

**EXPLORING BUDGET TRANSPARENCY AND PUBLIC ACCOUNTABILITY IN BUILDING PUBLIC TRUST: A QUALITATIVE STUDY IN SUBANG REGENCY, INDONESIA****Syifa Rachmania Komara<sup>1a</sup>, Clarine Mona Silaban<sup>2c</sup>**<sup>1</sup>Universitas Padjadjaran<sup>2</sup>Universitas Ekuitassyifa.rachmania@unpad.ac.id<sup>a</sup>, clarinesilaban30@gmail.com<sup>b</sup>**ARTICLE INFO****Received:** 10 January 2026;**Accepted:** 11 February 2026 ;**Publish:** 13 March 2026;

Volume 1 Issue 1,

January - June 2026, pp. 23 - 27

<http://doi.org/10.23960/jPM.v1i1.1>**ABSTRACT**

*Public trust in government is an essential element in achieving effective governance and sustainable public administration. Transparency and accountability in public financial management are widely considered key factors in strengthening citizens' trust in government institutions. This study aims to explore how budget transparency and public accountability practices influence public trust in local government in Subang Regency, Indonesia. This research employs a qualitative approach using a case study design. Data were collected through in-depth interviews with community members, local government officials, and public policy observers, as well as through document analysis related to regional financial management and governance practices. The data were analyzed using thematic analysis to identify patterns and themes related to transparency, accountability, and public trust. The findings reveal that transparency in budget information and accountable governance practices play an important role in shaping citizens' perceptions of government credibility. However, the study also finds that limited public access to financial information and insufficient communication between government institutions and citizens may hinder the development of public trust. The results highlight the importance of strengthening transparency initiatives, improving accountability mechanisms, and enhancing public engagement in local governance. This study contributes to the literature on public governance by providing qualitative insights into the relationship between transparency, accountability, and public trust in local government, particularly in the context of Subang Regency.*

**Keywords:** Budget Transparency, Public Accountability, Public Trust, Qualitative Study, Local Government.

**ABSTRAK**

Kepercayaan masyarakat terhadap pemerintah merupakan elemen penting dalam mewujudkan tata kelola pemerintahan yang efektif dan berkelanjutan. Transparansi dan akuntabilitas dalam pengelolaan keuangan publik sering dianggap sebagai faktor utama dalam meningkatkan kepercayaan masyarakat terhadap institusi pemerintah. Penelitian ini bertujuan untuk mengeksplorasi bagaimana praktik transparansi anggaran dan akuntabilitas publik mempengaruhi kepercayaan masyarakat terhadap pemerintah daerah di Kabupaten Subang, Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus. Data dikumpulkan melalui wawancara mendalam dengan masyarakat, aparatur pemerintah daerah, serta pengamat kebijakan publik, serta melalui analisis dokumen terkait pengelolaan keuangan daerah dan praktik tata kelola pemerintahan. Analisis data dilakukan menggunakan analisis tematik untuk mengidentifikasi pola dan tema yang berkaitan dengan transparansi, akuntabilitas, dan kepercayaan masyarakat. Hasil penelitian menunjukkan bahwa keterbukaan informasi anggaran dan praktik pemerintahan yang akuntabel memiliki peran penting dalam membentuk persepsi masyarakat terhadap kredibilitas pemerintah. Namun, penelitian ini juga menemukan bahwa keterbatasan akses informasi keuangan dan kurangnya komunikasi antara pemerintah dan masyarakat dapat menghambat terbentuknya kepercayaan publik. Oleh karena itu, peningkatan transparansi, penguatan mekanisme akuntabilitas, serta peningkatan partisipasi masyarakat menjadi hal penting dalam memperkuat kepercayaan publik terhadap pemerintah daerah.

**Kata Kunci :** Transparansi Anggaran, Akuntabilitas Publik, Kepercayaan Masyarakat, Studi Kualitatif, Pemerintah Daerah.

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**A. INTRODUCTION**

Public trust in government is widely recognized as a fundamental element for effective governance and successful public policy implementation. Trust enables governments to gain legitimacy, improve citizen participation, and enhance compliance with public policies and regulations. In the absence of public trust, government institutions may face difficulties in implementing programs and maintaining stable governance systems. Recent studies highlight that trust in government institutions is strongly influenced by how governments manage public resources and communicate policy decisions to citizens (OECD, 2021).

One of the most important factors influencing public trust is transparency in public financial management. Budget transparency refers to the openness and accessibility of government financial information, including how

public funds are allocated, managed, and utilized. Transparent governance allows citizens to monitor government performance and reduces information asymmetry between government institutions and the public. Several studies emphasize that transparency plays a crucial role in strengthening democratic governance and preventing corruption in the public sector (Kim & Lee, 2020).

In addition to transparency, public accountability is also considered a key principle in ensuring effective public governance. Accountability refers to the obligation of government institutions to explain and justify their actions and decisions to the public. Through accountability mechanisms such as financial reporting, performance evaluation, and public oversight, citizens can evaluate whether government officials manage public resources responsibly and effectively. Previous research shows that accountability practices can significantly influence citizens' perceptions of government credibility and integrity (Halim & Damayanti, 2023).

In the context of local governance, transparency and accountability are increasingly important as local governments play a direct role in delivering public services and managing regional budgets. In Indonesia, decentralization policies have expanded the responsibilities of local governments in managing public finances and implementing development programs. Consequently, local governments are required to implement transparent and accountable governance practices to maintain public trust and ensure effective service delivery (Indrawijaya & Nurmalasari, 2022).

Despite the growing importance of transparency and accountability in local governance, challenges remain in ensuring that these principles are effectively implemented. In many regions, limited access to financial information, insufficient public communication, and low levels of citizen participation continue to hinder the development of trust in government institutions. Furthermore, most existing studies on transparency and accountability have primarily focused on quantitative approaches, leaving limited qualitative insights into how citizens perceive these governance practices in their daily interactions with government institutions.

Subang Regency represents an important case for examining the relationship between transparency, accountability, and public trust at the local government level. As a developing region with increasing demands for good governance and improved public services, understanding how citizens perceive transparency and accountability practices can provide valuable insights for improving governance quality. Therefore, this study aims to explore how budget transparency and public accountability practices influence public trust in local government in Subang Regency, Indonesia. By employing a qualitative approach, this research seeks to provide deeper insights into citizens' perceptions and experiences regarding governance practices and their implications for building public trust.

## **B. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Budget Transparency in Public Governance**

Budget transparency is widely regarded as a fundamental principle in modern public governance. It refers to the openness and accessibility of government financial information, allowing citizens to understand how public funds are planned, allocated, and utilized. Transparent financial management helps reduce information asymmetry between government institutions and citizens, enabling the public to monitor government performance and participate in governance processes. Studies have shown that budget transparency contributes to improved governance quality, increased fiscal discipline, and greater public participation in decision-making processes (Bisogno et al., 2022).

In recent years, the implementation of transparency initiatives has been increasingly supported by digital governance systems and open government policies. Governments are encouraged to publish financial information, budget reports, and policy documents through digital platforms to enhance public access to information. These initiatives aim to promote accountability and strengthen democratic governance by enabling citizens to evaluate government actions and policy outcomes (OECD, 2021).

In the Indonesian context, the implementation of transparency in regional financial management has become increasingly important since the introduction of decentralization policies. Local governments are required to disclose financial reports and budget information to the public as part of efforts to improve governance performance and public oversight. Research indicates that transparency in local government financial management can significantly influence citizens' perceptions of government credibility and effectiveness (Indrawijaya & Nurmalasari, 2022).

### **Public Accountability in Local Government**

Public accountability refers to the obligation of government institutions and public officials to explain and justify their decisions, actions, and financial management to citizens. Accountability ensures that government

institutions are responsible for managing public resources in an effective, efficient, and lawful manner. In the context of public administration, accountability mechanisms include financial reporting systems, performance evaluation processes, and institutional oversight structures that enable citizens to evaluate government performance (Halim & Damayanti, 2023).

Previous studies highlight that accountability plays an important role in strengthening governance systems and improving institutional credibility. When government institutions demonstrate accountability through transparent reporting and responsible decision-making, citizens are more likely to perceive government institutions as trustworthy and reliable. Accountability also contributes to reducing corruption risks and improving the efficiency of public sector management (Siahay, 2023).

Furthermore, accountability practices in local governments are particularly important because local authorities are directly responsible for delivering public services and managing regional development programs. Strong accountability systems ensure that public officials remain responsible to the community and help improve the quality of public service delivery (Astuti et al., 2023).

### **Public Trust in Government**

Public trust refers to citizens' confidence in the ability of government institutions to act in the public interest and manage public affairs effectively. Trust plays an important role in strengthening democratic governance and ensuring the successful implementation of public policies. When citizens trust government institutions, they are more likely to cooperate with public programs, comply with regulations, and actively participate in governance processes (Kim & Lee, 2020).

Several studies indicate that transparency and accountability are key determinants of public trust in government institutions. Transparency allows citizens to access information about government activities, while accountability ensures that government actions can be evaluated and justified. These governance principles help reduce uncertainty and improve citizens' perceptions of government integrity and performance (Dewi, 2021).

However, public trust is also influenced by citizens' perceptions and experiences in interacting with government institutions. In many cases, the availability of transparent information alone is not sufficient to build trust unless citizens are able to understand the information and perceive that government actions genuinely reflect public interests. Therefore, qualitative research is important to explore citizens' perceptions and experiences regarding governance practices (Hikmah, 2025).

### **Transparency, Accountability, and Public Trust**

The relationship between transparency, accountability, and public trust has been widely discussed in the literature on public administration and governance. Transparency enables citizens to obtain information about government performance, while accountability ensures that public officials are responsible for their actions. Together, these principles form the foundation of good governance and contribute to strengthening public confidence in government institutions (Bisogno et al., 2022).

Previous studies suggest that transparent financial management and accountable governance practices can significantly improve citizens' trust in government institutions. When governments demonstrate openness in financial reporting and responsibility in policy implementation, citizens tend to perceive government institutions as more credible and legitimate (Kim & Lee, 2020).

However, the effectiveness of transparency and accountability practices in building trust may vary depending on local governance conditions and citizens' perceptions. Therefore, exploring how citizens perceive transparency and accountability practices at the local government level is important to understand the dynamics of public trust in governance systems. In this context, qualitative approaches can provide deeper insights into how governance practices influence citizens' trust and perceptions toward government institutions.

## **C. RESEARCH METHODOLOGY**

This study employed a qualitative research approach with a case study design to explore how budget transparency and public accountability influence public trust in local government in Subang Regency, Indonesia. The qualitative approach was chosen to obtain an in-depth understanding of citizens' perceptions and experiences regarding governance practices. Data were collected through semi-structured in-depth interviews with selected informants consisting of community members, local government officials, and individuals who have experience interacting with public services in Subang Regency. Informants were selected using purposive sampling to ensure that participants possessed relevant knowledge and experience related to government transparency, accountability practices, and public services. In addition to interviews, this study also utilized document analysis of regional government reports, budget documents, and policy publications related to public financial management to support

data triangulation. The collected data were analyzed using thematic analysis, which involved several stages including data reduction, coding, categorization of emerging themes, and interpretation of findings to identify patterns related to transparency, accountability, and public trust. To ensure the credibility and validity of the research findings, this study applied triangulation techniques by comparing information obtained from different informants and documentary sources. The results of the analysis were then interpreted to explain how governance practices influence citizens' perceptions of public trust in the local government of Subang Regency.

#### **D. RESULT AND DISCUSSION**

The findings of this study reveal that budget transparency and public accountability play important roles in shaping public trust in local government in Subang Regency. Based on the results of in-depth interviews with community members and local government representatives, most informants acknowledged that the local government has made efforts to improve transparency by providing financial information through official reports, public announcements, and digital platforms. However, several informants indicated that access to detailed budget information is still limited for some members of the community, particularly those who lack familiarity with government financial documents. This situation suggests that although transparency initiatives have been introduced, the effectiveness of these efforts depends on how accessible and understandable the information is for the public.

In terms of accountability, the findings show that the presence of clear accountability mechanisms, such as public reporting and evaluation of government programs, contributes to improving citizens' perceptions of government responsibility. Informants stated that when government officials provide explanations regarding the implementation of development programs and the use of public funds, citizens tend to perceive the government as more responsible and credible. This perception strengthens citizens' confidence in local government institutions and encourages greater public support for government initiatives.

Furthermore, the study highlights that transparency and accountability are closely interconnected in building public trust. Transparency provides citizens with access to information about government activities, while accountability ensures that government officials are responsible for their actions and decisions. When both principles are implemented effectively, citizens are more likely to perceive government institutions as reliable and trustworthy. However, the findings also indicate that transparency alone is not sufficient to build trust if the information provided is difficult for citizens to interpret or if communication between government institutions and the public is limited.

In the context of Subang Regency, strengthening communication between the government and the community appears to be an important factor in enhancing transparency and accountability practices. Informants emphasized the need for clearer dissemination of budget information and more inclusive public engagement in decision-making processes. Improving communication channels and increasing public participation may help bridge the gap between government institutions and citizens, thereby strengthening public trust.

Overall, the results of this study suggest that effective implementation of transparency and accountability practices can significantly contribute to building public trust in local government. By improving access to financial information, strengthening accountability mechanisms, and encouraging public participation, local governments can enhance governance quality and foster stronger relationships with the communities they serve.

#### **E. CONCLUSION AND SUGGESTION**

This study explored how budget transparency and public accountability influence public trust in local government in Subang Regency, Indonesia. The findings indicate that both transparency and accountability are important elements in building citizens' trust toward government institutions. Transparency in budget management allows citizens to access information about how public funds are allocated and used, which helps reduce information asymmetry between the government and the community. When financial information is openly available and clearly communicated, citizens tend to perceive government institutions as more credible and trustworthy.

In addition, the study found that accountability mechanisms, such as public reporting and government responsibility in explaining policy decisions, also play a significant role in shaping public trust. When government officials demonstrate responsibility and openness in managing public resources, citizens are more likely to develop confidence in government performance. However, the findings also reveal that transparency initiatives alone are not sufficient to fully build public trust if the information provided is difficult for the public to access or understand.

Effective communication and public engagement are therefore essential components in strengthening the relationship between government institutions and the community.

Overall, this study highlights the importance of implementing transparency and accountability practices as fundamental principles of good governance. In the context of Subang Regency, improving the accessibility of budget information and strengthening accountability systems can contribute to enhancing public trust and improving the overall quality of local governance.

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