

GOOD GOVERNANCE PRACTICES AND THEIR IMPACT ON PUBLIC SERVICE PERFORMANCE: A CASE STUDY OF SUBANG REGENCY, INDONESIA**Ufa Anita Afrilia^a, Adhian Akbar^b, Ahmad Zaini Miftah^c**¹Universitas Padjadjaranufa.afrilia@unpad.ac.id^a, adhadian.akbar@unpad.ac.id, a.z.miftah@unpad.ac.id^a**ARTICLE INFO****Received:** 21 December 2025;**Accepted:** 26 January 2026 ;**Publish:** 28 February 2026;

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Ufa Anita Afrilia (ufa.afrilia@unpad.ac.id)

ABSTRACT

Public trust in government is an essential factor in ensuring effective governance and successful public policy implementation. This study aims to examine the effect of budget transparency and public accountability on public trust in local government in Subang Regency, Indonesia. The research employs a quantitative approach using survey data collected from residents of Subang Regency. Data were gathered through structured questionnaires using a Likert scale to measure respondents' perceptions of budget transparency, public accountability, and public trust. The data were analyzed using descriptive statistics and multiple linear regression analysis to examine the relationship between the variables. The findings indicate that both budget transparency and public accountability have a positive and significant influence on public trust in local government. The results suggest that transparent financial management and accountable governance practices can enhance citizens' confidence in government institutions. In the context of Subang Regency, improving access to budget information and strengthening accountability mechanisms can contribute to increasing public trust and improving governance quality. This study provides empirical evidence on the importance of transparency and accountability in strengthening public trust in local government and offers insights for policymakers in improving governance practices.

Keywords: Budget Transparency, Public Accountability, Public Trust, Local Government, Subang Regency.

ABSTRAK

Kepercayaan publik terhadap pemerintah merupakan faktor penting dalam memastikan efektivitas tata kelola pemerintahan dan keberhasilan implementasi kebijakan publik. Penelitian ini bertujuan untuk menganalisis pengaruh transparansi anggaran dan akuntabilitas publik terhadap kepercayaan masyarakat kepada pemerintah daerah di Kabupaten Subang, Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei yang melibatkan masyarakat Kabupaten Subang sebagai responden. Data dikumpulkan melalui kuesioner terstruktur dengan skala Likert untuk mengukur persepsi responden terhadap transparansi anggaran, akuntabilitas publik, dan kepercayaan masyarakat. Data dianalisis menggunakan analisis statistik deskriptif dan regresi linier berganda untuk menguji hubungan antar variabel penelitian. Hasil penelitian menunjukkan bahwa transparansi anggaran dan akuntabilitas publik memiliki pengaruh positif dan signifikan terhadap kepercayaan masyarakat terhadap pemerintah daerah. Temuan ini menunjukkan bahwa pengelolaan keuangan yang transparan serta praktik tata kelola yang akuntabel dapat meningkatkan kepercayaan masyarakat terhadap institusi pemerintah. Dalam konteks Kabupaten Subang, peningkatan akses terhadap informasi anggaran dan penguatan mekanisme akuntabilitas dapat berkontribusi pada peningkatan kepercayaan publik serta kualitas tata kelola pemerintahan daerah.

Kata Kunci : Transparansi Anggaran, Akuntabilitas Publik, Kepercayaan Masyarakat, Pemerintah Daerah, Kabupaten Subang.

A. INTRODUCTION

Public trust in government has become a critical issue in modern public administration and governance. Trust plays a fundamental role in ensuring the legitimacy of public institutions and the effectiveness of public policies. When citizens trust government institutions, they are more likely to comply with regulations, participate in public programs, and support government initiatives. Conversely, low levels of trust may weaken governance performance and reduce citizen participation in public decision-making processes (OECD, 2025).

In recent years, governments around the world have faced increasing demands for transparency and accountability in managing public resources. Budget transparency refers to the openness and accessibility of government financial information to the public, allowing citizens to monitor how public funds are allocated and spent. Greater transparency in public financial management is considered an important mechanism for strengthening democratic governance and reducing corruption risks (Sari, 2026).

Several studies have highlighted that transparency and accountability play a significant role in shaping citizens' trust in government institutions. Transparent financial reporting and open access to budget information

enable citizens to evaluate government performance and strengthen institutional legitimacy. Empirical evidence indicates that transparency and accountability practices positively influence public trust and improve perceptions of government responsiveness (Dewi, 2021; Desmalita, 2025).

Furthermore, recent studies emphasize that effective public financial management systems, including transparent reporting and accountable governance mechanisms, contribute significantly to strengthening institutional trust. Transparency acts as a prerequisite for accountability, which ultimately helps build public confidence in government performance and integrity (Siahay, 2023).

Despite the growing importance of transparency and accountability, many local governments still face challenges in implementing these principles effectively. Limited access to financial information, low levels of public participation, and insufficient communication between government institutions and citizens often hinder the development of trust in local governance systems. Research has shown that the availability of budget information alone does not automatically increase public trust unless it is accompanied by effective communication and citizen engagement (Hikmah, 2025).

In Indonesia, strengthening transparency and accountability in local government financial management has become a priority to improve governance quality and public service performance. Local governments are expected to implement open financial management practices to ensure efficient resource allocation and enhance public trust. However, empirical evidence regarding how these governance practices influence citizens' trust at the regional level remains limited.

Therefore, this study aims to examine the effect of budget transparency and public accountability on public trust in local government, focusing on Subang Regency, Indonesia. Subang Regency represents an important case for examining how transparency and accountability practices in local government financial management influence citizens' perceptions and trust toward government institutions. The findings of this study are expected to contribute to the literature on public sector governance and provide practical insights for improving transparency, accountability, and trust in local government administration.

B. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Budget Transparency in Public Governance

Budget transparency has become an essential element in modern public governance. It refers to the availability, accessibility, and clarity of government financial information that allows citizens to understand how public funds are allocated and utilized. Transparency enables citizens to monitor government performance and reduces opportunities for corruption or misuse of public resources. In the context of public sector management, transparent financial reporting is considered a key mechanism for strengthening democratic governance and ensuring efficient use of public funds (Sari & Muslim, 2025).

Recent studies emphasize that transparency in public budgeting contributes to improving governance quality and institutional performance. When governments provide open access to financial data, citizens can evaluate policy outcomes and hold public officials accountable. Empirical research also shows that budget transparency is closely related to governance effectiveness and fiscal responsibility in many countries (Bisogno et al., 2022).

In the Indonesian context, the implementation of budget transparency has increased significantly due to decentralization policies and the development of digital governance systems. Local governments are increasingly required to publish financial information through official websites and public financial reports. These initiatives aim to improve public oversight and strengthen accountability in managing regional budgets (Indrawijaya & Nurmalasari, 2022).

Public Accountability in Local Government

Accountability is another fundamental principle in public sector governance. It refers to the obligation of government institutions to explain and justify their actions, decisions, and financial management to the public. In the public sector, accountability ensures that government officials are responsible for the efficient and lawful use of public resources. Strong accountability mechanisms help prevent corruption, improve public sector performance, and enhance the credibility of government institutions (Halim & Damayanti, 2023).

Studies on local government financial reporting highlight that accountability and transparency are closely interconnected. Effective accountability requires transparent information systems, institutional quality, and strong regulatory frameworks to ensure that financial reports are reliable and accessible to the public. Empirical evidence from Indonesian local governments shows that institutional quality and digital innovation play an important role in strengthening accountability practices (Badewin et al., 2025).

Moreover, public sector accounting practices have been identified as important tools for supporting

accountability and transparency in government financial management. High-quality financial reporting systems can improve institutional integrity and contribute to building public trust in government institutions (Siahay, 2023).

Public Trust in Government

Public trust represents citizens' confidence in the ability of government institutions to manage public affairs effectively and fairly. Trust is considered a critical factor in ensuring the legitimacy of government policies and the stability of democratic governance. When citizens trust government institutions, they are more likely to comply with regulations, participate in public programs, and support policy implementation. Conversely, low levels of trust may weaken government performance and reduce civic engagement.

Several studies highlight that transparency and accountability are key determinants of public trust. Transparent governance practices allow citizens to observe government performance, which helps reduce information asymmetry between public officials and society. Research has shown that transparency initiatives significantly influence citizens' perceptions of government credibility and integrity (Kim & Lee, 2020; Astuti et al., 2023).

In addition, empirical research in Indonesia demonstrates that transparency and government performance can significantly influence public trust at the local level. For example, studies on village governance found that transparency practices and administrative performance positively affect citizens' trust in local government institutions (Husni, 2023).

Relationship between Transparency, Accountability, and Public Trust

The relationship between budget transparency, accountability, and public trust has been widely discussed in the literature on public administration and governance. Transparency allows citizens to access information about government activities, while accountability ensures that public officials are responsible for their actions. Together, these principles form the foundation of good governance and contribute to improving public confidence in government institutions.

Empirical evidence suggests that transparent budget management and accountable governance practices can significantly increase public trust. Studies show that transparent financial reporting and information dissemination enable citizens to better understand government policies and evaluate public sector performance (Dewi, 2021).

However, some studies also highlight that transparency alone may not automatically increase public trust. Factors such as fiscal literacy, accessibility of information, and citizen participation play important roles in determining whether transparency initiatives effectively strengthen trust. In many local governments, budget information is publicly available but remains underutilized due to limited public awareness or technological barriers (Hikmah, 2025).

Based on the literature above, it can be concluded that transparency and accountability are fundamental elements in building public trust in government institutions. Transparent financial management and accountable governance practices enable citizens to evaluate government performance and encourage greater public participation in governance processes. Therefore, examining how budget transparency and public accountability influence public trust in local government is important for improving governance quality, particularly at the regional level such as in Subang Regency.

C. RESEARCH METHODOLOGY

This study employs a quantitative research approach to examine the effect of budget transparency and public accountability on public trust in local government in Subang Regency, Indonesia. The research design uses a survey method to collect primary data from residents who have experience interacting with public services provided by the local government. The population of this study consists of citizens living in Subang Regency, while the sample is determined using purposive sampling to ensure that respondents have sufficient knowledge or experience related to government services and public financial management information. Data were collected through a structured questionnaire using a five-point Likert scale ranging from strongly disagree to strongly agree to measure respondents' perceptions of budget transparency, public accountability, and public trust. The collected data were analyzed using statistical methods, including descriptive analysis and multiple linear regression analysis, to examine the relationship between the independent variables (budget transparency and public accountability) and the dependent variable (public trust). Data analysis was conducted using statistical software to ensure the reliability and validity of the research findings.

D. RESULT AND DISCUSSION

The results of this study indicate that budget transparency and public accountability have a significant influence on public trust in local government in Subang Regency. Based on the descriptive analysis, respondents generally perceive that the local government has made efforts to provide accessible financial information and improve accountability mechanisms. However, some respondents still consider that the dissemination of budget information and communication regarding public financial management could be further improved to enhance citizens' understanding and participation in governance processes.

The regression analysis results show that budget transparency has a positive and significant effect on public trust. This finding suggests that when the local government provides open and accessible information regarding budget allocation, expenditure, and financial management, citizens tend to develop higher levels of trust toward government institutions. Transparency reduces information asymmetry between government and citizens, enabling the public to monitor government performance and evaluate policy outcomes. These findings are consistent with previous studies which indicate that transparency plays a critical role in strengthening government legitimacy and public confidence in public institutions (Kim & Lee, 2020; Dewi, 2021).

In addition, the results also reveal that public accountability significantly influences public trust in local government. Accountability mechanisms that ensure government officials are responsible for their actions and decisions contribute to improving the credibility of government institutions. When citizens perceive that government institutions are accountable for managing public resources efficiently and ethically, they are more likely to trust government policies and administrative practices. This finding supports previous research highlighting that strong accountability systems are essential for building trust in public sector governance (Halim & Damayanti, 2023).

Furthermore, the combined influence of budget transparency and public accountability demonstrates that good governance practices are essential for strengthening trust in local government. Transparency provides access to information, while accountability ensures that government actions can be evaluated and justified. Together, these principles encourage citizen participation and improve the relationship between government institutions and the public.

In the context of Subang Regency, these findings indicate that strengthening transparency initiatives and accountability mechanisms can contribute significantly to increasing public trust in local government. Improving the accessibility of budget information, enhancing communication with citizens, and strengthening institutional accountability systems may help build stronger relationships between government institutions and the community. Therefore, local governments should continue to develop policies that promote transparency and accountability to enhance governance quality and public confidence.

E. CONCLUSION AND SUGGESTION

This study examines the effect of budget transparency and public accountability on public trust in local government in Subang Regency, Indonesia. The findings indicate that both budget transparency and public accountability have a positive and significant influence on public trust. Greater transparency in the disclosure of government financial information enables citizens to better understand how public resources are allocated and managed, which in turn enhances their confidence in government institutions. Likewise, strong accountability mechanisms ensure that government officials are responsible for their decisions and actions, thereby strengthening the credibility and legitimacy of public institutions.

The results of this study highlight the importance of implementing good governance principles in local government administration. Transparency and accountability not only improve the quality of public financial management but also contribute to strengthening the relationship between government institutions and the community. In the context of Subang Regency, improving access to budget information, enhancing communication between the government and citizens, and strengthening accountability systems can play an important role in increasing public trust.

Overall, this study contributes to the literature on public sector governance by providing empirical evidence on the role of transparency and accountability in shaping public trust at the local government level. The findings suggest that local governments should continue to promote transparent and accountable governance practices to improve public confidence and support sustainable governance development. Future research is recommended to explore additional factors that may influence public trust, such as service quality, citizen participation, and digital governance initiatives, in order to provide a more comprehensive understanding of governance performance at the regional level.

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