Jurnal Cakrawala Akuntansi
P-ISSN 1979-4851
e-ISSN xxxx-xxxx
https://online-journal.unja.ac.id/jca/about

TRANSPARENCY INFORMATION WEBSITE-BASED REGIONAL FINANCE THROUGHOUT GOVERNMENT DISTRICTS AND CITIES IN JAMBI PROVINCE IN 2016-2018

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Info Article
Received: July 8, 2025
Revised: July 24, 2025
Accepted: July 24, 2025
Online Version: August 1, 2024

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Abstract

This study aims to assess the level of transparency in regional financial information in Jambi Province by examining three main aspects: planning, implementation, and budget reporting and accountability. The study was conducted on 11 official local government websites in Jambi Province with an observation period from 2016 to 2018. The method used was a quantitative descriptive approach, with secondary data obtained through a literature review and observations. Data analysis referred to four main criteria, namely availability, accessibility, timeliness, and frequency of information disclosure, as developed by Huwae (2016), and categorized according to the Open Budget Index (OBI) standards. The results of the study show that all local governments in Jambi Province are in the category of inadequate transparency. Most regions are in the Scant or None category, while a small number are in the Minimal category. This indicates that transparency is not yet a top priority in local financial management in Jambi Province. These findings are expected to serve as evaluation material and input for local governments in consistently and sustainably improving the transparency of public financial information through online media.

Keywords: local financial information, local governments, transparency, website

INTRODUCTION

Organization sector public is an entity whose activities relate with provision goods and services public in frame fulfil needs and rights public. One of the organization sector publics is agency government (Rudianto et al., 2022). Before the reform era, the state executive and legislative tended to own practice corruption, collusion and nepotism (KKN) from performance (Syahriyal et al., 2024). One of the factor reason corruptions is lack of transparency. In order to increase performance government, the Indonesian government is implementing bureaucratic reform in various field governance. Transparency management finance is one of indicator main must emphasized by the government for prevent act criminal corruption as well as in realize organization good governance.

A key component of establishing public accountability and good governance is the transparency of regional financial data. The government must make information readily available, timely, and pertinent, given the public's increasing demands for disclosure and the widespread corruption in public budget management. But according to a number of studies and preliminary results, there is still a big discrepancy between how existing laws (such Law No. 14 of 2008 and Minister of Home Affairs Instruction No. 188.52/1797/SJ/2012) are actually implemented, especially at the district and city levels.

This study is significant because it closes a gap in the literature by thoroughly evaluating financial transparency in 11 local governments in the province of Jambi using official web media. In order for the findings to be a reliable and thorough reference, the transparency evaluation carried out in this study is founded on international standards (Open Budget Index).

With publication Instruction of the Minister of Home Affairs (Mendagri) No. 188.52/1797/SJ/2012 concerning Transparency Management Regional Budget (TPAD). Instructions Minister of Home Affairs the mandate local government for prepare a content menu with the name Transparency Management Regional Budget on the official website local government. In an effort to realize transparent management of finance, the government set Law (UU) No. 14 of 2008 concerning Openness Public Information, stating that all public bodies, including government regions (local government), are obliged to publish public information on every activity carried out. And requires every public body provide and serve application information public in a way fast, precise time, cost light and way simple. Emphasized with issuance Instructions Presidential Instruction (Inpres) No. 07 of 2015 concerning Prevention and Eradication Action Corruption.

The issuance of several regulations is a form of government commitment to create clean and transparent governance. Furthermore, point 32 of the Presidential Instruction attachment instructs all regional governments (provinces, districts, and cities) to increase transparency in regional financial management. This is important, considering that regional financial management is a subsystem of the state financial management system and is a basic element in regional government administration based on Government Regulation (PP) No. 58 of 2005 concerning Regional Financial Management.

Based on Law No. 33 of 2004, regional rights and obligations arise that can be valued in money, so they need to be managed in a regional financial management system. Financial management is a subsystem of the state financial management system and is a basic element in the implementation of regional government. The Regional Financial Information System, hereinafter abbreviated as SIKD according to the Ministry of Finance, is an integrated application used as a tool

for regional governments to increase the effectiveness of the implementation of various regulations in the field of regional financial management based on the principles of efficiency, economy, effectiveness, transparency, accountability and auditability.

Based on the 2018 Performance Report of the Jambi Provincial Secretariat Government Bureau, regarding the Jambi Provincial Medium-Term Development Plan (RPJMD) 2016-2020. Contains the vision, mission and priority programs of the Governor and Deputy Governor of Jambi for the 2016-2021 period. In order to realize the vision, 6 (six) Jambi Provincial Development Missions for 2016 -2021 have been established. One of them is improving clean, transparent, accountable and participatory Regional Government governance that is oriented towards Public Service, namely implementing the principles of good governance, increasing the quantity of professional, high-performance and community-oriented Government apparatus. The Performance Indicators are the Value of the Regional Government Implementation Report (LPPD) of Jambi Province >2,500 and the Value of LPPD of regencies/cities throughout Jambi Province >2,300 can be achieved in 2021. In 2018, the Realization of Performance Targets showed that the provincial government in the Development Program, facilitation, service and governance of Government and Regional Autonomy, with the outcome in the form of the value of the Regional Government Implementation Report (LPPD), received a value above 2,500, namely 2.8385, even ranked 16th Nationally. The Regency/City LPPD value has also reached the target (100%) in 11 regencies/cities that achieved a value above 2,300.

Meanwhile, the Audit Board of Indonesia (BPK) gave an opinion on the Jambi Provincial Government Financial Report for the 2016 Fiscal Year. In the Audit Result No.22.A/LHP/XVIII.JMB/5/2017, BPK gave an Unqualified Opinion (WTP) to the Jambi Provincial Government. For the Audit Result Report No.16.A/LHP/XVIII.JMB/6/2018, on the Jambi Provincial Government Financial Report for the 2017 Fiscal Year. In the audit, BPK gave an Unqualified Opinion (WTP). In the Audit Result Report No.24.A/LHP/XVIII.JMB/6/2019, on the Jambi Provincial Government Financial Report for the 2018 Fiscal Year. BPK gave an Unqualified Opinion (WTP) again to the Jambi Provincial Government. In this case, the Jambi Provincial Government received a WTP opinion from 2016-2018.

The reason of the author conducted research on the government in Jambi Province, in addition to the explanation above, is also because of the research conducted by (Ismail et al., 2023) regarding the transparency of regional financial information for all Provincial Governments (Pemprov) throughout Indonesia, showed that Jambi Province is included in the level of insufficient openness and the scant or none category. Regional financial information at the planning stage of Jambi Province received a score of 1 or an index of 10%. Regional financial information at the

implementation stage received a score of 1 or an index of 11.11%. At the Reporting and Accountability stage, it again received a score of 1 or an index of 10%. The author has not found any research that assesses the level and category of transparency of regional financial information for all website-based regional governments throughout Jambi Province.

The literature on public financial accountability and transparency is enhanced by this study, especially when considering digitally based local government. The findings of this study can be used as a scientific reference for comparable research in other areas and at the national level by employing a methodical index- and indicator-based evaluation technique. The studies' conclusions give a comprehensive summary of how poorly financial transparency is being implemented in almost every area of Jambi. The State Audit Agency (BPK), the Ministry of Finance, and the Ministry of Home Affairs might use this as a foundation to review the efficacy of current rules and to bolster oversight and penalties against noncompliant areas.

The findings of this study can be used as an advocacy tool by the community, non-governmental organizations, the media, and oversight organizations to promote increased transparency and better, evidence-based local government budget management. Transparency must be a strategic priority for Jambi Province's district and city governments, not just an administrative need. Only a small percentage of areas regularly submit financial information, according to this study. For the best e-governance management, local governments must therefore improve their budget allocation, financial information systems, and human resource capabilities.

The adoption of public financial transparency requires policy changes and improved oversight, including the integration of reporting systems with national platforms like SIKD and SIPD. Additionally, these data can be used by the central government to decide on strategic initiatives for areas with low transparency. Local government websites should be designed as proactive, real-time public information centers rather than just information displays.

This analysis highlights that digitization will merely be a formality without substance if there is a lack of political commitment and a robust technology infrastructure. Opportunities for more research on the connection between financial openness and public engagement, regional financial performance, and public trust in local governments are created by this study. Furthermore, this work can serve as a foundation for future provincial comparison research.

RESEARCH METHODS

This study employs a descriptive quantitative methodology to assess the degree of regional financial information transparency in Jambi Province's district and city governments from 2016 to 2018. Because the descriptive methodology enables researchers to objectively and methodically summarize actual facts about the transparency of local financial information based on websites, it

was chosen. Analyzing the transparency index, which is determined using preset criteria and indicators, is the primary goal of the study.

Quantitative secondary data were used in this investigation. Financial information documents found on the official websites of eleven local governments in the province of Jambi served as the data sources. Furthermore, information was gathered by means of literature reviews from pertinent books, periodicals, and laws. The Regional Budget Management Transparency (TPAD) option on each local government's official website was specifically examined in order to gather data.

The study's population consists of all eleven official websites for the province of Jambi's cities and regencies. Because of the tiny size of the population, non-probability sampling was used for sampling. In order to determine the existence and completeness of published financial documents, this study used systematic searches rather than respondents or direct surveys.

Eleven official websites belonging to Jambi Province's cities and regencies make up the study's population. Since the population is tiny, non-probability sampling was used for the sampling process. Instead of using respondents or direct polls, this study used systematic searches to determine whether public financial documents were present and comprehensive.

Huwae (2016) created indicators that comprise four primary criteria for data analysis are frequency of information disclosure, timeliness, accessibility, and availability. The evaluation was carried out during the three primary phases of local financial management: planning, execution, and accountability and reporting. At each step, each document was given a weight according to a certain score, and the sum of the scores was then transformed into a transparency index.

Each local government's transparency index is then graded using the Open Budget Index (OBI) criteria, which separate the degree of openness into five groups are Scant or None, Limited, Minimal, Substantial, and Extensive. A thorough summary of the degree to which local governments in Jambi Province have used the transparency principle in public finance management using digital media is given by the analysis's concluding findings.

Table 1
Transparency According to the Open Budget Index

Level of Openness	**Category**	**Score**
Sufficient	Extensive	81-100
	Substantial (Substantial)	61-80
Insufficient	Limited	41-60

	Minimum (Minimal)	21-40
	Scant or None	0-20

Source: International Budget Partnership

Index transparency information finance area will rate with method following: Evaluation done at the stage planning consisting of 10 (ten) indicators at the stage implementation consists of 9 (nine) indicators, at stage APBD reporting and accountability consists of 10 (ten) indicators. With use four criteria that is availability, accessibility, accuracy time, and frequency disclosure. Availability show that document based on (Rudianto et al., 2022) are available on *the website* official government region (local government). This means document the available in *menu content* Transparency Management Regional Budget (TPAD) on *the website*. Score 0.25 for available information and score 0 for information that is not available. Accessibility means document must Can downloaded in a way independent by the public on *the website* official of each local government then the document the can it is said can accessible (accessibility). Score 0.25 for documents that can downloaded and score 0 for documents that are not can downloaded.

Accuracy time, it means uploaded documents must uploaded in a way appropriate time based on grace period assigned upload in Ministerial Regulation No. 13 of 2006. Assessment accuracy time based on date final updated existing information in service electronic namely, maximum has updated one month lastly. As for if uploaded documents No in accordance with time determination, then document the considered No appropriate time. Score 0.25 for published documents appropriate time and score 0 for published documents No appropriate time. Frequency disclosure document relates with availability information during period certain. Frequency disclosure Documents Viewed in study is three years, namely start from 2016 to with 2018. If the document available only in One year given score 0.08. Document available only in two years given score 0.16. If the document available in three years consecutive give score 0.25.

If document no available in three years given score 0. Government areas that are not own *website* official or no can be accessed or in repair, will give score 0 or label no transparent. Next step is added score availability, accessibility, accuracy time, and frequency disclosure on each indicator. Then score obtained every indicator summed up for get total score for each local government. Calculate level transparency with method divide the total score obtained with the expected total score can obtained every indicator, then multiplied one hundred for get results index transparency. Evaluation results index transparency information finance area, can made into base for determine category level openness at each stage management finance area. Evaluation results index transparency information finance area, can made into base for determine category level openness to the whole stage management finance area.

RESULTS AND DISCUSSION

Table 2
Regional Financial Information Transparency Index Based on Planning Aspects

City & District Website	Index (%)		
	2016	**2017**	**2018**
Jambi	30	30	30
Muaro Jambi	0	0	0
Batanghari	16.6	9.1	9.1
East Tanjab	30	30	30
Tanjabbar	0	0	0
Merangin	0	0	0
Sarolangun	0	0	0
Tebo	0	0	0
Flower	0	0	0
Kerinci	0	0	0
Full River	0	0	0

Source: processed by researcher (2018)

Table 2. shows that the highest degree of transparency was demonstrated by the city of Jambi and Tanjung Jabung Timur (Tanjabtim) Regency, which maintained a constant index of 30% for three years in a row. This demonstrates the reliability of the financial planning documents provided. The transparency of Batanghari Regency is low and steadily reducing; in 2016, it was 16.6%, but in 2017 and 2018, it fell to 9.1%. This indicates a decline in document availability over time. The remaining eight regions, which had a constant index of 0% for those three years, were Muaro Jambi, Tanjabbar, Merangin, Sarolangun, Tebo, Bungo, Kerinci, and Sungai Penuh. None of these regions had any papers pertaining to planning aspects.

The results of the evaluation of the regional financial information transparency index, all Regional Government websites in Jambi Province can be seen in Table 3.

Table 3
Regional Financial Information Transparency Index Based on Implementation Aspects

City & District Website	Index (%)		
	2016	**2017**	**2018**
Jambi	33.3	33.3	33.3
Muaro Jambi	0	0	0

Batanghari	0	10.1	10.1
East Tanjab	10.1	10.1	0
Tanjabbar	0	0	0
Merangin	0	0	0
Sarolangun	0	0	0
Tebo	0	0	0
Flower	0	0	0
Kerinci	0	0	0
Full River	0	0	0

Source: processed by researcher (2018)

During the 2016–2018 period, the city of Jambi had the highest and most stable degree of transparency, with an index of 33.3% annually. This demonstrates the consistent availability of sufficient documentation regarding the execution of regional budget modifications. Despite not contributing in 2016, Batanghari Regency started demonstrating transparency efforts in 2017 with an index of 10.1%, which was stable until 2018. The index dropped back to 0% in 2018 after Tanjung Jabung Timur (Tanjabtim) Regency presented documents with an index of 10.1% in 2016 and 2017.

For three years in a row, eight other areas (index 0%) failed to submit any documentation pertaining to the implementation of the Regional Budget (APBD) of Muaro Jambi, Tanjabbar, Merangin, Sarolangun, Tebo, Bungo, Kerinci, and Sungai Penuh. In summary, the majority of areas (8 out of 11) have not yet implemented transparency in this area, while just three regions (Kota Jambi, Batanghari, and Tanjabtim) showed efforts to offer information on financial implementation.

The results of the evaluation of the transparency index of regional financial information, all Regional Government websites in Jambi Province in terms of reporting and accountability can be seen in Table 3.

Table 4
Regional Financial Information Transparency Index Based on Reporting and **Accountability Aspects**

City & District Website	**Index (%)**		
	2016	**2017**	**2018**
Jambi	0	0	0

Muaro Jambi	0	0	0
Batanghari	0	0	0
East Tanjab	24.9	0	8.3
Tanjabbar	0	0	0
Merangin	8.3	0	0
Sarolangun	0	0	0
Tebo	8.3	0	0
Flower	0	0	0
Kerinci	0	0	0
Full River	0	0	0

Source: processed by researcher (2018)

Based on reporting and accountability factors, Table 4 displays the degree of transparency of regional financial data in Jambi Province between 2016 and 2018. The majority of cities and districts had extremely low transparency scores overall; many even received zero percent for three years in a row. From 2016 to 2018, Jambi, Muaro Jambi, Batanghari, Tanjabbar, Sarolangun, Bungo, Kerinci, and Sungai Penuh all have 0%, which is indicative of a lack of openness or online financial reporting.

Though uneven, several areas saw some progress. The transparency score for Tanjab Timur District was 24.9% in 2016, but it fell to 0% in 2017 and then increased little to 8.3% in 2018. Merangin and Tebo, on the other hand, recorded 8.3% in 2016 but failed to maintain this performance in the subsequent two years. This suggests that attempts to increase transparency have either stalled or degraded.

All things considered, this data shows that most Jambi districts and cities continue to have very poor implementations of financial information openness based on reporting and accountability. Reporting irregularities and discrepancies cast doubt on local governments' adherence to the public transparency ideal. Accountability, public monitoring, and public confidence in municipal financial management may all be hampered by this circumstance

The results of the evaluation of the regional financial information transparency index, all regional government websites in Jambi Province, for the aspects of planning, implementation, as well as reporting and accountability can be seen in Table 5.

Table 5
Regional Financial Information Transparency Index

City & District Website	**Index (%)**		
	2016	**2017**	**2018**
Jambi	21	21	21

Muaro Jambi	0	0	0
Batanghari	6	6	6
East Tanjab	22	14	13
Tanjabbar	0	0	0
Merangin	3	0	0
Sarolangun	0	0	0
Tebo	3	0	0
Flower	0	0	0
Kerinci	0	0	0
Full River	0	0	0

Source: processed by researcher (2018)

The local financial information transparency index for 11 Jambi Province districts and cities from 2016 to 2018 is displayed in Table 5. In general, there is still little to no transparency. With a continuous score of 21% for three years in a row, the city of Jambi exhibits the most reliable performance and is among the most transparent regions in this chart. From 2016 to 2018, Batanghari Regency also maintained a low but consistent score of 6%.

On the other hand, transparency scores decreased in a number of districts. After peaking at 22% in 2016, East Tanjung Jabung District experienced a precipitous drop to 14% in 2017 and then 13% in 2018. The districts of Merangin and Tebo each received a score of 3% in 2016, but in the years that followed, they dropped back to 0%. This decrease suggests that initiatives to encourage the release of public information in these sectors have either failed or ceased.

A lack of financial openness through online media was evident in the majority of other regions, including Muaro Jambi, Tanjabbar, Sarolangun, Bungo, Kerinci, and Sungai Penuh, which recorded a score of 0% for three years in a row. These results imply that there is still inequitable application of good governance norms, especially with regard to openness, and that both the national and local governments need to give this issue careful consideration. To encourage more extensive and long-lasting financial openness across all sectors, it might be required to increase capacity, dedication, and stringent laws.

Table 5
Category Level of Financial Information Disclosure of All District and City Government Websites in Jambi Province

Year	Level	Category	Score	Website
2016	Sufficient	Extensive	81-100	
		Substantial	61-80	

	Not Enough (*insufficient*)	Limited	41-60	
		Minimum	21-40	East Tanjab
				Jambi
		A little	0-20	Muaro Jambi
				Batanghari
				Tanjabbar
				Merangin
				Sarolangun
				Tebo
				Flower
				Kerinci
				Full River
2017	Sufficient	Extensive	81-100	
		Substantial	61-80	
	Not Enough (*insufficient*)	Limited	41-60	
		Minimum	21-40	Jambi
		A little	0-20	Muaro Jambi
				Batanghari
				East Tanjab
				Tanjabbar
				Merangin
				Sarolangun
				Tebo
				Flower
				Kerinci
				Full River
2018	Sufficient	Extensive	81-100	
		Substantial	61-80	
	Not Enough (*insufficient*)	Limited	41-60	
		Minimum	21-40	Jambi
		A little	0-20	Muaro Jambi
				Batanghari
				East Tanjab
				Tanjabbar
				Merangin
				Sarolangun
				Tebo
				Flower
				Kerinci
				Full River

Source: processed by researcher (2018)

The degree of financial information disclosure by Jambi Province's district and city governments is categorized in Table 4.5 using scores ranging from 0 to 100 for the years 2016 through 2018. The findings reveal that no local government met the requirements for either the Substantial (61–80) or Extensive (81–100) categories, which denote strong or very good levels of transparency. A low level of commitment and practice of online financial information transparency was shown by the fact that all districts and cities fell into the Insufficient category or below.

Only two regions (Kota Jambi and Punjab Timur) fell into the Minimum category (scoring

21–40) in 2016, while the remaining nine regions (score 0–20) fell into the A Little category, which denotes virtually little financial information sharing. There was stagnation or perhaps a drop between 2017 and 2018. Similar to the other nine regions that demonstrated no improvement in transparency, Tanjab Timur fell to the A Little category, while Kota Jambi stayed in the Minimum group.

According to this statistic, there hasn't been any notable advancement in Jambi local government's online financial information sharing during the past three years (2016–2018). The preponderance of scores in the A Little category demonstrates how poorly the concepts of openness and accountability are being applied. This indicates the necessity of a thorough assessment of local government financial reporting policies and procedures, taking into account the significance of supporting information technology infrastructure and improving local government official's ability to handle and openly share financial data with the public.

The following is a chart or graph of the Transparency Index of Regional Financial Information for All Local Governments in Jambi Province in 2016-2018.

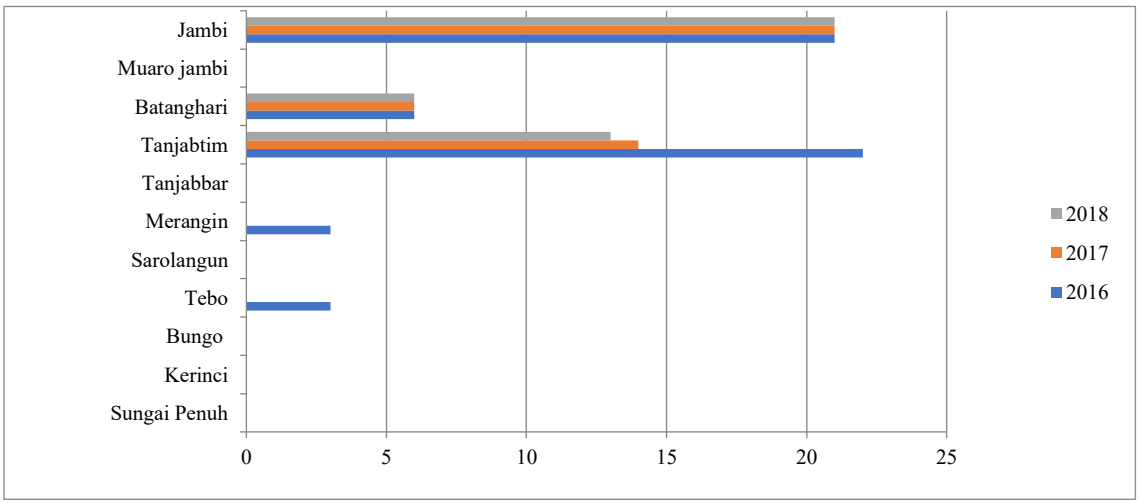

Figure 1. Transparency Index of Regional Financial Information on All Regional Government Websites in Jambi Province 2016-2018

The graph displays the degree of regional financial information transparency for 11 Jambi Province district/city governments from 2016 to 2018. The data generally indicates that transparency is still quite low and varies greatly around the region. For three years in a row, Tanjung Jabung Timur Regency and Jambi City had the highest transparency index rankings. Tanjung Jabung Timur had swings, reaching a peak in 2016 and then falling in the years that followed, while Jambi City consistently maintained a score of about 21%.

Conversely, the majority of other cities and districts, including Muaro Jambi, Batanghari, Tebo, Sarolangun, and Kerinci, displayed extremely low transparency scores. Some even came close

to 0 throughout the course of the three years. This suggests that these municipal governments provide little to no financial information online. There were only little gains in Batanghari and a few other areas, but they weren't substantial or steady from year to year.

Overall, this graph shows that local governments in Jambi Province are not fully committed to using digital platforms to increase the transparency of local financial administration. However, as part of public accountability and initiatives to support good governance, financial transparency is essential. For all regions to be able to create and sustain publicly accessible financial reporting systems, strategic actions and policy incentives from the federal and provincial governments are required.

CONCLUSION

According to the study's findings, regional financial data on the websites of Jambi Province's district and city governments from 2016 to 2018 lacked sufficient transparency. The majority of other regions did not give any documents at all, with the exception of Tanjung Jabung Timur district and the city of Jambi, which made only slight attempts to post financial information online. The study's findings show that local governments need to be more committed to and cognizant of the value of public transparency as a component of good governance. The central government must provide oversight and incentives because the current regulations have not been fully enforced. Public trust may be weakened and potential for budget abuse may arise as a result of the public's insufficient access to regional financial data. This study can be used as a foundation for future policy reviews and the creation of an e-government system that is more responsible and transparent.

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