

# INTERNET FINANCIAL REPORTING: REVEALING STRATEGIES AND PRACTICES IN REGIONAL GOVERNMENT

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## Abstract

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The enactment of Law No. 14 of 2008 concerning public information transparency emphasizes the important obligation of public bodies, including local governments, to provide accurate, timely, and easily accessible public information, especially financial reports. Despite regulatory mandates and technological advancements, previous studies reveal that local governments in Indonesia exhibit low levels of financial transparency through Internet financial reporting (IFR). This study aims at analyzing the IFR practices carried out in regional governments in Indonesia. This study employed qualitative research methods and focused on 27 regency and city regional governments within the West Java provincial government. The data employed were financial reporting for the 2021 fiscal year. The employed data collection methods included observation and documentation. The process of data analysis consisted of three distinct stages: data reduction, data display, and drawing conclusions. The research findings indicate that the IFR practices implemented are still limited and insufficient with an average IFR index score of 47.11. The current practice does not align with the prescribed mandate of positive law in Indonesia, which requires regency and city regional governments to enforce IFR practices. However, the regional/city government has not fully implemented this requirement.

**Keywords:** Internet Financial Reporting, Local Government, Website, Financial Reports

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## 1. INTRODUCTION

The stipulation and implementation of Law No. 14 of 2008 concerning public information transparency (KIP Law) on April 30, 2008, provides a strong legal basis for guaranteeing the public's right to obtain public information. The KIP Law states that public

bodies, including regional governments, have an obligation to provide public information that is accurate, correct and does not mislead the public. In addition to that, it is imperative to acquire public information promptly, punctually, at a minimal expense, and in a straightforward manner. In the KIP Law, it is explained that public information is

information from public bodies related to the administration and administration of public bodies that concerns the public interest. One of public information that must be announced periodically by the regional government is information regarding financial reports. Previous studies show the importance of financial reports of local government in Indonesia (Setiawan & Rizkia, 2017; Winarna et al., 2017; Widyaningrum et al., 2019).

The public as the main stakeholder of the regional government needs and has the right to obtain financial management information, especially financial reports, to maximize the public oversight function in administering the regional government effectively, efficiently and economically and free from fraud. This is in accordance with the mandate of the KIP Law that regional governments are obliged to provide information on their financial reports periodically to the public. The implementation of this requirement in the KIP Law necessitates the regional government to bear the additional expenses associated with the traditional dissemination of financial report information to the public. This is particularly challenging in Indonesia, a country with a substantial population. In this regard, taking advantage of advances in information technology (IT) could be an alternative solution for local governments (Pittaway & Montazemi, 2020; Topornin et al., 2023).

The use of IT in submitting financial reports by regional governments to the public is in line with the implementation of e-government which has been running in regional governments in Indonesia since 2003 based on Presidential Instruction (Inpres) of the Republic of Indonesia No. 3 of 2003 concerning national policy and strategy for e-government development. One of the goals outlined in the Presidential Instruction for developing e-government is to leverage technological advancements in IT to offer easily accessible and cost-effective services to the public across Indonesia. The strategy used to achieve this goal is to require regional governments to provide public information online through their official sites/websites.

The regional government's obligation to utilize IT as a means of providing, announcing and conveying public information, especially finance, through its official website/website is in line with Government regulation of the Republic of Indonesia No. 65 of 2010 concerning amendments to Government regulation No. 56 of 2005 concerning regional financial information systems. This regulation regulates and requires regional governments to organize Regional Financial Information Systems (*Sistem Informasi Keuangan Daerah, SIKD*) in their respective regions with one of the functions and objectives of presenting regional financial information openly to the public. Apart from that, specifically in this regulation it is stated that the presentation of regional financial information through the official regional government website is an inseparable part of the implementation of Regional Financial Information Systems provided that the regional financial information displayed at least contains information about:

- financial reports guided by applicable government accounting standards;
- deconcentration fund and co-administration fund;
- regional company financial reports;
- data relating to fiscal needs and regional fiscal capacity.

In this context, the presentation of financial information on official local government sites/websites, especially financial reporting, is usually referred to as Internet financial reporting (IFR).

IFR has attracted significant attention from various stakeholders, including government officials, researchers, and the general public. This is due to its important role in promoting transparency and accountability in public financial management (Yuhertiana et al., 2020). By making financial data more accessible online, IFR enables stakeholders to monitor local government financial performance, foster trust, and facilitate informed decision-making. It thus has implications on improving accessibility and transparency, public oversight, and accountability (Di Vaio et al., 2020; Mahdi Sahi et al., 2022; Murdayanti & Khan, 2021). It allows protecting against unethical actions by complying with regulatory standards of government financial information disclosure.

Previous research related to IFR has been conducted in various countries (Bananuka & Nkundabanyanga, 2023; Dolinšek et al., 2014; Khelifi, 2022). Studies on government institutions have also been conducted. In New Zealand, Laswad et al. (2005) conducted research on the factors that influence the voluntary disclosure of financial information on official regional government websites. Styles and Tennyson (2007) conducted research in the United States to investigate the availability and accessibility of local government financial reports on the internet. Further research was conducted by García and García-García (2010) regarding the factors that influence the level of disclosure of financial information on official regional government websites in Spain. Previous researches in Indonesia examined the determinants of IFR implementation in regional governments, like the studies conducted by Hudoyo and Mahmud (2014), Nosiñana and Yaya (2016), Rahmawati and Mahmud (2016), Hiola et al. (2016), Syamsul and Ritonga (2017), Alhajjriana et al. (2017), Prasasti et al. (2017), Hanifah and Kiswanto (2017), Annisa and Murtini (2018), Sutaryo and Tri Amanu (2020). However, there are also studies that analyze the implementation of IFR in local governments in Indonesia, as the papers by Martani et al. (2014), Ritonga and Syamsul (2016), and Adriana and Ritonga (2018).

An illustration of the implementation of IFR in Indonesia can be observed through the findings of research carried out by scholars. Researches conducted by Martani et al. (2014), Ritonga and Syamsul (2016), and Adriana and Ritonga (2018) measure the level of transparency of regional financial management in Indonesia. Martani et al. (2014) found that the level of transparency of financial information and regional government performance only reached 15%. In line with prior research findings, Ritonga and Syamsul (2016) discovered that the average degree of transparency in the financial management of regional governments in Indonesia remains exceedingly low, specifically at 16.84%. Similarly, a study conducted by Adriana and Ritonga (2018) revealed that the transparency index of regional governments in Java for the fiscal year 2016 was significantly low, with a mere 19.59%. Other studies suggest that IFR in Indonesia is still low, especially when compared to other Asian countries such as Singapore. However, it is still better than Malaysia (Suprianto & Salim, 2024).

While some previous studies have investigated the dimensions of local government transparency in Indonesia, area studies of specific provinces are limited. A study of all provinces in Indonesia may provide a broad range of information, but given the multiculturalism and disparities in some Indonesian provinces, the analysis may be unbalanced. In addition, previous studies have focused more on local government performance transparency, while studies on IFR transparency are still limited.

The low level of disclosure of transparency of regional government financial reports on the official website shows an indication that the practice of IFR in regional governments in Indonesia is not in accordance with the mandate of the KIP Law and current government regulations. This raises suspicions that the IFR practice is not considered an obligation by the regional government. The impact of regional governments implementing IFR depends on their respective interests and urgency. Based on these phenomena and problems, it is important to carry out an analysis of IFR practices in regional governments as one of the obligations that must be carried out in accordance with the mandate of positive law in Indonesia.

This study uses West Java as a sample because it has a good governance index with various recognitions from various parties, so that the results of this study can provide a model for other provinces. Broadly defined, this study aims to analyze the practice of IFR in Indonesia. This study uses three stages of analysis including data reduction, data display, and drawing conclusions on several dimensions of IFR, namely availability, accessibility, and timeliness of report disclosure. The study found that IFR practices in West Java tend to be limited with an average of 47.11. However, some districts have achieved a score of 93.75, such as Purwakarta Regency, Bekasi City and Cimahi City. This shows that there is still a gap between districts on IFR transparency compliance.

The structure of this paper is as follows: Section 2 develops a literature review. Section 3 presents the research methodology. Section 4 summarizes the results followed by a discussion in Section 5. Section 6 proposes conclusion of the paper.

## 2. LITERATURE REVIEW

### 2.1. E-government

E-government is implemented by making maximum use of advances in IT (AlMulhim, 2023). The use of IT was chosen by the government with the aim that public services in the government can be accessed easily and cheaply by the people of Indonesia. This was formulated as one of the objectives of e-government development in the Presidential Instruction, namely to form a quality and timeless network of information and public service transactions at affordable/low costs.

The initial strategy devised to achieve the implementation of e-governance, which is accessible and usable by the general public, involves the creation of a service system that is reliable, trustworthy, and cost-effective (Nookhao & Kiattisin, 2023). One of the targets to achieve this strategy is to establish information portals and public services

(Chohan & Hu, 2022). This target is followed up with a policy that requires government agencies and regional governments to provide information and public services online through their official websites.

### 2.2. Openness of information on regional government financial management

The stipulation and enactment of Law No. 14 of 2008 concerning public information transparency (KIP Law) on April 30, 2008, provides a strong legal basis for guaranteeing the public's right to obtain public information. The KIP Law states that public bodies, including regional governments have an obligation to provide public information. The public information in question refers to the information that is stored, managed, transmitted, and/or received by government entities involved in state administration, as well as public bodies that are associated with public interest matters (Khadafi et al., 2024). The information conveyed to the public is information that is accurate, correct and does not mislead. In addition, the KIP Law mandates that public information published to the public can be obtained quickly, on time, at low cost and in a simple manner. One piece of public information that must be announced periodically by the regional government is information regarding financial reports.

The mandate of the KIP Law to public bodies, then regulated in a government regulation to publish their financial reports, was followed up with the issuance of the Instruction of the Minister of Home Affairs (*Mendagri*) No. 188.52/1797/SJ concerning increasing transparency in regional budget management. One of the instructions from the Minister of Home Affairs is instructing the governor to provide facilities in the form of an official website as a place to publish the latest data in the Regional Budget Management Transparency (*Transparansi Pengelolaan Anggaran Daerah*) menu and to forward the same orders and directions to the Regent/Mayor below him. One of the latest data in question is audited regional government financial reports and opinions on regional government financial reports.

### 2.3. Regional government financial reports

On October 22, 2010, Republic of Indonesia Government Regulation No. 71 of 2010 concerning Government Accounting Standards (*Standar Akuntansi Pemerintahan, SAP*) was established and came into force. Government Accounting Standards refer to the set of accounting principles employed to prepare and present financial reports for governments. In implementing Government Accounting Standards, the government develops a government accounting system.

Furthermore, as a legal basis for how regional governments carry out their financial management, Government regulation No. 12 of 2019 concerning regional financial management was stipulated on March 6, 2019. This regulation regulates all regional government activities in carrying out their financial management which includes planning, budgeting, implementation, administration, reporting, accountability, regional financial supervision funds. In this case, what is meant by regional finance is all the rights and obligations of the regional government in carrying out its government which

can be valued in money as well as all forms of wealth that can be made the property of the regional government.

A follow-up to the above is the regulation of the Minister of Home Affairs (*Mendagri*) of the Republic of Indonesia No. 77 of 2020 concerning technical guidelines for regional financial management on December 30, 2020. The technical guidelines for regional financial management govern the various activities involved in financial management, including planning and regional financial supervision. In carrying out accounting and financial reporting activities, the regional government designs a system, namely the Regional Government Accounting System (*Sistem Akuntansi Pemerintah Daerah, SAPD*). Regional Government Accounting System is a systematic series of procedures, organizers, equipment and other elements to realize accounting functions ranging from transaction analysis to financial reporting within regional government organizations referring to Government Accounting Standards. Regional governments present at least seven elements of financial reports with illustrations of report documents as regulated in these regulations, including:

- budget realization report;
- report on changes in budget balance;
- balance sheet;
- operational report;
- cash flow statement;
- statement of changes in equity;
- notes to financial reports.

Regional government financial reports that have been prepared and presented by the regional government are then submitted to the Financial Audit Agency no later than three months after the end of the fiscal year. Examination of financial reports by the Financial Audit Agency is completed no later than two months after receiving the financial reports from the regional government. Furthermore, the regional government is obliged to announce it to the public as a form of the regional government's obligation to provide financial information.

## 2.4. Previous research

Research on IFR in local governments has been conducted in various countries, including Indonesia. Laswad et al. (2005) studied the factors that influence voluntary financial disclosure on official government websites in New Zealand. They found that leverage, local wealth, press visibility, and government type significantly affect the level of disclosure, while size and political competition do not. Similarly, Styles and Tennyson (2007) analyzed the financial statements of local governments in the United States, which revealed that higher per capita income, accounting disclosure levels, population size, and debt levels increase accessibility to online financial statements. García and García-García (2010) identified size, capital investment, press visibility, and political competition as the main factors influencing financial disclosure in Spain.

In Indonesia, many studies have explored the determinants of IFR. Hudoyo and Mahmud (2014) found income per capita influenced IFR among 50 local governments, while wealth and local leverage did not. Nosihana and Yaya (2016)

highlighted political competition and government size as significant factors but did not note the impact of leverage, wealth, or audit opinion. Rahmawati and Mahmud (2016) observed that prosperity had a positive impact on transparency, while education and government size did not. Hiola et al. (2016) linked financial performance to IFR compliance but found the political environment irrelevant.

Other studies, such as the one conducted by Syamsul and Ritonga (2017), emphasize the role of governance in promoting transparency. Alhajjriana et al. (2017) found that regional expenditure affects IFR, while revenue and population do not. Hanifah and Kiswanto (2017) and Annisa and Murtini (2018) explored political competition, human development, and government complexity impacts on IFR. Sutaryo and Tri Amanu (2020) identified financial independence and regional head profile as significant drivers of IFR. Implementation-focused research by Martani et al. (2014) and Ritonga and Syamsul (2016) revealed low levels of transparency, with only 15–19% achieving meaningful disclosure. Adriana and Ritonga (2018) note that richer regions with higher Human Development Index (HDI) and lower political competition tend to have better IFR practices, but overall transparency is still limited.

## 3. RESEARCH METHODOLOGY

### 3.1. Methodology

The method employed in this research belongs to the qualitative research method. Utilizing qualitative method in this research was deemed more suitable as it enabled researchers to acquire a profound comprehension of the research focus pertaining to IFR practices in regional governments in Indonesia. Therefore, researchers chose qualitative methods to answer questions from tentative research problems.

The descriptive format was chosen with the aim of revealing research results that can describe and summarize the conditions of IFR practices in regional governments in Indonesia. Reality is analyzed referring to indicators formed based on positive law and previous research. Furthermore, the results are expressed in detail and in depth in the form of descriptions of research results, discussions, findings, and conclusions while maintaining authenticity without changing or providing special treatment that eliminates the meaning of the research results so that they can be expressed according to their original conditions.

This research was carried out at the regency and city regional governments of the West Java provincial government through their official website. The West Java provincial government obtained the highest score (good level) on the public information openness index (*Indeks Keterbukaan Informasi Publik, IKIP*) conducted by the Central Information Commission of the Republic of Indonesia in 2022 and received an award from the Corruption Eradication Commission of the Republic of Indonesia (*Komisi Pemberantasan Korupsi, KPK*) for good governance in government, especially in the field of financial transparency in 2021.

This is evidence of implementation and governance for important considerations in this research, where research requires data on the implementation of financial management

transparency through the official regional government website. Apart from that, data collection procedures were also carried out on other sources deemed relevant. The research was carried out for eight months, from July 2022, to February 2023.

The type of data source in this research belongs to the secondary data source. The main secondary data employed comes from the regency and city regional government (*Pemda*) websites of the West Java provincial government (*Pemprov Jabar*). Researchers made observations on each regional government website to see the availability, accessibility and timeliness of the regional government in submitting its financial reports according to predetermined indicators (Table 4). Researchers also conducted positive law studies, namely laws, government regulations, presidential instructions, ministerial regulations, ministerial instructions, and constitutional court decisions, with the following details:

- Law No. 14 of 2008 concerning public information transparency;
- Law No. 17 of 2003 on state finance.
- Government regulation No. 56 of 2005 concerning regional financial information systems;
- Government regulation No. 65 of 2010 concerning amendments to Government regulation No. 56 of 2005 concerning regional financial information systems;
- Government regulation No. 71 of 2010 concerning Government Accounting Standards;
- Government regulation No. 12 of 2019 concerning regional financial management;
- Presidential Instruction of the Republic of Indonesia No. 3 of 2003 concerning national policy and strategy for e-government development;
- Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 77 of 2020 concerning technical guidelines for regional financial management;
- Instruction of the Minister of Home Affairs of the Republic of Indonesia No. 188.52/1797/SJ concerning increasing transparency in regional budget management;
- Decision of the Constitutional Court of the Republic of Indonesia No. 77/PUU-XIV/2016 concerning Article 33 of the KIP Law conditionally contradicts the 1945 Constitution.

### 3.2. Data collection

Data collection in this research was carried out through four stages as following Bungin (2013): general exploration, focused exploration stage, data collection stage and data confirmation stage.

#### 3.2.1. General exploration or observation stage

The data collection procedure in this research started from the general observation stage which was carried out from July 21, 2022, to September 30, 2022, on the research object, namely IFR in regional governments in Indonesia. This stage was carried out with the aim of getting a clear picture of the research object for making a decision whether research on the object will continue or be cancelled. In addition, this stage aims to determine the procedures that will be carried out if the research continues. In this stage, the researcher obtained two alternative targets which could be used as the focus of the research object, namely

the implementation and determinants of IFR in regional governments in Indonesia.

#### 3.2.2. Focused exploration stage

Researchers carried out a focused exploration stage to follow up on the results of general observations. The focused exploration stage was carried out from October 1, 2022, to November 30, 2022. At this stage, it was decided that the object to be explored in a focused manner was the main target of the research, namely the implementation of IFR in regional governments in Indonesia. In addition, at this stage it was determined that the regional governments studied were the regency and city regional governments in the West Java provincial government.

#### 3.2.3. Data collection stage

The data collection technique used in this research is the triangulation data collection technique. The triangulation technique is collecting research data by combining several collection methods and data sources in a study (Sugiyono, 2016). This research employed observation and documentation methods simultaneously to obtain relevant data.

#### Observation

Observation in this research used a structured non-participant observation method. In this case, the observation has been designed systematically and carried out independently without being directly involved in the activity of the object being observed (Sugiyono, 2016). This stage was carried out online on the official website of the regency and city regional governments of the West Java provincial government. Observations on the official website were carried out from February 2, 2023, to February 6, 2023.

#### Documentation

Documentation was carried out by collecting data obtained from the observation stage. Apart from that, documentation was also carried out in written documents in the form of positive legal documents that apply in Indonesia, namely laws, government regulations, presidential instructions, ministerial regulations, ministerial instructions, and constitutional court decisions. Documented data is not only complementary but also used as evidence for this research.

#### 3.2.4. Data confirmation stage

Data confirmation was carried out with the aim of retesting the correctness of the data resulting from data collection. This stage was carried out by re-examining the data collected from the data source. Data input errors were adjusted at this stage. Data confirmation was carried out from February 25 to 26, 2023.

### 3.3. Data analysis

Data analysis in qualitative research involves the systematic exploration and compilation of data gathered from observations, interviews, field notes, and documentation. This process entails organising

the data into categories, describing it in units, synthesising it, identifying patterns, selecting important elements for further study, and drawing conclusions that are easily comprehensible to oneself and others (Sugiyono, 2016). The research employed the Miles and Huberman model as the data analysis technique. In this model, analysis was carried out after data collection through three data analysis activities, as follows.

### 3.3.1. Data reduction

The data reduction stage was carried out aiming at the objectives to be achieved in this research. This stage was carried out by summarizing, selecting the main things, focusing on the important things, looking for themes and patterns so that the reduced data would provide a clear picture and make it easier to determine research findings. The results of data reduction were utilized as a reference for presenting data.

### 3.3.2. Data display

Data display was carried out with the aim of facilitating understanding of the phenomena in the research object and answering research problems. This stage was carried out after the data reduction stage. In this case, the research results would not be given special treatment that eliminates the meaning of the research results so that they could be presented in their original state.

### 3.3.2. Conclusion drawing and verification

The final steps in this research analysis were drawing conclusions and verification. Research conclusions refer to research findings in the form of statements that have a strong foundation as a result of the data analysis that has been carried out in the research. In this case, the researcher concluded the research results without losing meaning and ensures that he draws conclusions from valid data after testing the validity of the data through a credibility or internal validity test.

## 3.4. Credibility testing

Testing the validity of data in qualitative research can be done through credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity) tests (Sugiyono, 2016). Of the four tests, the most important test is the credibility or internal validity test. This research only carried out the main test, namely the credibility test by extending observations, increasing persistence, using reference materials, and member checking.

### 3.4.1. Extension of observation

In conducting observations on the official website of the regency and city regional governments of the West Java provincial government, the observations which were initially completed on February 6, 2023, were extended until February 26, 2023. This was done to ensure that the data processed was correct and appropriate to the situation. In addition, at this stage adjustments were made to three aspects of the assessment.

### 3.4.2. Increasing perseverance

Increasing perseverance in research means carrying out observations more carefully and continuously (Sugiyono, 2016). In this case, the researcher read all the notes from the research results to find out data deficiencies or errors. Apart from that, researchers also reviewed Law No. 14 of 2008 and Law No. 17 of 2003 in Indonesia, additional reference books, and research documentation to ensure the research findings were valid.

### 3.4.3. Reference materials usage

Using reference materials in a credibility test aims to show that there is supporting evidence for research findings. In this research, the supporting evidence is the results of observation documentation which increases the level of confidence in the research results.

### 3.4.4. Member checking

Testing credibility through member checking refers to a process of checking data obtained from the data collection process. The aim of this stage is to find out how far the data obtained corresponds to the situation. Apart from that, this stage was carried out to ensure that the data assessment is appropriate and valid so that it becomes more credible or trustworthy.

## 4. RESULTS

The data collection methods employed in this research included observation and documentation. Observations were carried out on the official websites of 27 district and city governments of West Java province, consisting of 18 regencies and 9 cities (Table 1). The list of official websites was obtained from the regency/city list information published by the West Java provincial government on its official website, accessed on February 2, 2023, at 09:56 WIB (Western Indonesia Time).

**Table 1.** List of regional governments in West Java province

<i>Types of local government</i>	<i>Name of regional government</i>
Regency	1) Bandung, 2) West Bandung, 3) Bekasi, 4) Bogor, 5) Ciamis, 6) Cianjur, 7) Cirebon, (8) Garut, 9) Indramayu, 10) Karawang, 11) Kuningan, 12) Majalengka, 13) Pangandaran, 14) Purwakarta, 15) Subang, 16) Sukabumi, 17) Sumedang, 18) Tasikmalaya
City	19) Bandung, 20) Banjar, 21) Bekasi, 22) Bogor, 23) Cimahi, 24) Cirebon, 25) Depok, 26) Sukabumi, 27) Tasikmalaya

Source: Official website of the regional government of West Java province (<https://www.jabarprov.go.id/en/tentang-jawa-barat/daftar-kabupaten-kota>).

Data reduction in this research was carried out by selecting basic data from all data obtained from the observation and documentation process that had been carried out during the data collection process.

Data selection and reduction were carried out in accordance with the research objectives. The results of data reduction were used to present research

results (data display process) as a basis for discussion in this research.

The basis used in the data reduction process is the regional government IFR indicator. These indicators were prepared with basic references to Positive Law in Indonesia and supported by references from previous research. The Positive Law used as the basis is as follows:

- Government regulation No. 71 of 2010 concerning Government Accounting Standards;
- Government regulation No. 12 of 2019 concerning regional financial management;
- Presidential Instruction of the Republic of Indonesia No. 3 of 2003 concerning national policy and strategy for e-government development;

- Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 77 of 2020 concerning technical guidelines for regional financial management;

- Instruction of the Minister of Home Affairs of the Republic of Indonesia No. 188.52/1797/SJ concerning increasing transparency in regional budget management.

Meanwhile, previous research used as a reference is research conducted by Martani et al. (2014), Ritonga and Syamsul (2016), and Adriana and Ritonga (2018). The regional government IFR indicators in this study are shown in Table 2.

**Table 2.** Local government IFR indicators

Indicator	Documentation code	Indicator details	Year	Aspect terms		
				Availability	Accessibility	Timeliness
1	LRA	Budget realization report	2021	Audited report	Downloadable	June 30, 2022
2	LPSAL	Over budget balance change report	2021	Audited report	Downloadable	June 30, 2022
3	Balance sheet	Balance sheet	2021	Audited report	Downloadable	June 30, 2022
4	LO	Operational report	2021	Audited report	Downloadable	June 30, 2022
5	LAK	Cash flow statement	2021	Audited report	Downloadable	June 30, 2022
6	LPE	Statement of changes in equity	2021	Audited report	Downloadable	June 30, 2022
7	CaLK	Notes to financial reports	2021	Audited report	Downloadable	June 30, 2022
8	OBPK	Audit Board of Indonesia (BPK RI) audit result/Opinion	2022	Official report	Downloadable	June 30, 2022

Note: The documentation code is used as a storage code for downloaded documents during the observation process. The year for the financial report component is the 2021 budget year, while the audit result/opinion of the Audit Board of Indonesia is the year of audit of the 2021 financial report, namely 2022. Availability aspect provisions stipulate that a report is recognized as available if the report has been audited. The accessibility aspect provisions stipulate that a report is considered accessible if the report can be downloaded. Timeliness aspect provisions stipulate that it is recognized as timely if uploaded before 30 June 2022. Timeliness: Upload deadline (date).

#### 4.1. Document availability aspect

The document availability aspect is assessed from the availability of documents on the official regional government website based on the IFR indicator. In this case, what is meant by available is that the document is published to the general public on the official website. In this aspect, documents that meet the criteria for indicators 1 to 7 are considered to be included in the assessment if the documents

published are documents that have been audited by the Audit Board of Indonesia and have been approved by the regional head. In this case, the status of the document can be seen from the information on the cover or title of the document and/or the date of approval/publication. Observation results seen from the availability aspect of regional government financial reports can be seen in Table 3.

**Table 3.** Index score based on document availability aspects

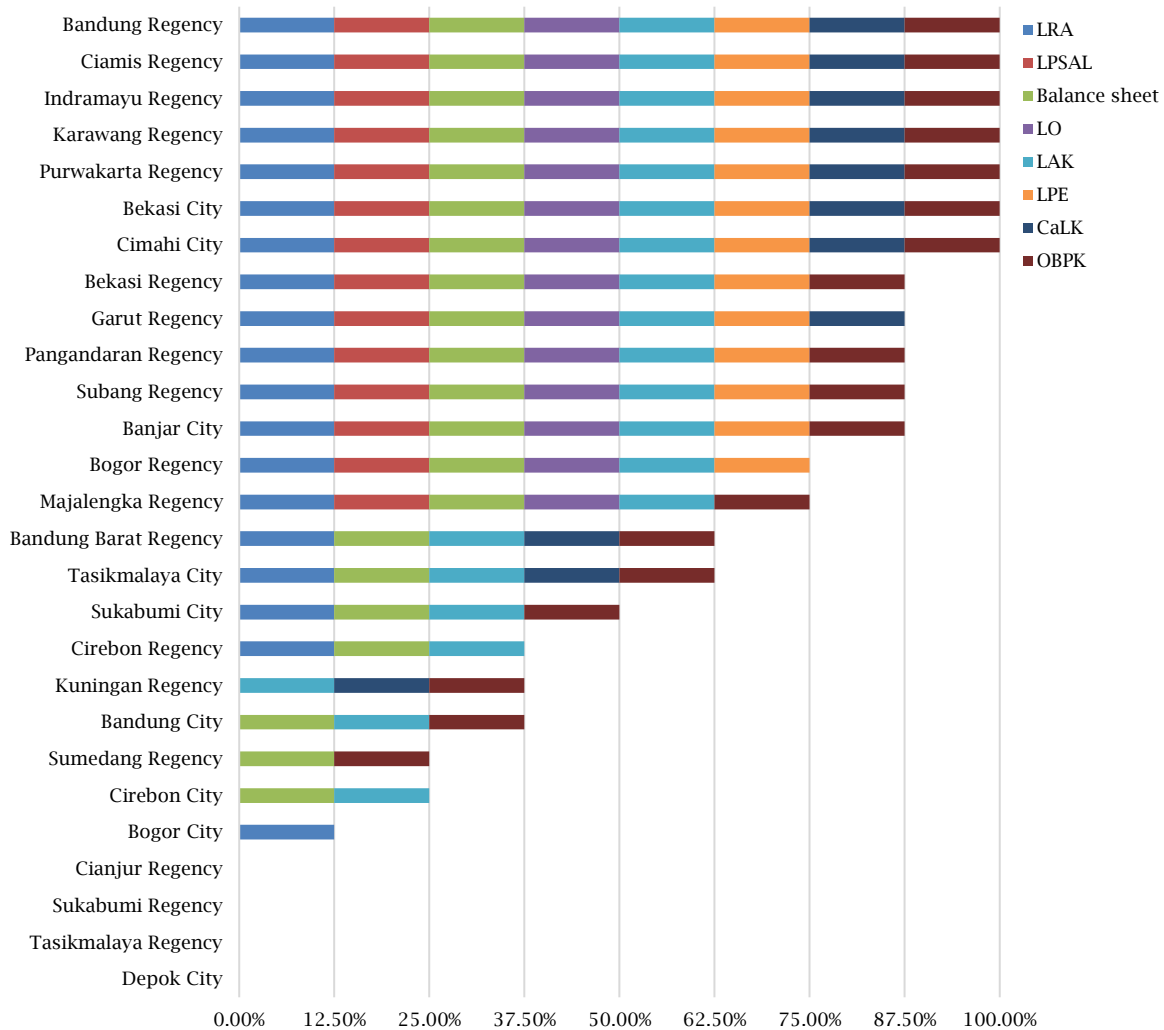
No.	Name of local government	Indicator								Sum	Index
		1	2	3	4	5	6	7	8		
1	Bandung regency	1	1	1	1	1	1	1	1	8	100.00
2	West Bandung regency	1	0	1	0	1	0	1	1	5	62.50
3	Bekasi regency	1	1	1	1	1	1	0	1	7	87.50
4	Bogor regency	1	1	1	1	1	1	0	0	6	75.00
5	Ciamis regency	1	1	1	1	1	1	1	1	8	100.00
6	Cianjur regency	0	0	0	0	0	0	0	0	0	0.00
7	Cirebon regency	1	0	1	0	1	0	0	0	3	37.50
8	Garut regency	1	1	1	1	1	1	1	0	7	87.50
9	Indramayu regency	1	1	1	1	1	1	1	1	8	100.00
10	Karawang regency	1	1	1	1	1	1	1	1	8	100.00
11	Kuningan regency	0	0	0	0	1	0	1	1	3	37.50
12	Majalengka regency	1	1	1	1	1	0	0	1	6	75.00
13	Pangandaran regency	1	1	1	1	1	1	0	1	7	87.50
14	Purwakarta regency	1	1	1	1	1	1	1	1	8	100.00
15	Subang regency	1	1	1	1	1	1	0	1	7	87.50
16	Sukabumi regency	0	0	0	0	0	0	0	0	0	0.00
17	Sumedang regency	0	0	1	0	0	0	0	1	2	25.00
18	Tasikmalaya regency	0	0	0	0	0	0	0	0	0	0.00
19	Bandung city	0	0	1	0	1	0	0	1	3	37.50
20	Banjar city	1	1	1	1	1	1	0	1	7	87.50
21	Bekasi city	1	1	1	1	1	1	1	1	8	100.00
22	Bogor city	1	0	0	0	0	0	0	0	1	12.50
23	Cimahi city	1	1	1	1	1	1	1	1	8	100.00
24	Cirebon city	0	0	1	0	1	0	0	0	2	25.00
25	Depok city	0	0	0	0	0	0	0	0	0	0.00
26	Sukabumi city	1	0	1	0	1	0	0	1	4	50.00
27	Tasikmalaya city	1	0	1	0	1	0	1	1	5	62.50
Total		19	14	21	14	21	13	11	18	131	60.65

Source: Data processing by the Authors.

The results in Table 3 show that the average index score is 60.65. The data shows that there are seven local governments that obtained an index score of 100.00, indicating a total score of 8 out of a maximum total score of 8. The regional government provides all assessment indicators, namely the seven components of the financial report and the audit result report by the Audit Board of

Indonesia on its official website. Meanwhile, there were four regional governments that received the lowest index value, namely 0.00 or no documents were available that met the assessment indicator requirements. Figure 1 shows the index score ranking based on the document availability aspect from largest to smallest value.

Figure 1. Index ranking based on document availability aspects



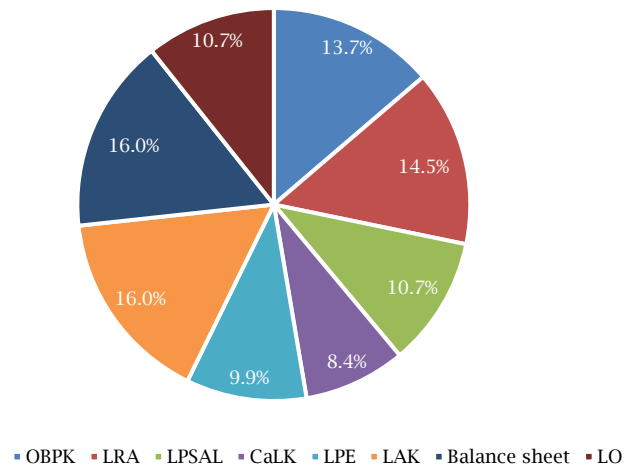
Furthermore, Figure 2 shows the proportion of all documents from the eight indicators available on the official websites of 27 regional governments. The total number of documents published by the regional government is 131 documents (Table 1). The documents most often provided by the regional government are the balance sheet and cash flow report. There are 21 (77.77%) regional governments that provide these documents for access by the public. Meanwhile, the least documents provided by the regional government are notes to financial reports. Only 11 (40.74%) regional governments provide these documents on their official regional government websites. In detail, the documents

provided by the regional government compared to all available documents from highest to lowest are as follows:

- balance sheet and cash flow statement (21 documents/16.0%);
- budget realization report (19 documents/14.5%);
- audit result report/opinion of the Audit Board of Indonesia (18 documents /13.7%);
- report on changes in excess budget balance and operational report (14 documents /10.7%);
- equity changes report (13 documents/9.9%);
- notes to financial reports (11 documents/8.4%).



Figure 2. Proportion of document availability



#### 4.2. Document accessibility aspects

Next, in the presentation stage, data is presented regarding the IFR index from the document accessibility aspect. This aspect is assessed by the availability of access for the general public to

download documents. This means that the available documents can be downloaded by the general public easily when needed or do not go through lengthy procedures. observation results from the accessibility aspect of regional government financial reports can be seen in Table 4 as follows.

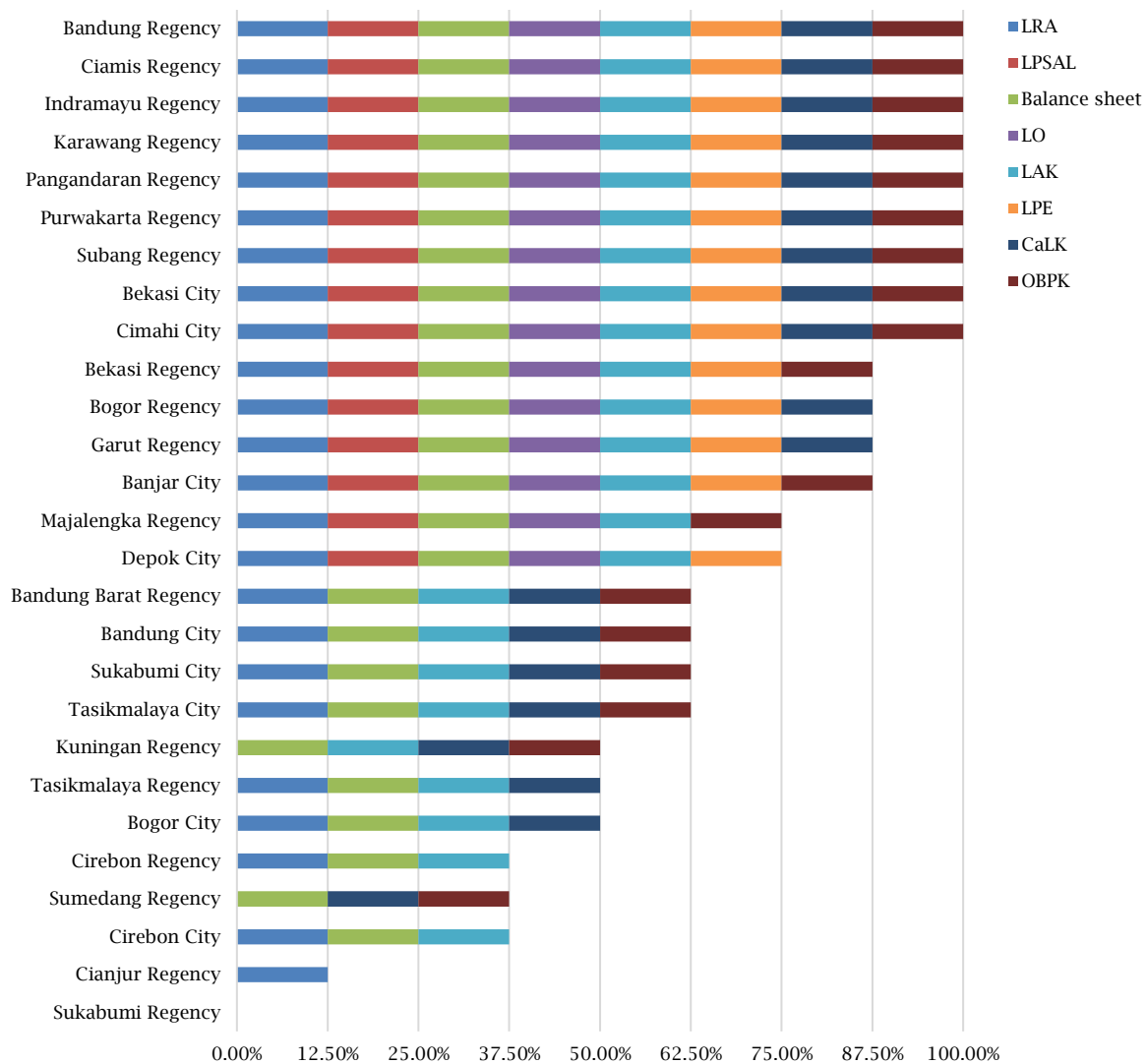
Table 4. Index score based on document accessibility aspects

No.	Name of regional government	Indicator								Sum	Index
		1	2	3	4	5	6	7	8		
1	Bandung regency	1	1	1	1	1	1	1	1	8	100.00
2	West Bandung regency	1	0	1	0	1	0	1	1	5	62.50
3	Bekasi regency	1	1	1	1	1	1	0	1	7	87.50
4	Bogor regency	1	1	1	1	1	1	1	0	7	87.50
5	Ciamis regency	1	1	1	1	1	1	1	1	8	100.00
6	Cianjur regency	1	0	0	0	0	0	0	0	1	12.50
7	Cirebon regency	1	0	1	0	1	0	0	0	3	37.50
8	Garut regency	1	1	1	1	1	1	1	0	7	87.50
9	Indramayu regency	1	1	1	1	1	1	1	1	8	100.00
10	Karawang regency	1	1	1	1	1	1	1	1	8	100.00
11	Kuningan regency	0	0	1	0	1	0	1	1	4	50.00
12	Majalengka regency	1	1	1	1	1	0	0	1	6	75.00
13	Pangandaran regency	1	1	1	1	1	1	1	1	8	100.00
14	Purwakarta regency	1	1	1	1	1	1	1	1	8	100.00
15	Subang regency	1	1	1	1	1	1	1	1	8	100.00
16	Sukabumi regency	0	0	0	0	0	0	0	0	0	0.00
17	Sumedang regency	0	0	1	0	0	0	1	1	3	37.50
18	Tasikmalaya regency	1	0	1	0	1	0	1	0	4	50.00
19	Bandung city	1	0	1	0	1	0	1	1	5	62.50
20	Banjar city	1	1	1	1	1	1	0	1	7	87.50
21	Bekasi city	1	1	1	1	1	1	1	1	8	100.00
22	Bogor city	1	0	1	0	1	0	1	0	4	50.00
23	Cimahi city	1	1	1	1	1	1	1	1	8	100.00
24	Cirebon city	1	0	1	0	1	0	0	0	3	37.50
25	Depok city	1	1	1	1	1	1	0	0	6	75.00
26	Sukabumi city	1	0	1	0	1	0	1	1	5	62.50
27	Tasikmalaya city	1	0	1	0	1	0	1	1	5	62.50
Total		24	15	25	15	24	14	19	18	154	71.30

Source: Data processing by the Authors.

Observation results on the accessibility aspect show that the average index score is 71.30. The results show that there are nine local governments that got an index score of 100.00, namely a total score of 8 out of a maximum total score of 8. The regional government provides access to the public to download all documents from the assessment indicators, namely the seven components of the financial report and the audit

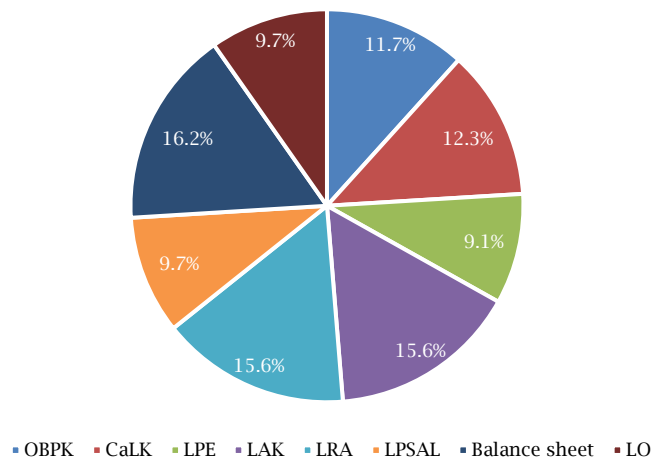
result report by the Audit Board of Indonesia on its official website. Meanwhile, Sukabumi regency received the lowest index value, namely 0.00, meaning that the public was not given access to download documents that met the assessment indicator requirements. Figure 3 shows the ranking of regional government index scores based on the document accessibility aspect from largest to smallest value.

**Figure 3.** Index ranking based on document accessibility aspects

Furthermore, Figure 4 shows the proportion of all documents from the eight indicators that can be accessed on the official websites of 27 regional governments. The total number of documents that can be accessed by the general public is 154 documents (Table 4). The document that is most often provided by the regional government and can be downloaded by the general public is the balance sheet. There are 25 (92.59%) regional governments that provide access to download the document on their official website. Meanwhile, the document that is least accessible is the equity changes report. There are 14 regional governments (51.85%) that provide access to download the document on their official

website. In sequence, the types of documents that can be accessed compared to all documents from highest to lowest are as follows:

- balance sheet (25 documents/16.2%);
- budget realization report and cash flow report (24 documents/15.6%);
- notes to financial reports (19 documents/12.3%);
- audit result report/opinion of the Audit Board of Indonesia (18 documents/11.7%);
- report on changes in excess budget balance and operational report (15 documents/9.7%);
- equity changes report (14 documents/9.1%).

**Figure 4.** Document accessibility proportion

#### 4.3. Aspects of timeliness of document publication

The final aspect presented in the data presentation stage is the aspect of timeliness of document publication. In this case, the timeliness of publication means that documents are published to the public via the official regional government website without exceeding the specified maximum time limit. The maximum time limit specified in the research is June 30, 2022. This refers to the provisions on the deadline for submitting

regional government financial reports to the Audit Board of Indonesia for examination (maximum three months after the fiscal year ends), the maximum time for the Audit Board of Indonesia to examine (maximum 60 days), and provisions in Law of the Republic of Indonesia No. 17 of 2003 on state finance (no later than six months after the end of the fiscal year). Observation results from the timeliness aspect of publication of regional government financial reports can be seen in Table 5 as follows.

**Table 5.** Index score based on aspects of timeliness of publication (Part 1)

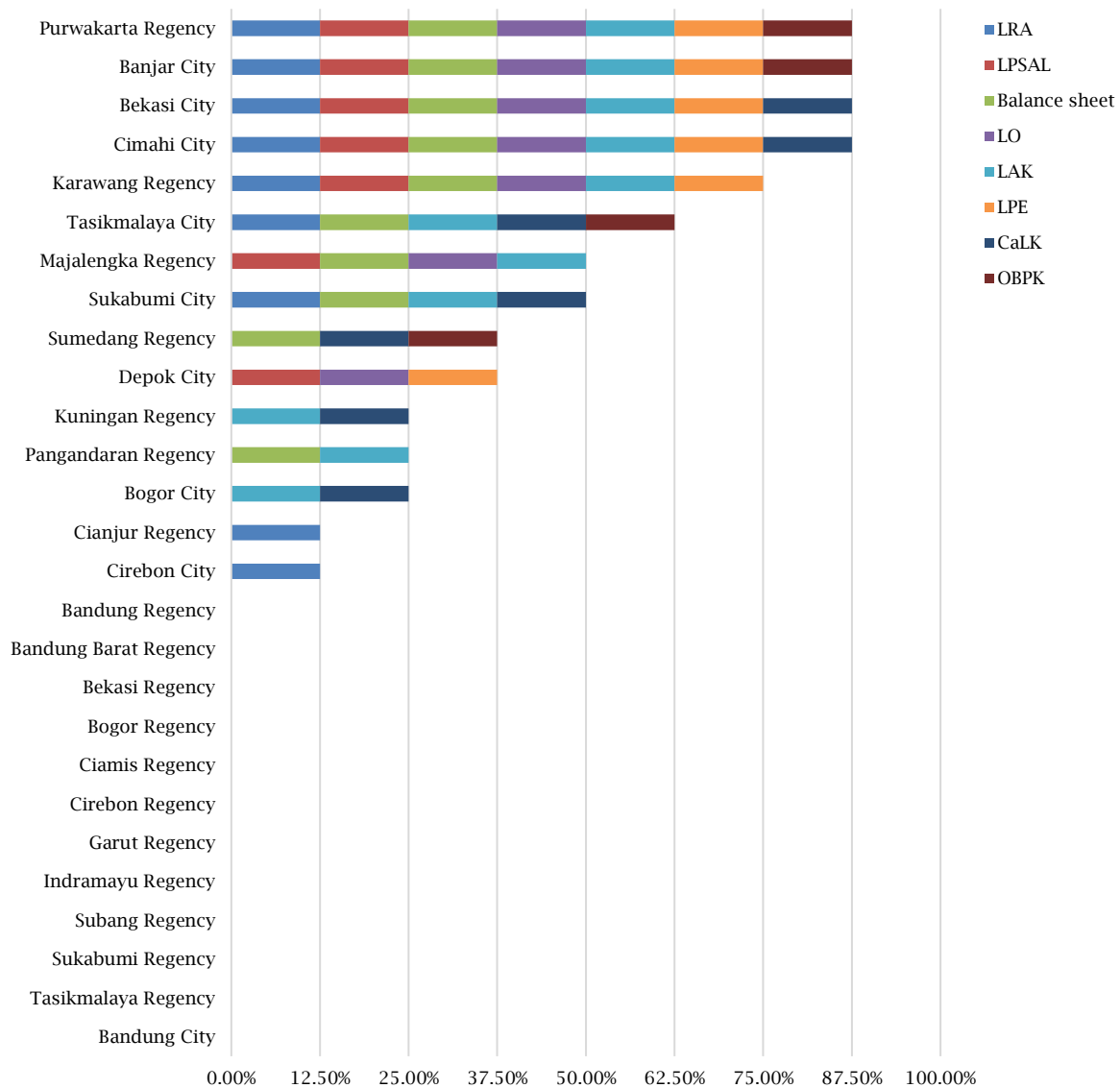
No.	Name of regional government	Indicator								Sum	Index
		1	2	3	4	5	6	7	8		
1	Bandung regency	0	0	0	0	0	0	0	0	0	0.00
2	West Bandung regency	0	0	0	0	0	0	0	0	0	0.00
3	Bekasi regency	0	0	0	0	0	0	0	0	0	0.00
4	Bogor regency	0	0	0	0	0	0	0	0	0	0.00
5	Ciamis regency	0	0	0	0	0	0	0	0	0	0.00
6	Cianjur regency	1	0	0	0	0	0	0	0	1	12.50
7	Cirebon regency	0	0	0	0	0	0	0	0	0	0.00
8	Garut regency	0	0	0	0	0	0	0	0	0	0.00
9	Indramayu regency	0	0	0	0	0	0	0	0	0	0.00
10	Karawang regency	1	1	1	1	1	1	0	0	6	75.00
11	Kuningan regency	0	0	0	0	1	0	1	0	2	25.00
12	Majalengka regency	0	1	1	1	1	0	0	0	4	50.00
13	Pangandaran regency	0	0	1	0	1	0	0	0	2	25.00
14	Purwakarta regency	1	1	1	1	1	1	0	1	7	87.50
15	Subang regency	0	0	0	0	0	0	0	0	0	0.00
16	Sukabumi regency	0	0	0	0	0	0	0	0	0	0.00
17	Sumedang regency	0	0	1	0	0	0	1	1	3	37.50
18	Tasikmalaya regency	0	0	0	0	0	0	0	0	0	0.00
19	Bandung city	0	0	0	0	0	0	0	0	0	0.00
20	Banjar city	1	1	1	1	1	1	0	1	7	87.50
21	Bekasi city	1	1	1	1	1	1	1	0	7	87.50
22	Bogor city	0	0	0	0	1	0	1	0	2	25.00
23	Cimahi city	1	1	1	1	1	1	1	0	7	87.50
24	Cirebon city	1	0	0	0	0	0	0	0	1	12.50
25	Depok city	0	1	0	1	0	1	0	0	3	37.50
26	Sukabumi city	1	0	1	0	1	0	1	0	4	50.00
27	Tasikmalaya city	1	0	1	0	1	0	1	1	5	62.50
Total		9	7	10	7	11	6	7	4	61	28.24

Source: Data processing by the Authors.

The results of observations on the timeliness aspect of publication show that the average index score is 28.24. The results show that no regional government published the eight assessment indicators in a timely manner on their official website. The highest index score in this aspect is 87.50, namely a total score of 7 out of a maximum total score of 8. The regional governments with

the highest scores are four regional governments. Meanwhile, twelve regional governments received an index score of 0.00 and ranked lowest. Figure 5 shows the ranking of regional government index scores based on the aspect of timeliness of publication from the largest value to the smallest value.

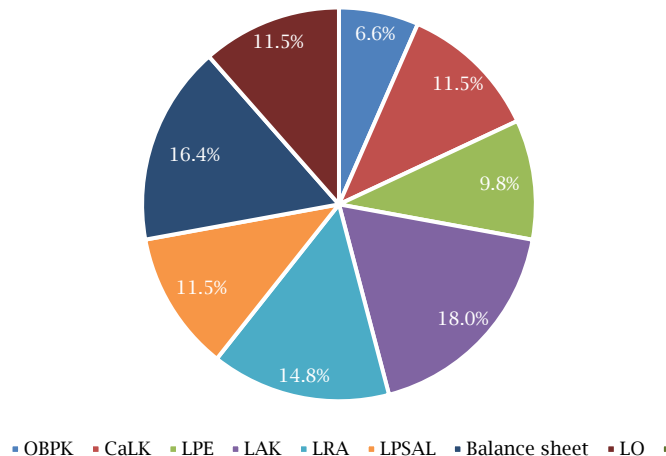
Figure 5. Index of timeliness of publication aspects



Furthermore, Figure 6 shows the proportion of all documents from the eight indicators that are published on time on the official websites of the 27 regional governments. The number of documents published on time were 61 documents (Table 5). The timeliest published document by the regional government is the cash flow report. There were 11 (40.74%) regional governments that published the document in a timely manner. Meanwhile, the least document published on time by the regional government is the Audit Board of Indonesia audit results/opinion report. Only four (14.81%) regional governments published these documents in a timely manner on their official

websites. In sequence, the types of documents published on time compared to all documents from highest to lowest are as follows:

- cash flow statement (11 documents/18.0%).
- balance sheet (10 documents/16.4%).
- budget realization report and (nine documents/14.8%).
- report on changes in excess budget balance, operational report, and notes to financial reports (seven documents/11.5%).
- equity changes report (six documents/9.8%).
- the Audit Board of Indonesia audit results/opinion (four documents/6.6%).

**Figure 6.** Proportion of timeliness of document publication

## 5. DISCUSSION

### 5.1. Local government IFR index

This research assessed the IFR practices to obtain the regional government IFR index through the accumulation of index scores from three aspects of assessing IFR indicators, namely document availability, document accessibility, and timeliness of document publication. The index score from the aspect of document availability and accessibility is given a weight of 25%, while the aspect of

timeliness of document publication is 50%. The results of these calculations are added up to get the IFR index score. The reason for determining 50% weight on the aspect of timeliness of document publication is that this aspect is an important aspect of information that has an influence on decision making. In this case, documents that are published on time can be used by the general public to carry out supervisory functions over the regional government. This weight determination takes reference from previous research conducted by Ritonga and Syamsul (2016).

**Table 6.** Local government financial reporting internet index score

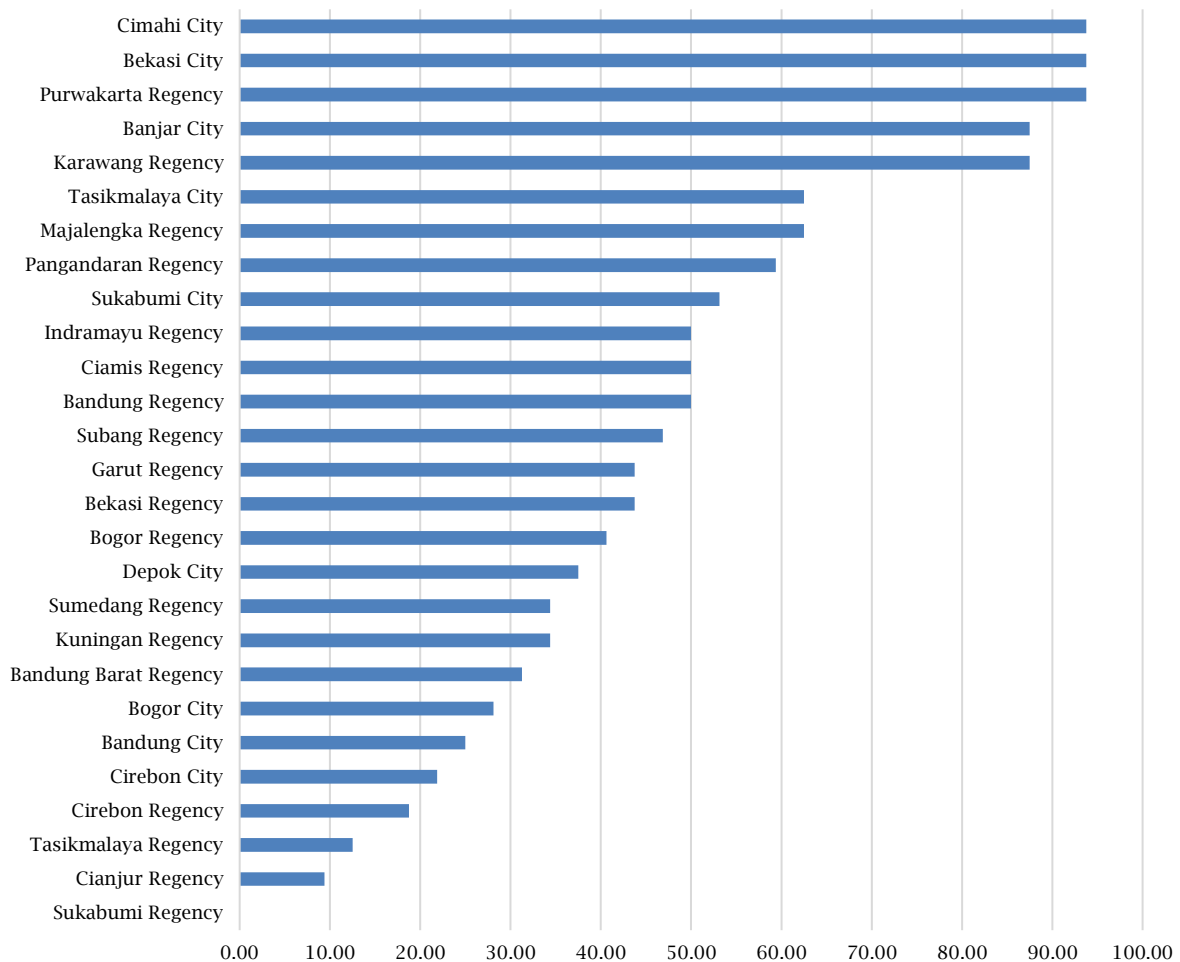
No.	Name of regional government	Availability	Accessibility	Timeliness	Sum	Index
1	Bandung regency	2.00	2.00	0.00	4.00	50.00
2	West Bandung regency	1.25	1.25	0.00	2.50	31.25
3	Bekasi regency	1.75	1.75	0.00	3.50	43.75
4	Bogor regency	1.50	1.75	0.00	3.25	40.63
5	Ciamis regency	2.00	2.00	0.00	4.00	50.00
6	Cianjur regency	0.00	0.25	0.50	0.75	9.38
7	Cirebon regency	0.75	0.75	0.00	1.50	18.75
8	Garut regency	1.75	1.75	0.00	3.50	43.75
9	Indramayu regency	2.00	2.00	0.00	4.00	50.00
10	Karawang regency	2.00	2.00	3.00	7.00	87.50
11	Kuningan regency	0.75	1.00	1.00	2.75	34.38
12	Majalengka regency	1.50	1.50	2.00	5.00	62.50
13	Pangandaran regency	1.75	2.00	1.00	4.75	59.38
14	Purwakarta regency	2.00	2.00	3.50	7.50	93.75
15	Subang regency	1.75	2.00	0.00	3.75	46.88
16	Sukabumi regency	0.00	0.00	0.00	0.00	0.00
17	Sumedang regency	0.50	0.75	1.50	2.75	34.38
18	Tasikmalaya regency	0.00	1.00	0.00	1.00	12.50
19	Bandung city	0.75	1.25	0.00	2.00	25.00
20	Banjar city	1.75	1.75	3.50	7.00	87.50
21	Bekasi city	2.00	2.00	3.50	7.50	93.75
22	Bogor city	0.25	1.00	1.00	2.25	28.13
23	Cimahi city	2.00	2.00	3.50	7.50	93.75
24	Cirebon city	0.50	0.75	0.50	1.75	21.88
25	Depok city	0.00	1.50	1.50	3.00	37.50
26	Sukabumi city	1.00	1.25	2.00	4.25	53.13
27	Tasikmalaya city	1.25	1.25	2.50	5.00	62.50
Average		1.21	1.43	1.13	3.77	47.11

Source: Data processing by the Authors.

A recapitulation of the results of calculating the IFR index scores for regional governments in West Java province is shown in Table 6. The results of the assessment produce an IFR index score for regional governments in West Java province of 47.11. This score was obtained from three

assessment aspects, namely the document availability aspect with a value of 60.65, the document accessibility aspect with a value of 71.30, and the document publication accuracy aspect with a value of 28.24.

Figure 7. Local government IFR index



Furthermore, the research findings indicate that there are three regional governments that have the highest IFR index scores, namely Purwakarta regency, Bekasi city and Cimahi city. The three local governments obtained an IFR index score of 93.75, representing a total score of 7.50 out of a maximum score of 8. Meanwhile, Sukabumi regency obtained an IFR index of 0, meaning that there is no score at all in each aspect that can be fulfilled in the IFR practice assessment. Figure 7 shows the IFR index score ranking from largest to smallest value. This wide range of IFR index scores illustrates the inequality of IFR practices between regional governments in West Java province. Looking at the assessment of each aspect in the research results, there are regional governments that are able to implement IFR practices optimally, whereas there are regional governments that are unable (index for each aspect is 0) to implement this.

## 5.2. Categories of level of openness in local government IFR practices

Referring to the assessment of the quality of information disclosure from the International Budget Partnership (IBP), at the information disclosure group level, there are level and category criteria. In this case, the levels are divided into two, namely adequate and insufficient. Local governments are at the adequate level if they obtain an IFR index score between 61 and 100. Meanwhile,

local governments that obtain an IFR index score below 60 are at the insufficient level.

Each level is divided into several categories for certain value criteria. Adequate level (sufficient) is divided into two categories, namely, extensive and substantial categories. Local governments with an IFR index score of 80 to 100 are included in the extensive category. Meanwhile, regional governments with an IFR index score of 61 to 80 are included in the substantial category.

Meanwhile, the insufficient level is divided into three categories, namely limited, minimal, and scant or no information. Local governments with an IFR index score of 41 to 60 are included in the limited category. Furthermore, regional governments with an IFR index score of 21 to 40 are included in the minimal category. Meanwhile, local governments with an index score of 0 to 20 are in the little/no information category.

Based on these levels and categories, in general the West Java provincial government with an IFR index score of 47.11 is included in the limited information delivery category at the Insufficient information group level. In detail, the results of the IFR index score categorization for each regional government show that there are seven regional governments that are at the adequate level, namely five regional governments that are in the extensive category and two regional governments that are in the substantial category. Meanwhile, 20 other regional governments are included in

the insufficient level, namely nine regional governments are in the limited category, seven regional governments are in the minimal category, and four regional governments are in the little/no

information category. A recapitulation of categorization results based on the IFR index score is shown in Table 7 as follows.

**Table 7.** Category of information disclosure of regional government IFR practices

<i>Level</i>	<i>Category</i>	<i>Index</i>	<i>Name of regional government</i>
Sufficient	Extensive	80-100	Purwakarta regency Bekasi city Cimahi city Karawang regency Banjar city
	Substantial	61-80	Majalengka regency Tasikmalaya city
Insufficient	Limited	41-60	Pangandaran regency Sukabumi city Bandung regency Ciamis regency Indramayu regency Subang regency Bekasi regency Garut regency Bogor regency
	Minimal	21-40	Depok city Kuningan regency Sumedang regency West Bandung regency Bogor city Bandung city Cirebon city
	Scant or no information	0-20	Cirebon regency Tasikmalaya regency Cianjur regency Sukabumi regency

Source: Data processing by the Authors.

## 6. CONCLUSION

The research findings indicate that the average IFR practice implemented is included in the limited information delivery level with an IFR index score of 47.11. This score is included in the insufficient information group level. The regency and city regional governments with the highest rankings are Purwakarta regency, Bekasi city and Cimahi city with a score of 93.75, while the lowest is Sukabumi regency with a score of 0.00. This research concluded that the regency and city regional governments in the West Java provincial government did not carry out the mandate of Positive Law in Indonesia, namely the obligation to implement IFR practices in the form of providing and publishing financial information, especially comprehensive financial reports, in a timely manner through the official regional government website.

Policymakers and regulators should also play an active role in providing technical assistance, oversight, and incentives to encourage better IFR

implementation across local governments. Furthermore, stakeholders, including citizens, civil society organizations, and the private sector, should advocate for greater accountability and transparency in public financial management to bridge the current gap. However, this study is limited to regency and city regional governments in West Java province, which may not fully capture the broader landscape of IFR practices across Indonesia. In addition, this study did not take into account qualitative factors such as political will, leadership characteristics, or cultural influences that may significantly impact IFR adoption. Future research should expand the geographical coverage to include other regions, allowing for comparative analysis of IFR practices in different provinces, and evaluate user engagement and satisfaction with the financial information provided. Furthermore, future studies could examine the influence of leadership characteristics, organizational culture, and political dynamics on IFR implementation.

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