

Potrait of Accountability and Transparency in Local Budget Management by the Regional Government in West Sumatera Province, Indonesia: An Anomaly in Digital Era

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Abstract

This study aims to provide an overview to the public whether the publication of increasing the status of BPK opinion from qualified to unqualified opinion on district and city government financial reports in West Sumatera province is directly proportional to the consistency of district and city governments making it easier for the public to access documents related to management regional budget every year. The research subjects were 19 official websites of the regency and city governments in the province of West Sumatera, as well as the official website of the BPK representative of the province of West Sumatera. Research data consists of BPK's opinion on district and city government financial report, as well as 12 documents related to management stored in the budget management transparency feature or other links available on the official website of the district and city government for the past 7 years (2012-2018). This study found an anomaly between accountability and public transparency related to financial management and local budgets. Public accountability has improved in the last 7 years (2012-2019), represented in the form of all district and city government financial report obtained unqualified opinion by BPK in 2018. However, in the same period public transparency did not increase significantly. Only a small number of district and city governments consistently provide access and publish most (5-7 documents) of 12 documents related to budget management on the budget management transparency menu on the official website of the local government..

Keywords: *accountability, transparency, budget management documents, cities and districts official website*

Introduction

Regional autonomy is one of the demands that was successfully realized during Indonesia's political and economic reforms in 1998. The demands for regional autonomy arose as a result of public disappointment over Indonesia's centralized economic and political development system in the era of the New Order regime led by Soeharto. Through regional autonomy the regional government hopes not only to gain greater authority and role in developing the region, but also to manage regional budgets. In this case, the budget is in the form of regional own-source revenue and fiscal decentralization funds (general allocation funds, special allocation funds, and revenue-sharing funds). The amount of authority and responsibility of regional governments in planning, administering, reporting, and taking responsibility for local budgets makes good governance an important issue to discuss.

Good governance consists of the words "good" and "governance". The term "good" does not only mean that the government must include the private sector and civil society in development activities and management of economic resources, but it also implies that there are a number of principles that must be obeyed by government officials in managing government. These principles are accountability, transparency, community participation, openness, rule of law, forward-looking, democracy, professionalism and competence, efficiency and effectiveness, commitment to reducing inequality, and responsiveness (Sedarmayanti, 2004). All of these principles must be implemented consistently and thoroughly by the government without exception. In this case, Ulum and Sofyani (2016) revealed that accountability,

transparency, and public participation are 3 principles that must be fulfilled to provide an initial indication that the practice of good governance has been implemented in a public institution.

Mardiasmo (2013) revealed that accountability is the obligation of the trustee to disclose all activities and resources that are his responsibility to the trustee. This accountability includes the success or failure of implementing the organization's mission in achieving the targets or objectives that have been set previously. Mardiasmo (2002) and Suryanto (2008) revealed that accountability consists of vertical accountability and horizontal accountability. Vertical accountability deals with the accountability of budgets, activities and policies to a higher authority. For example the work unit's accountability to the regional head or the regional government's accountability to the central government. Whereas horizontal accountability is concerned with accountability to the community

Implementation of the principle of accountability by local governments is seen in the form of making and publishing local government financial reports every year (Mardiasmo, 2002). In this case, in accordance with the description in Government Regulation number 71/2010 concerning government accounting standards, financial reports that must be prepared by local governments include (1) the budget realization report, (2) the report on changes in excess budget balance, (3) the balance sheet, (4) operational statements, (5) cash flow statements, (6) statements of changes in equity, and (7) notes to the financial statements. All financial statements must be submitted to the regional head no later than 2 months after the end of the fiscal year or accounting period (Mardiasmo, 2002). The financial statements will then have to be audited by BPK before an opinion is issued on the fairness of the financial information submitted in the financial statements. In this case, there are 4 types of BPK's opinion on the examination of local government financial statements, namely unqualified opinion, qualified opinion, qualified opinion, and disclaimer. Unqualified opinion is the highest opinion given by the BPK, only given if the financial statements of local governments have been presented and disclosed fairly in all material respects, and financial information in the financial statements can be used by users. Whereas disclaimer is the lowest opinion given by BPK, only given if the financial statements cannot be examined according to inspection standards, so the examiner does not have confidence that the financial statements are free from material misstatement, so that the financial information in the financial statements cannot be used by users (Arens & Lockbeke, 2016)

While transparency is defined as the openness of the government in providing information related to public resource management activities to those who need information (Tahir, 2012). Public transparency acts as a social control from the community to assess and provide input related to deficiencies and omissions contained in policies, work programs, and budget management by the central and regional governments. The implementation of this principle when formulating and implementing policies, work programs, and budget management will prevent the central and regional governments from being accused of financial misuse and incompetence in the use of resources, so that people's trust in the central and regional governments is maintained (Salle, nd). In this case, the implementation of the principle of transparency in budget management by the central and regional governments needs to be supported by adequate legal products. In fact, the rapid development of information technology and the high penetration of the internet in society, can be optimized as the most effective and efficient media for promoting public transparency (Styles and Tennyson, 2007).

The publication of legal products in the form of presidential instructions and ministerial instructions is clear evidence that the government is serious in promoting public transparency. Presidential Instruction number 17/2011 regarding actions to prevent and eradicate corruption, explains the action plan for transparency in regional budget management. The president's instructions were then followed up with the issuance of the Minister of Home Affairs Instruction number 188.52/1797/SJ/2012 concerning transparency in regional budget management, where all provincial, district and city governments in Indonesia are required to provide a special content called "Budget Management Transparency" on their respective official pages, to publish 12 documents relating to the management of regional budgets to the public. The twelve documents are (1) summary of RKA SKPD, (2) summary of RKA PPKD, (3) draft of local government of Local

government budget (APBD), (4) draft revision of local government of APBD, (5) Local government APBD, (6) revision of local government of APBD, (7) summary of DPA SKPD, (8) summary of DPA PPKD, (9) budgetary LRA SKPD, (10) LRA PPKD, (11) audited LKPD, (12) BPK opinion on audited LKPD.

Thus, local government financial reports, BPK's opinion on local government financial reports, as well as the ease of access to documents related to budget management are objects of public scrutiny in assessing the extent to which the principles of accountability and transparency have been implemented by local governments in managing and taking responsibility for local budgets. Therefore, it is normal for local governments to make massive publications in the mass media if the local government financial statements receive unqualified opinion, which is the highest opinion given by the BPK. And positive credit must also be given to any local government that "dares" to publish all, not just a small portion, the documents related to budget management on the official website of the local government,

Agency theory and signaling theory are two theories that justify why the BPK must audit and provide opinions on financial reports made by local governments, and the willingness of local governments to provide access and complete publications of documents related to local budget management to the public. Agency theory, introduced by Jensen and Meckling (1976), is a theory that explains the relationship between principals and agents in analyzing contractual relationships between 2 or more individuals, groups, or organizations. Principal makes a contract with the agent so that the agent will act in accordance with the principal's expectations. The Principal (in this case the people) gives a mandate to the agent (in this case the central government and regional government) to manage the resources in the area to maximize their welfare. Pradana et.al (2018) revealed that the agency, legitimacy and institutional theory have an important role in the underlying local government transparency practices in Indonesia.

In that context, principals are assumed to be parties with minimal information, because they are not directly involved in operational activities, control of resources, and organizational decision making. Conversely, direct involvement of agents in operational activities, mastery of resources, and organizational decision making causes them to have an excess of information. The information asymmetry that arises between the principal and the agent is feared to trigger an agency conflict, when the principal feels the decision made is more beneficial to the agent. To reduce this conflict, the principal requires monitoring of various operational policies and the use of resources carried out by these agents, thereby causing agency costs. Therefore, the agent's willingness to invite BPK to audit local government financial report and publish budget management documents on its official website so that they can be freely accessed by the public, will reduce agency conflicts and agency costs that must be borne by the people (principal).

Whereas signaling theory, introduced by Spence (1973), is a theory that explains that by giving a signal, the sender (owner of information) tries to provide relevant pieces of information that can be utilized by the recipient (information user). The recipient will then adjust his decision according to his understanding of the signal. In the context of the relationship between the public and the regional government, the presentation of the financial statements of the local government and the publication of BPK's opinion on the local government financial reports are signals conveyed by the agent (local government), that they have accounted for the regional budget and finance in accordance with the principal's expectations (people).

Through local government financial reports and BPK's opinion on the local government financial reports, the people will get a signal or a picture of whether local government financial reports has been made in accordance with established standards, whether local budgets have been used to finance programs that can improve people's welfare, whether the performance of local governments now better than the previous year or from other local governments, and so on. When the principal (the people) gives a judgment that the positive is far greater than the negative aspects of the financial statements of the local government reports along with the BPK's opinion on the local government financial reports examination results, it is not only useful in reducing the information asymmetry that occurs between the principal and agent, but also increase the sustainability of the support or trust of the people (principal) to the local government (agent).

Accountability and transparency are basically 2 principles of good governance that should go hand in hand. However, looking at research publications and news in the mass media, there are indications that local governments in Indonesia prioritize accountability over transparency related to financial management and accountability of local budgets. BPK RI (2018) in a press release dated October 5, 2018 revealed that the number of local government financial reports from regency and city governments in Indonesia that received WTP opinion had increased from year to year. If in 2006 only 3 out of a total of 452 local government financial reports (0.65%) succeeded in obtaining unqualified opinion, in 2018 it increased to 411 local government financial reports (75%). The BPK press release is consistent with the findings of previous research by Rini (2014), who found that the quality of financial reporting of district governments in Indonesia has improved, as seen from the increasing number of local government financial reports that were rewarded by the unqualified opinion by BPK

But on the other hand, exposures with similar intensity levels have not yet been found or applied to documents related to publication budget management document on internet or local government official websites. Ogimansyah (2019) cited the results of a review of the Indonesian Forum for Budget Transparency, finding that budget data disclosure on the official website of local governments is still low. In 2019, out of 34 provinces in Indonesia, only 8 provinces (23.5%) provided 2019 budget documents on the official regional website. For the 2019 budget documents, 82.4% of the regions have not updated the budget documents on the official website of the regional government. The findings of this Indonesian Forum for Budget Transparency research are also consistent with the findings of Agustin (2014), who found that the district and city governments in the province of West Sumatera have not fully implemented Minister of Home Affairs Instruction number 188.52 / 1797 / SJ / 2012 on transparency in managing regional budgets to the public. From 19 regency and municipal government websites that were observed, there were 10 regencies / municipalities (56.23%) that did not provide access to the public to access budget management documents. In addition, only 1 local government (5.26%) consistently published more than 8 types of documents related to budget management for 4 consecutive years (2011-2014). That is very unfortunate because Bertot et.al (2010) stated that advances in information and communication technology are seen to minimize costs effectively to create transparency and to reduce corruption in the government sector. Further more, financial information disclosure on websites can also be used as an alternative to reporting methods to demonstrate accountable and transparent local government commitments (Pradana et.al, 2018).

This study aims to provide an overview to the public, whether the publication of increasing the status of BPK's opinion on local government reports, as a form of implementation of public accountability, is directly proportional to the consistency of the regional government in promoting public transparency, in the form of publishing all documents related to local budget management on the budget management transparency feature available on the official website of the region each year. District and city governments in the province of West Sumatera were selected as research subjects to follow up previous research by Agustin (2014) who found only 1 local government, which is Solok City, could fulfilled complete, on-time, and access to budget management document in their official website. This research also conducted to respond Ritonga & Syamsul (2016), that suggestion further research on measuring the level of transparency must be carried out for all district and city governments in Indonesia.

For regional heads, the findings of this study are expected to be used as a source of information for formulating better governance policies in the future. As for academics, the findings of this study are expected to enrich the research literature on the implementation of good governance practices and internet financial reporting in the public sector in Indonesia in general and the province of West Sumatera in particular.

Methods

This research is a descriptive research, a research that aims to provide an overview regarding the current status of the subjects studied (Indriantoro and Supomo, 1999). This study attempts to describe (1) portrait of the increasing status of BPK's opinion on the examination of the district and city government financial reports

in the West Sumatera province over the past 7 years (2012-2018), (2) portrait of the consistency of the publication of documents related to the management of regional budgets in the official website of the district and city regional government in the province of West Sumatera for the past 7 years (2012-2018), and (3) whether the publication of the increasing status of the BPK opinion on local governments reports is directly proportional to the consistency of the district and city regional government in the province of west sumatera providing access as well publish complete documents related to the management of the regional budget on the official page of the region every year.

The subjects of this study were all district and city governments in the province of West Sumatera, which consisted of 12 districts (Padang Pariaman, Solok Selatan, Sijunjung, Mentawai, 50 Kota, Tanah Datar, Agam, Dharmasraya, Pasaman, Pasaman Barat, Pesisir Selatan, Solok), and 7 cities (Padang, Pariaman, Solok, Sawahlunto, Payakumbuh, Bukittinggi, Padang Panjang). The data of this study are secondary data, namely the BPK's opinion on the results of the examination of local government reports, as well as documents related to budget management. Data on BPK's opinion on district and city local government reports in West Sumatera province was obtained by accessing the official website of the BPK representative of West Sumatera. While data on budget management documents is obtained by accessing the budget management transparency feature, which is available on the official website of the district and city governments in West Sumatera province. In this case, the intended regional budget management document refers to the description stated in Minister of Home Affairs instructions number 188.52/1797/SJ/2012 namely (1) summary of RKA SKPD, (2) summary of RKA PPKD, (3) draft of local government of Local government budget (APBD), (4) draft revision of local government of APBD, (5) Local government APBD, (6) revision of local government of APBD, (7) summary of DPA SKPD, (8) summary of DPA PPKD, (9) budgetary LRA SKPD, (10) LRA PPKD, (11) audited LKPD, (12) BPK opinion on audited LKPD.

The research data collection was carried out by giving a check-list ((√)) for each budget management document found. Score 1 was given if the budget management documents were found, while if not found given a score of 0. The research data obtained were analyzed using descriptive statistical techniques, by dividing the total score obtained by the total value of the check list item

Results and Discussion

Potrait of the development of BPK's opinion on the examination of district and city government financial reports in the province of West Sumatera in the past 7 years (2012 -2018) can be seen in table 1 below.

Table 1. Development of BPK's Opinion on District & City Financial reports in West Sumatera Province in the last 7 years (2012 -2018)

| Number | Regional government | BPK Opinion | | | | | | | Summary |
|--------|---------------------|----------------------|-----------|------------------------|-------------|-------------|-------------|-------------|---|
| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | |
| 1 | Padang city | Modified-unqualified | Qualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 2x Qualified = 1x |
| 2 | Pariaman city | Modified-unqualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 1x Qualified = 2x |
| 3 | Solok city | Modified-unqualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified = 3x Modified = 3x Qualified = 1x |
| 4 | Sawahlunto city | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = - Qualified = 3x |

Table Cont...

| | | | | | | | | | |
|----|--------------------------|----------------------|------------------------|------------------------|-------------|-------------|-------------|-------------|---|
| 5 | Payakumbuh city | Qualified | Qualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 1x Qualified = 2x |
| 6 | Bukittinggi city | Qualified | Modified - unqualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 2x Qualified = 1x |
| 7 | Padang Panjang city | Modified-unqualified | Modified - unqualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified = 3x Modified = 2x Qualified = 2x |
| 8 | Padang Pariaman district | Qualified | Modified - unqualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Qualified | Unqualified = 3x Modified = 2x Qualified = 2x |
| 9 | Solok Selatan district | Qualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified = 3x Modified = - Qualified = 4x |
| 10 | Sijunjung district | Qualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified = 3x Modified = - Qualified = 4x |
| 11 | Mentawai district | Qualified | Qualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified = 2x Modified = - Qualified = 5x |
| 12 | 50 Kota district | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = - Qualified = 3x |
| 13 | Tanah Datar district | Modified unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 6x Modified = 1x WDP = - |
| 14 | Agam district | Qualified | Qualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 1x Qualified = 2x |
| 15 | Dharmasraya district | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = - Qualified = 3x |
| 16 | Pasaman Barat district | Qualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified | Unqualified = 3x Modified = - Qualified = 4x |
| 17 | Pesisir Selatan district | Qualified | Modified - unqualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 2x Qualified = 1x |

Table Cont...

| | | | | | | | | | |
|----|------------------|-----------|------------------------|------------------------|-------------|-------------|-------------|-------------|---|
| 18 | Pasaman district | Qualified | Modified - unqualified | Modified - unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified = 4x Modified = 2x Qualified = 1x |
| 19 | Solok district | Qualified | Qualified | Qualified | Qualified | Qualified | Unqualified | Unqualified | Unqualified = 2x Modified = - Qualified = 5x |

Summary:
2012:

Unqualified = 0, **Modified** = 5 local gov. (3 cities and 2 districts), **Qualified** = 14 local gov (4 cities, 10 districts)

Unqualified = 1 local gov (1 district), **Modified** = 5 local gov (2 cities, 3 districts), **Qualified** = 13 local gov (5 cities, 8 districts)

Unqualified = 1 local gov (1 district), **Modified** = 3 local gov (3 cities), **Qualified** = 15 local gov (11 cities, 4 districts)

2015:

Unqualified = 12 local gov (5 cities, 7 districts), **Modified** = 0, **Qualified** = 7 local gov (2 cities, 5 districts)

2016:

Unqualified = 17 local gov (7 cities, 10 districts), **Qualified** = 0, **Qualified** = 2 local gov (2 districts)

2017:

Unqualified = 19 local gov (7 cities, 12 districts), **Qualified** = 0, **Qualified** = 0

2018:

Unqualified = 18 local gov (7 cities, 8 districts), **Qualified** = 0, **Qualified** = 1 local gov (1 district)

Source: <https://padang.bpk.go.id>, summary is the result of data processing by the author

From table 1 above it can be seen that Tanah Datar district is the most consistent local government to maintain the unqualified opinion from BPK on its annual local government financial reports examination. Since it was first received the unqualified opinion in 2013, the Tanah Datar district government has been able to maintain this achievement for the next 5 years (2014-2018). There are 5 district governments (Pasaman, Pesisir Selatan, Dharmasraya, Agam, and 50 Cities) and 5 city governments (Bukittinggi, Payakumbuh, Sawahlunto, Pariaman, and Padang) who have the opportunity to match the flashy achievements of the Tanah Datar district government. This is due to local government financial reports of the ten regional governments which have been 4 consecutive years (2015-2018) rewarded by the unqualified opinion by BPK.

In addition, table 1 above also shows that 2015 was an important milestone in the struggle of the district and city governments in West Sumatera province to obtain unqualified opinion from BPK. If the previous 3 years (2012-2014) only Tanah Datar regencies financial reports were rewarded with unqualified opinion by BPK, in 2015 it increased very rapidly where 12 of 19 local government reports (63%, 5 municipalities and 7 district governments) were rewarded with unqualified opinion by BPK. Since then, the number of local government financial reports rewarded by the unqualified opinion by BPK has always increased every year. In 2016, 17 out of 19 local government financial reports (89%, 7 municipalities and 10 district governments) received unqualified opinion. The peak was in 2017, where all 19 local government reports received unqualified opinion from BPK.

While the development of transparency in the management of district and city government budgets in the province of West Sumatera in the last 7 years (2012-2019) can be seen in tables 2 to 4 below. In this case, the writer examines the transparency of budget management using 3 indicators, namely (1) document accessibility, (2) completeness of documents, (3) consistency of document disclosure.

Table 2. Portrait of Accessibility of District and City Government Budget Management Documents in West Sumatera Province

| Information | 2012-2014 | | 2015-2019 | |
|--|------------------------------|---------------|------------------------------|---------------|
| | Number of districts & cities | % | Number of districts & cities | % |
| Via the budget transparency Menu | 7* | 36,84 | 7 [^] | 36,84 |
| Via non the budget transparency Menu menu | 2** | 10,53 | 4 ^{^^} | 21,06 |
| Cannot be accessed via TPA or non TPA menu | 10*** | 52,63 | 8 ^{^^^} | 42,10 |
| Total | 19 | 100,00 | 19 | 100,00 |

Source: official website of regency and municipal government in West Sumatera province, data processed by the author

*Solok city, Padang Pariaman district, Pasaman Barat district, Agam district, Pesisir Selatan district, Payakumbuh city, Pasaman district

**Tanah Datar district, 50 Kota district

***Padang city, Pariaman city, **Bukittinggi city**, **Sawahlunto city**, Solok district, Kepulauan Mentawai district, Dharmasraya district, 50 Kota district, **Solok Selatan district**, Sijunjung district

[^]Padang city, Pariaman city, Padang Panjang city, Agam district, Sijunjung district, Padang Pariaman district, Dharmasraya district

^{^^}Tanah Datar district, 50 Kota district, Pesisir Selatan district, Pasaman Barat district

^{^^^}**Bukittinggi city**, Solok city, **Sawahlunto city**, Pasaman district, Payakumbuh city, Kepulauan Mentawai district, Solok district, **Solok Selatan district**

Table 3. Portrait of Completeness Publication of District and City Government Budget Management Documents in West Sumatera Province

| Information | 2012-2014 | | Information | 2015-2019 | |
|--------------|------------------------------|---------------|--------------------------|------------------------------|---------------|
| | Number of districts & cities | % | | Number of districts & cities | % |
| No document | 10* | 52,63 | No document | 8 [^] | 42,10 |
| 1 document | 3** | 15,78 | Completed (12 documents) | - | 0,00 |
| 2 documents | 4*** | 21,05 | 5-7 documents | 4 ^{^^} | 21,05 |
| 3 documents | 1**** | 5,26 | 4 documents | 4 ^{^^^} | 21,05 |
| 10 documents | 1***** | 5,26 | 2-3 documents | 3 ^{^^^^} | 15,80 |
| Total | 19 | 100,00 | Total | 19 | 100,00 |

Source: official website of regency and municipal government in West Sumatera province, data processed by the author

*Padang city, Pariaman city, Bukittinggi city, Sawahlunto city, Solok district, Kepulauan Mentawai district, Dharmasraya district, 50 Kota district, Solok Selatan district, Sijunjung district

**Padang Pariaman district, Agam district, Padang Panjang city

*** Pasaman Barat district, Tanah Datar district, Pesisir Selatan district, Pasaman district

****Payakumbuh city

*****Solok city

^Bukittinggi city, Solok city, Sawahlunto city, Pasaman district, Payakumbuh city, Kepulauan Mentawai district, Solok district, Solok selatan district

^^Agam district, Padang Pariaman district, Pariaman city, dharmasraya district

^^^Tanah Datar district, Pasaman Barat district, Sijunjung district, Pesisir Selatan district

^^^^Padang Panjang city, 50 Kota district, Padang city

Table 4. Portrait Publication of District and City Government Budget Management Documents in West Sumatera Province

| Information | 2012-2014 | | Information | 2015-2019 | |
|------------------|------------------------------|---------------|-----------------------------|------------------------------|---------------|
| | Number of districts & cities | % | | Number of districts & cities | % |
| None | 10* | 52,63 | None | 8^ | 42,10 |
| Only in 2012 | 4** | 21,06 | 2019 and database 2015-2018 | 4^^ | 21,06 |
| Only in 2013 | 1*** | 5,26 | Only Database 2015-2018 | 4^^^ | 21,06 |
| Only in 2014 | 1**** | 5,26 | Only 2019 | 3^^^^ | 15,78 |
| During 2012-2014 | 1***** | 5,26 | | | |
| Discontinuous | 2***** | 10,52 | | | |
| Total | 19 | 100,00 | Total | 19 | 100,00 |

Source: official website of regency and municipal government in West Sumatera province, data processed by the author

*Padang city, Pariaman city, Bukittinggi city, Sawahlunto city, Solok district, Kepulauan Mentawai district, **Dharmasraya district**, 50 Kota district, Solok Selatan district, Sijunjung district

Padang Pariaman district, Payakumbuh city, Agam city, **Pesisir Selatan district

***Padang Panjang city

****Pasaman district

*****Solok city

*****Tanah Datar district, Pasaman Barat district

^Bukittinggi city, Solok city, Sawahlunto city, Pasaman district, Payakumbuh city, Kepulauan Mentawai district, Solok district, Solok Selatan district

^^Tanah Datar district, Pasaman Barat district, **Pesisir Selatan district**, **Dharmasraya district**

^^^ Agam district, Sijunjung district, Padang Pariaman district, Padang city

^^^^Padang Panjang city, 50 Kota district, Pariaman city

Based on the data in table 2 above, it appears that there is an increase, but not significantly, the number of district and city governments in the province of West Sumatera, which provides access to the public to be able to access documents related to budget management, either on the budget transparency menu or on the other menu. During the 2015-2019 period only 11 of 19 (57.90%) local governments had published budget management documents on their official websites. This number only increased by 10.53% (2 local governments) compared to the 2012-2014 period, where 9 local governments have provided access to the public to access documents related to budget management on their official websites. In fact, there are 4 local governments (namely Bukittinggi city, Sawahlunto city, Mentawai district, and South Solok district) must be given special notes, because for 7 consecutive years (2012-2019) it does not provide a budget transparency menu or other features on the official website of the local government, making it easier for the public to access documents related to budget management

Based on the data in table 3 above, it can be seen that there has been a decline, although not significantly, the number of district and city governments in the province of West Sumatera who have never presented a complete budget management document on their official website. In the past 7 years (2012-2019) the number of regional governments which had never published a complete budget management document declined from 10 local governments (52.63%) to 8 local governments (41.10%). The number of documents related to budget management revealed by the ten regional governments only increased slightly from an average of 1-2 documents (2012-2014) to 3-4 documents (2015-2019). Apart from that, positive credit needs to be given to Padang Pariaman and Agam districts, because the two regional governments are able to significantly increase the number of budget management documents. If in the 2012-2014 period the two regional governments only revealed 1 budget management document, in the 2015-2019 period it increased by 400% to between 5-7 documents.

Based on the data shown in table 4 above, it can be seen that there has been a significant increase in the number of district and city governments in West Sumatera Province, who have consistently published a database of budget management documents both in the current and previous fiscal year. If in the 2012-2014 period only 1 out of 19 (5.26%) local governments consistently published documents related to budget management, then in the 2015-2019 period it increased by 400% to 4 local governments. Positive credit needs to be given to the Dharmasraya district, where if in 2012-2014 there was absolutely no budget management database presented, in the 2015-2019 period the database consistently presented budget management documents on its official website. Similar positive credit is also appropriate for the Pesisir Selatan district. If in the 2012-2014 period this district only published budget management documents only in the current budget year, in the 2015-2019 period the district was able to maintain consistent publication of documents related to budget management both in the current fiscal and previous fiscal year.

The data in tables 2, 3, and 4 above confirm 3 things. First, there was an anomaly in the implementation of 2 principles of good governance, namely accountability and transparency, by the district and city governments in the province of West Sumatera. On the one hand, district and city governments in the province of West Sumatera appear to have given great attention to the fulfillment of the principle of public accountability. This can be seen from the significant increase in the number of district and city financial reports in the province of West Sumatera that obtained an unqualified opinion from BPK in the past 7 years (2012-2019). Increasing number of district and city financial reports are rewarded by unqualified opinion by BPK indicating that local government financial reports has been made in accordance with applicable government accounting standards, local budgets have been managed in accordance with applicable laws and regulations, there is an effective internal control system, and the adequacy of disclosure of documents related to budget use (Rini, 2014). Perhaps, because that information is "good news".

However, on the other hand, similar high attention has not been seen by district and city governments in West Sumatera province to fulfill the principle of public transparency. This can be seen from the minimal number of district and city governments that consistently provide access, and publish most of the 12 documents related to local budget management on the budget management transparency menu in their official website. This has an impact on the increasingly limitation of public ability to obtain data or information, to what extent the budget made by the local government has been directed to improve the people's wealth. The findings of this research are consistent with previous research by Ritonga and Syaiful (2016) who found that the average level of transparency in regional management was still very low, at 16.84%. Central Java provincial government is the province with the highest level of transparency, which is 50%, while Southeast Sulawesi, West Sulawesi Provincial Government, North Maluku Provincial Government, and West Papua Provincial Government are the provinces with the lowest levels of transparency, namely 3.45%

Second, the essence of signaling theory and agency theory seems not to be fully implemented by the district and city governments in the province of West Sumatera. Only a small portion of district and city governments in the province of West Sumatera have used their official website as an effective and efficient

media to provide positive signals to the public, if they have planned and managed the regional budget properly. The findings of this research are in accordance with Abu Bakar et al. (2011) that the fundamental problem in promoting transparency is government's implementation mechanism. Whatever policy encourages transparency of the use of the budget through the internet or the official website of the local government will fail, if not followed with any existing program that closely monitored and evaluated in order to ensure that implementation is on track.

The low number of documents related to budget management that is published on the official website of district and city governments, causes principals not to get accurate information, whether the budget or regional economic resources have been used by agents for people's welfare or not. This will have an impact on the declining support or trust of the principal to the agent, considering that the principal does not have sufficient sources of information to assess the principal's performance. Meanwhile, Douglas and Meijer (2016) study confirms that transparency practices make a difference: Public utilities which actively disclosed information were considerably more effective in creating public value than does who did not disclose information.

Third, the findings of this study are consistent with previous research findings by Putera and Valentina (2010), Martani et al., (2013a), Martani et al., (2013b), and Putra et al., (2018), who found that utilization the the regional government official website is still dominated for the purposes of presenting regional information, organizational structure, regional potential, tourism objects, and the activities of regents or mayors. The findings of this research are also consistent with Saadah's (2015) research in Blitar district which found that there is a lack of accountability and transparency in budgeting. There are indications that the regents and mayors in the province of West Sumatera have not fully optimized the role of the official website of the regional government, to implement transparency and accountability in managing the regional budget to the public. If this attitude is consistently carried out every year, it is feared that the balance of the presentation of financial and non-financial information on the official website of the region will be difficult to meet in the future.

Conclusions

District and city governments in the province of West Sumatera have shown great attention towards fulfilling the principle of public accountability, which can be seen from a significant increase in the number of district and city government financial reports in the province of West Sumatera that obtain unqualified opinion from BPK in the past 7 years (2012-2019). But on the other hand, a similar maximum effort has not been seen to fulfill the principle of public transparency in the past 7 years (2012-2019). This can be seen from the low number of district and city governments that consistently provide access, and publish most (5-7 documents) of 12 documents related to budget management on the menu of budget management transparency on the official website of local governments

The anomaly between accountability and public transparency indicates that local governments in the province of West Sumatera have not been able to balance the essence of agency theory with signaling theory. In order to maintain public support for local governments, district and city governments in West Sumatera province are expected to focus on improving the implementation of the essence of signaling theory.

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