

The Effect of Budget Transparency on Public Trust in the Regional Planning, Research, and Development Agency of North Central Timor Regency

Eduard Sandhyko Nitsae¹, Marthen Patiung², Detson Ray Halomoan Sitorus³, Aplonia Pala⁴

^{1,2,3,4}Universitas Timor, NTT, Indonesia.

Correspondence: sandhynitsae@gmail.com¹



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ABSTRACT

This study was conducted to examine the impact of budget transparency on public trust in the Public Accountability Agency for Planning, Research, and Innovation (BAPPERIDA) of North Central Timor Regency. Budget transparency is a cornerstone of good governance principles, emphasizing information openness, accountability, and public participation in development planning and financial management. In this context, public trust is crucial for the legitimacy, effectiveness, and success of local government administration. The background of this study is based on the fact that public access to budget information remains limited, and the level of public involvement in local budget planning and oversight is low. Although BAPPERIDA's annual budget execution rate is relatively high, information transparency toward the public remains suboptimal, leading to low public trust. This study is quantitative in nature and employs an explanatory research design. Questionnaires were distributed to 96 BAPPERIDA members, and data were collected. After conducting validity and reliability tests on the instruments, data analysis was performed using simple linear regression with SPSS. Budget transparency, assessed based on the indicators of informativeness, openness, and disclosure of information, is closely related to public trust, which is measured through commitment, sincerity, honesty, competence, and fairness. The research findings indicate a positive and significant relationship between budget transparency and public trust, with a regression coefficient of 0.636 and a significance level of 0.000 (<0.05). This indicates that increased implementation of budget transparency will enhance public trust in BAPPERIDA. Therefore, budget transparency is a crucial element in fostering accountable, credible, and trustworthy local governance.

Keyword: Budget Transparency, Public Trust, Good Governance, Local Government



INTRODUCTION

In the era of decentralized governance in Indonesia, public trust has become a fundamental prerequisite for strengthening the legitimacy, responsiveness, and effectiveness of local government institutions. Local governments are no longer positioned merely as administrative extensions of the central government, but as strategic actors responsible for formulating policies, allocating public resources, and ensuring that development programs

respond to the needs of citizens. Within this context, budget transparency occupies an important position because the regional budget represents the political, administrative, and developmental priorities of government. When budget information is disclosed openly, clearly, and accessibly, citizens are better able to understand how public resources are planned, allocated, implemented, and evaluated. Conversely, limited access to budget information may weaken accountability, reduce citizen confidence, and create distance between government institutions and the communities they serve. Therefore, this article places budget transparency and public trust within the broader discourse of good governance, fiscal accountability, and democratic local administration (Alessandro et al., 2021; Bisogno et al., 2022; Harrison et al., 2014; Matheus et al., 2021).

Budget transparency is not only related to the publication of financial data, but also concerns the extent to which such data can be accessed, understood, and used by the public to evaluate government performance. Transparency requires the government to provide accurate, timely, comprehensive, and understandable information regarding public financial management. In local governance, this principle is closely connected to accountability because the public has the right to know whether budget allocations correspond to policy priorities, community needs, and development outcomes. Transparency also supports public participation by creating opportunities for citizens to provide input, monitor implementation, and assess whether public funds are managed responsibly. Thus, budget openness must be understood as a governance mechanism that links information disclosure, accountability, participation, and institutional trust in a mutually reinforcing relationship (Ripamonti et al., 2024; Matheus et al., 2023; Alotaibi et al., 2025; Ferry et al., 2024).

The issue examined in this article is the relationship between budget transparency and public trust in the Regional Development Planning, Research, and Development Agency of North Central Timor Regency. This issue is important because regional development planning agencies play a central role in formulating development priorities, coordinating planning processes, and ensuring that budget policies are aligned with public needs. In North Central Timor Regency, budget realization data indicate that government programs have been implemented annually, yet the accessibility of budget information remains limited because several forms of budget data still need to be obtained through direct requests rather than through open and easily accessible public channels. This condition shows that budget execution alone is insufficient to build public trust if it is not accompanied by adequate transparency, inclusive communication, and accessible information mechanisms. The position of this article is therefore to examine budget transparency not merely as a technical matter of financial reporting, but as a key factor influencing public confidence in local government performance (Gootjes et al., 2022; Nukpezah, 2025; Xiao et al., 2024; Jorge et al., 2025).

Table 1. Budget Data for the Regional Development Planning Agency (BAPELITBANGDA) of North Central Timor Regency 2021–2024

No	Year	Budget Amount (Rp)	Amount of Budget Executed (Rp)	Amount of the Budget That Was Not Spent
1	2021	280,699,872,00	279,709,000,00	990,872,00
2	2022	294,580,000,00	284,200,000,00	10,380,000.00
3	2023	129,449,365,00	125,483,000,00	4,016,365,00
4	2024	99,999,064,00	99,365,080,00	642,984,00

Source: BAPELITBANGDA, TTU Regency, 2025

Based on Table 1, the budget of BAPELITBANGDA North Central Timor Regency from 2021 to 2024 shows that most of the allocated budget was realized each year, although there were still remaining unspent amounts. This pattern indicates that the agency has carried out

budget implementation relatively consistently; however, budget realization figures do not automatically reflect the quality of public accountability. Public trust depends not only on whether the budget is spent, but also on whether the public can access information about why the budget was allocated, how it was used, what outcomes were achieved, and how citizens were involved in the planning and evaluation process. In other words, budget execution must be supported by transparency mechanisms that enable citizens to interpret financial information and connect it with government performance. Without sufficient disclosure, budget data may remain administrative information rather than a meaningful instrument for strengthening public confidence and democratic accountability (Pratolo et al., 2022; Abdi et al., 2025; Mabillard et al., 2022; Song & Lee, 2016).

Another important aspect of the issue is the relatively limited involvement of citizens in budget planning and oversight. Data from the 2023 SMERU Research Institute survey indicate that 65% of residents in North Central Timor Regency felt that they had not been adequately involved in the regional budget planning and monitoring process. This finding suggests that public participation in budget governance has not yet been implemented optimally, particularly in providing opportunities for citizens to express aspirations, understand policy priorities, and monitor the use of public resources. The regional budget should not be treated only as an administrative document, but as a public policy instrument that reflects the needs, priorities, and interests of the community. When a large proportion of citizens feel excluded from budget processes, it indicates a gap between government decision-making and the public as the primary beneficiary of development. Therefore, participation becomes an important bridge between transparency and trust because citizens are more likely to trust government institutions when they are informed, involved, and given space to influence public policy decisions (Tejedo-Romero et al., 2022; Ardanaz et al., 2023; Schugurensky et al., 2024; Liao et al., 2025).

The limitation of public participation is closely related to the dissemination of budget information, which has not yet reached all segments of society in a clear, inclusive, and easily understandable manner. Information regarding budget planning, allocation, implementation, and evaluation must be communicated through accessible channels so that citizens can meaningfully engage in governance processes. In North Central Timor Regency, the limited availability of budget information through official public platforms may reduce the ability of citizens to provide input, conduct oversight, and evaluate local government performance. The trends in budget transparency and public trust from 2021 to 2023 indicate that improvements in transparency may be followed by stronger public confidence, as shown in Table 2 below (Fox, 2015; Firtin et al., 2025; Bernot et al., 2024; Adnan et al., 2022).

Tabel 2. Budget Transparency and Public Trust Data for North Central Timor Regency, 2021–2023

Year	Budget Transparency Index (%)	Level of Public Trust (%)	Description
2021	35	50	Transparency Index Low
2022	40	55	A slight increase following the outreach campaign
2023	60	70	A significant increase following the reforms

Source: BAPELITBANGDA, TTU Regency, 2025

Table 2 shows that the budget transparency index increased from 35% in 2021 to 60% in 2023, while the level of public trust increased from 50% to 70% during the same period. This trend indicates a positive relationship between increased transparency and improved public trust, although it still requires empirical testing to determine the strength and

significance of the relationship. The improvement following outreach campaigns and budget information reforms suggests that citizens may respond positively when the government provides clearer access to budget information. However, the increase in public trust should not be interpreted only as a result of budget realization, but also as a consequence of broader governance improvements, including information disclosure, accountability mechanisms, and public communication. This article therefore contributes to the literature by focusing on a specific local government agency in a developing regional context, where studies on budget transparency and public trust remain relatively limited compared with studies conducted in broader national, digital, or urban governance settings (Purnamasari et al., 2024; Handayani et al., 2023; Khorana et al., 2024; Brunnschweiler et al., 2025).

Based on the background above, this study aims to analyze the impact of budget transparency on public trust in the Regional Development Planning, Research, and Development Agency of North Central Timor Regency. The author's approach is to examine the issue through a quantitative explanatory framework by positioning budget transparency as the independent variable and public trust as the dependent variable. This approach is used to determine whether openness in budget information has a measurable influence on the level of public confidence in local government institutions. The originality of this article lies in its empirical focus on North Central Timor Regency, particularly on the relationship between agency-level budget transparency and public trust in a regional development planning institution. Accordingly, the central research question of this study is: Is there a relationship between budget transparency and the level of public trust in the Regional Development Planning, Research, and Development Agency of North Central Timor Regency?

RESEARCH METHODS

This research utilizes a quantitative design with an explanatory framework. The objective of this framework is to explain the cause-and-effect relationship between budget transparency as the independent variable and public trust as the dependent variable. This explanatory method allows for the testing of pre-established hypotheses and the assessment of the extent to which the independent variable influences the dependent variable. A quantitative methodology was selected because of its capacity to provide an objective and measurable representation through numerical data, which is subsequently analyzed using statistical methods. Questionnaires were distributed to respondents directly involved in budget policy, as well as to communities affected by such policies, in order to collect the quantitative data for this study.

The population of this study consists of all community members affected by budget transparency at the Regional Development Planning, Research, and Innovation Agency (BAPPERIDA) of North Central Timor Regency. The study sample refers to a subset of the population that is considered representative of the general characteristics of the population (Sugiyono, 2019). The sample includes individuals who interact directly with BAPPERIDA, such as village officials, subdistrict staff, and regional government organizations. Data were collected through observation, surveys, interviews, and documentation. The research instrument uses a Likert scale to measure respondents' attitudes, beliefs, and views regarding the variables being studied.

Validity and reliability testing, as well as other instrument validation procedures, were carried out in this study. Validity testing was conducted to determine the extent to which the research instrument could measure the variables it was designed to evaluate. Pearson's Product-Moment correlation was used for validity assessment, in which an item was considered valid if the correlation coefficient was ≥ 0.30 (Barker et al., 2002). Reliability testing was also employed to determine the degree to which the research instrument consistently measures the research variables. Cronbach's Alpha was used for reliability testing, in which an α value greater than 0.60 indicates a reliable instrument, while an α value less than 0.60 indicates an unreliable instrument.

The explanatory quantitative approach used in this study is highly relevant because it enables researchers to collect empirically supported data that can be statistically analyzed to explain the relationship between variables. Quantitative research with an explanatory approach uses standardized research instruments to measure relationships between variables in order to test theories and generate data that can be generalized (Creswell, 2014). Additionally, this method offers the advantage of objectivity, as data analysis is conducted systematically using statistical techniques that minimize researcher bias. Consequently, the use of this method is expected to produce accurate and scientifically accountable research results.

Furthermore, the use of survey techniques through questionnaires in this study was chosen because it is efficient in reaching a sufficiently large number of respondents and is capable of depicting actual conditions in the field. The survey method is a data collection technique conducted by presenting written questions or statements to respondents so that researchers can obtain information about respondents' attitudes, perceptions, and characteristics (Sugiyono, 2019). In addition, researchers can quantify respondents' level of agreement with a statement by using the Likert scale. With the support of appropriate data analysis techniques, such as simple linear regression, this study is expected to provide a comprehensive explanation of the effect of budget transparency on public trust in BAPPERIDA of North Central Timor Regency.

RESULTS AND DISCUSSION

1. Respondent Characteristics

Respondent characteristics are an important part of this study because they provide an initial overview of the social profile of the individuals involved in the research. The characteristics of respondents help explain the extent to which the collected data represent the population being studied, particularly in relation to budget transparency and public trust in the Regional Development Planning, Research, and Innovation Agency (BAPPERIDA) of North Central Timor Regency. In this study, respondent characteristics are described based on age and gender. These two aspects are relevant because age can influence experience, understanding, and involvement in public policy processes, while gender composition can provide an overview of respondent representation in the institutional and community context. Therefore, the demographic profile of respondents becomes an important basis for understanding the context of the research findings.

Table 3. Respondent Characteristics by Age

No.	Age Group	Number of Respondents	Percentage (%)
1	25–35 years	34	35.5
2	36–45 years	27	28.1
3	>45 years	35	35.6
Total		96	99.2

Source: Research Questionnaire, 2025.

Based on Table 3, respondents in this study were distributed across three age groups. Respondents aged 25–35 years totaled 34 people, or 35.5% of the total respondents. Respondents aged 36–45 years totaled 27 people, or 28.1%, while respondents aged over 45 years totaled 35 people, or 35.6%. These data show that the respondents were relatively balanced between the younger productive age group and the older age group, although the largest proportion came from respondents aged over 45 years. This condition indicates that the study involved respondents who were likely to have sufficient experience in observing or interacting with regional budget policies. The presence of respondents from different age

groups also strengthens the diversity of perspectives in assessing the implementation of budget transparency and its relationship with public trust.

Table 4. Respondent Characteristics by Gender

No.	Gender	Number of Respondents	Percentage (%)
1	Male	58	60.4
2	Female	38	39.6
	Total	96	100.0

Source: Research Questionnaire, 2025.

Table 4 shows that the majority of respondents in this study were male, totaling 58 people, or 60.4% of the total respondents. Meanwhile, female respondents totaled 38 people, or 39.6%. This composition indicates that male respondents were more dominant in the research sample. However, the presence of female respondents remains important because it provides a more balanced perspective on how budget transparency is perceived by different social groups. In the context of public sector governance, the involvement of both male and female respondents is necessary to capture diverse views on information disclosure, accountability, and public trust. Thus, the respondent profile in this study can be considered adequate to provide an empirical picture of community and institutional perceptions regarding budget transparency in BAPPERIDA of North Central Timor Regency.

2. Instrument Test Results

The instrument test was conducted to ensure that the questionnaire used in this study was appropriate for measuring the research variables. The two main tests carried out were the validity test and the reliability test. The validity test was used to determine whether each questionnaire item was able to measure the intended variable, while the reliability test was used to assess the consistency of the instrument in producing stable measurement results. These tests are important because the quality of quantitative research depends heavily on the accuracy and consistency of the instruments used to collect data.

Table 5. Validity Test Results

Variable	Item	R Calculate	Description
Budget Transparency (X)	P1	0.784	Valid
Budget Transparency (X)	P2	0.770	Valid
Budget Transparency (X)	P3	0.695	Valid
Budget Transparency (X)	P4	0.733	Valid
Budget Transparency (X)	P5	0.808	Valid
Budget Transparency (X)	P6	0.724	Valid
Budget Transparency (X)	P7	0.793	Valid
Budget Transparency (X)	P8	0.569	Valid
Public Trust (Y)	P9	0.602	Valid
Public Trust (Y)	P10	0.546	Valid
Public Trust (Y)	P11	0.594	Valid
Public Trust (Y)	P12	0.639	Valid
Public Trust (Y)	P13	0.574	Valid
Public Trust (Y)	P14	0.676	Valid
Public Trust (Y)	P15	0.758	Valid
Public Trust (Y)	P16	0.652	Valid
Public Trust (Y)	P17	0.644	Valid
Public Trust (Y)	P18	0.651	Valid

Source: Compiled by the researcher, 2025.

Based on Table 5, all questionnaire items used to measure the variables of budget transparency and public trust are declared valid. For the budget transparency variable (X), the highest correlation value was found in item P5, with an R calculate value of 0.808, while the lowest value was found in item P8, with an R calculate value of 0.569. For the public trust variable (Y), the highest correlation value was found in item P15, with an R calculate value of 0.758, while the lowest value was found in item P10, with an R calculate value of 0.546. These results indicate that all questionnaire items have adequate correlation values and are suitable for use in further analysis. Therefore, the research instrument can be considered capable of measuring the relationship between budget transparency and public trust in the context of local government institutions.

Table 6. Reliability Statistics

Cronbach's Alpha	Number of Items	Description
0.835	10	Reliable

Source: Research Questionnaire, 2025.

The reliability test results in Table 6 show that the Cronbach's Alpha value is 0.835. This value is greater than 0.60, indicating that the research instrument has a good level of reliability. In other words, the questionnaire items used in this study are consistent in measuring the variables being examined. A reliable instrument is important because it ensures that the responses obtained from respondents are not random or inconsistent, but reflect a stable pattern of perception toward budget transparency and public trust. Thus, the questionnaire used in this study can be considered reliable and appropriate for supporting the next stage of analysis.

3. Descriptive Analysis of Budget Transparency and Public Trust

Descriptive analysis was conducted to describe respondents' perceptions of the two main variables in this study, namely budget transparency and public trust. This analysis is important because it provides an empirical overview of how respondents assess the implementation of budget transparency and the level of public trust in BAPPERIDA of North Central Timor Regency. The results of the descriptive analysis are presented through the frequency distribution of respondents' answers using a Likert scale. Through this analysis, it can be seen which aspects received high scores and which aspects still require improvement.

Table 7. Summary of Respondents' Views on Budget Transparency (X)

Item	STS	TS	N	S	SS	Score	Mean
P1	3	16	36	27	14	172	1.79
P2	2	13	35	31	15	329	3.42
P3	3	15	42	26	10	313	3.26
P4	1	20	43	22	10	308	3.20
P5	0	9	31	40	16	351	3.65
P6	1	10	28	37	20	353	3.43
P7	2	12	40	25	17	344	3.58
P8	2	15	34	25	20	335	3.48
Total Score						2,505	
Mean of Budget Transparency Variable							3.26

Source: Researcher's analysis, 2025.

Based on Table 7, the total score for the budget transparency variable was 2,505, with an average value of 3.26. This value indicates that budget transparency in BAPPERIDA of

North Central Timor Regency is in the “fair” category. This finding shows that respondents perceive budget transparency as having been implemented, but not yet at an optimal level. The highest score was obtained by item P6, with a score of 353, indicating that there is one aspect of budget transparency that is relatively well perceived by respondents. Meanwhile, the lowest score was found in item P1, with a score of 172 and a mean value of 1.79, indicating that this aspect still requires serious attention. These findings suggest that although budget transparency has begun to be practiced, there are still weaknesses in certain areas, particularly in ensuring that budget information is widely accessible, clearly communicated, and easily understood by the public.

The descriptive results also indicate that budget transparency cannot be understood merely as the availability of budget documents, but must also be seen from the extent to which the public can access, understand, and use such information in the budget planning and oversight process. A fair level of transparency suggests that the institution has made efforts to disclose budget-related information, but these efforts still need to be strengthened through more effective communication channels, more accessible public information services, and more inclusive participatory mechanisms. In the context of local governance, transparency plays a strategic role in reducing information gaps between government and citizens. When budget information is not fully accessible or not presented in a format that is easy to understand, public participation tends to remain limited, and public trust may not develop optimally.

Table 8. Summary of Respondent Responses Regarding Public Trust (Y)

Item	STS	TS	N	S	SS	Score	Mean
P1	0	2	43	32	14	331	3.44
P2	1	12	45	24	14	326	3.39
P3	0	7	30	40	19	359	3.73
P4	0	8	26	31	31	373	3.88
P5	1	8	42	17	28	351	3.65
P6	0	6	56	23	11	327	3.40
P7	0	0	18	42	36	402	4.18
P8	0	1	12	44	39	409	4.26
P9	1	2	18	56	19	378	3.93
P10	0	0	26	27	43	401	4.17
Total Score						3,657	
Mean of Public Trust Variable							3.80

Source: Researcher’s analysis, 2025.

Based on Table 8, the total score for the public trust variable was 3,657, with an average value of 3.80. This result indicates that public trust in BAPPERIDA of North Central Timor Regency is in the “high” category. The highest score was found in item P8, with a score of 409 and a mean value of 4.26, indicating the strongest aspect contributing to public trust. Meanwhile, the lowest score was found in item P2, with a score of 326 and a mean value of 3.39, indicating that there are still certain aspects of public trust that need to be improved. In general, however, the results show that respondents tend to have a positive assessment of BAPPERIDA, particularly in relation to institutional performance, information openness, and the perceived commitment of the agency in managing public programs.

The high level of public trust found in this study shows that the public has a relatively positive perception of the role of BAPPERIDA in regional development planning and budget governance. However, the difference between the average value of budget transparency, which is in the fair category, and public trust, which is in the high category, indicates an interesting finding. It shows that public trust may not only be influenced by transparency, but

also by other factors, such as institutional performance, service quality, public communication, administrative responsiveness, and the perceived integrity of government officials. Nevertheless, budget transparency remains an important factor because it provides a direct basis for citizens to assess whether the government manages public resources openly and responsibly. Therefore, improving transparency can further strengthen public trust that has already been formed.

4. Regression Analysis and Hypothesis Testing

Simple linear regression analysis was conducted to examine the relationship between budget transparency as the independent variable and public trust as the dependent variable. This analysis was used to determine whether changes in budget transparency affect the level of public trust in BAPPERIDA of North Central Timor Regency. The regression test is important because it provides statistical evidence regarding the extent to which transparency contributes to public trust. In this study, the analysis includes the coefficient of determination, regression coefficient, significance test, and hypothesis testing.

Table 9. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.594	0.353	0.346	4.92880

Source: Compiled by the researcher, 2025.

Based on Table 9, the R value is 0.594, indicating that the relationship between budget transparency and public trust is in the moderate category. The R Square value is 0.353, meaning that budget transparency contributes 35.3% to public trust. Meanwhile, the remaining 64.7% is influenced by other factors not included in this research model. These results show that budget transparency is an important determinant of public trust, although it is not the only factor. Other variables, such as service quality, public participation, accountability, leadership performance, institutional responsiveness, and policy outcomes, may also influence the level of public trust. Therefore, while improving budget transparency is necessary, it should be accompanied by broader governance reforms to produce stronger and more sustainable public trust.

Table 10. Coefficients

Model	Variable	B	Std. Error	Beta	t	Sig.
1	Constant	18.066	2.465	—	7.329	0.000
1	Budget Transparency	0.636	0.089	0.594	7.155	0.000

Source: Author's calculations, 2025.

Based on Table 10, the constant value is 18.066, which means that if budget transparency does not change, the value of public trust is 18.066. The regression coefficient for budget transparency is 0.636, meaning that every one-unit increase in budget transparency will increase public trust by 0.636 units. Thus, the regression equation in this study can be formulated as follows:

$$Y = 18.066 + 0.636X$$

The regression equation shows a positive relationship between budget transparency and public trust. This means that the better the implementation of budget transparency, the higher the level of public trust in BAPPERIDA of North Central Timor Regency. The t-value for the budget transparency variable is 7.155, which is greater than the t-table value of 1.985. In addition, the significance value is 0.000, which is smaller than 0.05. These results indicate

that budget transparency has a positive and significant effect on public trust. Therefore, the hypothesis stating that budget transparency affects public trust is accepted.

The results of the hypothesis test strengthen the argument that transparency is one of the main foundations of public trust in local government institutions. When the public has access to clear, accurate, and timely budget information, they are more likely to perceive the government as honest, accountable, and responsible in managing public resources. In the context of BAPPERIDA of North Central Timor Regency, transparency in budget planning, implementation, and reporting becomes an important mechanism for building public confidence in institutional performance. The public's ability to understand budget priorities and monitor the use of public funds can reduce suspicion, strengthen legitimacy, and encourage greater participation in the governance process.

The findings of this study also show that budget transparency should not be treated only as an administrative obligation, but as a strategic element of good governance. Transparency creates a bridge between government institutions and citizens by opening access to information that enables the public to participate in policy evaluation and oversight. In this sense, transparency can strengthen democratic accountability because citizens are not only positioned as beneficiaries of development programs, but also as active actors who have the right to know, assess, and provide input on public budget management. Therefore, budget transparency contributes not only to technical accountability, but also to the broader legitimacy of local government.

In the context of North Central Timor Regency, these findings indicate that the public values openness in budget information and transparent reporting practices. However, the descriptive results also show that transparency is still in the fair category, which means that improvement is still needed. BAPPERIDA needs to strengthen the dissemination of budget information through official websites, public forums, social media, village-level information channels, and other accessible communication platforms. In addition, information should be presented in a simple and understandable format so that citizens from various educational and social backgrounds can comprehend the substance of regional budget policies. Without effective dissemination, transparency may remain formal and procedural rather than substantive and meaningful.

Overall, the results of this study confirm that budget transparency has a positive and significant effect on public trust in BAPPERIDA of North Central Timor Regency. The statistical results show that transparency contributes 35.3% to public trust, while the remaining 64.7% is influenced by other variables outside the research model. This finding means that budget transparency is a crucial factor, but it must be supported by other governance improvements, including stronger accountability, more inclusive participation, responsive public services, and consistent institutional performance. These results are also in line with previous studies showing that budget transparency, financial accountability, and openness in public information play an important role in increasing public trust, satisfaction, and confidence in local government institutions (Hamzah, 2024; Wibowo & Susliyanti, 2024; Andayani et al., 2024).

CONCLUSION

Based on the results of the study, budget transparency has a positive and significant effect on public trust in the Regional Development Planning, Research, and Innovation Agency (BAPPERIDA) of North Central Timor Regency. The regression analysis shows that the budget transparency variable contributes 35.3% to public trust, while the remaining 64.7% is influenced by other factors outside the research model. This finding indicates that the more open, accessible, and understandable budget information is to the public, the higher the level of trust citizens place in local government institutions. The results also demonstrate that although budget transparency is generally perceived to be in a fair category, public trust is already in a high category. This means that transparency has become an important foundation

for strengthening institutional legitimacy, but it still needs to be improved so that public trust can be maintained and further enhanced.

Furthermore, the findings of this study emphasize that budget transparency should not only be implemented as an administrative obligation, but also as a strategic instrument for strengthening good governance at the local level. BAPPERIDA of North Central Timor Regency needs to improve the quality of budget information dissemination through more accessible, inclusive, and understandable public communication channels. Strengthening public access to budget information, expanding community participation in budget planning and oversight, and improving accountability mechanisms are essential steps to build stronger public confidence in government performance.

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