



Evaluation of Bojonegoro Regency Government APBD Information Transparency

Alya Azarin Nur Fadhillah^{1*}, Khoni' Herrawati², Revienda Anita Fitrie³, Eva Hany Fanida⁴

^{1,2,3,4}Department of Public Administration, Universitas Negeri Surabaya, Indonesia

Email: 25040674026@mhs.unesa.ac.id¹, 25040674028@mhs.unesa.ac.id², revierendafitrie@unesa.ac.id³, evafanida@unesa.ac.id⁴,

*Corresponding author: 25040674026@mhs.unesa.ac.id

ARTICLE INFO

Article History

Received:
08 March 2026
Accepted:
29 April 2026
Publication:
30 April 2026

Keywords

APBD Transparency
Regional Finance
Information Disclosure
Good Governance
Public Participation

Kata Kunci

Transparansi APBD
Keuangan Daerah
Keterbukaan Informasi
Good Governance
Partisipasi Publik

ABSTRACT

This study aims to evaluate the transparency of Regional Revenue and Expenditure Budget (APBD) information of the Bojonegoro Regency Government for the period 2021–2025. The research method used is a qualitative approach with a descriptive-evaluative design. Data were obtained through documentation of APBD documents, Budget Realization Reports, and publications on the official government website. Data analysis techniques employed an interactive model consisting of data reduction, data display, and conclusion drawing. The results show that APBD transparency in Bojonegoro has fulfilled the aspect of information availability, but is not yet optimal in terms of accessibility, completeness of information, consistency of data updates, and public participation. The available information tends to be technical and not fully understandable for the public. In addition, the transparency implemented remains one-way and has not encouraged active public engagement. The study concludes that APBD transparency in Bojonegoro is still at the stage of informative transparency, requiring improvements in information system quality and strengthening public participation to achieve more accountable transparency.

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi transparansi informasi Anggaran Pendapatan dan Belanja Daerah (APBD) Pemerintah Kabupaten Bojonegoro periode 2021–2025. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan desain deskriptif-evaluatif. Data diperoleh melalui dokumentasi dokumen APBD, Laporan Realisasi Anggaran, serta publikasi pada website resmi pemerintah daerah. Teknik analisis data menggunakan model analisis interaktif yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa transparansi APBD di Kabupaten Bojonegoro telah memenuhi aspek ketersediaan informasi, namun belum optimal pada aspek aksesibilitas, kelengkapan informasi, konsistensi pembaruan data, dan partisipasi publik. Informasi yang tersedia cenderung bersifat teknis dan belum sepenuhnya mudah dipahami oleh masyarakat. Selain itu, transparansi yang diterapkan masih bersifat satu arah dan belum mendorong keterlibatan publik secara aktif. Kesimpulan penelitian ini menunjukkan bahwa transparansi APBD di Kabupaten Bojonegoro masih berada pada tahap informative transparency, sehingga diperlukan upaya peningkatan kualitas sistem informasi dan penguatan partisipasi publik untuk mendukung transparansi yang lebih akuntabel.

The implementation of regional autonomy in Indonesia as part of fiscal decentralization policy has granted broad authority to local governments to manage finances through the Regional Revenue and Expenditure Budget (APBD). The APBD functions not only as an administrative instrument for financial planning, but also as a strategic tool to determine the direction of regional development, distribute public resources, and measure local government performance. Therefore, transparent management of the APBD is imperative, as it is directly linked to government accountability and public trust in governance (Mardiasmo, 2021).

From a public administration perspective, transparency is one of the main pillars of the good governance concept, emphasizing openness, accountability, and public participation. Transparency is defined not merely as the availability of information, but also encompasses the dimensions of accessibility, understandability, and relevance of information to the public. The OECD (2021) states that budget transparency includes the provision of fiscal information that is open, timely, and easily accessible to the public. Meanwhile, the World Bank (2022) emphasizes that effective transparency must be capable of encouraging public involvement in decision-making processes, thereby creating a more interactive relationship between the government and the public. Consequently, transparency is not only informative, but also participatory.

However, the implementation of APBD transparency at the local government level in Indonesia still faces various structural and technical challenges. Although many local governments formally provide APBD documents through official websites, the resulting quality of transparency often fails to meet ideal principles of openness. Research by Sari et al. (2021) indicates that regional budget transparency tends to remain symbolic, where information is available but difficult to access and not presented in an informative manner for the public. This demonstrates that transparency is not only about the availability of information, but also its accessibility and usability.

Furthermore, Wahyudi (2021) reveals that the degree of budget openness in Indonesia still exhibits significant variation across regions. This disparity is influenced by various factors, such as institutional capacity, political commitment of regional leaders, and the extent of information technology utilization. In this context, transparency cannot be separated from the readiness of local government institutions to manage information professionally and sustainably.

Advances in information and communication technology offer significant opportunities for local governments to enhance transparency through the digitalization of public information. Official local government websites serve as a primary medium for conveying APBD information to the public. Digitalization enables faster, wider, and more efficient information dissemination. Nevertheless, the presence of technology does not automatically guarantee effective transparency. Yuliani (2024) asserts that digital transparency must be supported by user-friendly information system design, clear navigation structures, and data presentation that is easy for the public to comprehend. Without these elements, available information risks being underutilized by the public.

Moreover, Nugroho (2024) states that the implementation of digital transparency in Indonesia remains at an early, informative stage, where the government focuses solely on information provision without providing adequate public participation mechanisms. In the context of open government, however, transparency should evolve toward a participatory approach, where citizens are not merely information recipients, but also have space to provide feedback and participate in decision-making processes. This

condition highlights that current transparency remains one-way and does not yet fully reflect ideal principles of good governance.

Bojonegoro Regency is one area recognized for its commitment to developing public information openness and digital-based governance innovations. The Bojonegoro Regency Government has provided various APBD-related details through its official website as a form of transparency implementation. These efforts demonstrate local government awareness regarding the importance of information openness in enhancing public accountability. However, a deeper evaluation is required to determine the extent to which the implemented transparency is truly effective in meeting public information needs.

Evaluating APBD transparency in Bojonegoro Regency is essential because transparency is measured not only by the availability of information, but also by its quality and impact on the public. Available information must be easily accessible, fully detailed, consistently updated, and capable of encouraging public participation in budget oversight. Without these attributes, transparency becomes a mere administrative formality that offers no real contribution to improving local government accountability.

Based on this background, a gap can be identified between the ideal concept of transparency and its practical field implementation. Prior research generally emphasized quantitative approaches to analyze regional financial performance, thus lacking a comprehensive overview of APBD information transparency. Moreover, studies integrating information openness, digital accessibility, and public participation within a single analytical framework remain relatively limited. Therefore, this study addresses this gap by offering a more comprehensive approach to evaluating APBD transparency.

This study aims to evaluate the APBD information transparency of the Bojonegoro Regency Government for the 2021–2025 period using a descriptive qualitative approach. The focus of this research centers on analyzing information availability, accessibility, completeness, data update consistency, and public participation as key indicators of transparency. The findings are expected to contribute theoretically to the development of public administration literature—specifically in regional financial transparency and accountability—while offering practical recommendations for local governments to improve governance toward greater transparency, accountability, and participation.

RESEARCH METHODS

This study adopts a qualitative approach with a descriptive-evaluative research design. A qualitative approach was selected because this study aims to gain an in-depth understanding of the phenomenon of APBD information transparency, particularly in the context of public information disclosure implementation by the Bojonegoro Regency Government. The descriptive-evaluative design is utilized to provide a factual overview while simultaneously assessing the alignment of transparency practices with good governance principles.

The object of this study is the information transparency of the Regional Revenue and Expenditure Budget (APBD) of the Bojonegoro Regency Government for the 2021–2025 period. The research subjects consist of public documents and information related to the APBD, including APBD documents, Budget Realization Reports (LRA), and information

published through the official website of the Bojonegoro Regency Government. Data selection was carried out using a purposive sampling technique, specifically by selecting documents and information relevant to the research objectives, particularly those pertaining to regional financial information disclosure.

The type of data used in this study is secondary data obtained from official and accountable sources. These data include regional budget planning and realization documents, as well as scientific literature such as journals, books, and institutional reports on public transparency and accountability. The use of secondary data aims to gather comprehensive information to evaluate APBD transparency.

Data collection techniques were conducted through documentation and literature review methods. Documentation was carried out by identifying, collecting, and reviewing APBD documents as well as information available on official local government digital media. The literature review was performed to examine relevant theories and previous research findings as a basis for analysis and comparison in this study.

The main variable in this study is APBD information transparency, which is operationalized into five indicators: (1) Availability of information. (2) Accessibility. (3) Completeness of information. (4) Data update consistency. (5) Public participation. These five indicators serve as an analytical framework to assess the level of transparency implemented by the local government.

The data analysis technique follows the interactive analysis model proposed by Miles and Huberman (2014), which comprises three stages: data reduction, data display, and conclusion drawing/verification. Data reduction was conducted by filtering and focusing on data relevant to the transparency indicators. Data display is presented in descriptive narratives and analytical tables to facilitate interpretation. Subsequently, conclusion drawing was carried out by interpreting research findings to answer the research objectives.

To maintain data validity, this study employs a source triangulation technique by comparing data obtained from official government documents with findings from previous studies. Additionally, data consistency checks were conducted to ensure the accuracy and reliability of the information used in the analysis.

RESULTS AND DISCUSSION

The evaluation of information transparency regarding the Regional Revenue and Expenditure Budget (APBD) of the Bojonegoro Regency Government was conducted using five main indicators: information availability, accessibility, completeness of information, data update consistency, and public participation. This analysis is based on APBD documents for the 2021–2025 period, Budget Realization Reports (LRA), and information publications via the local government's official digital media.

Table 1
The Evaluation of APBD Transparency in Kabupaten Bojonegoro

Indicator	Assessment	Description
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Indicator	Assessment	Description
Information Availability	Good	APBD and LRA documents are available online
Accessibility	Moderate	Information navigation and structure are not yet optimal
Information Completeness	Needs Improvement	Program details and achievements are incomplete
Update Consistency	Needs Improvement	Data updates are not conducted regularly
Public Participation	Low	Lack of interactive features for the public

Source: Author's (2025)

Analysis of Information Availability

Information availability is a fundamental indicator of transparency, as it reflects the extent to which the government grants public access to public financial documents. The research findings indicate that the Bojonegoro Regency Government has provided APBD documents and Budget Realization Reports online as an implementation of public information disclosure. This condition demonstrates an initial commitment by the local government to fulfill the principle of transparency, particularly regarding the aspect of information provision. However, the resulting transparency still tends to be administrative, where information is presented in technical documents that are less user-friendly for the general public. Data presentation in complex formats makes the information difficult to comprehend for citizens who lack a technical background in regional finance, thereby reducing the effectiveness of information utilization. This phenomenon shows that transparency is not yet fully oriented toward public understanding as the primary user of information. This finding aligns with previous research stating that regional budget transparency remains dominated by an administrative formality approach and has not yet addressed the substantive aspects that foster broad public understanding (Sari et al., 2021; Setiawan, 2020; Halim & Kusufi, 2020).

Analysis of Information Accessibility

Information accessibility is a crucial factor in determining the effectiveness of transparency, as it directly relates to the ease with which the public can obtain and utilize available information. Based on the analysis, access to APBD information in Bojonegoro Regency still encounters obstacles regarding navigation structure and data integration on the official local government website. Available information tends to be scattered across various systematically unconnected pages, making it difficult for users to find the required data quickly and efficiently. This condition demonstrates that digital transparency is not yet supported by an optimal information system, particularly in terms of design and data presentation structure. In this context, information technology should be able to enhance the quality of transparency through ease of access, rapid

information distribution, and solid data integration. However, without a user-friendly system design, transparency becomes less effective and fails to deliver maximum benefits to the public. This is consistent with the view that the quality of digital transparency is strongly determined by ease of access and a clear information structure (Yuliani, 2024; Arifin & Hidayat, 2022; Utami & Widodo, 2024).

Analysis of Information Completeness

Information completeness is a key indicator in evaluating the quality of transparency, as it pertains to the capacity of information to provide a holistic picture of regional budget management. The research findings show that the provided APBD information is not yet fully complete, particularly regarding program details, performance indicators, and output achievements of budget utilization. This limitation prevents the public from gaining a thorough understanding of the relationship between budget allocations and the results achieved by the local government. Furthermore, the lack of comprehensive information hinders the public from evaluating the effectiveness of budget execution. Incomplete transparency ultimately diminishes the effectiveness of public oversight and impedes efforts to enhance local government accountability. This finding aligns with studies emphasizing that budget transparency must comprehensively encompass the entire budget management cycle, ranging from planning and execution to evaluation (Prasetyo et al., 2023; Kurniawati & Lestari, 2022; Lestari & Fauzi, 2023).

Analysis of Data Update Consistency

Data update consistency is an essential aspect of maintaining the relevance and reliability of public information provided by the local government. The research findings reveal that APBD data updates in Bojonegoro Regency have not been conducted consistently, with some available information failing to reflect current conditions. This situation can create a gap between the presented information and on-the-ground reality, potentially eroding public trust in the local government. In the context of transparency, outdated information reduces data utility for the public and weakens information as a tool for social control. Therefore, effective transparency must be backed by accurate, relevant, and regularly updated data presentation. This aligns with budget transparency principles emphasizing the importance of providing information in a timely and continuous manner (Organisation for Economic Co-operation and Development (OECD), 2021; Susanto & Prabowo, 2023; Rahman & Yusuf, 2023).

Analysis of Public Participation

Public participation is an indicator reflecting the level of transparency maturity within a governance system. The research findings show that APBD transparency in Bojonegoro Regency remains one-way, with the government focusing on information provision without accompanying interactive mechanisms for the public. The scarcity of participatory features—such as discussion forums, grievance channels, or digital feedback mechanisms—indicates that transparency has not yet evolved toward participatory open government. Ideally, transparency should not merely be informative, but also capable of encouraging public engagement in decision-making processes. Public involvement is vital because it improves policy quality and strengthens local government accountability. This aligns with the perspective that public participation is a fundamental

element in building public trust toward the government (World Bank, 2022; Nugroho, 2024; Putra & Suryani, 2022; Fitriani & Dewi, 2022).

Trend Analysis of Bojonegoro Regency APBD

To reinforce the analysis of transparency, it is necessary to examine the development of regional fiscal capacity through the Regional Revenue and Expenditure Budget (APBD) data of Bojonegoro Regency over the research period. This data offers an overview of regional budget dynamics while serving as a crucial context in evaluating the extent to which information transparency provided by the local government keeps pace with financial capacity growth. Consequently, the APBD trend analysis functions not only as a quantitative data supplement, but also as a foundation for understanding the relationship between budget scale and the quality of transparency governance implemented by the local government.

Table 2
Kabupaten Bojonegoro's APBD in 2021–2025

Year	APBD (Triliun Rupiah)
2021	6,2
2022	-
2023	7,4
2024	8,2
2025	7,8

Source: Kabupaten Bojonegoro Government' Publication (2025)

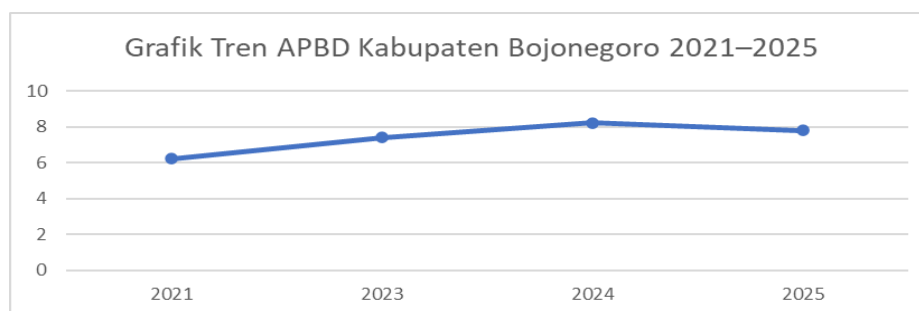


Figure 1. APBD Trend in Kabupaten Bojonegoro 2021–2025

Source: author's (2025)

Based on Table 2 and Figure 1, it can be seen that the Regional Revenue and Expenditure Budget (APBD) of Bojonegoro Regency exhibits a significant upward trend during the 2021–2024 period before experiencing a slight decline in 2025. In 2021, the APBD was recorded at IDR 6.2 trillion, which then increased to IDR 7.4 trillion in 2023, reaching its peak in 2024 at IDR 8.2 trillion. However, in 2025, it decreased to IDR 7.8 trillion, indicating dynamics in the region's fiscal capacity influenced by various factors such as budgetary policies, local revenue, and macroeconomic conditions. Overall, this trend

demonstrates that Bojonegoro Regency possesses a relatively strong fiscal capacity and has experienced growth in recent years.

This increase in the APBD should ideally be accompanied by an improvement in the quality of regional financial governance, particularly regarding information transparency to the public. However, the evaluation of transparency reveals that the growth in budgetary capacity has not been fully matched by an enhancement in the quality of information transparency provided by the local government. Although APBD documents are available online, various limitations persist in accessibility, information completeness, and data update consistency. This suggests that the implemented transparency remains administrative and has not fully satisfied the substantive principles of public information disclosure.

Furthermore, the mismatch between budget growth and transparency quality points to a gap between fiscal capacity and information system readiness in supporting public openness. From a good governance perspective, this condition warrants significant attention because as the managed budget grows, the demand for accountability from the local government rises accordingly. Consequently, transparency demands not only the provision of documents, but also the delivery of information that is easily accessible, understandable, and usable by the public as part of a public oversight mechanism.

Thus, it can be concluded that while the APBD of Bojonegoro Regency shows a generally upward trend, the quality of information transparency still requires more comprehensive improvement. This underscores that an increase in fiscal capacity does not automatically lead to better governance quality, necessitating more systematic efforts to integrate digital transparency with public participation to achieve regional financial management that is more accountable and responsive to public needs.

Synthesis and Critical Analysis

Based on these five indicators, APBD transparency in Bojonegoro Regency can be categorized as being at the stage of *informative transparency*—a phase in which the government provides information to the public but has not yet successfully driven active public participation. This condition highlights a gap between the ideal concept of transparency within a good governance framework and its practical implementation at the regional level. Existing transparency remains oriented toward fulfilling administrative obligations rather than fully directed toward boosting public engagement and substantive accountability. This finding reinforces previous research indicating that budget transparency in Indonesia is still dominated by administrative approaches and has not yet evolved into participatory transparency (Wahyudi, 2021; Handayani & Saputra, 2021). Therefore, a more comprehensive overhaul is required to integrate information disclosure, data presentation quality, and public participation into a unified transparency framework.

Policy Implications

Based on the research findings, several strategic steps can be taken to enhance APBD transparency in Bojonegoro Regency:

1. Developing a more integrated and easily accessible information system

2. Presenting information in a simpler and more informative format
3. Providing more complete and comprehensive data
4. Improving consistency in data updates
5. Developing digital-based public participation mechanisms

These measures are expected to drive the transformation of transparency from an informative model to a participatory one, thereby improving accountability and public trust in the local government.

CONCLUSION

Based on the research findings, information transparency regarding the Regional Revenue and Expenditure Budget (APBD) of the Bojonegoro Regency Government for the 2021–2025 period demonstrates openness in terms of information availability; however, substantively, it remains sub-optimal because transparency quality is not yet supported by adequate accessibility, comprehensive information completeness, data update consistency, or effective public engagement. The main findings of this study indicate that the implemented transparency remains administrative and one-way, thereby failing to function at its full capacity as an instrument of public accountability. This condition places the APBD transparency of Bojonegoro Regency at the stage of informative transparency, highlighting a gap between the ideal principles of good governance and its practical implementation at the regional level. This study emphasizes that successful transparency is determined not only by the availability of information, but also by presentation quality, ease of access, and the system's ability to drive public participation. Therefore, more integrated improvements are required through the development of user-friendly information systems, more informative and complete data presentation, and the establishment of digital-based participatory mechanisms to drive the transformation of transparency from an administrative model toward a substantive, participatory, and local-government-accountability-oriented framework.

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