

# Implementation of Transparency Principles in Governance of Sidenreng Rappang Regency

# Sry Iin Indirwan, Muliani Sam, Andi Nilwana, Irwan

Universitas Muhammadiyah Sidenreng Rappang, Jl. Angkatan 45 No. 1A Lt.Salo, Kel. Macorawalie, Kec. Panca Rijang, Kab. Sidenreng Rappang

Corresponding Author: sryiinindirwan06@gmail.com

#### Keyword:

Transparency; Governance; Public information.

**Abstract:** This study explores the implementation of transparency principles in local governance in Sidenreng Rappang Regency using a qualitative descriptive approach. Using the Humanitarian Forum Indonesia (HFI) framework, this study focuses on six main principles of transparency, including access to public information, financial reporting, media publication, and institutional guidelines. Data were collected through in-depth interviews with government officials from Bappeda, Kominfo, and the Finance Office, in addition to document analysis and thematic coding using NVivo. The results show that transparency is systematically promoted through digital platforms, financial dissemination, and public engagement. However, several challenges remain, such as inconsistent implementation of SOPs across institutions, uneven bureaucratic capacity, and limited public understanding of published data. The study concludes that while transparency has become an integral part of governance practices in Sidrap, its full institutionalization requires stronger inter-agency coordination, improved public communication strategies, and standardized information management protocols. These findings contribute to a deeper understanding of how local transparency practices align with good governance and institutional strengthening goals.

# INTRODUCTION

Transparency is increasingly recognized as a cornerstone of democratic governance, essential for fostering accountability, preventing corruption, and enhancing public trust (Maranjaya, 2022). In the context of public administration, transparency not only refers to the availability of information but also to the openness of government processes, accessibility of decision-making, and responsiveness to citizens' needs (Rosidah et al., 2023). Effective transparency transforms governance from being a top-down bureaucratic process into a participatory and inclusive system, where the public plays an active role in monitoring and shaping policy (Pratiwi & Ningsih, 2023). In essence, a transparent government is not only accountable but also earns public trust through responsible management of public resources, reinforcing its legitimacy in the eyes of its citizens (Choirunnisa et al., 2023).

In Indonesia, the spirit of transparency continues to intensify, driven by the dual forces of decentralization and the global commitment to the Sustainable Development Goals (SDGs) (Inayah & Karisma, 2022). This is particularly evident in SDG 16, which emphasizes the need to build peaceful, just, and inclusive institutions (Sulistyo et al., 2022). The issuance of Presidential Regulation No. 59 of 2017 marks a significant milestone, mandating local governments to embed SDG principles into their regional development strategies, thus placing transparency at the core of governance planning (Kurniaawan et al., 2024). In this evolving policy context, transparency no longer serves as a mere supporting component but functions as a strategic mechanism for institutional accountability, administrative efficiency, and democratic responsiveness (Zati et al., 2025).

Sidenreng Rappang (Sidrap) Regency, known for its strategic role in agriculture and renewable energy development, has demonstrated a strong commitment to building a transparent and participatory governance model. Various initiatives have been introduced, including the adoption of e-budgeting systems, integrated performance-based reporting, and the expansion of

digital public information platforms. Despite these advancements, significant barriers remain. Limitations in bureaucratic human resources, low levels of civic engagement, and fragmented dissemination of information continue to hamper the realization of transparency as a fully functional governance principle (Putri et al., 2024).

To measure the extent to which the principle of transparency is implemented consistently and has an impact, the Humanitarian Forum Indonesia (HFI) formulated six main principles of transparency as evaluative indicators (Nasution, 2020). These principles include accessibility of information, budget transparency, performance reporting, publication of activities, to the existence of official information media and guidelines for the dissemination of public data (Somad et al., 2023). This HFI principle is used in this study as a reference framework to assess transparency practices in Sidrap Regency holistically (I Gusti Made Setia Dharma et al., 2021).

This study aims to analyze in depth the implementation of the principle of transparency in the governance of Sidenreng Rappang Regency. With a descriptive qualitative approach, this study not only maps the strategies used by the local government, but also evaluates the relationship between transparency and strengthening regional institutions. The focus is directed at how transparency drives improvements in accountability, policy efficiency, and citizen participation in government.

The primary objective of this study is to assess how the principles of transparency, as defined by the Humanitarian Forum Indonesia (HFI), are implemented within the governance framework of Sidenreng Rappang Regency. Specifically, the research aims to: (1) identify the institutional strategies and digital mechanisms employed by the local government to promote transparency; (2) examine the extent to which these practices align with the six HFI transparency indicators; and (3) analyze the perceived impact of transparency on public accountability, administrative coordination, and citizen participation. Through this investigation, the study intends to provide both empirical insights and practical recommendations for enhancing good governance at the local level.

From an academic perspective, this study contributes to the broader Good Governance literature by offering a regionally grounded, contextual analysis—an area that remains underexplored in existing studies on government transparency. Theoretically, this research advances the understanding of how transparency principles are operationalized in strengthening public institutions, particularly at the subnational level where socio-economic and administrative dynamics, such as those found in Sidrap, significantly shape governance practices.

From a practical perspective, the outcomes of this study are intended to serve as a strategic reference for the Sidenreng Rappang Regency Government in enhancing public communication frameworks, expanding adaptive and inclusive information channels, and developing a reporting system that aligns more closely with community needs. In this regard, transparency is not merely positioned as a normative aspiration, but is embedded operationally and evaluated through measurable indicators within the implementation of government programs (Kartoprawiro & Susanto, 2018).

The results of this study indicate tangible progress in the implementation of transparency principles, particularly in areas such as financial disclosure and the utilization of government-affiliated digital platforms. However, the application of these principles remains uneven and incomplete across different administrative sectors. Key challenges persist, including the lack of systematic mechanisms for information dissemination, inconsistent levels of bureaucratic understanding regarding openness, and the absence of standardized technical guidelines for managing public data. Addressing these issues is critical to ensuring that transparency moves beyond policy rhetoric and becomes an operational reality in local governance.

This situation underscores a fundamental institutional gap: transparency in many local governments, including Sidrap, is still treated as a procedural output rather than an ingrained cultural norm within governance systems (Amima & Taharuddin, 2023). When transparency is confined to formal documentation or compliance checklists, it fails to foster genuine accountability or public trust. To move beyond symbolic implementation, local governments must invest in strengthening regulatory frameworks, enhancing the technical and ethical capacity of civil

servants in public information management, and institutionalizing participatory mechanisms that actively involve citizens not only in policy evaluation, but also in its formulation and monitoring processes (Ummah, 2019). Without this cultural and structural embedding, transparency risks remaining rhetorical visible, but not impactful.

By aligning its governance efforts with the transparency principles developed by the Humanitarian Forum Indonesia (HFI), Sidenreng Rappang Regency holds considerable potential to serve as a regional model for open and accountable government. However, realizing this potential requires more than formal adoption; it demands full integration of transparency values across the entire public policy cycle ranging from planning and budgeting to implementation and oversight. This study advocates for a strategic approach that leverages digital platforms, institutional coordination, and civic engagement to enhance social accountability and drive governance reform that is both adaptive and sustainability-oriented.

#### RESEARCH METHODS

This study uses a qualitative approach with a descriptive-analytical method to explore in depth the application of the principle of transparency in the governance of Sidenreng Rappang Regency (Destiani & Mufiidah, 2024). The object of the study focuses on the practice of transparency within the framework of Good Governance with subjects in the form of local government apparatus from strategic agencies such as Bappeda, the Communication and Information Service, and the Financial Agency. The operational definition of transparency refers to the six principles of the Humanitarian Forum Indonesia (HFI), which include openness of information, publication of activities, financial and performance reporting, and the use of government digital media (Pertiwi et al., 2021).

Data collection was carried out through direct observation, in-depth interviews with key informants, and documentation studies of regional policy reports and archives (Ramadhani & Subekti, 2018). For data analysis, this study used NVivo software in the coding and thematic exploration process. Data validity testing was carried out through triangulation of techniques, sources, and time, to ensure the consistency and accuracy of field data (Brutu et al., 2024). This approach allows researchers to identify strategies, obstacles, and achievements in implementing transparency principles contextually in the regional bureaucratic environment.

# RESULTS AND DISCUSSION Implementation of Transparency Principles in Governance in Sidenreng Rappang Regency



Figure 1

Visualization of Six Principles of Transparency Based on Humanitarian Forum Indonesia (HFI)

Source: Thematic Analysis Using NVivo

The application of the principle of transparency in local governance, especially in Sidenreng Rappang Regency, using a qualitative data-based thematic analysis approach. Data obtained from observations and interviews with stakeholders were analyzed using NVivo software, which allows researchers to categorize and visualize the main themes in the form of a node hierarchy.

The image produced by NVivo shows that the Transparency Principle is used as the main node (parent node) which is the center of the theme structure, and from it six sub-nodes (child nodes) emerge which directly represent the six principles of transparency according to the Humanitarian Forum Indonesia (HFI). This visualization is not only a form of structural representation, but also reflects the normative framework used to assess the quality of participatory and accountable governance.

Through the node structure in NVivo, it can be seen that these six principles do not stand alone, but complement each other and form a transparent governance ecosystem. This categorization process shows that the principles formulated by HFI have high relevance for use as a measuring tool and evaluative framework for the transparency performance of local governments.

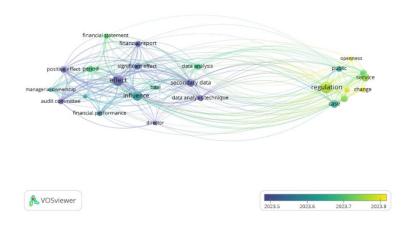


Figure 2
Visualization of Keyword Networks Related to the Principle of Transparency in Governance
Source: Dimensions Data Analysis Results with VOSviewer

Furthermore, the visualization produced by the VOSviewer software is a mapping of the relationship between keywords in scientific publications related to the principle of transparency over the past five years, based on data obtained from the Dimensions database. Using the co-occurrence network approach, this map illustrates how key terms relevant to the theme of transparency are interconnected and shows the intensity and trend of their emergence in recent academic literature.

The colors on the map reflect the temporal development of each keyword, with dark blue indicating terms that frequently appeared at the beginning of the period (around 2023.5), while yellow indicates terms that increased in use in the later period (around 2023.8). Terms such as regulation, public, service, and openness appear in yellowish color, indicating that the discourse on openness in public services and regulation is getting stronger in recent studies.

Larger nodes such as influence, effect, and regulation indicate a high frequency of occurrence in publications, reflecting the central role of these concepts in academic discussions on transparency. Meanwhile, the relationships between words depicted by the lines connecting

the nodes indicate semantic correlation: these words are often used together in the same context, indicating a close topical relationship in academic studies.

These results have strong relevance when associated with the principles of transparency as formulated by the Humanitarian Forum Indonesia (HFI). The first principle, namely the availability of information that is easy to understand and access, is reflected in the emergence of the keywords openness, public, and service. These three terms emphasize the importance of transparency in the context of public services, which require accessibility and clarity of information to the public as part of good governance (Auditya et al., 2021) .

The second and third principles of HFI, namely publication of activities and finances and periodic reports, are in line with the emergence of keywords such as financial report, financial statement, and audit committee. These words represent the importance of financial reporting and audit mechanisms as a form of accountability, which is an integral part of a transparent government system. (LNU, 2017).

The fourth principle, namely the annual report, is reflected by keywords such as financial performance, period, and total, which reflect the existence of time-based reporting that can be used to evaluate the sustainability and effectiveness of government policies. This also shows the push towards systematic reporting as a basis for planning and decision-making.

The fifth principle, namely the use of publication media or official websites, although not explicitly appearing in keywords, can still be associated with the terms openness and public which indicate openness of access to information, including the possibility of its distribution through digital platforms. In modern government practice, online publication through official government websites is the main channel in realizing this principle of transparency (Nugraha & Irwansyah, 2022).

The sixth principle of HFI, namely the existence of guidelines in the dissemination of information, is reflected in the emergence of the keywords regulation, case, and change. The word regulation is central to this visualization network, indicating that every effort to disseminate information openly must still be based on a clear and structured regulatory framework. This supports the view that ideal transparency requires not only good intentions, but also a strong and consistent regulatory system (Agustina & Pradesa, 2024).

Overall, the resulting visualization confirms that the theme of transparency in governance has now developed into a major current in global scientific discourse. This finding not only enriches theoretical understanding in compiling academic studies, but also strengthens the empirical relevance of research conducted related to the application of transparency principles in Sidenreng Rappang Regency. Thus, this scientific basis will be a strong foothold in analyzing government transparency practices at the local level through a systematic and data-based approach.

1. Existence of Publications and Media Regarding Activity Processes and Financial Details

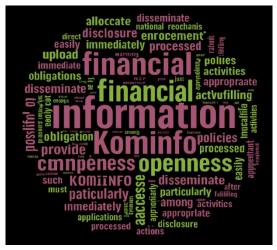


Figure 3

Word Cloud of Publications and Media Regarding the Process of Activities and Financial Details

Source: Nvivo Processed Results

The Sidenreng Rappang Regency Government has implemented the principle of transparency through strategic cooperation with more than 60 local and national media to systematically disseminate public information. This collaboration is carried out through a formal MoU, which reflects a structured public communication strategy in supporting information transparency, especially regarding regional programs, activities and finances.

In addition, the use of digital media such as official websites and social media for each OPD has become the main means of publishing information. Each agency independently uploads reports and activities, showing that transparency has been institutionalized in the work culture of the local government. The existence of the Information and Documentation Management Officer (PPID) also strengthens the structure of public information management in accordance with the Law on Openness of Information.

Word cloud visualization supports this finding, with the dominance of words such as "information", "Kominfo", "report", and "finance", which reflect the central role of technology and institutions in the dissemination of information. Overall, transparency is implemented not only as an administrative obligation, but as a participatory strategy that encourages public accountability at the local level.

These findings illustrate the implementation of the first principle of transparency as defined by the Humanitarian Forum Indonesia (HFI), which emphasizes the availability of public information that is both easily accessible and understandable. The institutional collaboration with media, the use of digital platforms by OPDs, and the presence of PPID demonstrate a structured approach to making information visible and publicly available. However, while the infrastructure and organizational roles are in place, the substantive accessibility—particularly in terms of clarity, public comprehension, and equal digital reach—remains an ongoing challenge. According to the HFI framework, transparency is not fulfilled merely by uploading data, but by ensuring that such information can be understood and utilized by the public to monitor, evaluate, and participate in governance. This gap highlights the need for further communication strategies that are both empathetic and inclusive.

### 2. Organizational Website or Publication Media



Figure 4
Word Cloud Website or Organizational Publication Media
Source: Nvivo Processed Results

The Sidenreng Rappang Regency Government has demonstrated its commitment to realizing transparency of public information through the use of digital technology. The official website of the local government (sidrapkab.go.id) is the center for distributing information, including financial reports, government activities, and strategic announcements. In addition, almost all Regional Apparatus Organizations (OPD) also have their own social media accounts which are used to convey information directly to the public.

This information management is carried out in a structured manner by the Communication and Informatics Service (Kominfo) as the government's digital data center institution. With a multi-channel approach, the public can not only access information through the website, but also through social media such as Facebook, Instagram, and WhatsApp groups. This allows for faster, more responsive dissemination of information and reaches all levels of society, including those with limited access to formal channels.

The results of the word cloud visualization support this finding, with the emergence of dominant words such as "information", "media", "website", and "government". These words reflect that accessibility and readability of information have become an important part of the local government's public communication strategy. Thus, the application of this principle is not only administrative in nature, but has been institutionalized as a work culture in supporting openness and accountability of regional government.

This implementation reflects the second principle of transparency in the HFI framework, which emphasizes the systematic publication of government activities and financial information. The structured management of official websites and social media by Kominfo illustrates that transparency has been embedded into the local government's communication infrastructure. However, according to the HFI perspective, true transparency involves not just the act of publishing, but ensuring relevance, timeliness, and two-way communicative potential. While Sidrap has adopted a multi-channel approach, the extent to which the public can interact with, question, or respond to the information remains limited. Thus, the transparency practice here, though institutionally embedded, still requires enhancement in terms of public feedback mechanisms and content interactivity to fully align with participatory transparency ideals.

# 3. Availability of information that is easy to understand and access



Figure 5
Word Cloud Easy to Understand and Access Information
Source: Nvivo Processed Results

Based on the word cloud displayed, the principle of "Having Information that is Easy to Understand and Access" is strongly reflected through the dominance of words such as public, society, government, information, channel, and website. These words describe the close relationship between the government as a provider of information, and the public as recipients who need accessibility and clarity of public information.

This visualization supports the interview findings that the communication strategy of the Sidenreng Rappang Regency government has shifted to a multi-channel approach that includes social media, official websites, and partnerships with local media and regional TV. This shows that access to information is not only available, but also packaged in a more interactive and easily accessible way.

However, the main challenge remains the difference in literacy levels of the community. The government has made efforts to simplify the language of information and utilize digital channels, but the effectiveness of transparency is still influenced by public awareness to access and understand the information. Therefore, empathetic and educational public communication is the key to realizing inclusive transparency.

These findings clearly reflect the implementation of the first principle in the HFI transparency framework, which emphasizes not only the availability but also the ease of understanding of public information. The Sidenreng Rappang government's shift to a multichannel communication strategy including websites, social media, local television, and media partnerships demonstrates significant efforts to broaden access and improve message delivery. However, according to HFI, substantive transparency requires that such information be genuinely understandable and usable by diverse public groups. While digital innovations and language simplification have been initiated, the varying levels of literacy and digital familiarity across communities present enduring challenges. This underscores the importance of adopting empathetic, culturally responsive, and educational communication models to ensure that transparency is not only technically achieved, but also socially meaningful and equitably experienced.

# 4. Existence of Periodic Reports



Figure 6
Word Cloud Existence of Periodic Reports
Source: Nvivo Processed Results

Based on the word cloud image that highlights words such as "financial," "report," "government," "public," "website," and "information," it can be concluded that the main theme in

the implementation of transparency in Sidenreng Rappang Regency revolves around the openness of financial report information to the public through official digital channels.

Financial reports are not only prepared annually, but are also reported periodically—such as quarterly and monthly—to ensure that information is continuously updated and easily accessible. Timeliness of publication is an important indicator in the evaluation of government governance by the Ministry of Home Affairs, as emphasized by informants.

By uploading reports on the official website, updating every budget change, and systematically integrating financial reporting and government performance, the government demonstrates its commitment to the principles of real-time and participatory transparency. This creates a reporting system that is not only administrative, but also inclusive and relevant to the public.

This practice corresponds directly with the third and fourth principles in the HFI framework, which emphasize timely financial transparency and structured performance reporting. The Sidenreng Rappang government's routine publication of budget data and periodic financial reports—through quarterly and monthly updates—shows a deliberate move toward real-time transparency. However, as emphasized in the HFI model, transparency in financial reporting is not solely about frequency or compliance, but also about accessibility, interpretability, and public relevance. While report timeliness is commendable and aligns with the Ministry of Home Affairs' evaluation standards, its ultimate impact depends on how well this financial information can be interpreted and used by non-expert audiences, including civil society and local communities. To fully realize the normative aspirations of participatory transparency, the government must ensure that financial reports are not only published punctually but also designed to foster public understanding and facilitate citizen monitoring.

#### 5. Guidelines and Information Dissemination



Figure 7
Word Cloud Guidelines and Information Dissemination
Source: Nvivo Processed Results

Based on the interview results and supported by word cloud visualization, it can be concluded that the principle of transparency in the Sidenreng Rappang Regency Government has been implemented by referring to formal regulations such as Law No. 14 of 2008, although it has not been fully documented in the SOP across OPDs. Keywords such as information, society, management, and openness indicate a focus on openness, accessibility, and systematic governance of public information.

The Communication and Information Service has provided a clear information request procedure and distributed guidelines to all OPDs. However, its implementation still depends on the readiness of each unit. The Finance Service emphasizes information classification, and Bappeda emphasizes the importance of strengthening institutions through the active role of PPID.

This is in line with the dominance of words such as obligation, accessibility, and requirements in the word cloud, which emphasizes the importance of fulfilling information obligations in a structured manner.

Overall, although the legal and institutional framework is available, the main challenge is still the consistency of implementation and internal awareness in each OPD. In order for the principle of transparency to be truly effective, it is necessary to strengthen coordination, socialization, and a continuous monitoring system across regional apparatuses.

This implementation aligns partially with the fifth and sixth principles of the HFI transparency framework, which emphasize the availability of official guidelines and the institutionalization of public information procedures. The presence of Law No. 14 of 2008 and the issuance of technical procedures by Kominfo represent a foundational commitment to regulatory transparency. However, according to HFI, the effectiveness of such regulations is measured not only by their existence, but by their integration, coherence, and enforceability across all institutional levels. In Sidrap's case, the lack of uniform implementation among OPDs and varying interpretations of transparency obligations point to a gap between regulation and operational practice. To fully realize this principle, there must be a consistent inter-agency alignment, routine monitoring, and organizational capacity building to embed transparency as a cross-sectoral standard rather than an isolated administrative task.

## 6. Annual report

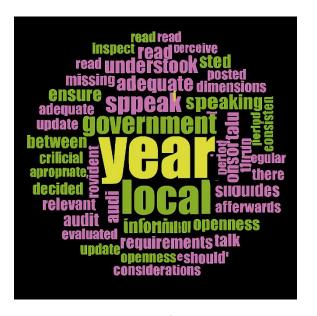


Figure 8
Word Cloud Annual Report
Source: Nvivo Processed Results

Based on the results of thematic analysis and word cloud visualization, the transparency principle of "Annual Report" only covers around 17% of the total data, making it a less highlighted aspect compared to other transparency principles. Although words such as "year", "budget", and "upload" indicate the existence of an annual reporting cycle, the context of their use refers more to routine budget reporting such as APBD and realization, not the annual report as the main accountability document.

Information from interviews shows that the preparation of annual reports in Sidenreng Rappang Regency is carried out through a systematic procedure—from program reporting in OPD, supervision by the Inspectorate, to evaluation by the DPRD. However, the process of

publishing this report is still administrative, dependent on Kominfo as the manager of digital information, and has not been fully oriented towards ease of access and public participation.

Support for quarterly and inter-time reporting also complements the annual report, but the publication of these reports still needs to be improved in terms of readability and reach to the public. This shows that although the annual reporting infrastructure has been running, the optimization of its function as a public transparency medium is still limited and requires a more interactive communication strategy.

The findings highlight a partial application of the sixth principle in the HFI transparency framework, which emphasizes the importance of institutionalized annual reporting mechanisms as tools for public accountability. Although the procedural flow—from OPD reporting to DPRD oversight—is clearly established, the limited visibility and accessibility of the published reports indicate that annual reporting in Sidrap remains largely administrative and inward-facing. According to the HFI perspective, effective transparency requires that annual reports be not only technically accurate, but also publicly oriented, communicatively engaging, and accessible for civic monitoring. The dominance of quarterly and ad hoc budget publications shows an emphasis on operational compliance rather than strategic communication. To align with the HFI principle, Sidrap must transform its annual reporting from a formal output into a deliberate transparency instrument, equipped with readable formats, public dissemination strategies, and open feedback channels.

#### **CONCLUSSION**

The Sidenreng Rappang Regency Government has implemented the principle of transparency as an integral part of the entire governance process. Transparency is not only understood as an administrative obligation, but also as a strategic commitment that is carried out systematically from the planning stage, implementation, to financial reporting. The implementation of this transparency is carried out through the publication of important documents such as the APBD, program realization reports, and performance achievements through the official government website, OPD social media, and participatory forums such as Musrenbang. This principle has been institutionalized in the vision and mission of the regional head and is used as the main performance indicator (IKU) of each OPD, which shows that transparency has become the mainstream in regional policy.

The implications of these findings suggest that sustainable transparency practices require strengthening digital infrastructure, information literacy training for ASN, and an adaptive internal monitoring system. In addition, collaboration with the media and community involvement in online forums need to be expanded to improve the effectiveness of public information disclosure. However, this study has limitations because it only focuses on qualitative data through interviews and documentation without quantitatively evaluating the impact of transparency on service performance. Therefore, further research is recommended to examine the relationship between transparency and community participation in a measurable manner, as well as develop a more comprehensive public service indicator-based evaluation model.

# **REFERENCES**

Agustina, I., & Pradesa, H. A. (2024). Sustainability Reporting Practices in Indonesia: A Critical Review of Previous Literature. Journal of Economics, Management Accounting and Taxation (Jemap), 7(1), 24–46. https://doi.org/10.24167/jemap.v7i1.10947

Amima, S. P., & Taharuddin, T. (2023). The Influence of Organizational Culture, Physical Work Environment and Work Discipline on Employee Performance at the Bureau of Organization of the Government System of the Regional Secretariat of South Kalimantan

- Province. Journal of Business and Development, 12(3), 28. https://doi.org/10.20527/jbp.v12i3.17983
- Auditya, L., Husaini, H., & Lismawati, L. (2021). Analysis of the Influence of Accountability and Transparency of Regional Financial Management on Regional Government Performance. Fairness Journal, 3(1), 21–42. https://doi.org/10.33369/fairness.v3i1.15274
- Brutu, D., Annur, S., & Ibrahim. (2024). Transformation of Educational Administration Towards Quality Education. Jambura Journal of Educational Management, 5(1), 295–05. https://ejournal-fip-ung.ac.id/ojs/index.php/jjem/index
- Choirunnisa, L., Oktaviana, T. H. C., Ridlo, A. A., & Rohmah, E. I. (2023). The Role of Electronic-Based Government Systems (SPBE) in Improving Accessibility of Public Services in Indonesia. Sosio Yustisia: Journal of Law and Social Change, 3(1), 71–95. https://doi.org/10.15642/sosyus.v3i1.401
- Destiani, R. D., & Mufiidah, A. N. (2024). The New Era of Digital Economy: A Comprehensive Study of Technology and Market. ADI Interdisciplinary Digital Business Journal, 5(1), 47–50. https://doi.org/10.34306/abdi.v5i1.1095
- I Gusti Made Setia Dharma, I Gusti Made Arya Sasmita, & I Made Suwija Putra. (2021). Evaluation and Implementation of IT Governance Using COBIT 2019 (Case Study at the Population and Civil Registration Office of Tabanan Regency). JITTER: Scientific Journal of Technology and Computers, 2(2), 1–12. https://jurnal.harianregional.com/jitter/id-75088
- Inayah, A., & Karisma, G. (2022). ASEAN's Response to the Rohingya Ethnic Issue in Myanmar. Indonesian Journal of International Relations, 4(1), 32–116.
- Kartoprawiro, S., & Susanto, Y. (2018). Analysis of the Performance of the Musi Rawas Regency Government Financial Report. Sriwijaya Journal of Management and Business, 16(1), 1–14. https://doi.org/10.29259/jmbs.v16i1.6242
- Kurniaawan, S., Seftiasari, G., Publik, M. A., & Putra, U. W. (2024). IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS (SDGs) IN INFRASTRUCTURE AND INNOVATION IN TOURIST VILLAGES. 2, 107–119.
- LNU, S. (2017). Accountability of Local Government Financial Reporting in Indonesia. Journal of Aggregation: Government Reform Action in Democracy, 5(1). https://doi.org/10.34010/agregasi.v5i1.220
- Maranjaya, A. K. (2022). Good Governance as a Benchmark for Measuring Government Performance. Journal of Social Technology, 2(11), 929–941. https://doi.org/10.59188/jurnalsostech.v2i11.474
- Nasution, L. Z. (2020). Analysis of the Effectiveness of Sharia Microfinance for Empowering Poor Communities: A Study of the Mitra Manindo Mandailing Natal Cooperative. Maker: Journal of Management, 6(2), 117–133. https://doi.org/10.37403/mjm.v6i2.188
- Nugraha, P. S., & Irwansyah, I. (2022). Utilization of Social Media in Digital Public Relations of the Ministry of Foreign Affairs. Interaction: Journal of Communication Science, 11(1), 35–48. https://doi.org/10.14710/interaksi.11.1.35-48
- Pertiwi, A., Dema, H., Mustanir, A., & Anugrah, E. (2021). IMPLEMENTATION OF E-GOVERNMENT IN REALIZING TRANSPARENCY OF VILLAGE GOVERNMENT GOVERNANCE (Study on the Bulo Timoreng Village Government). PRAJA: Journal of Scientific Government, 9(3), 130–139. https://doi.org/10.55678/prj.v9i3.508
- Pratiwi, P. S., & Ningsih, S. (2023). Implementation of Accountability and Transparency in Public Services in Pondok Kelapa Village, East Jakarta in 2020. PANDITA: Interdisciplinary Journal of Public Affairs, 5(1), 44–50. https://doi.org/10.61332/ijpa.v5i1.41
- Putri, L. U. M., Pebrianti, A., Elonika, Y., & Winarti, N. (2024). Accessibility of Social Media Supervision by the General Election Supervisory Agency to Prevent Propaganda Campaigns. JIIP: Scientific Journal of Government Science, 9(1), 40–57. https://doi.org/10.14710/jiip.v9i1.21741
- Ramadhani, D. A., & Subekti, S. (2018). Static Archive Management in Supporting Information Services at the Archives and Library Service of Central Java Province. Journal of Library

- Science, 7(4), 171–180.
- https://ejournal3.undip.ac.id/index.php/jip/article/view/22960
- Rosidah, I., Gunardi, Priatna Kesumah, & Royke Bahagia Rizka. (2023). Transparency and Accountability in Preventing Fraud in Government Agencies (Case Study of Ciwidey District Office). Journal of Economics, Business Management and Accounting: EMBA, 2(1), 137–156. https://doi.org/10.59820/emba.v2i1.110
- Somad, F. H., Naz'aina, N., Khaddafi, M., & Razif, R. (2023). The Influence of Presentation, Accessibility and Transparency of Financial Reports on Accountability of SKPD Financial Management in Lhokseumawe City Government. Malikussaleh Accounting Journal (JAM), 2(2), 202. https://doi.org/10.29103/jam.v2i2.11866
- Sulistyo, I., Karisma, G., & Jaya Wiranata, I. (2022). Bandarlampung City Government Strategy-Indonesia Related