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LOCAL GOVERNMENT RESISTANCE ON IMPLEMENTATION OF MINISTER OF INTERNAL AFFAIR INSTRUCTION NUMBER 188.52/1797/SJ/2012 ABOUT TRANSPARENCY IN PUBLIC BUDGETING MANAGEMENT: EVIDENCE FROM WEST SUMATERA PROVINCE, INDONESIA

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ABSTRACT

This research is a follow up of Henri Agustin (2014) research which found that almost all district/municipality governments in West Sumatra province still ignore Instruction of Minister of Home Affairs number 188.52/1797/SJ/ 2012 about budget management transparency. Such neglect is seen in the form of (1) not providing a TPA menu on the official local government website to enable the public to access all local budget management documents, (2) inconsistencies in publication of annual budget management documents, (3) incomplete disclosure of budget management documents in the TPA on the regional official website. This study aims to obtain empirical evidence of factors that cause district / municipality governments in West Sumatra province has not implemented Instruction Minister number 188.52/1797/SJ/2012 on transparency of local government budget management, by using status quo theory perspective. The data of this research is primary data, collected from 51 team of regency/municipality government website manager in West Sumatra province. The instrument used for data collection is a closed questionnaire containing 35 items of questions submitted directly to respondents. The data obtained is then processed using multiple regression analysis method using SPSS version 20. this study found that only coercive pressure, not organizational support for change, self efficacy for change, colleagues opinion, perceived value, switching cost, mimetic pressure, and coercive pressure factors were empirically proven as predictors of district / municipal government reluctance in West Sumatra publish documents related to budget management on the official local government website. Research on similar topics in the future is suggested to do the depth interviews with local government website management teams as well as extending research coverage to local governments outside west Sumatra province

Keywords: *instruction, resistance, local government, website*