limitations, and institutional dynamics, requiring structural legal and administrative reforms.

## METHOD

This study employs a qualitative sociological legal approach that combines normative and empirical analysis. Primary data come from semi structured interviews with BPKAD Surabaya officials, supported by observations of PAD transparency portals and internal procedures. Secondary data include laws related to state finance, public information disclosure, government administration, regional financial management, and BPKAD's internal financial reports and SOPs. Data are collected through interviews, document review, and non-participant observation, then analyzed thematically to compare legal transparency standards with actual practices. Credibility is enhanced through triangulation of sources and methods, along with basic ethical safeguards such as informed consent and confidentiality (Ali Masnun et al., 2025).

## RESULTS AND DISCUSSION

### A. Implementation Of The Principle Of Openness At The BPKAD Surabaya City

#### 1. Proactive Publication Mechanisms And Integrated Information Systems

The Surabaya city regional financial and asset management agency (BPKAD) implements proactive publication as a form of fulfilling the principle of openness by presenting pad information openly to the public through various digital channels. The information published includes revenue targets, revenue realization, regional tax components, regional levies, revenue from the management of separated regional assets, and other revenue. this data is updated regularly through the official website of the Surabaya city government, the apbd transparency portal, and a finance dashboard based on an information system (BPKAD Kota Surabaya, n.d.).

This publication demonstrates a level of compliance with the principle of

transparency as stipulated in article 7 of law number 14 of 2008 concerning public information disclosure, which regulates that public agencies are required to provide, deliver, and/or publish public information under their authority to applicants for public information, except for information that is exempted (Pemerintah RI, 2008c). Public agencies are also required to provide public information that is accurate, correct, and not misleading. To fulfill this obligation, public agencies must establish and develop information and documentation systems to manage public information properly and efficiently so that it can be easily accessed.

The implementation of the principle of openness is also realized through the integrated use of digital systems. BPKAD uses the regional government information system (SIPD), a revenue accounting system, a regional cash application, and integration with the information and documentation management officer (PPID) of the city of Surabaya (Faizal Falakki, 2025). The presence of these information systems allows pad data to be displayed quickly, accurately, and accessible to the public whenever needed. The use of SIPD and regional financial applications is in line with research showing that integrated information systems improve the quality of transparency and accountability of local government financial reports.

BPKAD Surabaya also compiles budget realization reports (LRA) and annual financial reports in accordance with the standards in government regulation number 71 of 2010 concerning government accounting standards (SAP) (Pemerintah RI, 2010). Compliance with sap ensures that pad reports are compiled systematically and are accountable based on the principle of transparency. Surabaya City's consistency in obtaining an unqualified opinion (WTP) from the supreme audit agency (BPK) over the past few years is a strong indicator that reporting practices have followed the principles of openness and accountability (BPKAD Kota Surabaya, 2025).

## 2. Public Information Request Services through PPID

In addition to providing proactive publications, BPKAD facilitates the public's right to request pad information through the Surabaya information and documentation management officer (PPID) service. The standard for information service is set at a maximum of 10 working days from the date the request is received. Requests can be submitted either online through the official PPID portal or offline at the information service office (Pemerintah RI, 2008b).

This is in line with article 22 paragraph 7 of law number 14 of 2008 concerning public information disclosure, which states that no later than 10 working days from the receipt of the request, public agencies are required to submit a written notification containing information on whether the requested information is under their control or not, as well as the acceptance or rejection of the request with the reasons stated (PPID Kota Surabaya, n.d.).

Surabaya PPID data for 2024 shows an increase in the number of public information requests, indicating increased public participation in the evaluation of regional fiscal policies. Openness can expand the space for public participation while increasing public trust in the government. The PPID plays an important role as a public

information manager that classifies, processes, and provides information needed by the community. Data integration between BPKAD and PPID ensures that the information request mechanism runs in a structured, fast, accurate, and standard procedure manner (Admin Sby, 2024).

### **3. Data security and SPBE**

The implementation of pad transparency is also supported by an electronic system in accordance with law number 14 of 2008 concerning public information transparency, which regulates the presentation of information in various formats in line with developments in electronic and non-electronic information and communication technology (Pemerintah RI, 2008a). This is reinforced by Surabaya mayor regulation number 62 of 2023 concerning guidelines for the implementation of electronic-based government system (SPBE) information security management within the Surabaya city government. This mayor regulation governs information security, including the protection of regional financial data and secure access procedures for the public.

Strengthening information security is an important element so that openness does not pose a risk of sensitive data leaks. The process of verification, clarification, and classification of information is carried out carefully so that the public obtains valid and non-misleading data. This is consistent with the view that improving the quality of bureaucracy, both in terms of competence and information service structure, is the key to the success of transparency-based governance(Toruan, 2025).

## **B. Challenges In Implementing The Principle Of Openness**

### **1. Normative Challenges**

One of the main challenges in implementing the principle of openness is the issue of interpreting the boundaries between information that must be disclosed to the public and information that is classified as exempt. According to BPKAD officials, they must be very careful in distinguishing which pad information can be disclosed and which falls into the sensitive category. All data, especially that relating to taxpayers and potential revenue, must undergo multiple layers of verification before being published (Thea, 2025).

The process of distinguishing between these types of information often requires internal discussions between the accounting department, the treasury department, the PPID, and the it team, thereby prolonging the workflow. This dilemma is not only experienced by the city of surabaya, but is also a national trend (Rachman, 2020). Many public agencies in indonesia still have difficulty determining the classification of information because the technical guidelines of the public information disclosure law do not yet regulate in detail a uniform classification model, so that each regional apparatus makes its own interpretation, which has the potential to cause differences in understanding.

The next normative challenge relates to the obligation to provide public information services as stipulated in article 22 of the public information disclosure law,

which stipulates that requests for information must be responded to within 10 working days at the latest, and can be extended by 7 working days for certain reasons (Pemerintah RI, 2008b). In principle, this provision is very important to ensure that information services run quickly and effectively. However, in practice, the pad data verification process often requires more time than the deadline set by law.

Each request for information must be verified by several teams, namely the IT team, the finance team, and the PPID. This verification process involves checking the completeness of the data, its conformity with audited financial reports, and filtering sensitive information. The more complex the information request, the longer it takes to process. This is reinforced by research showing that the level of data accuracy and integration in regional financial management significantly affects the speed of information response (Pramudyawardhani, 2023).

In the context of Surabaya, the principles of prudence and high accountability often make internal processes lengthy, thereby increasing the administrative burden. The mismatch between the legal timeframe and administrative capacity is a fundamental problem. The public information disclosure law sets strict deadlines without considering the diversity of human resource capacity in the regions or the technical conditions of the financial data system. As a result, the Surabaya BPKAD often has to work extra hard to remain compliant without sacrificing the quality and accuracy of information (Ramadhani et al., 2025).

## 2. Technical Challenges

At the technical level, the implementation of transparency in pad management by BPKAD is highly dependent on the readiness of digital infrastructure, the reliability of financial information systems, and the ability of human resources to operate these tools (Pramudyawardhani, 2023). Although the Surabaya city government has developed a digital service ecosystem through SIPD, SIMDA, e-accounting, financial dashboards, and transparency portals, the results of interviews show that various technical obstacles remain a substantial barrier.

Human resource capacity is a fundamental issue that still needs to be strengthened. Not all officials have the same digital competencies. The system is quite complex, and its adaptation requires continuous training. As a result, pad data updates are not always real-time as expected by the public. These limitations are not only related to the technical ability to operate the application, but also include understanding financial reporting standards, data integration, and verification procedures prior to publication (Momot, 2025).

Furthermore, the quality of human resources is the main factor in the success of information disclosure in the public sector, especially in agencies that manage financial data (Prasetyo, 2022). Without adequate technical capabilities, transparency has the potential to become symbolic and ineffective. Government technology usually develops faster than the ability of employees to adapt. This causes a competency gap and results in slow updates to pad information. In fact, according to government regulation no. 71 of 2010 concerning government accounting standards, financial information must be presented in a relevant, reliable, and timely manner (Pemerintah

RI, 2010).

The most common technical obstacles are server downtime, connectivity issues, and data integration problems between systems. The data migration or upload process in sipd sometimes fails, while the central server may experience problems beyond the control of local governments. When the central system is down, local governments cannot publish pad data, resulting in delays in pad publication.

These obstacles not only slow down the information publication process, but also hinder the synchronization process between fields, so that the data displayed on the public dashboard is not always the latest. Integration between sipd and simda, regional cash applications, and other accounting systems is not yet completely smooth. There are several cases where data must be adjusted manually before being uploaded, which adds to the workload and is prone to human error (Nathaniela et al., 2025).

The quality of local government digital infrastructure in indonesia is still uneven and often inadequate to support consistent e-government implementation (Lestari, 2021). Without stable infrastructure, the principle of transparency is difficult to achieve, as transparency requires data that is accessible to the public quickly, continuously, and without interruption. Integration issues also arise because some systems are developed by different parties without the same interoperability standards, making it difficult to achieve a truly integrated transparency platform.

In addition to internal technical constraints, BPKAD also faces challenges related to digital data security. Public information disclosure requires the provision of data in an open format (open data), but at the same time, regional agencies are required to maintain the confidentiality of strategic data that should not be accessible to the public (Putra & Rahadian, 2021). When systems must be open yet secure, the verification process becomes longer and more rigorous, which ultimately affects the speed of pad data publication. The verification process must ensure a balance between transparency and data protection, a balance that is also highlighted in various good governance literature.

Security threats do not only come from external sources. Internal risks such as input errors, data leaks due to human error, and weak password and access rights management can also compromise information integrity (Putra & Rahadian, 2021). Therefore, the implementation of digital information disclosure requires the strengthening of technical standard operating procedures (SOP's), periodic security audits, and cybersecurity training for officials.

### **3. Institutional and Bureaucratic Cultural Challenges**

The next institutional challenge relates to political pressure and the sensitivity of certain information. Not all PAD information is neutral, because some data relates to strategic regional issues, such as revenue achievements, new revenue potential, the amount of tax arrears, and the performance of other regional apparatus organizations (OPD) in contributing revenue. This type of information often creates dilemmas because the publication of certain data has the potential to cause public interpretation or political pressure.

Some of this information is highly sensitive. For example, tax arrears figures or PAD achievements involving other OPDs must be handled with great care so that transparency does not cause political problems or public misunderstanding. The phenomenon of data publication delays in November 2025, when there was a conflict of interest between the BPKAD and the National Land Agency (BPN), which harmed residents who owned green certificates, caused the public to temporarily lose access to data. This shows that the sensitivity of information can be a real obstacle to the implementation of the principle of openness.

Regarding the green letter issue, BPKAD officials emphasized that they were following up by re-verifying the status of assets and field maps. BPKAD is also committed to transparency in asset management and the protection of citizens' rights in accordance with the law, so that disputes over green certificates do not continue. However, this case shows the complexity of applying the principle of transparency when dealing with strategic issues and differences in interests between government agencies.

The rhythm of regional financial information publication is often influenced by political dynamics, especially ahead of budget determination, OPD performance evaluations, or audit processes (Lestari, 2021). In this context, BPKAD often has to balance meeting transparency demands with considering inter-agency stability and public perception.

A significant bureaucratic cultural challenge is the resistance of officials to digitization and new information systems. Traditional work practices that have been ingrained for many years are often difficult to change in a short period of time. Some officials may feel concerned about their ability to adapt to new systems or feel that the changes threaten their status quo.

An organizational culture that is still strongly attached to manual and paper-based processing is also an obstacle. Even though digital systems are available, some units are still more comfortable with traditional ways of working. This requires a strategic approach to organizational change, not just the implementation of technology. Changing bureaucratic culture requires strong leadership, continuous socialization, and incentives that encourage the adoption of new technologies.

### C. Analysis Of The Implementation Of The Principle Of Openness

The results of the study show that the Surabaya City BPKAD has sought to implement the principle of openness through various concrete mechanisms. First, proactive publications carried out periodically through various digital channels reflect a commitment to fulfilling the principle of transparency as emphasized in laws and regulations. Second, the use of integrated information systems such as SIPD, simda, and financial dashboards demonstrates efforts to modernize the presentation of PAD information to the public. Third, information request services through PPID provide additional access for people who want to know specific information about pad management.

However, an in depth analysis of the various obstacles identified shows that

the implementation of the principle of openness has not yet reached the expected level of optimality. Interrelated normative, technical, and institutional challenges create a gap between legal norms and empirical practices. This gap reflects a common phenomenon in the implementation of public policy in Indonesia, where legislation is often more advanced than the capacity for its implementation.

From a normative perspective, ambiguity in the classification of open versus exempt information has been a source of uncertainty. The public information disclosure law, while comprehensive in principle, is not clear enough in providing technical guidelines for specific contexts such as regional financial management. This has led to each region conducting its own interpretation, resulting in inconsistencies between regions. To overcome this, more detailed regulations or implementation guidelines developed collaboratively by relevant ministries and regional associations are needed.

From a technical perspective, the limited availability of digital human resources is a fundamental obstacle that is difficult to overcome in the short term. Regular training efforts are important, but they require significant investment and long-term commitment. In addition, the standardization of information systems between government agencies needs to be improved to reduce ongoing integration problems. The central government can play an important role in this regard by setting strict interoperability standards and providing technical support to regions in their implementation.

From an institutional perspective, information sensitivity and political pressure are challenges that cannot be completely eliminated, but can be managed through more transparent and structured mechanisms. The development of clear SOP's on when and how sensitive pad information is published can help reduce the dilemma faced by BPKAD. The involvement of external supervisory agencies such as bpk in providing guidelines on the publication of financial information can also strengthen the commitment to transparency.

## CONCLUSION

This study shows that the Surabaya City BPKAD has implemented the principle of openness in the management of Local Own-Source Revenue through proactive publication mechanisms, integrated information systems, public information request services, and the strengthening of SPBE based data security. These efforts reflect a commitment to realizing good governance in accordance with the AAUPB, particularly the principle of openness.

However, the implementation of the principle of openness still faces significant challenges at the normative, technical, and institutional levels, which are interrelated. Normative challenges include difficulties in interpreting the boundaries between information that must be disclosed and information that is exempt, as well as the mismatch between the information service deadlines set by law and administrative capacity. Technical challenges include limitations in digital human resources, system downtime issues, data integration difficulties, and data security risks. Meanwhile,

institutional challenges relate to political pressure, the sensitivity of certain information, and bureaucratic cultural resistance to change.

To optimize the implementation of the principle of openness in PAD management, the following strategic steps are needed: First, harmonization between national regulations and regional practices through the development of more detailed technical guidelines on information classification in the context of regional financial management. Second, increased investment in digital human resource development through continuous training and competency certification programs. Third, standardization of information systems between government agencies to improve interoperability and reduce data integration problems. Fourth, development of clearer SOP's on the management of sensitive information while maintaining the principle of openness. Fifth, strengthening digital infrastructure and cybersecurity to support secure openness. Sixth, a sustained commitment from organizational leadership to drive bureaucratic cultural change that supports transparency and accountability.

With the implementation of these measures, the Surabaya City BPKAD can more optimally implement the principle of openness in PAD management, which will ultimately improve regional fiscal performance, strengthen public trust, and realize good governance in line with the spirit of AAUPB and the ideals of a welfare state..

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