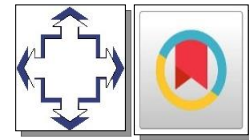# Comparison of Transparency Index Between Regency and City in South Sumatra and Lampung Province

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ABSTRACT

This study aimed to determine and analyze the comparison of transparency index of each region in South Sumatra and Lampung Province. The type of the study was comparative and descriptive. Data which were used were secondary data in the form of Performance Evaluation of Local Government Implementation. Total population in this study was 32 Regencies / Cities in South Sumatra and Lampung Province. The sampling technique was purposive sampling, 3 regencies and cities did not provide complete data. The method of data collection in this study was document analysis. Data analysis techniques which were used were quantitative and qualitative analysis using independent samples t test. The results showed that the transparency index of South Sumatra Province was higher than Lampung Province. Other results also showed that the transparency index of regions with city status was lower than regions with regency status.

1. Introduction

New Public Management (NPM) is an administrative reason and administration philosophy (Hood, 1995). Government expects two main approaches namely New Public Management (NPM) and Good Governance to overcome the increasing complexity of the policy process, implementation and service delivery.NPM separates policymaking from execution, so that the uncertainties can be managed properly (Klijn, 2017). The development of accountability and transparency began before 1990 that oriented to the regulations, then in the 1990s it led to NPM approach that focused on the customer, and then in the middle of 2000 it led to a public value management approach that focused on participation (da Cruz, Tavares, Marques, Jorge, & de Sousa, 2016).

Trust in democratic life is very important in building governance, because it can increase government legitimacy by communicating with citizens, institutions and politicians (Godefroidt, Langer, & Meuleman, 2017). In addition, the trust is considered as a solution to many current social problems, including a lack of trust that is coming from the crisis in democratic governance (CHOI, E., & WOO, 2016), with the issuance of several government regulations as a form of government commitment to create a clean and transparent government administration (Sunardi, Yanti, & Ariansyah, 2019). Transparency in the government is expected to be able to create good governance, improve the performance and utilize resources economically, efficiently and effectively.Transparency is one of the important principles to achieve good governance, especially in increasing the public trust in the state institutions. The government is trying to implement good public governance on public sector organizations to prevent abuse that can harm society.

High transparency encourages awareness of responsibilities and standards in public services by sharing information,high transparency also ensures the accountability of individuals and organizations that handle resources or hold public official position can improve their performance. The lack of transparency increases inefficiency and corruption in government (Management, 2007). The quality of transparency is more important than the quantity of transparency, the conditions for transparency to be effective are relevant, fair and objective (Wafirotin & Septiviastuti, 2019). Effective transparency will trigger the response of citizens or taxpayers to be more trustworthy (Bastida Albaladejo, 2019). The level of transparency has differences between groups, disclosure of high quality transparency has a significant effect on investors and lenders, they have to assess the risk and decide where to put their money in the best place, they must strengthen the efficiency of capital allocation and offer benefits in reducing capital costs (Gungor, Yucel, & Adiloglu, 2018).

The prevention of administrative errors can be done by the government by realizing transparency (da Cruz et al., 2016). Online transparency can change the collaboration between government and stakeholders. The integration of a participatory part in the governance process is very important to improve the efficiency of public governance (Hladchenko, n.d.). Transparency is very important for an effective and accountable governance, especially at the local government level. It raises the confidence of citizens who demand services and improve the accountability of civil servants and local government officials(Gomez, 2017). When the government is transparent, the citizens can see the working process, procedures, budget priorities, plans, and decision-making strategies (Veal, Sauser, Tamblyn, Sauser, & Sims, 2015).

Transparency of website-based regional financial management in all regions of Indonesia is in the insufficient category. Other research shows that 6 districts/cities in Indonesia are in the sufficient category, while others are in the insufficient category (Alwahidi & Darwanis, 2019). The principle of transparency, affects the performance of the local government but not significantly (Jatmiko & Lestiawan, 2016). Transparency positively and directly affect performance, and the direct monitoring affects the performance through the mediation of transparency (Febrianty & Febriantoko, 2017) (Nawangsari, Sudarma, & Aisjah, 2015). Financial management transparency has a positive and

significant impact on local government performance through the use of technology (Pratolo, Jatmiko, Anwar, & Widiyanta, 2018). The local government of Java considers the transparency of local financial management by using a website is less important because it is considered as a better thing not to be reported to the public (Adriana & Ritonga, 2018).

Based on the data from the performance evaluation of local government processes and audit results, there is a gap in score of transparency between the regency or city in South Sumatra Province and Lampung Province in achieving transparency. Phenomena in South Sumatra and Lampung province are, there are regency or city regions that received a Fair Opinion without Exception, but the regions are less in disclosing the financial information to the public, the regions have not implemented e-procurement, it indicates that the regions are lack of openness of process, planning and implementation of activities in obtaining goods or services. In addition, there are regions that have low follow-up on Indonesian Supreme Audit Institution findings, it shows that the lower the findings that are followed up, the lower the level of openness of the region.

Some regions also do not have local regulations on public consultation and public service standards. The absence of the local regulations indicates a lack of compliance with regulations and service processes, so that it results a lack of communication with the society and a lack of limitations regarding rights and obligations. The low realization of expenditure on the budget and ratio of expenditure to Local Government Budget in some regions can increase leakage in Local Government Budget and cause collusion, corruption and nepotism practices in the regions. This study aims to determine the comparison of the transparency index of each region in South Sumatra Province with Lampung Province

2. Literature Review

New Public Management

Public organization management is the evolution of public administration that applies managerial techniques to improve the efficiency and effectiveness of public services. The transformation of public administrators into public managers is a major change in public organizations (Pollitt, 2015). NPM is a decentralized management system through new management tools, with controlling, benchmarking and lean management (Kalimullah, 2012).

Good Governance

Government Regulation No. 101 in 2000, good governance is a government that is able to develop and establish the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, supremacy of law and acceptable to all societies. Agenda for the creation of good governance has at least 5 targets, namely: a). Significantly reduced practices of corruption, collusion and nepotism in the bureaucracy, starting from the top position of officials, b). The creation of institutional system and government implementation that is efficient, effective, professional, transparent, and accountable, c). the elimination of discriminatory regulations and practices against citizens, d.). the increasing of public participation in public policy-making, e) and ensuring consistency of all the central and regional regulations (Tahir, 2011)(Febriantoko, Febrianty, & Hadiwijaya, 2019).

Transparency

Transparency means Openness of the government in providing information related to public resource management activities to those who need information (Tahir, 2011). The government is obliged to provide financial information and other information that will be used for economic, social and political decision making by interested parties. Through transparency in the administration of governance, the community is given the opportunity to know the policies that will be and have been

taken by the government.Also through the transparency of the government administration, the public can give feedback or outcome on the policy that has been taken by the government. The meaning of transparency in the administration of local government.

Transparency in government is useful for: a). comparing the financial performance achieved with the plan, b). assessing whether there is an element of corruption and manipulation in the planning and implementation of the budget, c). determining the level of compliance on relevant laws and regulations, d). knowing the rights and obligations of each party (Mahmudi, 2011)(Febriantoko & Mayasari, 2018), then the measurement of transparency can use three indicators, namely: a). the openness of public service delivery process. b). rules and procedures can be understood by users and other stakeholders, and c). the ease of obtaining information.

How to calculate the transparency index refers to research of(Afriyanti, Sabanu, & Noor, 2015) by dividing the obtained score by the area with the maximum score of the area multiplied by the weight.

$$\text{Index} = \frac{\text{Obtained Score}}{\text{Maximum Score}} \text{ x weight}$$

Table 1. Level of Information Openness Categories

Openness	Category	Score
Sufficient	Extensive	81-100
	Substansial	61-80
Insufficient	Limited	41-60
	Minimal	21-40
	Scant or none	0-20

Source: (IBP, 2017)

Research which has conducted by (Ritonga & Syahrir, 2016), argues that the index of research results shows a significant positive relationship between financial and non-financial transparency of the company financial performance.The political environment has a positive and significant effect on the transparency of local governments in Indonesia. On the other hand, the size of the local government and the level of local government response to the regulation does not affect the transparency of local governments in Indonesia (Adiputra, Utama, & Rossieta, 2018). In the availability, data must be promoted and published (transparency) so that citizens know how to access it and how it can be used.Timeliness in publication is also important so that a detailed analysis can be used. The size, level of dependency on the central government, and the welfare of the local government society have a positive influence on the transparency level of financial information and the performance of the Indonesian local government (Martani, Nps, Wardhani, & Tanudjaya, 2016). The level of transparency has differences between groups, disclosure of high quality transparency has a significant effect on investors and lenders, they have to assess the risk and decide where to put their money in the best place, they must strengthen the efficiency of capital allocation and offer benefits in reducing capital costs (Gungor et al., 2018).

Distrust of politics is not a consequence of weak governance, but rather a problem of governments that trust the public with better information (Loyalty, 2018)(Mayasari & Febriantoko, 2018), In fact, the dissemination of information about government activities is very important to increase public trust. Literature shows that transparency increases the level of trust (Park & Blenkinsopp, 2011). Transparency as a strategic responsibility is important to increase trust (Bauhr & Grimes, 2014).

Based on the research and literature, the hypotheses to be tested are:
H1: Transparency index of South Sumatra Province is higher than Lampung Province.
H2: Transparency index of city status regions is higher than regency status regions.

3. ResearchMethod

The study aims to compare between the transparency index of regencies and cities in South Sumatra and Lampung province, besides that, it will also examine the comparison of transparency index between city status region with regency status region in both provinces. Based on the objectives, the type of research that is chosen is comparative research and descriptive research. The data which is used is secondary data, the data is in the form of the Performance Evaluation of Local Government Implementation. The population in this study were 32 regencies or cities in South Sumatra and Lampung Province. The sampling technique which is used is purposive sampling, the number of samples in this study was 29 samples, the samples consist of 15 regencies or cities in South Sumatra Province and 14 regencies or cities in Lampung province which have the results attachment of the Performance Evaluation of Local Government Implementation. The data collection technique in this study is using documentation. The data analysis technique used is quantitative and qualitative analysis using the independent sample t test. The validity test of the data in the study is using triangulation techniques (Bryman, 2011).

4. Results and Discussion

The measurement of the transparency index is based on five stages, namely (1) Activity Performance Indicators (API) grouping from Performance Evaluation of Local Government Implementation in accordance with transparency indicators; (2) Determining the score of each indicator; (3) the drafting of the Regency and City transparency index; (4) Determining the weights on each indicator; and (5) Making a transparency index working papers. At this stage, the researchers select 9 API on the results of the Performance Evaluation of Local Government Implementation and group them according to the transparency indicators as follows:

Table 2. API grouping according to Transparency Indicators

Num.	Key Performance Indicators	Transparency Indicators
T1	Indonesian Supreme Audit Institution Opinion on Financial Statements	The Ease of Obtaining Information
T2	The existence of E-Procurement Implementation	The Openness of public services implementation process
T3	Indonesian Supreme Audit Institution findings that are followed up	The Ease of Obtaining Information
T4	The existence of Local Government Regulation/ Regent Regulation about Public Consultation	Regulations and ServiceProcedures
T5	The existence of Local Government Regulation regarding regional financial management based on Government Regulation Number 58 of 2005	Regulations and ServiceProcedures
T6	The availability of Regional Government Information Media that can be accessed by the public	The Openness of public services implementation process
T7	The existence of Local Government Regulation regarding Public Service Standards in accordance with the Constitution Regulations	Regulations and ServiceProcedures
T8	Realization of Expenditure on Expenditure budget	The Ease of Obtaining Information
T9	Public Expenditure Ratio Against the Local Government Budget	The Ease of Obtaining Information

Source: Researcher, 2020

Table 3. Details of API Assessment

Key Performance Indicators	Assessment indicator	Total	Percentage
The results of the Indonesian Supreme Audit Institution audit opinion of regencies or cities of South Sumatra and Lampung Provinces	WTP	25	86%
	WDP	4	14%
	TW	0	0%
	TMP	0	0%
	Total	29	100%
Implementation of E-Procurement	Exist	27	93%
	Not Exist	2	7%
	Total	29	100%
Indonesian Supreme Audit Institution findings that are followed up	76-100%	22	76%
	51-75%	7	24%
	26-50%	0	0%
	0-25%	0	0%
	Total	29	100%
Local Government Regulation/ Regent Regulation about Public Consultation	Exist	18	62%
	Not Exist	11	38%
	Total	29	100%
Local Government Regulation on Regional Financial Management	Exist	29	100%
	Not Exist	0	0%
	Total	29	100%
Regional Government Information Media that can be accessed by the public	Exist	29	100%
	Not Exist	0	0%
	Total	29	100%
Local Government Regulation on Public Service Standards	Exist	21	72%
	Not Exist	8	28%
	Total	29	100%
Realization of Expenditure on Expenditure budget	96-100%	0	0%
	91-95%	4	14%
	81-90%	21	72%
	Less than 80%	4	14%
	Total	29	100%
Expenditure Ratio to the Total of Local Government Budget	Above 41%	25	86%
	36-40%	3	10%
	31-45%	1	3%
	25-30%	0	0%
	Total	29	100%

Source: Researcher, 2020

Based on table 3 above shows that there are 25 regencies that get the opinion results of the Fair Without Exception (FEW), while for the Fair with Exception (FE) there are 4 regencies or cities of South Sumatra and Lampung Provinces, namely the Regencies of Empat Lawang, Ogan Ilir, Pasawaran, and East Lampung. This shows that the implementation of e-procurment is not yet optimal in several regions in Lampung Province, so that it can hamper the transparency, efficiency, effectiveness, and accountability in the procurement of goods and services between the committee and service providers. The regions that are lacking in following up the Indonesian Supreme Audit Institution findings in South Sumatra Province are Ogan Komering Ulu Regency, South Ogan Komering Ulu Regency, East Ogan Komering Ulu Regency, and Palembang City. Whereas in Lampung Province, namely, Central Lampung Regency, North Lampung Regency and Mesuji Regency. There are 11 regencies / cities in South Sumatra and Lampung Provinces that do not have a Local Government Regulation/ Regent Regulation on Public Consultation. The absence of this Local Government Regulation/ Regent Regulation can result in a lack of two-way communication in asking for community views, leading to a lack of community involvement in creating information disclosure between local governments and local communities. Each region in the provinces of South Sumatra and Lampung manage the regional finances in accordance with their respective regional regulations,

but still refer to Government Regulation Number 58 of 2005. All regencies / cities in South Sumatra and Lampung Provinces already have information media in disseminating information needed by other parties. Eight regencies / cities that do not have Regional Regulations on Public Service Standards, namely, Ogan Ilir Regency, East Ogan Komering Ulu Regency, Palembang City and Prabumulih for South Sumatra Province. While for Lampung Province, regions that do not have Local Regulations on Public Service Standards, namely, South Lampung Regency, Mesuji Regency, Tanggamus Regency and Way Kanan Regency. Regencies / cities of which expenditure realization is around 81-90%, namely Ogan Ilir, Pringsewu Regency, West Tulang Bawang Regency and Bandar Lampung City. 3 regencies / cities of which expenditure ratio to total of Local Government Budget ranges from 36 to 45%. The three regencies / cities are Ogan Ilir, Ogan Komering Ulu and East Lampung regency. In addition, there is 1 Regency with expenditure ratio to the total of Local Government Budget is between 31% to 45%, the regency is East Ogan Komering Ulu Regency.

Determining the Score of each Indicator

Rating for statement a). the existence of E-Procurement, b). the existence of Local Government Regulation/ Regent Regulation regarding public consultation, c). the existence of Local Government Regulation regarding regional financial management based on Government Regulation Number 58 of 2005, d). the existence of Regional Government Information Media that can be accessed by the public and e). the existence of Local Government Regulation regarding public service standards is in accordance with the law, so if: there is / available / appropriate / accurate, it will be given a score of 4 and if there is no / not available / not appropriate / not accurate will be given a score of 1.

The Indonesian Supreme Audit Institution audit opinion assessment, if the opinion does not give an opinion (disclaimer opinion) is given a score of 1, an (adverse opinion) is given a score of 2, a reasonable opinion with an exception (qualified opinion) is given a score of 3 and an (unqualified opinion) is given score 4, then for the assessment of Indonesian Supreme Audit Institution opinion findings will be followed up, if: a) followed up from 0 - 25% is given a score of 1, b) followed up 26 - 50% is given a score of 2, c) followed up 51 - 75% is given a score of 3, and if followed up 76 - 100%, then it is given a score of 4.

Comparison of expenditure realization against budget, a) if less than 80% is given a score of 1, b) 81 - 90% is given a score of 2, then if realization of 91 - 95% is given a score of 3 and a ratio of 96 - 100% is given a score of 4. Furthermore, the comparison of public expenditure ratio to total Local Government Budget, a) if a ratio of 25-30% is given a score of 1, b) a ratio of 31 - 35% is given a score of 2, c) ratio of 36-40% is given a score of 3 and d) ratios above 41% is given a score of 4.

Making a Transparency Index Working Paper

Table 4. Regency and City Transparency Index Working Paper

Num	Region	Transparency									Score	Index
		T1	T2	T3	T4	T5	T6	T7	T8	T9		
		10%	10%	15%	10%	10%	15%	10%	10%	10%		
	South Sumatera											
1	Musi Banyuasin Regency	4	4	4	4	4	4	4	3	4	35	98
2	Banyuasin Regency	4	4	4	4	4	4	4	2	4	34	95
3	Lahat City	4	4	4	4	4	4	4	2	4	34	95
4	Muara Enim Regency	4	4	4	4	4	4	4	2	4	34	95
5	Musi Rawas Regency	4	4	4	4	4	4	4	2	4	34	95
6	Ogan KomeringIlir (OKI) Regency	4	4	4	4	4	4	4	2	4	34	95
7	Lubuklinggau City	4	4	4	4	4	4	4	2	4	34	95
8	Empat Lawang Regency	3	4	4	4	4	4	4	2	4	33	93
9	Ogan Komering Ulu (OKU) Regency	4	4	3	4	4	4	4	2	3	32	89
10	Pagaralam Regency	4	4	4	1	4	4	4	2	4	31	88
11	South OganKomering Ulu Regency	4	4	3	1	4	4	4	2	4	30	84
12	Prabumulih City	4	4	4	1	4	4	1	2	4	28	80
13	OganIlir (OI) Regency	3	4	4	4	4	4	1	1	3	28	80
14	Palembang City	4	4	3	1	4	4	1	2	4	27	76
15	East Ogan Komering Ulu Regency	4	4	3	1	4	4	1	2	2	25	71
	Lampung											
1	West Lampung Regency	4	4	4	4	4	4	4	2	4	34	95
2	Tulang Bawang Regency	4	4	4	4	4	4	4	2	4	34	95
3	Metro City	4	4	4	4	4	4	4	2	4	34	95
4	North Lampung Regency	4	4	3	4	4	4	4	3	4	34	94
5	Pasawaran Regency	3	4	4	4	4	4	4	2	4	33	93
6	Bandar Lampung City	4	4	4	4	4	4	4	1	4	33	93
7	Way Kanan Regency	4	4	4	4	4	4	1	3	4	32	90
8	Pringsewu Regency	4	1	4	4	4	4	4	1	4	30	85
9	East Lampung Regency	3	4	4	1	4	4	4	3	3	30	85
10	Central LampungRegency	4	4	3	1	4	4	4	2	4	30	84
11	South Lampung Regency	4	4	4	1	4	4	1	2	4	28	80
12	Tanggamus Regency	4	4	4	1	4	4	1	2	4	28	80
13	West Tulang Bawang Regency	4	1	4	1	4	4	4	1	4	27	78
14	Mesuji Regency	4	4	3	1	4	4	1	2	4	27	76

Source: Researcher, 2020

Table 4 explains that from the process of collecting data through documentation techniques, the highest index in South Sumatra Province was obtained by Musi Banyuasin Regency with a transparency index of 98%. The high index of transparency in Musi Banyuasin Regency was because of the Regency has implemented a transparency indicator maximally. While the lowest transparency index in South Sumatra Province was obtained by East OKU Regency with a transparency index of 71%.

Based on qualitative analysis through document review, the cause of different index of transparency for each regional government was found. The low transparency index of East OKU Regency was due to the absence of Local Government Regulation/ Regent Regulation regarding public consultation (4), Local Government Regulationon public service standards (7), low realization of expenditure to budget (8), ratio of public expenditure to regional budget (9), and lack of action to Indonesian Supreme Audit Institution findings(3). While in Lampung Province, the highest index was obtained by West Lampung, Tulang Bawang and Metro City region with a transparency index of 95%, while the lowest transparency index was obtained by Mesuji Regency with an index of 76%.This was due to the absence of Local Government Regulation/ Regent Regulation regarding public consultation (4), Local Government Regulationon public service standards (7), low realization of expenditure to budgets (8), and lack of follow up on Indonesian Supreme Audit Institution findings (3).

The table also shows that the category of information disclosure in regencies / cities in South Sumatra and Lampung Provinces has scores ranging from 81-100. This shows that the category of information disclosure is categorized as sufficient (sufficient) in the extensive group. However, there were still some regions that the level of transparency index was Sufficient but still in the Substantial category with a range score (61-80).Regions that still get a Substantial category were Ogan Ilir, East OKU, Palembang and Prabumulih for South Sumatra Province. Furthermore, in Lampung Province, regions that have a substantial category were South Lampung, Mesuji, Tanggamus, and West Tulang Bawang.This result shows that, on average, Regional governments have implemented three indicators of transparency quite well, namely, openness in the process of public service delivery, regulations or service procedures and ease in obtaining information. It can be seen by the absence of regions that receive Insufficient categories.

Hypothesis Testing Results

Table 5. Statistics Group Results of South Sumatra and Lampung Province

	Province	N	Mean	Std. Deviation	Std. Error Mean
Transparency Index	South Sumatera	15	,8860	,08416	,02173
	Lampung	14	,8736	,07001	,01871

Source: researcher, 2020

Table 5 shows that the Mean for South Sumatra Province is 0.8860, while for the Mean of Lampung Province is 0.8736, meaning that the Mean of South Sumatra Province is higher than Lampung province. The Mean difference is 0.0124.

Table 6. Output of Independent Samples Test on South Sumatera Province and Lampung Province

		Levene's Test for Equality of Variances		t-test for Equality of Means						95% Confidence Interval of the Difference	
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference		Lower	Upper
Transparency Index	Equal variances assumed	,356	,0556	,431	27	,036	,01243	,02886		-,04679	,07165
	Equal variances not assumed			,433	?6,669	,038	,01243	,02868		-,04644	,07130

Source: Researcher, 2020

The value of the Sign Levene's Test for Equality of Variances shows 0.556> 0.05, it can be interpreted that the data variance between South Sumatra Province and Lampung Province is

homogeneous or the same, so the interpretation of the output table is based on Equal Variances Assumed. Referring to the Table of Independent Sample Test Output on the Equality of Means (2 tailed) of 0.036> 0.05, so it can be interpreted to mean that Ho is rejected and Ha is accepted, meaning that there are significant differences between the transparency index of South Sumatra province and Lampung province, then based on the output table is known that the Mean Difference is 0.124, this value shows the deviation between the average transparency index in South Sumatra Province and Lampung Province, the deviation is 0.8860-0.8736 and the deviation in difference is -0.4679 to 0.7165 (level of confidence 95%).

The transparency of South Sumatra Province was higher than Lampung Province, this was due to the greater number of population, the ranking of the human development index of South Sumatra province was higher, so that the demands of South Sumatra society towards information disclosure were also higher, in addition, regulations were made to regulate the matters related to transparency more fully, Indonesian Supreme Audit Institution findings that were followed up were also done more. Furthermore, the gross enrollment rate of colleges in Lampung Province was smaller, it made the Indonesian democracy index for Lampung Province was also lower.

Table 8. Results of Regency / City Group Statistics

	City Regency	N	Mean	Std. Deviation	Std. Error Mean
City Regency Index	City	6	,8783	,08134	,03321
	Regency	23	,8804	,07713	,01608

Source: Researcher, 2020

In table 8, it shows that the Mean for the city status area is 0.8783, while for the Mean for regency is 0.8804. It means that, the mean of regency status area is higher than the city status area. The mean difference is 0.0021.

Table 9. Independent Samples Test Result of City Regency

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
City Regency Index	Equal variances assumed	,012	,914	-,059	27	,0954	-,00210	,03572	-,07540	,07120
	Equal variances not assumed			-,057	7,527	,0956	-,00210	,03690	-,08813	,08393

Source: Researcher, 2020

The value of Sign Levene's Test for Equality of Variances shows 0.914> 0.05, it means that the variance of data transparency between the regency status area and city status area are homogeneous or similar, so, the interpretation of the output table is based on the Equal Variances Assumed. Referring to the table of Independent Sample Test Output in the Equality of Means (2 tailed) of 0.0954> 0.05, so it can be interpreted that Ho is accepted and Ha is rejected, meaning that there is no significant difference between transparency in regency status regions with city status regions, then based on the output table is known that the Mean Difference is -0.0021,this value shows the deviation between the

transparency index of the regency status area and city status area, the deviation is 0,8783-0,8804 and the difference deviation is -0.7540 to 0.7120 (95% confidence level).

The total population spread in city regions of South Sumatra is higher (37.3%) compared to Lampung (31.3%). So the majority of the population is still village or regency, the development of certain regency is no less advanced compared to city status region, for example, Musi Banyuasin regency in South Sumatra Province has large natural resources, so the transparency demands are very large.

Based on the hypothesis test between South Sumatra Province and Lampung Province, and the hypothesis test between the city status regions and the regency status regions, the following statements can be drawn:

Table 10. Hypothesis Statement

Hypothesis Testing	Ho	Ha
Differences in the transparency index of South Sumatra Province and Lampung Province	Accepted	Rejected
The difference in the transparency index of city status area and regency status area	Rejected	Accepted

The results in table 10 conclude that Ho is accepted and Ha is rejected, it means that both hypothesis tests show that the transparency index of South Sumatra Province is higher than Lampung province. Furthermore, the transparency index of city status regions is lower than regency status regions.

5. Conclusion

Based on the data analysis with hypothesis test of Independent Samples T Test and qualitative analysis, showed that atransparency index of South Sumatra Province was higher than Lampung province, then the results of the Independent Samples T Test also show an index of transparency between city status regions was lower than regency status regions but it was not significant. Suggestions that can be given are the regional governments of South Sumatra and Lampung Province are suggested to be able to increase the transparency index again. Local governments that have not implemented e-procurment and do not have regional regulations / regent regulations in accordance with the Laws and Regulations, to immediately implement and make regional regulations / regent regulations that are in accordance with the Laws and Regulations.

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