

A. Jurnal yang sudah Fix Dan Siap Terbit

**TRANSPARENCY AND ACCOUNTABILITY OF OIL AND GAS
REVENUE MANAGEMENT: OPEN GOVERNMENT
PARTNERSHIP PERSPECTIVE**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan prinsip transparansi, akuntabilitas, dan partisipasi publik dalam pengelolaan pendapatan daerah sektor minyak dan gas bumi (migas) di Kabupaten Bojonegoro pada era *Open Government Partnership* (OGP). Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara mendalam terhadap pemangku kepentingan utama, meliputi pemerintah daerah, DPRD, badan usaha milik daerah (BUMD), dan organisasi masyarakat sipil, yang diperkuat dengan analisis dokumen kebijakan dan laporan keuangan daerah. Data dianalisis secara interaktif melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan dengan mengaitkan temuan empiris pada kerangka OGP dan prinsip akuntabilitas fiskal daerah. Hasil penelitian menunjukkan bahwa transparansi pengelolaan pendapatan migas telah diterapkan secara formal melalui publikasi data APBD dan portal data daerah, namun masih terbatas pada informasi agregat. Akuntabilitas pengelolaan migas bersifat prosedural karena pendapatan migas tidak dipisahkan penggunaannya setelah masuk APBD. Relasi politik dan keterbatasan kewenangan daerah turut memengaruhi pengelolaan Participating Interest (PI). Partisipasi publik masih bersifat konsultatif dan simbolik. Penelitian ini menyimpulkan bahwa implementasi OGP dalam pengelolaan pendapatan migas di Bojonegoro belum substantif dan memerlukan penguatan transparansi penerimaan, akuntabilitas berbasis dampak, serta partisipasi publik yang inklusif.

Kata Kunci: Transparansi; Akuntabilitas; Open Government Partnership; Pendapatan Daerah; Migas.

ABSTRACT

This study aims to analyze the application of the principles of transparency, accountability, and public participation in the management of regional revenues in the oil and gas sector in Bojonegoro Regency during the Open Government Partnership (OGP) era. This study employed a descriptive qualitative approach, collecting data through in-depth interviews with key stakeholders, including the local government, the Regional People's Representative Council (DPRD), regionally-owned enterprises (BUMD), and civil society organizations. This was further

supported by an analysis of policy documents and regional financial reports. Data were analyzed interactively through data reduction, data presentation, and conclusion drawing, linking empirical findings to the OGP framework and principles of regional fiscal accountability. The results indicate that transparency in oil and gas revenue management has been formally implemented through the publication of regional budget (APBD) data and regional data portals,

but remains limited to aggregate information. Accountability in oil and gas management is procedural because oil and gas revenues are not separated from their use after being included in the APBD. Political relations and limited regional authority also influence the management of Participating Interest (PI). Public participation remains consultative and symbolic. This study concludes that the implementation of OGP in managing oil and gas revenues in Bojonegoro is not yet substantive and requires strengthening revenue transparency, impact-based accountability, and inclusive public participation.

Keywords: *Transparency; Accountability; Open Government Partnership; Regional Revenue; Oil And Gas*

INTRODUCTION

In the last decade, the issue of public financial transparency and accountability has become mainstream on the global governance agenda (Mehrpouya & Salles-Djelic, 2019). The Open Government Partnership (OGP) movement, which was launched in 2011 and is now attended by more than 70 countries, marks a paradigm shift that information openness, citizen participation and public accountability are no longer just bureaucratic moral values, but strategic foundations in strengthening government legitimacy and the quality of democracy (Chatwin et al., 2019; Kurmanov & Knox, 2022). In many developing countries that depend on natural resources, fiscal transparency is seen as a solution to prevent the resource curse, a condition in which natural wealth actually gives rise to inequality and corruption due to weak governance. (Chatwin et al., 2019). Model OGP kemudian mendorong pemerintah untuk membuka data fiskal, memperluas partisipasi, serta memperkuat mekanisme akuntabilitas sosial melalui kolaborasi lintas actor (Kempeneer & Wolswinkel, 2023; Tavares et al., 2023).



Figure 1. Indonesia's progress in figures on OGP, 2011-2024
 Source : (IRM Results Report: Indonesia 2022-2024, 2022)

In the national context, Indonesia has been one of the pioneering countries of OGP in Asia since 2012 and has adapted these principles of openness in the regional financial system through regulations such as Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, a law that replaces Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments; Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies, a regulation that updates aspects of regional taxes and levies; and Regulation of the Minister of Home Affairs Number 15 of 2024 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for Fiscal Year 2025, the latest regulation governing guidelines for preparing regional budgets. Normatively, this legal framework requires regional governments to implement transparency and accountability in every budget cycle, from planning, implementation, to reporting. However, in practice, several studies and public audit reports indicate that the implementation of OGP principles at the regional level remains formalistic: budget documents are open, but not easily accessible, not readable in a participatory manner, and do not encourage effective public oversight (de Brelàz & Teixeira, 2024).

Despite this, Bojonegoro has been known as a pioneering region for the Open Government Partnership (OGP Local) in Indonesia since 2016. The Bojonegoro Regency Government has successfully developed several transparency initiatives, such as the Bojonegoro Open Data Portal (data.bojonegorokab.go.id) which provides public access to financial and development data, the Multi-Stakeholder Forum (FMP) which brings together government, civil society, media, and academics to discuss regional revenue governance, and the OGP Village Program which encourages transparency down to the village level through the online publication of the Village Budget (APBDes). However, various evaluations have shown that transparency in the oil and gas sector is still administrative in nature and has not fully addressed aspects of regional revenue transparency, such as the publication of oil and gas contracts, DBH calculations, and PI 10% reporting (Anindita & Setiawan, 2025; Nuryani & Firmansyah, 2020).

Bojonegoro Regency in East Java Province serves as an important laboratory for examining OGP implementation at the local level, particularly in the context of managing regional revenues in the oil and gas sector. This region is one of Indonesia's largest oil and gas producers through ExxonMobil Cepu Limited's (EMCL) operations in the Cepu Block, which contribute significantly to regional revenues through its Oil and Gas Revenue Sharing Fund (DBH) and 10 percent Participating Interest (PI). Based on the 2024 and 2025 APBD data and the 2026 KUA-PPAS projection, Bojonegoro's total regional revenue reached more than IDR 5.6 trillion in 2025, but more than 80 percent of it came from central transfers, especially Oil and Gas DBH, while Regional Original

Income (PAD) was only around IDR 950 billion in 2024 and IDR 1.04 trillion in 2025. This fiscal imbalance shows a high level of dependence on extractive resources and emphasizes the importance of transparent and accountable governance so that oil and gas revenues truly create public value.

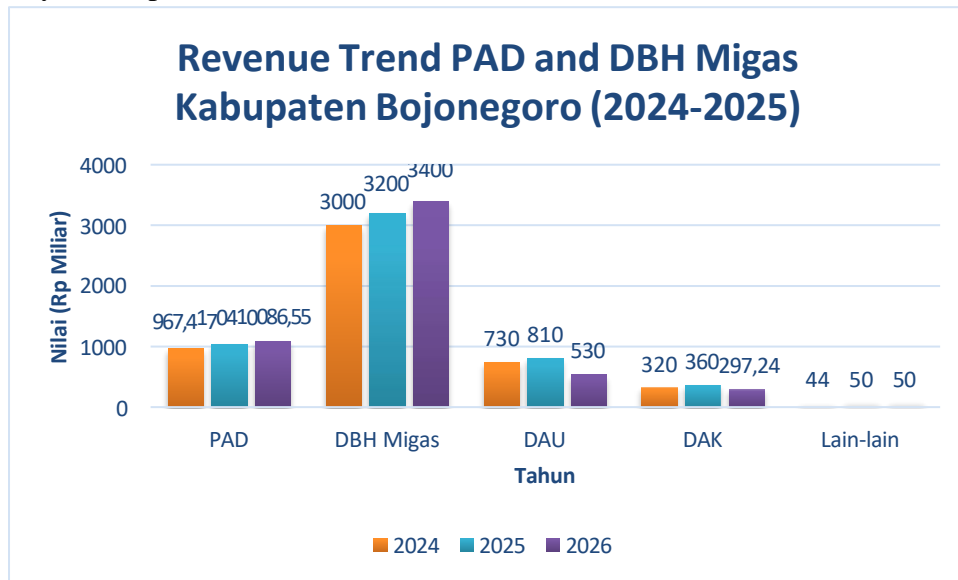


Figure 2. Revenue Trends of PAD and DBH Migas in Bojonegoro Regency
 Source: Data processed by researchers, 2025

Figure 2 displays the comparative trend between the Regional Original Revenue (PAD) and the Oil and Gas Revenue Sharing Fund (DBH) of Bojonegoro Regency during the 2024–2026 period. The graphical pattern indicates a consistent structural imbalance where revenue from the oil and gas sector (DBH) significantly dominates compared to PAD. From the perspective of the Open Government Partnership (OGP), this situation poses a risk of asymmetric transparency, namely high openness in public spending, but low in regional revenue, especially from oil and gas contracts and revenue sharing schemes (Höffner et al., 2016). In fact, the OGP principles emphasize complete transparency in the fiscal policy cycle, including the mechanisms for collecting, allocating and using public revenues (de Brelàz & Teixeira, 2024; Harrison et al., 2012). High fiscal dependence on Oil and Gas DBH also has implications for weak public participation and limited deliberative space for citizens to assess regional financial accountability performance (de Brelàz & Teixeira, 2024). Thus, Figure 1 not only depicts the numerical trend, but also reveals the structural dilemma of fiscal governance in oil and gas producing regions: how to balance dependence on extractive resources with the principles of openness and public accountability as mandated by the OGP framework. Open government through the Open Government Partnership (OGP) has become a global

agenda in strengthening transparent and accountable public governance (Goddy-Worlu et al., 2019; Romero, 2025).

Regional Original Revenue (PAD) itself is revenue obtained by regions from local economic potential to finance regional autonomy. Based on Law Number 1 of 2022, PAD components include four main sources, namely: (1) Regional Taxes such as Hotel, Restaurant, Entertainment, Advertising, PBB-P2, and BPHTB Taxes; (2) Regional Levies for certain services and permits; (3) Results of Management of Separated Regional Assets, such as BUMD dividends; and (4) Other legitimate PAD, including proceeds from asset sales, deposit interest, and current account services (Ministry of Finance, 2022). Optimizing PAD is very important for Bojonegoro to reduce dependence on Oil and Gas DBH while strengthening fiscal independence (fiscal autonomy) and regional financial resilience (fiscal resilience) amidst fluctuations in global oil prices and changes in national fiscal policy (Pemerintah & Djemma, 2025).

From an empirical perspective, several issues reinforce the urgency of this research. First, the OGP Indonesia 2022–2024 evaluation report highlights that the openness dimension at the local level remains concentrated on e-government and has not yet addressed the depth of fiscal transparency and extractive revenue disclosure. (Anindita & Setiawan, 2025; Nuryani & Firmansyah, 2020). Second, the results of the financial audit and internal supervision of Bojonegoro show that there is a delay in the publication of the realization report of Oil and Gas DBH and 10% PI, as well as the weakness of the community participation mechanism in regional revenue planning. (Pamungkas et al., 2019; Sanjaya et al., 2024). Third, in the OGP Bojonegoro multi-stakeholder forum, civil society representation is still limited to symbolic consultations, without having the technical capacity to comprehensively assess fiscal accountability. (Del Pupo, 2025; Munene & Thakhathi, 2017).

This issue is important to research because it concerns the translation of OGP principles into the practices of regional oil and gas-producing governments, which are more complex than the traditional public sector. In the Open Government Partnership theory, transparency is not just about data publication, but also about how fiscal information is used to build mutual accountability between the government and the public (Harrison, 2014; Matheus et al., 2020). Furthermore, Bojonegoro faces structural challenges in long-term fiscal sustainability. The 2026 KUA-PPAS projections show a 10.73% decrease in total regional revenue compared to 2025, due to a decrease in projected central transfers. Reliance on oil and gas DBH without diversifying PAD sources risks creating governance fragility when production declines or revenue-sharing policies change. This situation indicates the importance of governance innovation that prioritizes transparency. In OGP theory, transparency goes beyond simply opening data, but also building a trust ecosystem that enables citizens to participate in fiscal decision-

making (Harrison et al., 2012). The gap between *das sein* and *das sollen* is clearly visible in Bojonegoro: regulations and political commitment to openness already exist, but institutional capacity, data infrastructure, and collaboration mechanisms are not yet strong enough to transform bureaucratic practices that are still procedural and top-down into truly participatory and accountable governance (Olii et al., 2025).

The novelty of this research lies in its integration of the Open Government Partnership theory into the oil and gas sector. This approach not only examines the administrative openness of local governments but also examines how this openness is constructed, negotiated, and perceived by various actors with interests in oil and gas revenues. Using a qualitative approach through policy document analysis and in-depth interviews, this study seeks to uncover the socio-institutional dynamics behind the implementation of the OGP in managing regional oil and gas revenues in Bojonegoro Regency.

Starting from this context, this research is directly directed to answer the key question: how are the principles of transparency and accountability applied in the management of regional revenue in the oil and gas sector in Bojonegoro Regency in the Open Government Partnership era, what factors influence its success or obstacles.

METHOD

This study uses a descriptive qualitative approach to analyze the implementation of transparency and accountability in the management of regional revenues in the oil and gas sector in Bojonegoro Regency within the context of the Open Government Partnership (OGP). This approach was chosen because it is able to uncover the meanings, perceptions, and social dynamics that occur within the local government environment, so that the research results not only describe empirical facts but also provide in-depth social interpretations (Creswell, 2018; Sugiyono, 2018).

The research location was chosen in Bojonegoro Regency, East Java Province, because this region is one of the largest oil and gas producers in Indonesia and has been a pioneer in the implementation of local OGP since 2016. Bojonegoro has unique characteristics as a region rich in natural resources but faces the challenge of fiscal dependence on Oil and Gas Revenue Sharing Funds (DBH) and low regional fiscal independence. Therefore, this location is considered appropriate as a relevant research case study to examine how the principles of transparency and accountability are applied in the management of oil and gas sector revenues at the regional level (Robert K. Yin, 2018). This research was conducted over a period of three months to obtain representative and in-depth data.

Informants were selected using purposive sampling, involving local government elements (BPKAD, Bappeda, and related agencies), the Regional People's Representative Council (DPRD), regional-owned enterprises (BUMD) managing 10 percent

Participating Interest (PI), as well as civil society representatives from the OGP Multi-Stakeholder Forum, academics, and local journalists. This informant selection approach aims to ensure that the data obtained reflects the perspectives of various actors directly involved in regional fiscal governance (Miles et al., 2014). Data sources consist of primary data obtained through interviews and observations. Primary data was obtained through in-depth interviews and participatory observation of government activities and multi-stakeholder forums related to the implementation of OGP (Ghony, 2014). Meanwhile, secondary data consists of APBD documents, KUA-PPAS, OGP reports, regional financial reports, BPK audit results, and regulations related to regional financial management. The obtained data was analyzed using interactive qualitative data analysis. Data analysis was conducted in three stages: data reduction by selecting information relevant to the problem formulation, data presentation in the form of a thematic narrative and a matrix of stakeholder relationships, and drawing conclusions by linking empirical findings to the Open Government Partnership (OGP) framework and regional fiscal accountability principles (Tri et al., 2025). The analysis process was iterative, with repeated confirmations between data sources to ensure the validity and depth of the findings (Creswell, 2018). Data validity was ensured through triangulation of sources and methods, member checks, and an audit trail. Triangulation was conducted by comparing interview results from various informants (government, regional legislative councils, CSOs, and regional-owned enterprises) with official documents, such as financial reports and public policies (Fusch et al., 2018). This approach ensures the validity of the findings and provides empirical and theoretical contributions to the development of transparent and sustainable regional financial governance.

RESEARCH RESULTS AND DISCUSSION

Transparency in Oil and Gas Management

Transparency in oil and gas management in Bojonegoro Regency demonstrates openness to information, but it remains administrative and aggregated. The local government, through the Regional Revenue Agency (Bapenda), publishes oil and gas revenues, particularly the Oil and Gas Revenue Sharing Fund (DBH), on the Bojonegoro One Data Portal as part of central transfer funds. This data is sourced from official central government reports, updated regularly, and is publicly accessible without technical barriers.

However, this transparency does not yet encompass strategic information. Bapenda emphasized that the disclosure of oil and gas information is limited by the central government's authority, particularly regarding oil and gas contracts and the DBH calculation formula, which fall under the Ministry of Energy and Mineral Resources and the Ministry of Finance. Consequently, the information presented by regional governments is aggregated and follows standard fiscal reporting formats.

The Bojonegoro Regency Regional People's Representative Council (DPRD) also does not have full access to oil and gas contract documents. They only receive periodic reports from the regionally-owned company, PT Asri Dharma Sejahtera (ADS), in the form of lifting data and oil production realizations, which are presented quarterly during working meetings. The DPRD monitors regional revenues and results, but cannot examine contractual details due to the business-to-business nature of oil and gas contracts.

From a civil society perspective, this situation is considered to fall short of the principle of substantive transparency. The NGO Bojonegoro Institute emphasized that the transparency of the 10 percent PI should include detailed information on the PI's total revenue, the portion managed by regionally-owned enterprises (BUMD), the amount of deposits to the regional treasury, and its utilization. Transparency is considered crucial given the Bojonegoro Regional Budget's high dependence on the Oil and Gas DBH (Regional Revenue Sharing Fund), which poses a risk of the resource curse and weak public oversight.

Table 1. Transparency of Oil and Gas Management in Bojonegoro Regency

| <i>Stakeholders</i> | <i>Transparency Form & Information</i> | <i>Major Limitations</i> |
|----------------------------|---|--|
| Local government (Bapenda) | Data Publication Through the One Data Portal, Covering Oil and Gas DBH (Aggregate) and Transfer Funds | Not opening DBH contracts and formulas. |
| DPRD | BUMD periodic reports regarding oil lifting and production estimates. | Do not have access to physical contract documents. |
| LSM / Public | Access to regional budget data and oil and gas revenue figures on a macro scale. | Detailed PI and contract data are not available. |

Source: empirical data processed by researchers, 2025

Overall, transparency in oil and gas management in Bojonegoro has been implemented formally, but has not yet fully supported public accountability and oversight. This situation indicates asymmetric transparency, where regional spending is more open than oil and gas revenues, thus preventing the full implementation of the Open Government Partnership principle in the extractive sector.

Accountability of Oil and Gas Management

In this study, oil and gas management accountability is understood as the ability of local governments and related institutions to account for oil and gas revenues, both administratively, legally, and politically, to supervisory bodies and the public. Within the Open Government Partnership (OGP) framework, accountability extends beyond procedural compliance to measurable performance and the impact of fiscal policy.

Interview results indicate that accountability for oil and gas management in Bojonegoro Regency has been implemented formally, but remains limited to administrative accountability. Oil and gas revenues, both from the Oil and Gas Revenue

Sharing Fund (DBH) and Participating Interest (PI), are recorded as part of the Regional Budget (APBD) and accounted for through regional financial reports audited by the Supreme Audit Agency (BPK).

The Bojonegoro Regency Regional People's Representative Council (DPRD) carries out its oversight function by ensuring that all oil and gas revenues received by the region are included in the regional budget (APBD) and used in accordance with statutory provisions. However, the DPRD emphasizes that its authority is limited to the final revenue (division results), not the process of determining the Oil and Gas Revenue Sharing Fund (DBH Migas). The revenue-sharing scheme, oil prices, and lifting calculations fall entirely under the authority of the central government, specifically the Ministry of Finance.

Figure 1. Accountability of Oil and Gas Management in Bojonegoro Regency



Source: empirical data processed by researchers, 2025

After the Oil and Gas DBH and PI were merged into the Regional Budget (APBD), the Regional People's Representative Council (DPRD) no longer monitored the revenue source, but rather the overall regional expenditure. This meant that the DPRD could not specifically track how oil and gas funds were used, as they were mixed with other revenue sources. This made accountability for oil and gas management more collective and less source-based.

From a civil society perspective, this situation demonstrates a lack of substantive

accountability. The Bojonegoro Institute, an NGO, believes that without a separation of information on the use of Oil and Gas Revenue Sharing (DBH Migas) and Revenue Sharing (PI), the public cannot evaluate the extent to which oil and gas revenues actually provide direct benefits to communities, particularly in areas impacted by oil and gas exploitation. Accountability based solely on formal audits is deemed insufficient to ensure fairness and effectiveness in natural resource management.

Overall, oil and gas management accountability in Bojonegoro has met procedural and legal requirements, but has not yet developed into performance- and impact-based accountability. From the OGP perspective, this situation indicates that accountability remains top-down, lacking a strong link to detailed transparency and public participation.

Accountability and Political Relations in Oil and Gas Management

Accountability and political relations indicators emphasize that oil and gas revenue management is not solely technocratic but also heavily influenced by power relations, political interests, and actor configurations. From the perspective of the Open Government Partnership (OGP), political accountability demands transparency of actor relations and control mechanisms against potential elite capture in the management of public resources.

Interviews revealed that political relations in oil and gas management in Bojonegoro Regency are particularly evident in the Participating Interest (PI) scheme managed by the regionally-owned enterprise (BUMD) PT Asri Dharma Sejahtera (ADS). Since the PI's inception, regional fiscal constraints have led the local government to partner with private companies. Consequently, the PI's ownership structure and profit sharing have placed the region's share relatively lower than that of the private partners.

The Bojonegoro Regency Regional People's Representative Council (DPRD) assesses that the Regionally-Owned Enterprise (BUMD)'s position as a regionally-owned entity is not fully autonomous from political influence. The appointment of BUMD management, strategic decision-making, and the direction of PI management policies are potentially influenced by the interests of local elites and regional political dynamics. The DPRD attempts to exercise its oversight function through recommendations and working meetings, including encouraging renegotiation of PI profit sharing to better benefit the region. However, the DPRD's authority is limited because the PI scheme is also tied to long-term contracts and central regulations.

From a civil society perspective, opaque political relations risk weakening public accountability. The Bojonegoro Institute, an NGO, believes that limited transparency in oil and gas information creates opportunities for elite capture, a situation where the economic benefits of oil and gas are enjoyed primarily by certain groups rather than the wider public. Without transparency and strong political control, oil and gas management has the potential to deviate from the goal of public welfare.

Thus, accountability for oil and gas management in Bojonegoro is not limited solely by administrative aspects, but also by the complex political relations between the local government, the Regional People's Representative Council (DPRD), regionally-owned enterprises (BUMD), and private partners. Within the OGP framework, strengthening political accountability requires transparency of actor relationships, limiting conflicts of interest, and public involvement in overseeing strategic decisions in the oil and gas sector.

Public Participation in Oil and Gas Management

Public participation is a key pillar of the Open Government Partnership (OGP) framework, emphasizing citizen involvement in the formulation, oversight, and evaluation of public policy. In the context of oil and gas revenue management, public participation encompasses not only community involvement in development but also understanding, monitoring, and influencing the governance of regional revenues from the extractive sector.

Interview results indicate that public participation in oil and gas management in Bojonegoro Regency remains limited and indirect. The Regional People's Representative Council (DPRD) stated that the public is not specifically involved in discussions about oil and gas revenues, either related to the Oil and Gas Revenue Sharing Fund (DBH) or Participating Interest (PI). The issue of oil and gas revenues is viewed as technocratic and sensitive, and therefore is not widely discussed in public forums. In practice, the DPRD interprets public participation in regional revenues more as citizen compliance in paying taxes and levies.

Nevertheless, there is room for formal public participation through public hearings and consultation forums, particularly in discussions of regional regulations and fiscal policy in general. However, these forums focus more on spending and development programs, rather than regional revenues from the oil and gas sector. In other words, public participation is more focused on how money is spent than how it is earned.

From a civil society perspective, the Bojonegoro Institute plays a crucial role as a liaison between the public and local government on oil and gas issues. NGOs conduct studies, advocate for policies, and promote transparency of oil and gas revenue information, particularly on oil and gas revenues. However, this role has not been matched by widespread public involvement. Low fiscal literacy, limited access to detailed data, and a lack of substantive channels for participation have resulted in public participation remaining elitist and concentrated in select civil society organizations.

**Table 2. Public Participation Matrix in Oil and Gas Management
 Bojonegoro Regency**

| <i>Stakeholders</i> | <i>Forms Of Participation</i> | <i>Character</i> |
|----------------------------|--|-----------------------------|
| Local government (Bapenda) | General information provider (APBD, aggregate DBH) | Top-down Administrative |
| DPRD | Public hearing, discussion of APBD | Consultative Shopping Focus |
| LSM / Public | Advocacy, research, and promotion of PI transparency | Representative |
| General Public | Indirect participation | Passive Symbolic |

Source: empirical data processed by researchers, 2025

Thus, public participation in oil and gas management in Bojonegoro tends to be consultative and symbolic, and has not yet developed into meaningful participation as envisioned in the OGP. The public does not yet have sufficient space to influence strategic decisions regarding oil and gas revenues or evaluate their impact on community well-being.

Regional Revenue Management in the Oil and Gas Sector from an Open Government Partnership Perspective

From the perspective of the Open Government Partnership (OGP), regional revenue management in the oil and gas sector is not only assessed based on administrative compliance with financial regulations, but also on the extent to which the principles of transparency, accountability, and public participation are fully integrated throughout the revenue governance cycle from receipt, management, to evaluating its impact on the community. The research findings indicate that Bojonegoro Regency has adopted several OGP initiatives, such as transparency of regional financial data, multi-stakeholder forums, and public hearing mechanisms. In the context of oil and gas revenues, the local government has published data on the Oil and Gas Revenue Sharing Fund (DBH) as part of central transfer funds and officially included it in the regional budget (APBD). This demonstrates that the principle of transparency has been formally implemented.

However, interviews indicate that the implementation of OGP principles in oil and gas revenue management remains partial and substantive. Available transparency is limited to aggregate revenue figures, while strategic information such as the Oil and Gas Revenue Sharing Fund (DBH Migas) formula, details of Participating Interest (PI), and the distribution and utilization of oil and gas revenues are not fully disclosed. Regional governments and the Regional People's Representative Council (DPRD) stated that these limitations are influenced by the centralized oil and gas authority structure within the central government and the business-to-business nature of oil and gas contracts.

In terms of accountability, oil and gas revenue management has met procedural standards through regional budget (APBD) recording and audits by the Supreme Audit Agency (BPK). However, after the Oil and Gas DBH and PI were included in the APBD,

these funds were not separated by revenue source. As a result, accountability for oil and gas management is not based on performance and impact, but rather integrated into general regional spending accountability.

Meanwhile, public participation within the OGP perspective has not yet been realized in a meaningful way. The public is not directly involved in the monitoring or evaluation of oil and gas revenues. Civil society organizations play a more participatory role through advocacy and policy studies. However, limited access to detailed data means that public participation has not yet been able to influence strategic decisions regarding oil and gas revenues.

Thus, the management of regional revenues in the oil and gas sector in Bojonegoro Regency demonstrates a gap between the normative commitments of the OGP and empirical practices on the ground. OGP principles have been institutionally adopted but have not been fully internalized in the governance of oil and gas revenues, a strategic and sensitive sector.

CONCLUSION

This research shows that regional revenue management in the oil and gas sector in Bojonegoro Regency has institutionally adopted the Open Government Partnership (OGP) principles, but its implementation remains administrative and substantive. These findings demonstrate a gap between normative commitments to open government and the empirical practice of oil and gas revenue governance at the regional level.

First, from a transparency perspective, local governments have disclosed oil and gas revenue information through the publication of regional budget (APBD) data and regional data portals. However, this transparency is limited to aggregate data on oil and gas revenue sharing funds (DBH) and does not include strategic information such as DBH calculation formulas, details of participating interests (PI), and oil and gas contract documents. This limitation means that transparency does not yet function as an instrument for strengthening public oversight, but rather merely fulfills formal obligations.

Second, from an accountability perspective, oil and gas revenue management has met procedural standards through regional budget (APBD) recording and audits by the Supreme Audit Agency (BPK). However, accountability remains administrative in nature, as oil and gas revenues are not separated into their use after being included in the APBD. As a result, regional legislative oversight and public evaluation cannot specifically track the impact of oil and gas revenues on community welfare, particularly in areas impacted by exploitation.

Third, political accountability in oil and gas management is influenced by the power relations between local governments, the Regional People's Representative Council (DPRD), Regional-Owned Enterprises (BUMD), and private partners. BUMD's position as PI managers is vulnerable to political interference and limited transparency,

thus opening up the potential for elite capture. DPRD's have an oversight role, but their authority is limited by the centralized oil and gas regulatory structure and long-term contracts that are difficult to intervene in.

Fourth, from a public participation perspective, community involvement in oil and gas revenue management remains indirect, consultative, and symbolic. Public participation is primarily focused on discussions of regional spending, while the oil and gas revenue side tends to be closed. Civil society organizations are key actors in advocacy and oversight, but limited access to data and fiscal literacy hinder meaningful participation.

Fifth, from the perspective of the Open Government Partnership, the three main pillars transparency, accountability, and public participation have not been fully integrated into oil and gas revenue management. The OGP implementation in Bojonegoro still functions as an administrative and symbolic framework, and has not yet developed into a mechanism for transforming extractive resource governance oriented toward creating public value.

Overall, this study concludes that regional revenue management in the oil and gas sector in Bojonegoro Regency has shown progress in formal transparency, but still faces structural and political challenges in realizing substantive open governance. Strengthening OGP in the oil and gas sector requires deepening regional revenue transparency, separating source-based and impact-based accountability, and developing inclusive and sustainable public participation mechanisms to ensure that oil and gas revenues truly contribute to public welfare.

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B. LoA



LETTER of ACCEPTANCE

To:

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Dewan Penyunting Jurnal Manajemen Sumber Daya Manusia, Administrasi dan Pelayanan Publik, dengan ini menyatakan bahwa artikel dengan judul: **“Transparency and Accountability of Oil and Gas Revenue Management: Open Government Partnership Perspective”** diterima untuk dipublikasi pada Volume 13 Nomor 1, Februari 2026, di Jurnal Publik melalui link <https://publik.e-journal.unbitago.ac.id/PUBLIK/> terakreditasi Sinta-4 oleh Direktur Pengelolalan Kekayaan Intelektual Kementerian Riset dan Teknologi/Badan Riset dan Inovasi Nasional Deputy Bidang Penguatan Riset dan Pengembangan Republik Indonesia tertanggal 15 Oktober 2024. Jurnal tersebut dikelola dan diterbitkan oleh LPPM Universitas Bina Taruna Gorontalo.

Demikian LoA ini diberikan kepada nama tersebut untuk digunakan sebagaimana mestinya. Terima kasih.

Gorontalo, 13 Januari 2026
Ketua Dewan Penyunting



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C. PROFIL OJS

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JUDUL PENELITIAN : Transparency And Accountability Of Regional Revenue Management In The Oil And Gas Sector In The Open Government Partnership (OGP) Era In Bojonegoro Regency

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