

DISCLOSURE OF NON-FINANCIAL INFORMATION ABOUT PUBLIC SERVICES ON THE OFFICIAL WEBSITE OF LOCAL GOVERNMENTS IN INDONESIA

¹DWI MARTANI, ²DIAN NASTITI, ³PANGGAH TRI WICAKSONO

¹Department of Accounting, University of Indonesia

²Department of Accounting, University of Indonesia

³Department of Accounting, University of Indonesia

E-mail: ¹dwimartani@yahoo.com, ²dian_nastiti@yahoo.com, ³panggahtriwicaksono@gmail.com

ABSTRACT

This paper aims to contribute to Indonesian country-level analysis of non-financial disclosures in the public sector by assessing non-financial disclosures determinants in Indonesian municipalities' websites. Beginning with a content analysis of the websites of 434 Indonesian local government which data is gathered using a checklist developed based on the government regulation no. 38/2007 on the segregation of duties between central and local government, this study continues with a regression analysis to determine the impact of educational level, municipalities' wealth, size and financial independence to the level of the municipalities' non-financial disclosures on their websites. The content analysis shows that only less than 10% municipalities disclose information about women and community empowerment programs, anti-corruption programs and environmental related issues, while more than 50% disclose information about the geographical area, the areas' potentials and tourism attractiveness. Observation on the independent variables reveals that educational level, municipalities' wealth and size significantly affect the degree of non-financial information disclosures in the municipalities' website. Based on the findings, this paper concludes with two policy recommendations. Firstly, the central government needs to establish recommendations and law to generate similar level of non-financial disclosures in the municipalities' websites. Lastly, it seems necessary that in developing the recommendations, the central government needs to pay more attention to the information which is lacking of disclosures such as women and community empowerment, anti-corruption programs and environmental issues.

Keywords: *Non-Financial Disclosures, Municipalities' Website, Public Sector Accountability, Transparency*

1. INTRODUCTION

Since the enactment of Law No. 32/2004 on local autonomy and the broader authority given to the municipal governments in Indonesia, management of local government becomes more important to the public/society. As the saying "with great power comes great responsibility", increasing of authority raises additional responsibilities. Society, as a key stakeholder of local government, wants to know about how the local government manages its region and the extent to which local government, they have chosen, really performs its duties and mandate given to them responsibly. On the other hand, potential investors, tourists, and other interested parties also need information about the region and its management to make decisions. All the interested parties, in the context of stakeholder theory, requires different information therefore the local government, along with the increasing

of stakeholder, is expected to provide more information in accordance with the needs of each party as a form of accountability (Roberts, 1992).

In addition to the insistence from stakeholders, local government actually has the same need to convey information to the public in order to gain legitimacy as a leader and manager of the assets and wealth of the region. It is like a formula of legitimacy theory which argues that organization must act in accordance with the values that are socially acceptable to society in order to gain legitimacy to lead (Richardson, 1997). The legitimacy for continuing leadership would be obtained if the government meets social contracts including the promises made during the election. To inform the society about the activities being carried out by the local government, the dissemination of information about local government's services and accountability is an obligation.

One of the media that is easy to use for disseminating this information is the official website of local government. Through the Presidential Instruction No. 3/2003, the President has issued instructions regarding strategy and policy on e-government. Following up this regulation, the Ministry of Communications and Information Technology has also issued the implementation guidance of local government's website and the blueprint of implementation of e-government applications in the Indonesian's local governments. Further arrangements made through the Regulation of Ministry of Communications and Information Technology No. 26/2006 concerning on the use of the domain name "go.id" for the official website of central and local governments.

With the rules and support from the central government to develop local government's websites and the increasing of public demand for transparency, local government should often use its official website as a means to disseminate information to the public. With that assumption, this study aims to find out the extent to which local governments in Indonesia using the website to disseminate information about its service. This study only focuses on the information of non-financial that has not previously been much examined and will elaborate on the relationship of how some variables affect the level of disclosure about local government services in Indonesia.

2. THEORY AND DEVELOPMENT OF HYPOTHESES

2.1. Public Disclosure

Law No.14/2008 on public information explained that the right to obtain public information is a human right that must be protected by laws, and public institutions are required to apply good information system that can accurately deliver public information through electronic and non-electronic media. This law encourages public institutions, including local authorities, to conduct fair disclosure of information to the public. This public disclosure is a form of public accountability which essentially means an obligation to explain and justify the assignment (Bovens, 2007). In order to run this public accountability, it needs transparency in the degree to which citizens, media, and capital

markets can obtain information about the strategy, activities and outcomes of the activity (Alt et al., 2006). In more concise terms, Piotrowski & Bertelli (2010) argues that transparency is an access for the society to get public information. Access to this information can be made through any media, but to limit the scope of this study, disclosure or transparency of local government was identified as the presence of such information in the official website of local government.

2.2. Previous Research and Development of Hypotheses

In the literature of public disclosures, most of previous research focus on the disclosure of financial information (fiscal transparency), as has been done by Laswad et al. (2005), Alt et al. (2006), and Piotrowski & Bertelli (2010). Those studies measured the level of disclosure of financial information in the form of full disclosure of information about the budget and financial accountability of the region. In this case, the relationship between the society and the government described as a relationship between principal and agent in the agency theory, where the disclosure of financial information conducted by the local government may be used by the public to assess the extent to which local government has been effective and efficient in using its resources.

Although the disclosure of financial information is a very important thing, other information about the management of the region are also important. In Indonesia, Sulistiyo, et al. (2008) examines any information that has been disclosed by the local government and finds a lot of information needed by stakeholders but have not been presented in the website. Local government's websites in Indonesia (using 90 samples of websites) mostly only present the information required by the Ministry of Communications and Information Technology, including overview, local government, geography, map of territory and its resources, regulation, and guest book. Other information related with statistics has not been disclosed. In a Spanish study, Garcia-Sanchez et al. (2013) studied the disclosure of information related to social activities and local environmental management. This study found a positive relationship between the population and the level of social and environmental disclosures, while political competition has the opposite relationship.

Recently, in Indonesia, there are no clear rules about what should be disclosed by the local government on its official website. The official rule exists is only the provision of the Ministry of Communications and Information Technology on the minimal information and suggestion of what should be provided in the local government websites, contained in the blueprint of Indonesia's e-government. Other information to be disclosed by the government is voluntary (voluntary disclosures) and is the responsibility of each local government. With only a few research on the disclosure of information in the local government's websites in Indonesia, this study will fill the research gap in terms of disclosure of non-financial information on the local government's websites, particularly information related to public service concerning on the mandatory activities of local government.

The hypothesis in this study is developed based on the analysis of the factors that are predicted to have an influence on the level of disclosure in the local government's website, based on previous research that:

2.2.1. Level of Education

According to research conducted by Hameed (2005) and Piotrowski & Ryzin (2007), socio-economic conditions of a population have a positive relationship with transparency. The examples of variables related to socio-economic conditions are the level of education, the number of local government services and employment. Gandia (2007), research conducted in Spain, found that the educational level has significant positive effect on the level of local government's financial transparency. Along with Gandia (2007), Tolbert et al. (2008) found a correlation between the level of society's education and the request for information to the public officials. Higher level of education is considered to make people become more critical and asking for more information to local governments. Therefore, in this study, the hypothesis is formulated as:

H₁: There is a positive relationship between the level of education and the level of disclosure of non-financial information in the local government's website.

2.2.2. Population

In accordance with the stakeholder theory, society is one of the most important stakeholders

of local government, therefore the higher number of people then the higher pressure of asking for more information. Preliminary research on financial transparency in the local governments of New Jersey has revealed a positive relationship between the number of population and financial disclosure (Piotrowski & Bertelli, 2010). Meanwhile, in conjunction with the transparency of social and environmental information on the local government's websites in Spain, the population has been shown to have the same relation (Garcia-Sanchez, 2013).

H₂: There is a positive relationship between the population of a region and the level of disclosure of non-financial information in the local government's website.

2.2.3. Local Financial Capacity

In terms of financial transparency, Alt et al. (2006), study conducted in the U.S., found that the financial capacity of the region and the party can provide incentives for politicians to increase the level of transparency thus increasing their electability in the next period. Meanwhile, in conjunction with social and environmental disclosure, Garcia-Sanchez et al. (2013) stated that innovation performed by the public sector is closely linked to the capacity of government resources, especially in terms of economic and financial support. Districts/cities with better financial conditions can build a better IT infrastructure so they can provide more information to the public (Caba Perez et al., 2009). Hence the third hypothesis is formulated as:

H₃: There is a positive relationship between the wealth of local governments and the level of disclosure of non-financial information in the local government's websites.

2.2.4. Level of Independence

Local independence is the ability to generate local revenue, which mostly comes from taxes and retribution. This factor is formulated from the stakeholder theory which argues that local governments should be responsible for the resources gained from the society, including taxes and retribution. Therefore the larger the local taxes and retribution obtained by local governments (proportional of total revenues), the greater the responsibility of local authorities to provide an explanation of the use of these funds. While in the content analysis of this study, it

examines the fact that one of the information revealed by majority of the local government is tourism information. It is reasonable for the region with large revenue from taxes related to tourism activities, then the government will provide much non-financial information on its website to attract tourists to visit. Thus, in this study, the fourth hypothesis is formulated as:

H₄: There is a positive relationship between the levels of independence of the region and the level of disclosure of non-financial information in the local government's website.

3. RESEARCH METHODS

This study begins with a content-analysis of the entire website of districts and cities government in Indonesia which can be accessed in the period of May-June 2013. The data of non-financial disclosure is collected using a checklist developed based on the Government Regulation No. 38/2007 on the segregation of duties between central and local government. The result of the checklist is then analyzed to present any non-financial information which is most widely disclosed by the local government on its website.

After being qualitatively analyzed, based on the predicted relationship with the influencing factors, the level of disclosure of non-financial information will be analyzed by regression to see the significance of the influence of socio-economic conditions, which are the level of education, population, wealth, and the level of independence in each local government.

3.1. Research Model

This research model is adapted from some preliminary research model with some changes in the measurement of the dependent and independent variables that are tailored to the needs and data in Indonesia. Model used in this research is as follows:

$$\text{DISCL} = \beta_0 + \beta_1\text{EDU} + \beta_2\text{SIZE} + \beta_3\text{WEALTH} + \beta_4\text{PAD} + \varepsilon$$

Description:

DISCL : Disclosure

EDU : Level of Education

SIZE : Population

WEALTH : Local Financial Capacity

PAD : Level of Independence

3.2. Research Variables

3.2.1. Dependent Variable: Level of Non-Financial Disclosure

This variable explains the level of disclosure of non-financial information made by the local government in terms of public services. This variable is measured by the checklist score that is assessed by scoring 1 (information is disclosed) and 0 (information is not disclosed) for each checklist item, according to the method of measuring the level of social and environmental disclosure in Garcia-Sanchez et al. (2013). The Difference between this dependant variable with the dependant variable used by the research conducted in Spain is that the checklist used to obtain the score in this research was developed in accordance with the Indonesian Government Regulation No. 38/2007 concerning on the segregation of mandatory duties between central and local governments. Checklist is made to capture the whole mandatory duties and optional duties that shall be done by the local governments in Indonesia. The maximum score in the checklist is 116 which are divided into three groups: information, news, and links to related institutions in accordance with the duties undertaken by the local government.

3.2.2. Independent Variables

a. Level of Education

This study will use the education level of the society in a local government to gauge the variable level of education. Educational level will be measured by the average length of study time spent by the society. The source of data is the National Socio-Economic Survey of the Central Bureau of Statistics of the Republic of Indonesia in 2011.

b. Population (Size of Municipality)

Piotrowski & Bertelli (2010) found that the greater number of people will increase the demand for public transparency, as also stated by Garcia-Sanchez et al. (2013). In line with these studies, this research uses the number of population as a proxy for the variable of size of the municipality.

c. Local Financial Capacity (Budgetary Capacity)

Local government's financial capacity is proxied by the ratio between the total amount of expenditure (net of personnel expenses) divided

by the population (per capita). Expenses of employees are excluded from the total expenditure because it is tied to its use. This net total of expenditure is then divided by the number of people assuming that the higher number of population, the more people should be served, thereby it reduces the budget capacity that can be used in the area of information systems or other development expenditures.

d. Level of Independence

Variable of level of independence is measured by the ratio between the amount of own source revenue and the total revenue received by the government.

Table 1. Summary of Variable Measurement

No	Variable	Measurement
1	Level of Disclosure (DISCL)	Checklist Score of Services Disclosed in the Official Website
2	Level of Education (EDU)	Average of Length of Study
3	Size of Municipality (SIZE)	Number of Population
4	Budgetary Capacity (WEALTH)	(Total Expenditure Deducted by Personnel Expenses) Per Capita
5	Level of Independence (PAD)	Total Own Source Revenue Per Total Revenue

4. RESULTS

4.1. Content Analysis

Results of checklist score calculation related to non-financial information (public services) disclosure on the website indicate that district government of Bantul obtains the highest score, which is 90 out of 116 items or approximately 77.59% of the total items. Based on the results, the highest scores of the disclosure checklist are still centralized in the district/city located in the island of Java, which is based on the top 10 best checklist score. Among the 10 websites with the best level of disclosure, 6 local governments are located in the island of Java, 3 local governments in the island of Sumatera, and 1 local government on the island of Kalimantan. On the other hand, 13 local governments which obtain the lowest website checklist score (with exception of local governments that have zero value of checklist) are all located outside Java and Sumatera (see Tables 5 and 6, Appendix 1).

This checklist scores indicate that there is still a gap among the local governments in Indonesia in terms of the disclosure of public service in the website, especially between local governments inside Java and local governments outside Java.

In addition, disclosure checklist of local government's website indicates that information which is mostly presented in the local government's websites is the information related to geography, vision and mission of the local government, information of tourism attractions located in the district/city, as well as the administrative territorial division. These information are disclosed by more than 50% or more than 245 local governments. Meanwhile, information with the fewest disclosure are information about anti-corruption programs, women's empowerment and child protection, family planning, community development, indicators of development, and the environment. These information are only disclosed by less than 10% of the local government (see Table 7, Appendix 1).

When comparing to the blueprint's recommended content of e-government from the Ministry of Communications and Information Technology of the Republic of Indonesia, there is still few local government websites which do not disclose the information in accordance with the blueprint. It can be seen from the number of local governments that present information relevant to the governance system.

Based on the content analysis of website's checklist, general information, such as geographic and tourism objects, are pretty much disclosed by the local governments in Indonesia which more than 50% of local governments already provides this information in the website. However, only about 30% to 50% of local governments disclose information related to governance functions, such as demography, health, education, transportation, infrastructures, local regulations, and the potential of the region. Meanwhile, information such as the environment, which is also recommended by the blueprint of e-government application system, is only expressed by less than 10% of local governments. Other information such as employment, social, and small and medium industries were only presented by 10% to 30% of local government's website.

In addition to showing general information in its website, the local government also provides local news of its district/city. Based on the checklist on local government website, the most widely disclosed news is news about government employment/staffing. This news covers news related to enrolment of civil servants and personnel transfers. Furthermore, many local government websites also revealed the news on education, public works/infrastructures, and social (see Table 8, Appendix 1).

Since not all information can be presented in the local government's websites, such as the details of each activity, then local governments should be able to include links to the relevant departments and or institutions. From the list of links that should be presented in the local government's website, link to LPSE (Electronic Procurement Service) is the most widely disclosed link in the websites. More than 50% of the websites present this link because there is an obligation for local governments to provide information of LPSE. This is in accordance with Government Regulation No. 54/2010 which requires the selection of suppliers through public tender to be announced on the website and the national procurement portal (through LPSE). Beside the link to LPSE, there are only small number of local governments that revealed the links to government offices and other institutions. Links to other departments and agencies are only disclosed by less than 30% of the 491 local governments in Indonesia (see Table 9, Appendix 1).

4.2. Descriptive Statistics

Table 2. Descriptive Statistics

Variable	Mean	Minimum	Maximum	Standard Deviation
DISCL	27.73041	3	90	16.65819
EDU	7.900947	2.101627	12.20037	1.505078
SIZE	508784.2	15790	4857612	579527.5
WEALTH	2075587	282548	7.06e+07	4180561
PAD	0.0725057	0.0018794	0.6824881	0.0675222

Based on the results of the descriptive statistics, it can be seen that the variation of the tested

variables, both dependent and independent, are still quite high. It can be revealed from the standard deviation of each variable compared to its average value.

The average value of the disclosure variable is 27.73041. This suggests that the local government, in average, reveals only 27-28 of 116 items on government websites, related to services. Variable of educational level as measured by the average length of study has an average of 7.900947 years. It means that the people in Indonesia went to school for 7-8 years or only until in the junior high school (secondary school).

Meanwhile, the average value of the variable size of the municipality is 508,784.2 which shows the average number of residents in each local government in Indonesia. Variable of local financial capacity (budgetary capacity), as measured by total expenditure (net of personnel expenditure) per capita, has an average 2,075,587. The average value of the variable level of independence, as measured by the ratio of total own source revenue divided by total revenue is 0.0725057, which shows the local government in Indonesia has only 7.25% as a portion of own source revenue of the total income.

4.3. Hypothesis Testing Results

Table 3. Hypothesis Testing Results

Variable	Hypothesis	Test Result	Significance
Level of Education (EDU)	+	+	Significant
Size of the Public (SIZE)	+	+	Significant
Budgetary Capacity (WEALTH)	+	+	Significant
Level of Independence (PAD)	+	+	Not Significant

a. Level of Education

Results of hypothesis testing on the variable of level of education showed that the level of education has a positive and significant effect on the level of disclosure of local government's services on its website. Thus, the higher the level

of education of a society which is measured by the length of study period, the higher the level of disclosure reported on the local government's websites. This is in line with the result of the research conducted by Tolbert et al. (2008). Local governments whose education level of its society is higher will be more motivated to report their activities to the public.

b. Population (Size of the Public)

Based on the results of the hypothesis testing, the size of local government has a positive influence on the level of disclosure in the local government's websites. It means that the local government with higher population has a higher level of disclosure compared to local government with less population. This study supports the research conducted by Piotrowski & Bertelli (2010) which found that the higher the population, the demand for services provided by public officials will be even higher. It will encourage local government to disclose the service that has been performed to the society. The result is also consistent with the result of research performed by Garcia-Sanchez et al. (2013) which were conducted to local governments in Spain.

c. Local Financial Capacity (Budgetary Capacity)

In this research, the budgetary capacity is measured by expenditure per capita, which the expenditure is the total value of expenditure deducted by the expenditure for employee. Hypothesis testing results on this variable indicates that the budgetary capacity of local government has a significant and positive effect on the level of disclosure in the local government's websites. It means that the higher the capacity of local government's budget used for expenses other than personnel expenses, the higher the level of services disclosures in the website.

This study supports the research conducted by Caba Perez et al. (2009) which found that government with a better budget would have higher ability in improving the quality of information systems and use the resources to provide better public services. This higher pressure to give a good public service will also influence the government to disclose its public service activities.

d. Level of Independence

This research could not find a significant effect of the level of independence on the level of disclosure in the local government's websites. This suggests that the portion of own source revenue from the total income of the local government, which is a proxy for the level of independence, does not significantly affect the disclosure of local government's services on the website.

5. CONCLUSIONS, IMPLICATIONS AND LIMITATIONS OF RESEARCH

5.1. Conclusions

The increasing of local government's authority causes higher demand of transparency of information, both financial and non-financial, to the public. This study assessed the level of disclosure of non-financial information regarding public services through their official websites, based on the mandatory duties of the local government in Indonesia. The observation took place in the period of May-June 2013.

Based on the analysis of the data, it is found that many local governments have not disclosed information related to public services (non-financial information) as recommended by the Indonesian central government through the "e-government blueprint" issued by the Ministry of Communications and Information Technology. Most of the local governments with higher disclosure scores are situated in Java and Sumatera, while the local governments with lower level of disclosure are generally situated outside of Java, Sumatera and Bali. In this case, the accessibility of the Internet and telecommunications infrastructure may also likely to have an influence on the level of disclosure.

Among the type of information disclosed, geographic information and tourism objects are the most widely disclosed (over 50%). Information of governance, demography, health, education, communications, transportation, infrastructures, regulation and region's potential are disclosed only by about 30-50% of local governments. Meanwhile, environmental issues, which is also recommended in the e-government blueprint is only presented by less than 10% of local governments. Other information, that is not regulated in the blueprint of e-government application system but are included as the

mandatory duties measured in the checklist, including anti-corruption programs, women's empowerment and child protection, family planning, community development, and development indicators are also disclosed by only less than 10% of local governments in Indonesia.

Regression testing results found that the level of education, population, and wealth of the local government have significant and positive effect on the level of disclosure of public services in Indonesia, while the level of independence has a positive but not significant effect.

5.2. Implications

The small number of local governments that disclose non-financial information, and even information encouraged by the government, shows that the local government has low motivation to provide information to the public. Following up the results of this research, the government should create standards for non-financial disclosure that are the same for all regions in the country, so that public is able to get information regarding the services provided by the government.

Furthermore, low level of disclosure on information about anti-corruption programs, women's empowerment, community development, and social and environmental programs, shows the low motivation of the government in the eradication of corruption and community development, and lack of awareness of local governments in terms of social and environmental issues. This needs to be a significant concern for the central government in order to monitor local government for the implementation of good governance, focus on society, and giving attention to environmental sustainability in the future.

Finally, the positive relationship between local government's wealth and the level of disclosure expects the central government to support local government in terms of financial, therefore local government could provide more non-financial information to the public.

5.3. Limitations of Research

The first limitation of this research is that there are some local government's websites that are inaccessible or under construction in the observation period of May-June 2013, so that the checklist score were zero. Websites with zero value of checklist, at this time, are not included in the analysis. This study uses a whole population which is expected to be well-defined models. However, the value of Adjusted R Square of 27.01 % shows that there are still many opportunities to use other variables to explain variation in the level of disclosure on the local government's websites. Other variables used by previous researchers but have not been used in this research are, for example, political competition and political power of local governments (Alt et al., 2006; Garcia-Sanchez et al., 2013).

For further study, we suggest that the observation period may be longer and the observation of website can be done more than two times in different occasions to avoid the problem of website's accessibility. Local governments' websites in Papua, for example, are often difficult to be accessed; therefore it needs some time to check to make sure all checklist items was completely observed. If possible, the addition of independent variables, such as the level of internet accessibility, telecommunications infrastructure, the level of political competition, and political power may be able to further explain the variation in the level of disclosure of non-financial information on the Indonesian's local governments' website.

REFERENCES:

- [1] Alt, J. E., Lessen, D. D., & Rose, Shana. 2006. The cause of fiscal transparency: evidence from the U.S. states. *IMF: Staff Papers*, Vol. 53, Special Issue, International Monetary Fund.
- [2] Bovens, M. 2007. Analysing and assessing accountability: a conceptual framework. *European Law Journal*, 13(4), 447-448.
- [3] Caba Perez, C., Rodriguez Bolivar, M. P. & Lopez Hernandez, A. M. 2008. E-government process and incentives for online public financial information. *Online Information Review*, 32(3), 379-400.

- [4] Gandia, J. L. 2008. Determinants of web site information by Spanish city councils. *Online Information Review*, 32(1), 35-57.
- [5] Gracia-Sanchez, I. M., Frias-Aceitune, J. V., & Rodriguez-Dominguez, L. 2013. Determinants of corporate social disclosure in Spanish local governments. *Journal of Cleaner Production*, 39, 60-72.
- [6] Hameed, F., 2005. Fiscal transparency and economic outcomes. *IMF Working Paper: International Monetary Fund*, Washington.
- [7] Kementrian Telekomunikasi dan Informatika Republik Indonesia. 2003. *Blueprint system aplikasi e-government bagi lembaga pemerintah daerah*.
- [8] Laswad, F., Fisher, R., & Oyelere, P. 2005. Determinants of voluntary internet financial reporting by local government authorities. *Journal of Accounting and Public Policy*, 24 (2), 101-121.
- [9] Peraturan Pemerintah Republik Indonesia Nomor 38 Tahun 2007 tentang Pembagian Urusan Pemerintahan Pusat dan Pemerintahan Daerah.
- [10] Piotrowsky, S. J., & Bertelli, A. 2010. Measuring municipal transparency. 14th IRSPM Conference, Bern, Switzerland, April.
- [11] Piotrowsky, S. J., & Ryzin, G. G. Van. 2007. Citizen attitudes toward transparency in local government. *The American Review of Public Administration*, 37, 306-323.
- [12] Richardson, A. J. 1997. Accounting as a legitimating institution. *Accounting Organizations and Society*, 12, 341-355.
- [13] Roberts, R. W. 1992. Determinants of corporate social responsibility disclosure: and application of stakeholder theory. *Accounting Organization and Society*, 17, 595-612.
- [13] Sulistiyo, D. K., Negara, H. P. & Firdaus, Y. 2008. *Analisis kajian standarisasi situs web pemerintah daerah kabupaten/kota*. Semnas Informatika UPN Veteran Yogyakarta, Mei.
- [14] Tolbert, C. J., Mossberger, K., & McNeal, R., 2008. Institutions, policy and e-government in the American states. *Public Administration Review*, 68, 549-563.
- [15] Undang-Undang Republik Indonesia Nomor 32 Tahun 2004 tentang Pemerintahan Daerah.
- [16] Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.

APPENDIX 1

Table 4. Summary Of Sample Selection

No	Description	Number of Websites
1	Total of Local Government's Website (District/City and Provinces)	524
2	Website of Province Government	(33)
3	Website of District/City Government	491
4	Unavailable Website of District/City Government	(45)
5	Inaccessible Website of District/City Government	(12)
6	Accessible Website of District/City Government (Sample)	434

Table 5. Websites With The Highest Score Of Checklist

No	District/City	Province	Checklist Score
1	District of Bantul	DI Yogyakarta	90
2	City of Malang	Jawa Timur	89
3	District of Malang	Jawa Timur	87
4	District of Lamongan	Jawa Timur	83
5	City of Batam	Kepulauan Riau	78
6	District of Pakpak Bharat	Sumatera Utara	77
7	District of Sleman	DI Yogyakarta	77
8	District of Indramayu	Jawa Barat	74
9	City of Pekanbaru	Riau	72
10	District of Tanah Bumbu	Kalimantan Selatan	72

Table 6. Websites With The Lowest Score Of Checklist

No	District/City	Province	Checklist Score
1	District of Dompu	Nusa Tenggara Barat	3
2	District of Sabu Raijua	Nusa Tenggara Timur	3
3	District of Sanggau	Kalimantan Barat	3
4	District of Bengkayang	Kalimantan Barat	3
5	District of Landak	Kalimantan Barat	3
6	District of Malinau	Kalimantan Timur	3
7	District of Kutai Timur	Kalimantan Timur	3
8	City of Bontang	Kalimantan Timur	3
9	District of Minahasa Utara	Sulawesi Utara	3
10	District of Halmahera Selatan	Maluku Utara	3
11	District of Mimika	Papua	3
12	District of Yalimo	Papua	3
13	District of Deiyai	Papua	3

Table 7. Summary Of Disclosures Of "Information"

No	> 50% of Local Government	30% - 50% of Local Government	< 10% of Local Government
1	Geography	Potential of Region	Anti-Corruption Programs
2	Vision and Mission of Local Government	Leadership / Head of Local Government	Women's Empowerment and Child Protection
3	Tourism Objects	Demography	Family Planning
4	Administrative Territorial Division	Local Regulations	Community Development
5		Health	Indicators of Development
6		Education	Environment
7		Transportation	
8		Public Works / Infrastructures	
9		Food Security / Agriculture	

Table 8. Summary Of Disclosures Of "News"

No	Content of News	Number of Local Governments to Disclose	Percentage
1	Government Employment / Staffing	314	63,95
2	Education	306	62,32
3	Public Works / Infrastructures	284	57,84
4	Social	271	55,19
5	Public Protection (Kesbanglinmas)	270	54,99
6	Cultures and Tourism	266	54,18
7	Youth and Sport	262	53,36
8	Health	249	50,71
9	Environment	225	45,82
10	Demography	203	41,34
11	Employment	190	38,70

Table 9. Summary Of Disclosures Of "External Links Availability"

No	> 50% of Local Government	30% - 50% of Local Government	< 10% of Local Government
1	LPSE (e-Procurement)	-	Regional Planning
2			Cooperative / Small and Medium Enterprises
3			Community Development
4			Social
5			Archives and Library
6			Women's Empowerment and Child Protection
7			Family Planning

APPENDIX 2

Descriptive Statistics

```
. summarize discl edu size wealth pad
```

Variable	Obs	Mean	Std. Dev.	Min	Max
discl	434	27.73041	16.65819	3	90
edu	434	7.900947	2.101627	12.20037	
size	434	508784.2	579527.5	15790	4857612
wealth	434	2075587	4180561	282548	7.06e+07
pad	434	.0725057	.0675222	.0018794	.6824881

Test of Multicollinearity

```
. corrdiscledu size wealth pad
```

(obs=434)

	discledu	size	wealth	pad
discledu	1.0000			
size	0.2060	1.0000		
wealth	0.4872	0.0659	1.0000	
pad	-0.2085	-0.1235	-0.4810	1.0000

Conclusion: There is no strong relationship among the independent variables

Test of Heteroscedasticity

```
. regress discledu size wealth pad
```

Source	SS	df	MS	Number of obs =	434
Model	32448.5712	4	8112.1428	F(4, 429) =	39.68
Residual	87706.8873	429	204.444959	Prob> F =	0.0000
Total	120155.459	433	277.495285	R-squared =	0.2701
				Adj R-squared =	0.2632
				Root MSE =	14.298

	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
discledu	1.948721	.5200191	3.75	0.000	.9266189	2.970823
size	8.246428	.8869543	9.30	0.000	6.503111	9.989745
wealth	2.15e-07	1.91e-07	1.13	0.261	-1.60e-07	5.90e-07
pad	2.139397	12.917	0.17	0.869	-23.24908	27.52788
_cons	-92.51794	12.45743	-7.43	0.000	-117.0031	-68.03275

```
. hettest
```

Breusch-Pagan / Cook-Weisberg test for heteroskedasticity

Ho: Constant variance

Variables: fitted values of discledu

chi2(1) = 16.94

Prob>chi2 = 0.0000

Conclusion: There is heteroscedasticity which will be solved by Robust Testing

Test of Autocorrelation

. regressdiscl edu size wealth pad

Source	SS	df	MS	
Model	32448.5712	4	8112.1428	Number of obs = 434
Residual	87706.8873	429	204.444959	F(4, 429) = 39.68
Total	120155.459	433	277.495285	Prob> F = 0.0000
				R-squared = 0.2701
				Adj R-squared = 0.2632
				Root MSE = 14.298

discl	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
edu	1.948721	.5200191	3.75	0.000	.9266189	2.970823
size	8.246428	.8869543	9.30	0.000	6.503111	9.989745
wealth	2.15e-07	1.91e-07	1.13	0.261	-1.60e-07	5.90e-07
pad	2.139397	12.917	0.17	0.869	-23.24908	27.52788
_cons	-92.51794	12.45743	-7.43	0.000	-117.0031	-68.03275

. dwstat
Durbin-Watson d-statistic(5, 434) = 1.917395

Conclusion: There is no autocorrelation

Hypothesis Testing (After Robust Testing)

. regressdiscl edu size wealth pad, robust

Linear regression	Number of obs = 434
F(4, 429) = 36.87	
Prob> F = 0.0000	
	R-squared = 0.2701
	Root MSE = 14.298

discl	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
edu	1.948721	.4803188	4.06	0.000	1.00465	2.892792
size	8.246428	.9357956	8.81	0.000	6.407113	10.08574
wealth	2.15e-07	1.04e-07	2.06	0.040	1.03e-08	4.19e-07
pad	2.139397	12.9986	0.16	0.869	-23.40947	27.68827
_cons	-92.51794	12.40414	-7.46	0.000	-116.8984	-68.13749

Variable	Hypothesis	Hypothesis Testing	Significance
Level of Education (EDU)	+	+	Significant
Size of the Public (SIZE)	+	+	Significant
Budgetary Capacity (WEALTH)	+	+	Significant
Level of Independence (PAD)	+	+	Not Significant

Variable	Data Measurement
Level of Disclosure (DISCL)	Checklist Score of Services Disclosed in the Official Website
Level of Education (EDU)	Average of Length of Study
Size of the Public (SIZE)	Natural Logarithm of Number of Population
Budgetary Capacity (WEALTH)	(Total Expenditure Deducted by Personnel Expenses) Per Capita
Level of Independence (PAD)	Total Own Source Revenue Per Total Revenue