



## Management of Urban Transport Services Financing in Bekasi City 2018-2022

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ARTICLE INFORMATION	A B S T R A C T
Received: March 07, 2024 Revised: July 25, 2024 Available online: July 30, 2024	<p>The aims of this study are to analyze the management of Trans Patriot urban service financing in Bekasi City from 2018 to 2022. Using Olander's Public Finance Management (PFM) theory, the research focuses on six dimensions: strategic planning, budget preparation, budget execution, accounting and monitoring, reporting and audit, and policy review. A post-positivist approach is employed, with data collected through in-depth interviews with six informants and a literature study, followed by qualitative data analysis. The results indicate several issues: uncertainty in budget execution, a heavy reliance on subsidies and capital participation, and a lack of transparency in financial reporting and auditing. Specifically, problems with policy communication among stakeholders and non-compliance with Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020 were identified. The study concludes that the Bekasi City Government needs to resolve policy uncertainty, diversify funding sources, and enhance transparency and accountability through comprehensive audits and reporting mechanisms like LKPD and LK BUMD. Regular policy evaluations of Trans Patriot's financial management are also recommended. Despite limitations in data sources, the research underscores the urgency for better financial governance to ensure the sustainability of public transportation services in Bekasi.</p>
KEYWORDS	
Regional Finance, Bekasi City, Urban Services, Local Government, Financial Management	
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### INTRODUCTION

The government is a significant actor that has important tasks and functions for the sustainability of the wheels of government in a country. In essence, the government has the power and authority to regulate the livelihoods of many people in a country. The presence of the government plays an important role in fulfilling the needs of the people which are channeled through determined policies. This has been mandated in the 1945 Constitution of the Republic of Indonesia, which states that the state is obliged to serve every citizen and resident to fulfill their basic rights and needs in the form of services to citizens. The government can carry out various efforts in accordance with Presidential Regulation Number 12 of 2021. The government carries out activities or a series of activities to fulfill service needs in accordance with laws and regulations for goods, services, and/or administrative services provided by public service providers (Luturmas, 2022).

With the provision of services, since the end of the New Order and the issuance of Law Number 22 of 1999 concerning Regional Government, the regional government system has managed its regions without interference from the central government and matters relating to finance. However, this is not without consequences. Regional Governments have been given delegation authority in all areas. Article 9 paragraph (3) and Article 11 of Law Number 23 of 2014 concerning Regional Government further regulate the products that can be formed by regional governments as a result of procurement of goods and/or services (Hariyanto, 2020).

To support the 2019-2024 National Strategic Project (PSN), regional governments must handle concurrent affairs of essential services, mandatory affairs unrelated to critical services, and further options regulated in Article 12. One of the concurrent affairs that regional governments must handle is mandatory affairs not related to essential services regarding transportation

in the transportation sector (Faisal & Azhari, 2021; Hansastri & Hamdani, 2024; Latul, 2021).

Transportation has become essential to people's lives (Rahawarin, 2017). Based on Law Number 22 of 2009 concerning Traffic and Road Transportation, Article 138 paragraph (2) stipulates that the government is responsible for organizing public transportation, and Article 139 paragraph (3) stipulates that district/city governments are responsible for ensuring that public transportation is available throughout their areas. This is certainly in line with the demands of the 2020-2024 National Medium-Term Development Plan (RPJMN) and the 2021-2024 National Action Plan for Sustainable Development Goals (SDGs) to provide transportation, especially buses that are connected to other transportation to encourage integrated intermodal transportation services (Wulandari, 2019). Bekasi City, as one of the cities in Indonesia, also participates in fulfilling the constitutional mandate as one of the regions that can guarantee and ensure the availability of public transportation in its jurisdiction.

In 2017, the Bekasi City Transportation Agency initiated a program to procure goods and services for the Trans Patriot Bus Rapid Transit (BRT). The procurement of Trans Patriot will impact the community because of the availability of public transportation integrated with essential areas such as markets, settlements, train stations, terminals, government and business centers, and recreation areas. However, in its implementation, several problems were still found in the governance of Trans Patriot, especially in the management budget, which was deemed suboptimal, and facilities and infrastructure that did not meet standards. First, budget management was not optimal. This is evident from the financial report issued by Perseroda Mitra Patriot in 2019. Trans Patriot has a monthly operational expenditure of 600 million rupiahs, while the bus's income source within 10 months was only 1.49 billion rupiahs (Syah, 2019). Thus, within one, Trans Patriot can only generate profits from

ticket sales of 149 million rupiah. This fact is reinforced by data collected in 2019-2022 that Trans Patriot did not record a profit but recorded a loss of more than 2 billion rupiah in a row. Moreover, with the COVID-19 pandemic, the number of Trans Patriot users has decreased, putting quite heavy pressure on the source of income sufficient for Trans Patriot to survive. Therefore, in its implementation, Trans Patriot needs to review the administration and use of the operational budget through a priority scale of needs so that the budget can be optimally and on target.

The budget would be better if it could also refer to the economic principle of using the smallest possible resources to gain the greatest profit. Second, facilities and infrastructure do not meet standards. In 2017, the construction of 19 Trans Patriot bus stops cost 494 million rupiah, but the quality of the bus stops did not meet standards. The existence of non-compliance with standards can be seen from the findings of previous studies, namely the lack of lighting quality and the amount of garbage. Thus, in its implementation, supporting facilities and infrastructure for Trans Patriot needs to be reviewed and improved. Therefore, facilities and infrastructure are important as one of the sources of service funding and one of the benchmarks for the success of the Trans Patriot Bus program (Janati, 2024).

Based on the researcher's search on Google Scholar, the Online Public Access Catalog (OPAC) of the University of Indonesia Library, the National Library OPAC, the Cikini Jakarta Library OPAC, national journals, and international journals, no research has been found that comprehensively discusses regional finances, especially in the process of managing urban service financing in the transportation sector in Indonesia and other countries, especially Bekasi City as the research locus. Moreover, research that touches on the budget in government is very sensitive and has a high political nuance compared to its economic value and impact.

Based on the description above, the problem formulation in this study will focus on how to manage the financing of Trans Patriot urban services in Bekasi City in 2018-2022. The theory used in this study begins with the concept of regional financial management or public finance management put forward by (Olander, 2010), and the concept of urban transport services put forward by The United Nations Habitat (2020), which will be the study's limitations.

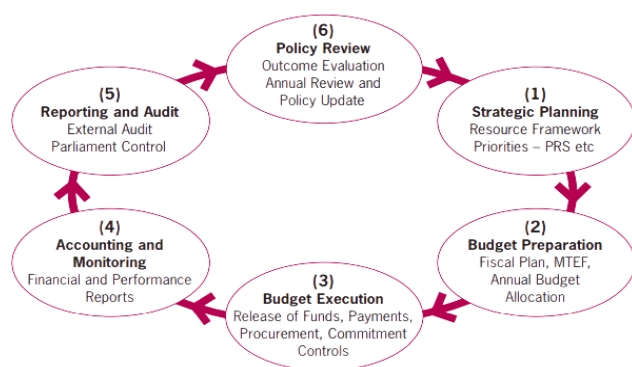


Figure 1. Public Finance Management Cycle  
Source: Olander, 2007

**METHOD**

This study uses a post-positivist approach. This approach illustrates that knowledge cannot be fully justified, and it is necessary to challenge existing ideas against absolute truth

(Creswell, 2019). In addition, reviewed based on the type of research, it is divided into four categories, namely: (1) based on the objectives of the descriptive research type; (2) based on the benefits of the pure research type (basic research); (3) based on the time dimension of the cross-sectional type which was carried out from December 2023 to January 2024; and (4) based on qualitative data collection techniques through in-depth interviews as primary data with 4 Bekasi City Government officials, observers from the Institute for Transportation and Development Policy (ITDP), and academics from the University of Indonesia. In addition, literature studies are secondary data. The data analysis technique used is qualitative data analysis with an illustrative method that emphasizes the application of theory to the situation of the data obtained (Sanders et al., 2016).

**RESULTS AND DISCUSSION**

*Trans Patriot Urban Services Financing Management*

In 2017, through the Transportation Agency, the Bekasi City Government planned transportation services for the Bekasi City community to provide public transportation, reduce congestion, and reduce exhaust emissions in Bekasi City. Not only that, the government also strives to consistently fulfill the mandate of the law, primarily regulating the need for the availability of public transportation in the regions as explained in Article 138 paragraph (2) and 139 paragraph (3) of Law No. 22/2009 concerning Traffic and Road Transportation. Therefore, Bekasi City, one of the cities in Indonesia, is fulfilling the constitutional mandate by implementing the Trans Patriot goods and services procurement program to encourage the creation of integrated intermodal transportation services and easy connectivity for the community. Trans Patriot is a public transportation procurement program carried out by the Bekasi City Government with a BRT system designed to emphasize buses with high capacity and speed, good service quality, and low costs. The government also wants to provide and improve accessibility for the community to mobilize by creating fast, affordable, and comfortable public transportation.

In its implementation, the management of urban service financing Trans Patriot in Bekasi City in 2018-2022 has fulfilled 3 (three) stages by the concept of public finance management, according to (Olander, 2010). This shows that in the management of urban service financing Trans Patriot in Bekasi City in 2018-2022, there is a Renja and Renstra framework that is in line with national and regional development goals in the transportation sector. Trans Patriot is a priority program followed by regional financial allocations every year sourced from subsidies obtained from the APBD. There are technical guidelines for the formation and use of the budget (APBD, RKA, and DPA), and the Bekasi City Government has carried out recording of cash inflows and outflows in the budget accounting system along with the implementation of monitoring involving the transportation agency and PTMP through timer checker officers in the field. Meanwhile, 3 (three) stages were not fulfilled: budget execution, reporting and audit, and policy review.

Based on the research findings, in general, the researcher assumes that the management of urban service financing of Trans Patriot in Bekasi City in 2018-2022 can be said to be quite good. Furthermore, this will be proven through an in-depth analysis based on the research findings, then linked to the theory used. In order to strengthen the researcher's assumptions, the results of in-depth interviews with informants and relevant secondary data obtained by researchers from news, books, research journals,

reports, legal products, government documents, and government publications will be used as a complement to support these assumptions. The research findings can be explained through each dimension used.

### *Strategic Planning*

According to Lawson et al., (2012), in Public Finance Management, the budget process begins with a plan. Based on the results of in-depth interviews conducted and other research findings for the strategic planning dimension, it was obtained that the Bekasi City Government, through the Transportation Agency, has proven that planning to fulfill the mandate of the RPJMN, RKP, and laws has been translated into the RPJMD and RKPD of Bekasi City for 2018-2022, and is realized through agendas, programs, and activities listed in the Renja and Renbis SKPD for the implementation of the service provision affairs. Additionally, the Bekasi City Government can prove it by providing mass public transportation, namely the Trans Patriot BRT, in 2017. Although at the beginning of the procurement process, there were problems that hampered the service process, based on the results of interviews conducted with one of the sources, it is argued that the Bekasi City Government still has the enthusiasm to continue Trans Patriot, especially with the presence of the Jabodebek LRT at this time, Trans Patriot even dares to take steps to open new corridors with new financing schemes and seeks to integrate services. Then, Trans Patriot can also prove to be an annual priority program followed by regional financial allocation (APBD) sourced from subsidies from 2019 to 2020, amounting to 6M, and 2021 to 2022, amounting to 7M. Other funding sources are also proven through capital participation based on Regional Regulation No. 13/2019.

### *Budget Preparation*

The Bekasi City Government and PTMP have also proven to have guidelines and references in budget formation for budget use, especially in the transportation sector, in accordance with the provisions of the Central Government in the form of legal documents and/or others. Then, the Bekasi City Government is also able to create and provide derivative regulations for budget formation and budget use within the Bekasi City Government. In addition, SKPD, in this case, the transportation agency, is able to form RKA and DPA as a reference for a list of programs and budget plans for the regional government to implement all agendas, programs, and activities in one year. Although in its implementation, Trans Patriot does not use the RKA and DPA formats owned by the regional government, and they can prove it by forming Renbis, which contains budget requirements for one current fiscal year in accordance with the BOK calculation formula based on the Decree of the Director General of Transportation No. 687/2002 concerning Technical Guidelines for the Implementation of Public Passenger Transportation in Urban Areas on Fixed and Regular Routes as stated in Chapter IV concerning Tariff Determination, as well as Perwal No. 59/2018 and Perwal No. 08.A/2021 as a reference for providing subsidies which are one of Trans Patriot's funding sources for technical references for budget use in the implementation and administration of subsidies sourced from the APBD.

### *Budget Execution*

Although the Bekasi City Government has allocated and implemented the budget in the transportation sector by applicable procedures and implemented the budget by the budget

calculation allocation, several problems are still found related to the use of the budget both in the form of money (subsidies) and in the form of goods (assets), including the recognition of empty kilometers, late payment of subsidies, uncertainty in purchasing services (subsidies) for 20 (twenty) bus assets, and uncertainty in ownership of bus stop assets. One of the consequences is reinforced by the researcher's direct findings regarding the quality of the Trans Patriot bus stops.



Figure 2. Condition of Trans Patriot Bus Stop, Bekasi City

Source: Researcher document, 2023

### *Accounting and Monitoring*

The implementation of recording cash inflows and outflows in the budget accounting system in managing the financing of Trans Patriot urban services in Bekasi City in 2018-2022 has involved the Transportation Agency as the budget user and PTMP as the manager and operator of Trans Patriot. In its implementation, accounting and monitoring go hand in hand; PTMP will record all operational costs based on the BOK formula by the provisions of the Director General of Transportation Decree, which is carried out directly by timer checker officers in the field. Meanwhile, the Transportation Agency also makes the same recording based on the number of kilometers, passengers, and time per trip, carried out directly by timer checker officers. The recording is done daily, and weekly reconciliation is carried out. Until the end of the month, the results of the total reconciliation of the calculation of operational costs will be obtained. The Transportation Agency has also monitored by checking the existence of operations and direct verification from field officers to ensure the regularity, accuracy, and validity of the recording carried out by PTMP.

### *Reporting and Audit*

In its implementation, the Transportation Agency as the budget user and PTMP as the manager and operator of Trans Patriot formed financial reports independently with different guidelines. Then, audits from both internal and external parties were not implemented. This can be seen from the Bekasi City Regional Inspectorate Strategic Plan for 2018-2023, as well as Perwal No. 101/2021 concerning the Position, Organizational Structure, Main Tasks, and Functions and Work Procedures of the Bekasi City Regional Inspectorate, which does not mention the tasks and functions of implementing audits. The political will of the regional head at that time also mandated changes to the audit process. Meanwhile, the budget used almost entirely came from the APBD. As a result, the West Java Provincial BPK could not implement the audit. Thus, the Bekasi City Government has



violated the laws and regulations above it. Namely, PP No. 12/2019 concerning Regional Financial Management and Permendagri No. 77/2020 concerning Technical Guidelines for Regional Financial Management.

Table 1. Legal Basis for LKPD Audit

Legal Basis	The Dictum
Perwal No. 101/2021, Article 9, paragraph (3), letters dd and ee	dd. Conducted consultation/coaching clinics for regional apparatus, BUMD, and BLUD according to their field of duty. ee. Collect, analyze, and conclude problems based on data obtained in the context of implementing supervision of regional agencies/apparatus and BUMD related to their field of duty.
Mayor Regulation No. 101/2021, Article 9, paragraph (3), letters dd and ee	The LKPD, as referred to in Article 189 paragraph (1), is reviewed by APIP by the provisions of laws and regulations before being submitted to the BPK for examination.

Source: Researcher's processing, 2024

**Policy Review**

In relation to the financing of Trans Patriot services, it is specifically assumed that the implementation of the evaluation of the LKPD audit results was not fulfilled by the Bekasi City Government and PTMP. This assumption is confirmed that the audit of LKPD and LK BUMD was not carried out by the two auditors and actually violated statutory regulations. As a result, Trans Patriot's financial management problems have not been resolved for years.

**CONCLUSION**

Based on the results of data processing and research analysis conducted to see the Management of Trans Patriot Urban Service Financing in Bekasi City in 2018-2022 based on the concept and/or theory of Public Finance Management (PFM) from the six dimensions used, namely strategic planning, budget preparation, budget execution, accounting and monitoring, reporting and audit, and policy review, three of which were not met, namely budget execution where there are still a number of problems of policy uncertainty and communication between actors in the use of the budget. Second, regarding reporting and audit, the Bekasi City Government has violated the mandate of the laws and regulations above it, namely, Government Regulation Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management related to the implementation of audits. Third, the policy review was not implemented due to the failure of a comprehensive audit by the Bekasi City Government. The researcher's suggestion is that the Bekasi City Government needs to decide, provide certainty, and clarify the problems (uncertainty) of policy and communication between actors in the use of the budget.

Second, the Bekasi City Government needs to review and find other sources of financing for Trans Patriot so that it does not rely on sources of financing for subsidies and capital participation. Third, the Bekasi City Government must return to following the rules on the implementation of audits in the government environment in line with the mandate of Government Regulation Number 12 of 2019 and the Regulation of the Minister of Home Affairs No. 77 of 2020. Fourth, the Bekasi City Government needs to reflect an attitude of transparency and accountability towards the public's use of the Trans Patriot budget through LKPD and LK BUMD. Fifth, the Bekasi City Government must carry out a policy evaluation of the management of Trans Patriot service financing every year. The limitations of this study lie in the sources. The researcher realizes that there are still obstacles, including the Bekasi City Regional Secretary as the coordinator of regional financial management is difficult to contact, the complexity of the bureaucratic flow, and the long disposition. Second, the Assistant Inspector for Region III as an internal auditor has limitations in terms of implementing audits and providing information. Third, the Head of Sub-Auditorate III, BPK Representative Office of West Java Province, as an external auditor, found it difficult to determine the interview time because it coincided with the implementation of the audit of the government's annual financial report, as well as its relation to audit boundaries and the provision of information from the Bekasi City Regional Inspectorate.

Affairs No. 77 of 2020. Fourth, the Bekasi City Government needs to reflect an attitude of transparency and accountability towards the public's use of the Trans Patriot budget through LKPD and LK BUMD. Fifth, the Bekasi City Government must carry out a policy evaluation of the management of Trans Patriot service financing every year. The limitations of this study lie in the sources. The researcher realizes that there are still obstacles, including the Bekasi City Regional Secretary as the coordinator of regional financial management is difficult to contact, the complexity of the bureaucratic flow, and the long disposition. Second, the Assistant Inspector for Region III as an internal auditor has limitations in terms of implementing audits and providing information. Third, the Head of Sub-Auditorate III, BPK Representative Office of West Java Province, as an external auditor, found it difficult to determine the interview time because it coincided with the implementation of the audit of the government's annual financial report, as well as its relation to audit boundaries and the provision of information from the Bekasi City Regional Inspectorate.

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