

THE INFLUENCE OF BUDGET TRANSPARENCY AND ACCOUNTABILITY ON REGIONAL FINANCIAL MANAGEMENT PERFORMANCE

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A B S T R A C T

Background: Budget transparency and accountability play a crucial role in realizing clean and ethical governance and in strengthening public trust in the government. However, several obstacles remain in their implementation, including suboptimal transparency of information regarding local finances and the quality of financial reporting, which still requires further improvement. Objective: The objective of this study is to analyze the relationship between municipal financial management performance and budget transparency and accountability. Sample: Thirty-three employees of the Baubau City Regional Revenue Office served as the sample for this study. Method: The researchers used a quantitative method in this study and collected data from the participants by asking them to complete a questionnaire. Results: The study shows that budget transparency significantly improves regional financial management performance, as reflected by a significance value of $0.003 < 0.05$. Similarly, a significance value of $0.000 < 0.05$ indicates that budget accountability significantly improves the performance of local financial management. Conclusion: Based on these findings, improvements in the performance of local financial management are positively and significantly influenced by budget transparency and accountability.

INTRODUCTION

“Law No. 1 of 2022,” which governs financial relations between the central government and local governments, was enacted to replace “Law No. 3 of 2004,” which was deemed no longer capable of accommodating developments and the needs of financial management between the central and local governments. This regulation grants broad authority to local governments to manage their financial resources in order to achieve income equity and improve public welfare (Afrianto et al., 2024).

In Indonesia, transparency in local government financial management is a critical issue because it is linked to preventing corruption, improving accountability, and strengthening public trust in the government. Regulations regarding financial transparency have been enacted, but there are still many obstacles to their implementation, such as a lack of understanding regarding the importance of transparency, inadequate information technology infrastructure, and limited human resources (Husriah, 2026). As a result, local development may be hindered, and public participation in monitoring and evaluating expenditures may be constrained (Masitha & Mulyadi, 2024). The opinion of the Supreme Audit Agency (BPK), which has not yet achieved an “Unqualified Opinion” (WTP) status, reflects the low quality of regional financial reports, characterized by accountability issues in regional financial management. This problem systematically affects budget effectiveness and public trust; it is not merely an administrative issue. The BPK’s audit opinion has not yet achieved an “Unqualified Opinion” (WTP) status due to the low quality of local financial reporting. Public trust and the effectiveness of budget utilization will continue to erode until this issue is thoroughly addressed (Faisal, 2025).

Agency theory explains the relationship between the principal (the public) and the agent (the government), whereby the public grants authority to the government to carry out duties and make decisions in accordance with agreed-upon responsibilities (Afrianto et al., 2024). In this study, the government, as the agent, is obligated to be accountable for the management of local finances through the transparent and accountable presentation, reporting, and publication of financial information. Meanwhile, the public, as the principal, expects sound financial performance from the government, which is reflected in the quality of financial reports and the public services provided to the public (Pera et al., 2021). The principle of openness, known as “transparency,” ensures that citizens have access to accurate, complete, and easily understandable data on how their tax dollars are spent and how the government fulfills its obligations as stipulated by law (Putri, 2022). In terms of government budget management, transparency means being open and honest about everything, from planning to

reporting (Wardani & Isnowati, 2025). Government policies, decision-making procedures, program implementation, and results can be disclosed to the public through transparency (Trisakti et al., 2021).

Accountability in evaluating the effectiveness of its programs, the local government has a responsibility to be accountable for its entire financial management process to the public and the Regional People's Representative Council (DPRD) (Herlina et al., 2021). The government is considered accountable when it prepares financial reports that cover the management of revenues, funds, and expenditures in accordance with applicable laws and regulations (Maulana et al., 2020). Thus, fiscal responsibility means that the government is accountable for maintaining financial integrity, being transparent about its data, and complying with all relevant rules and laws (Amali & Suwandi, 2021). Mbipi et al. (2020) outline a comprehensive and systematic sequence of processes that constitute local government financial management. These stages include: planning, budgeting, implementation, record-keeping, reporting, accountability, and oversight of local government funds. This explanation is based on "Government Regulation of the Republic of Indonesia No. 12 of 2019." If a local government is able to finance basic services and government operations without drawing funds from the central government, this is a positive sign for its fiscal health (Novi Padang, 2023). Enhanced accountability, transparency, and performance-based budgeting can help local governments improve their financial performance, which in turn benefits the community and promotes long-term economic growth (Husriah, 2022).

The Baubau City Government's Budget Surplus (SILPA) for the 2025 fiscal year shows signs of budgetary irregularities, with a discrepancy of Rp133,985,803. The opening cash balance in the 2025 Revised Regional Revenue and Expenditure Budget (APBD) document is set at a lower figure—Rp30.44 billion compared to the 2024 Cash Flow Statement (LAK), which reported a balance of Rp30.57 billion. Given that audit findings by the Supreme Audit Agency (BPK) and public disclosures serve as the theoretical basis for any changes to the regional cash balance, this discrepancy raises concerns regarding the concept of fiscal transparency (Idris, 2025). Noncompliance in financial management may still occur due to these data discrepancies, although they may be caused by administrative or technical issues (Husriah, 2026). As a result of this information gap, questions arise regarding the possibility of financial data manipulation (Nurliyani, 2025).

Transparency significantly improves financial performance, according to research by Wardani and Isnowati (2025). The performance of government agencies is positively influenced by accountability, according to a study by Aprianti (2020). Furthermore, research by Edowai et al. (2021) shows that holding local governments accountable significantly improves their efficiency and effectiveness. Transparency has no effect on local financial performance, according to research by Esni et al. (2019) and Oktari et al. (2024). According to research by Afrianto et al. (2024), the performance of local financial management is not influenced by accountability. These research findings are inconsistent, indicating a research gap that needs to be addressed through more in-depth studies. Given the above, researchers at the Baubau City Regional Revenue Agency sought to determine, through a case study, "The Effect of Budget Transparency and Accountability on Local Government Financial Management Performance." The objective of this study is to examine how local financial management performance is affected when budgets are transparent and all parties are held accountable. Taking this context into account, the following research questions are posed for this study:

1. "How does budget transparency affect the performance of local financial management at the Baubau City Revenue Agency?"
2. "How does budget accountability affect the performance of local financial management at the Baubau City Revenue Agency?"
3. "How do budget transparency and accountability affect the performance of local financial management at the Baubau City Revenue Agency?"

METHODOLOGY

Quantitative methods were used in this study. These methods are based on the idea that the theoretical framework and research hypotheses can be tested using numerical data. The goal is to identify findings that can be applied to other situations. Rohabi (2025) states that primary and secondary sources were used to collect data. To collect primary data, we distributed questionnaires, reviewed relevant documents, and interviewed relevant parties at the Baubau City Regional Revenue Office. Secondary data was obtained from reports on how the budget was actually implemented. The research period ran from January to May 2026 and was conducted at the Baubau City Regional Tax Office.

All things and people included in a study are considered part of the population, according to Munandar (2022). The population of this study consists of all thirty-three employees of the Regional Tax Office in Baubau City. Data collection methods included interviews, documentation, and questionnaires. A census or saturation sampling two non-probability sampling strategies used in this study involved having every member of the population complete a questionnaire (Sugiyono, 2022).

The following variables were analyzed using a questionnaire consisting of 16 questions: budget transparency (X1), budget accountability (X2), and local financial management performance (Y). In this study, the questionnaire served as the primary instrument for data collection. Using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), respondents were asked to indicate the extent to which they agreed with each statement. This information was then processed through a series of tests in SPSS version 26, including validity and reliability tests, classical assumption tests, and hypothesis testing.

RESULTS & DISCUSSION

Validity Test

One way to ensure that a research instrument accurately measures variables and fulfills the research objectives is to conduct a validity test. According to Sari et al. (2025), a valid instrument is one that has a positive person correlation coefficient and a significance level below 0.05. A correlation value higher than the table r value of 0.344 at a 5% significance level with a sample size of 33 respondents is considered valid; therefore, all items for each variable were included in the test results.

Reliability Test

The consistency and reliability of a research instrument in producing stable measurements of the variables under study are at the core of reliability testing. If a variable consistently yields the same results when tested on different groups of respondents, then that variable can be considered reliable. According to Afrianto et al. (2024), an instrument is considered to meet reliability criteria if its coefficient exceeds 0.60; accordingly, Cronbach's alpha was used to test the reliability of the instrument in this study. Based on the data analysis, all variables in this study had coefficient values greater than 0.60, indicating that the measurement tool is accurate.

Testing Classical Assumptions

In general, there are three steps in testing classical assumptions, as follows:

Normality Test

To perform regression analysis, it is crucial to check whether the research data follows a normal distribution. The normality test is designed for this purpose (Aprianti & Nur Asyik, 2020). The Kolmogorov-Smirnov test yielded a significance level of 0.200, which exceeds the 0.05 criterion. If you examine the data using a standard probability plot, you will see that the data points are clustered and lie along a straight line around the diagonal. Based on these results, both the data and the regression model used in this study are shown to follow a normal distribution.

Multicollinearity Test

Multicollinearity testing can identify situations where the independent variables in a regression model show signs of potentially significant relationships. Aprianti and Nur Asyik (2020) state that if the tolerance value is greater than 0.10 and the variance inflation factor (VIF) is less than 10.00, then the regression model is free from multicollinearity. Table 1 presents the results of the statistical analysis. Each independent variable has a VIF value below 10.00, and each tolerance value is above 0.10. Based on these data, there is no evidence of multicollinearity in the regression model used in this study.

Heteroscedasticity Test

The primary purpose of a heteroscedasticity test is to determine whether the variances of the residuals in the constructed regression model are non-uniform or uneven. According to Aprianti and Nur Asyik (2020), a regression model is considered free of heteroscedasticity if the distribution of data on the scatter plot does not show a systematic pattern, either above or below the zero value on the Y-axis. Based on the findings of this study, there is clearly no recognizable trend in the data points. These results refute the hypothesis that the regression model used here exhibits heteroscedasticity.

Hypothesis Testing

The following four tests were conducted during the hypothesis testing phase to assess the impact of the relationships among the variables in this study:

Multiple Linear Regression

The researchers used multiple linear regression analysis to measure and analyze the partial and simultaneous effects of the independent variables on the dependent variable. This allowed them to determine the relationships among the independent variables as well as the extent to which these variables influence the dependent variable (Saputri, 2023) in their study.

Table 1. Result of Multiple Linear Regression Analysis

Model		Coefficients ^a			t	Sig.	Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	4.148	2.196		1.889	.069		
	Transparency	.367	.112	.393	3.293	.003	.530	1.886
	Accountability	.647	.137	.562	4.714	.000	.530	1.886

Source: Data Processing With SPSS

Based on the regression equation and the analysis results in Table 1, the regression coefficients can be explained as follows:

- 1) “The constant value of 4.148 indicates that if the variables transparency (x1) and accountability (x2) are held constant or set to zero, then local government financial management performance has a value of 4.148.”
- 2) “The regression coefficient for the budget transparency variable (X1) is 0.367, meaning that if transparency increases by one unit, local financial management performance will also increase by 0.367, assuming the accountability variable (X2) remains constant.”
- 3) “The regression coefficient for the budget transparency variable (X2) is 0.647, meaning that if transparency increases by one unit, local government financial management performance will also increase by 0.647, provided that the accountability variable (X1) is assumed to be constant.”

t-Test (Partial)

The t-test was conducted at a significance level of 0.05 to evaluate the effect of each independent variable on the dependent variable separately (Sudariana & Yoedani, 2021). Both budget accountability (X2) and budget transparency (X1) have p-values smaller than the significance level of 0.05, as shown in Table 1. This indicates a positive and statistically significant correlation between sound financial management and openness and accountability in the city budget.

F-Test (Simultaneous)

To determine whether the dependent variable is influenced by any of the independent variables in the model, we use the F-test. The research hypothesis can only be accepted if the significance level is less than 0.05. At this significance level, it is clear that the dependent variable is significantly influenced by all independent variables. Furthermore, by comparing the calculated F-value with the F-values in the table, we can evaluate the model’s reliability. A regression model is considered valid and significant if the estimated F-value is greater than the F-values in the table (Fatmala et al., 2024).

Table 2. F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	129,582	2	64,791	51,242	.000 ^b
	Residual	37,933	30	1,264		
	Total	167,515	32			

Source: Data Processing With SPSS

With a significance level of $0.000 < 0.05$, Table 2 presents the results of the data analysis. Furthermore, the calculated F-value of 51.242 exceeds the critical F-value of 3.32. Based on these findings, the null hypothesis (that there is no significant relationship between the dependent variable and the independent variables) is supported.

Coefficient of Determination (R²)

Statisticians use the coefficient of determination to determine the extent to which independent factors can explain the variation in the dependent variable. According to Sudariana and Yoedani (2021), the R² coefficient can take values between 0 and 1, where a value closer to 1 indicates that the model is better able to explain the variation in the observed data. Based on statistical calculations, the adjusted R-squared value is 75.8%, or 0.758. Based on these findings, X1 and X2 explain 75.8% of the

total variance in financial management performance at the local level. This study does not account for additional factors that explain approximately 24.2% of the remaining variance.

The Effect of Budget Transparency on Local Financial Management Performance

A significance value of $0.003 < 0.05$ indicates that the transparency variable has a significant and positive effect on local financial management performance at the Baubau City Regional Revenue Agency (Bapenda), based on the findings of the partial hypothesis test (t-test). Reasons for this include the public's ability to actively participate in monitoring budget policies, as well as a widespread belief among respondents that formal information systems are readily available. Improved financial results are a direct consequence of the ideal implementation of these transparency policies, as they promote a more organized budget cycle and accelerate budget execution in the new fiscal year. The timely presentation of financial reports and their accessibility through digital systems still play a dominant role in ensuring responsible financial management. This is despite the fact that interviews with functional officials at the Baubau City Bapenda revealed that not all financial documents—including the RKA, DPA, LRA, and CALK are fully accessible to the general public.

Information transparency is a strategy for eliminating information asymmetry between principals and agents, according to agency theory, which is consistent with this study. A staff member at the Baubau City Regional Revenue Agency (Bapenda) emphasized in an interview that not all financial documents are accessible to the public. The RKA, LRA, DPA, and CALK are part of the budget implementation package, which also includes work plans and budgets. Nevertheless, the fact that financial reports are available online and submitted on time is statistically significant. This ensures fiscal accountability.

The Effect of Budget Accountability on Local Financial Management Performance

The results of the partial hypothesis test (t-test) with a significance threshold of $0.000 < 0.05$ indicate that the budget accountability variable has a positive and significant effect on local financial management performance at the Baubau City Regional Revenue Agency (Bapenda). This is due to the strict implementation of all applicable regulations and provisions, as well as accounting standards, and the respondents strongly believe that there are organizational control mechanisms in place to ensure that public funds are used properly. This strong implementation of accountability has a direct impact on improved financial performance, where every stage of the budget cycle from planning to reporting is carried out through clear accountability procedures, allowing resources to be efficiently prioritized to produce maximum service outcomes.

This study aligns with agency theory, in which accountability serves as the primary control mechanism to align the interests of the government as the agent with those of the public as the principal. Within this theoretical framework, the accountability mechanisms implemented by Bapenda play a crucial role in ensuring that the agent acts in accordance with the principal's mandate and minimizes the risk of abuse of authority for personal or group interests. The form of accountability at Bapenda in Baubau City is demonstrated through the presentation of a comprehensive set of financial reports as a final form of accountability for the use of public funds. These documents include the Budget Execution Report (LRA), which illustrates the effectiveness of fund absorption; the Operational Report (LO); the Statement of Changes in Equity (LPE); and the Balance Sheet, which reflects the agency's financial position. In addition, cash flow transparency is presented in detail through the Cash Flow Statement and the calculation of the Budget Financing Surplus (SiLPA) to ensure that no funds remain unaccounted for without a clear purpose. All of these reports are then validated through the Notes to the Financial Statements (CaLK), which provide narrative explanations and technical details for each figure presented; as a result, these documents collectively serve as the primary instrument for minimizing information asymmetry and ensuring that local financial management performance remains within the framework of applicable regulations. Although bureaucratic challenges remain, statistically speaking, the routine reporting of public fund management results to the Regional People's Representative Council (DPRD) and the public has made a significant contribution to ensuring responsible and credible financial management.

The Effect of Budget Transparency and Accountability on Local Financial Management Performance

The integrated hypothesis test (F-test) yielded a significance level of $0.000 < 0.05$. These results indicate that the local financial management performance of the Baubau City Regional Revenue Agency (Bapenda) is positively and significantly influenced by budget transparency and accountability. This is based on respondents' perceptions that the integration of information

transparency and clear accountability has fostered a systematic budget preparation cycle that aligns with national development planning standards. Theoretically, transparency and accountability serve as instruments to minimize information asymmetry. The agency's commitment to presenting high-quality financial reports to support the achievement of an Unqualified Opinion (WTP) and the timely completion of audit reports (within a maximum of 6 months after the fiscal year ends) serves as concrete evidence that the integration of these two variables simultaneously enhances performance effectiveness. Thus, it can be affirmed that transparency and accountability are not merely administrative obligations but rather the primary driving forces that collectively enhance the professionalism and performance of local financial management in Baubau City.

These findings are consistent with agency theory, in which transparency and accountability serve as tools to minimize information asymmetry. The agency's commitment to presenting high-quality financial reports to support the achievement of an Unqualified Opinion (WTP) and the timely completion of audit reports (within a maximum of 6 months after the fiscal year ends) serves as clear evidence that the simultaneous integration of these two variables enhances performance effectiveness. Thus, it can be affirmed that transparency and accountability are not merely administrative obligations but rather the primary driving forces that collectively enhance the professionalism and performance of local financial management in Baubau City

CONCLUSION

The analysis and discussion lead to the conclusion that the effectiveness of the Baubau City Regional Revenue Service in managing regional finances is positively and significantly influenced by budget transparency and accountability. Several limitations exist in this study. First, it is not possible to draw definitive conclusions about the broader context based on the results of this study due to the very small sample size (only 33 employees). Second, a questionnaire relying on respondents' opinions was used to collect data. Third, the adjusted r-squared value of 0.758 indicates that accountability and budget transparency explain 75.8% of the variation in local financial management performance, while the remaining 24.2% is influenced by factors not considered in this analysis. Fourth, respondents may not have been entirely honest because they were on the job while filling out the questionnaire.

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