Vol. 3 No. 1 Edisi Januari 2026 E. ISSN. 3032-2472

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

COMPARISON OF REGIONAL BUDGET TRANSPARENCY BETWEEN PEKANBARU CITY AND BENGKALIS REGENCY

PERBANDINGAN TRANSPARANSI ANGGARAN DAERAH ANTARA KOTA PEKANBARU DAN KABUPATEN BENGKALIS

Nurmasari[1*], Harapan Tua RFS[2]

[1*]Riau Islamic University, Email: nurmasari@soc.uir.ac.id
[2]Riau University, Email: harapan.tua@lecturer.unri.ac.id

*email koresponden: nurmasari@soc.uir.ac.id

DOI: https://doi.org/10.62567/micjo.v3i1.1629

Abstract

This study aims to explore and analyze the comparative level of regional budget transparency between Pekanbaru City and Bengkalis Regency based on the availability of budget documents, financial reports, and public information accessibility through official local government websites. The data used are official documents published by the Regional Financial and Development Supervisory Agency (BPKAD), the Regional Public Information Agency (PPID), the Central Statistics Agency (BPS), and local government websites. The literature review indicates that both regions have implemented transparency principles, but Bengkalis has more comprehensive documents available on the PPID portal, while Pekanbaru demonstrates consistent publication of its Regional Government Accountability Report (LKPD) and annual budget documents. This research provides input for local governments to improve the quality of fiscal information disclosure.

Keywords : Budget Transparency, Regional Budget, Public Information Disclosure.

Abstrak

Studi ini bertujuan untuk mengeksplorasi dan menganalisis tingkat transparansi anggaran daerah secara komparatif antara Kota Pekanbaru dan Kabupaten Bengkalis berdasarkan ketersediaan dokumen anggaran, laporan keuangan, dan aksesibilitas informasi publik melalui situs web resmi pemerintah daerah. Data yang digunakan adalah dokumen resmi yang diterbitkan oleh Badan Pengawas Keuangan dan Pembangunan Daerah (BPKAD), Badan Informasi Publik Daerah (PPID), Badan Pusat Statistik (BPS), dan situs web pemerintah daerah. Tinjauan pustaka menunjukkan bahwa kedua wilayah telah menerapkan prinsip transparansi, tetapi Bengkalis memiliki dokumen yang lebih komprehensif tersedia di portal PPID, sementara Pekanbaru secara konsisten mempublikasikan Laporan Pertanggungjawaban Pemerintah Daerah (LKPD) dan dokumen anggaran tahunan. Penelitian ini memberikan masukan bagi pemerintah daerah untuk meningkatkan kualitas pengungkapan informasi fiskal.

Kata Kunci : Transparansi Anggaran, Anggaran Daerah, Keterbukaan Informasi Publik.

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

1. INTRODUCTION

Budget transparency is a fundamental element of accountable regional governance. Local governments are obligated to provide public information regarding planning, budgeting, implementation, and accountability for regional finances. This comparative literature study examines the budget transparency of Pekanbaru City and Bengkalis Regency using official data from the Regional Budget (APBD), Regional Financial Report (LKPD), and publications from the respective regions' Public Information System (PPID).

Pekanbaru City and Bengkalis Regency are two strategic regions in Riau Province, each with distinct characteristics. Pekanbaru serves as the urban and administrative center of the province. At the same time, Bengkalis is a resource-rich regency with extensive regional complexity. These differences in characteristics impact the way local governments manage and publish their budget documents.

Studies and monitoring reports indicate that the level of budget transparency in Riau Province varies across regions, necessitating a comparative study to examine how budget transparency practices are implemented in Pekanbaru and Bengkalis.

2. RESEARCH METHOD

This study uses a descriptive-comparative approach. Data were collected from official public documents of local governments, including the 2023–2024 Regional Budget (APBD) of Pekanbaru City, the 2022–2024 Regional Budget (APBD) of Bengkalis Regency, the Regional Government Work Report (LKPD), the Budget Implementation Report (DPA) summary, and financial publications from the Public Information System (PPID). The analysis was conducted through an assessment of document availability, publication consistency, and information accessibility.

3. RESULT AND DISCUSSION

a. Pekanbaru City

The Pekanbaru City Regional Budget (APBD) for 2023 is IDR 2.699 trillion, and for 2024 it is IDR 2.825 trillion, based on official documents from the Regional Development Planning Agency (BPKAD) and the Public Information and Communications Agency (PPID). The Pekanbaru City Government has made the Draft Regional Budget (RAPBD), Regional Regulations (Perda), and Regional Financial Reports (LKPD) accessible to the public, demonstrating its commitment to information transparency.

b. Bengkalis Regency

Bengkalis Regency has set the 2024 Regional Budget at IDR 4.166 trillion. Bengkalis provides more comprehensive budget documents through the PPID, including the Budget Implementation Plan (DPA), Budget Work Plan (RKA), performance reports, and a summary of financial realization. This publication demonstrates a high and consistent level of transparency.

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

c. Comparison of the two cities

Bengkalis excels in the completeness of published documents, while Pekanbaru is more consistent in presenting financial accountability reports, such as the LKPD. Both regions have met the transparency principles stipulated in the Law on Public Information Disclosure, but still need to improve the standardization of financial document publication.

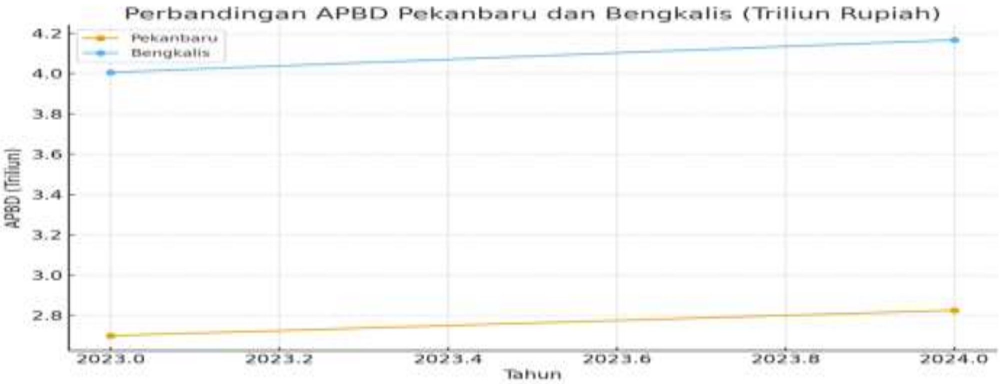

Figure 1. Comparison Chart of the Pekanbaru and Bengkalis Regional Budgets

Discussion

a. The Concept of Budget Transparency

Budget transparency is a key principle in modern governance that emphasizes the openness of fiscal information to the public. According to Rubin (2019), budget transparency means the public has access to clear, complete, and easy-to-understand budget information. Transparency is not simply the process of disseminating budget documents; it also includes presenting data formats that enable the public to evaluate the performance of government financial management.

From a public administration perspective, Caiden (1991) explains that openness in the budgeting process is part of administrative reform that promotes public accountability. Through budget transparency, the government can minimize the potential for corruption, increase public participation, and strengthen the legitimacy of state institutions. Therefore, regional budget management must be conducted openly and easily accessible through official government channels such as the PPID (Regional Public Information and Communication Agency) or regional financial portals.

b. Transparency in Regional Government

Transparency in regional government is crucial given the broad autonomy regions have, including in budget planning and use. Piotrowski (2017) stated that transparency is a prerequisite for good governance, particularly in the context of public services, budgeting, and financial accountability. With increasing public demand for local government accountability, budget transparency has become a key instrument in realizing responsive and accountable governance.

A study by Grimmelikhuijsen (2012) found a positive relationship between transparency and public trust. When the government provides easily accessible and reliable information, the

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

public will have a positive perception of government performance. This strengthens government legitimacy and increases public participation in decision-making.

c. Budget Transparency in the Indonesian Context

In Indonesia, budget transparency is regulated by Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP). Local governments are required to provide public documents such as the Regional Revenue and Expenditure Budget (APBD), APBD Amendments, Budget Implementation Plan Summary (DPA), Budget Work Plan (RKA), and budget realization reports. Setiyono and McLeod (2010) demonstrated that civil society plays a crucial role in promoting budget transparency, particularly in the process of monitoring and advocating for information disclosure.

Firmansyah's (2020) research confirms that there are still variations in levels of transparency across regions. Factors influencing transparency include bureaucratic capacity, commitment of regional heads, digital infrastructure, and government organizational culture. Not all regions consistently provide complete and timely budget documents. This creates a gap in the quality of regional financial governance.

d. Budget Transparency Practices in Pekanbaru City and Bengkalis Regency

The Pekanbaru City Government has demonstrated its commitment to transparency by publishing the Regional Financial Report (LKPD), Regional Revenue and Expenditure Budget (APBD), and other financial documents through the Public Information and Transaction Reports Agency (PPID). However, some documents, such as the Budget Summary (DPA), are not always available for all fiscal years. In contrast, Bengkalis Regency has a PPID channel that provides a wider range of budget documents, such as the APBD, DPA, RKA, performance reports, and budget realization. This aligns with the findings of Sari and Lestari (2021), who found that regions with strong public information systems tend to have higher levels of budget transparency.

Thus, the literature shows that budget transparency depends not only on regulations but also on institutional capacity, political commitment, and local government digital systems.

4. CONCLUSION

This study concludes that Pekanbaru City and Bengkalis Regency have a strong commitment to budget transparency policies. Bengkalis City itself demonstrates excellence in the availability of diverse documents and has a more comprehensive document publication system, which can serve as a good practice example for Pekanbaru. The provincial government can facilitate interregional collaboration to strengthen information transparency. Pekanbaru City, on the other hand, is more consistent in publishing fiscal accountability reports and needs to optimize the PPID portal by ensuring the complete publication of all budget documents, particularly the summary of the Budget Implementation Plan (DPA), Budget Work Plan (RKA), and budget realization reports. The development of an open data-based digital dashboard is also recommended to improve public access. Strengthening budget information

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

systems and standardizing data presentation in both cities is crucial to improving the quality of public transparency in the future, effectively and efficiently.

5. REFERENCES

BAPPEDA Kota Pekanbaru. (2022). Laporan Kinerja Instansi Pemerintah (LKjIP) Badan Perencanaan Pembangunan Daerah Kota Pekanbaru Tahun 2022. BAPPEDA Kota Pekanbaru.https://esakip.pekanbaru.go.id/download/lkjip/2022/LKJiP%20BAPPEDA%20TAHUN%202022.pdf esakip.pekanbaru.go.id

BPKAD Kota Pekanbaru. (2023). Ranperda APBD Kota Pekanbaru 2023. https://bpkad.pekanbaru.go.id

Badan Pemeriksa Keuangan Republik Indonesia. (2022). Laporan hasil reviu atas pelaksanaan transparansi fiskal (LKPP 2022). BPK. https://www.bpk.go.id/assets/files/lkpp/2022/lkpp_2022_1687233408.pdf BPK

BPKAD Kota Pekanbaru. (2022). PPAS APBD TA 2022 [Dokumen daerah]. BPKAD Kota Pekanbaru. https://bpkad.pekanbaru.go.id/dokumen/dokumen-lainnya/download/20-dokumen-lainnya/91-ppas-apbd-ta-2022 BPKAD Kota Pekanbaru

BPS Kabupaten Bengkalis. (2023). Statistik Keuangan Daerah Bengkalis. https://bengkaliskab.bps.go.id

Caiden, G. E. (1991). Administrative reform comes of age. Walter de Gruyter.

Firmansyah, M. (2020). Transparansi anggaran dalam pemerintahan daerah. Jurnal Administrasi Publik, 14(2), 112–124.

Fitra Riau. (2025, Januari 10). Transparansi Anggaran dan Legislasi Daerah di Riau masih rendah [Laporan / artikel online]. FITRA Riau. https://fitrariau.org/fitra-riau-diberita/transparansi-anggaran-dan-legislasi-daerah-di-riau-masih-rendah FITRA RIAU

Grimmelikhuijsen, S. (2012). Linking transparency, knowledge and citizen trust in government: An experiment. International Review of Administrative Sciences, 78(1), 50–73.

Iznillah, M. L., Hasan, A., & Mutia, Y. (2024). Analisis transparansi dan akuntabilitas pengelolaan keuangan desa di Kecamatan Bengkalis. Jurnal Administrasi (Universitas Riau). https://ja.ejournal.unri.ac.id/index.php/ja/article/view/6595 ja.ejournal.unri.ac.id

Pemerintah Kota Pekanbaru. (2024). APBD Kota Pekanbaru 2024. https://setdako.pekanbaru.go.id

Pemerintah Kabupaten Bengkalis. (2023). Laporan Keuangan Daerah 2022. https://www.bengkaliskab.go.id

Pemerintah Kabupaten Bengkalis — PPID. (n.d.). Halaman Transparansi Anggaran (ringkasan DPA, APBD, IPKD, dll.). PPID Kabupaten Bengkalis. https://ppid.bengkaliskab.go.id/web/link/transparansi-anggaran ppid.bengkaliskab.go.id

Pemerintah Kabupaten Bengkalis. (2021). Ringkasan APBD Kabupaten Bengkalis 2021 [Dokumen]. Pemerintah Kabupaten Bengkalis. https://bengkaliskab.go.id/layanan/a-p-b-d Web Resmi Pemerintah Kabupaten Bengkalis

Peraturan Daerah Kabupaten Bengkalis No. 7 Tahun 2023 tentang APBD 2024. (2023). https://peraturan.bpk.go.id

Piotrowski, S. J. (2017). Transparency: A path to better governance? Public Administration Review, 77(1), 3–5.

PPID Kabupaten Bengkalis. (2024). Dokumen Transparansi Anggaran. https://ppid.bengkaliskab.go.id

PPID Kota Pekanbaru. (2023). Laporan Keuangan Pemerintah Daerah 2023. https://ppid.pekanbaru.go.id

ResearchHub / Optimal Journal. (2025). Persepsi masyarakat terhadap transparansi anggaran (studi komparatif lokal). ResearchHub — Optimal. https://researchhub.id/index.php/optimal/article/download/5891/3331/17911 ResearchHub

Rubin, I. S. (2019). The politics of public budgeting: Getting and spending, borrowing and balancing. CQ Press.

Sari, D. P., & Lestari, M. (2021). Implementasi Keterbukaan Informasi Publik pada Pemerintah Daerah. Jurnal Ilmu Pemerintahan, 9(1), 45–55.

Setiyono, B., & McLeod, R. (2010). Civil society organisations' roles in promoting transparency in local government budgeting in Indonesia. Asia Pacific Journal of Public Administration, 32(2), 125–145.

Seknas FITRA. (2022). Laporan Pemantauan Transparansi dan Akuntabilitas Pengelolaan Anggaran Penanganan COVID-19 di Indonesia. Seknas FITRA. https://seknasfitra.org/wp-content/uploads/2022/07/Laporan-Pemantauan-Transparansi-dan-Akuntabilitas-Pengelolaan-Anggaran-Penanganan-Covid-19-di-Indonesia-2.pdf seknasfitra.org

Ulil Albab Institute. (2024). Analisis laporan keuangan pemerintah daerah Kota Pekanbaru: Analisis varians 2020–2022. Ekoma Journal.

World Bank. (2020). Public Financial Management Toolkit. World Bank.