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TRANSPARENCY AS PARTIAL MEDIATION IN THE INFLUENCE OF EFFICIENCT ON GAVERNMENT BUDGET EFFECTIVENESS

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A B S T R A C T

This study examines the effect of efficiency on budget effectiveness, with transparency as a mediating variable, in the Jambi City Government. The sample comprises 81 respondents from 27 Regional Apparatus Organizations (OPDs), selected using purposive sampling. Data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results reveal that efficiency has a positive and significant effect on both transparency and budget effectiveness, while transparency also significantly influences budget effectiveness. Furthermore, transparency partially mediates the relationship between efficiency and budget effectiveness. These findings indicate that efficiency not only directly improves budget effectiveness but also enhances transparency, which in turn strengthens budget effectiveness. Therefore, improving transparency is essential for achieving optimal budget effectiveness.

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INTRODUCTION

As public sector entities, local governments bear significant responsibility for ensuring effective and efficient budget management to achieve development goals and enhance public welfare. Beyond administrative compliance, local financial management should be strategically oriented toward delivering measurable outcomes aligned with good governance principles. Budget effectiveness reflects the extent to which planned programs achieve their intended objectives, whereas efficiency captures the government's ability to optimally allocate and utilize limited resources. The interaction between these dimensions is crucial, as inefficient resource use may undermine program outcomes, while ineffective implementation can reduce the benefits of efficient allocation (Oktari et al., 2024; Said & Fuada, 2025; Setiawan & Safri, 2016; Tarima, n.d.)

Efficiency in budget management is a critical factor for local governments, particularly amid limited resources. Inefficient budgetary practices can lead to wastefulness and impede the achievement of development targets. Conversely, efficient resource allocation enhances the effectiveness of government programs and facilitates the attainment of planned outcomes. Previous studies(Jatmiko, 2020; Merchilia & Robinson, 2024a) highlight that efficiency and transparency in financial management play a vital role in improving the performance and effectiveness of local government budgeting.

In practice, local budget management continues to face significant challenges, including discrepancies between budget planning and realization, as well as the persistent misuse of public funds. These issues indicate that local financial management has not yet functioned optimally. Prior research (Yanti & Tiswiyanti, 2023) reveals that financial reports frequently deviate from approved budget plans, alongside ongoing cases of fund misappropriation, reflecting weaknesses in financial governance. Furthermore, (Rima Melati et al., 2022) demonstrate that both effectiveness and efficiency significantly influence financial management performance; hence, deficiencies in these aspects may lead to suboptimal outcomes. Consequently, this evidence suggests that efficiency alone is insufficient to ensure effective budget management.

Transparency is a critical determinant in enhancing the effectiveness of budget management. It enables the public to access and understand financial processes, thereby strengthening scrutiny and oversight. Conversely, a lack of transparency may undermine public trust and create opportunities for budgetary irregularities. Prior studies Nahuway & Tamaela, (2020) indicate that limited access to financial information constrains public oversight and reduces the effectiveness of local financial management. Furthermore, C. Chen & Neshkova,)2020) argue that fiscal transparency contributes to mitigating corruption, as greater openness increases monitoring opportunities and limits the abuse of authority.

Transparency is a critical strategy for enhancing government performance and accountability, as well as a key control mechanism in the implementation of good governance. Amelia & Hidajat, (2025) demonstrate that public participation and information disclosure positively influence government financial performance. This finding is consistent with (López-López et al., 2018), who argue that transparency contributes to greater accountability, increased public trust, and improved decision making quality in the public sector. Through enhanced transparency, budget utilization becomes more targeted, thereby increasing the effectiveness of government programs.

This condition indicates that efficiency is a crucial determinant of budget management; however, effectiveness cannot be fully achieved without adequate transparency. Furthermore, the implementation of accountability mechanisms is essential to strengthen oversight of local financial management (Henseler et al., 2009). (Twizeyimana & Andersson, 2019) emphasize that transparency mechanisms at the local government level are critical for preventing irregularities and enhancing the quality of public services.The persistence of budget deviations, limited information disclosure, and inconsistencies between budget planning and realization in local governments particularly within the Jambi City Government indicates underlying weaknesses in financial governance. Therefore, this study aims to examine the effect of efficiency on budget effectiveness, with transparency as a mediating variable. It is expected to contribute to improving the quality of local financial management in terms of transparency, effectiveness, and accountability.Accordingly, this study investigates the role of transparency as a mediator in the relationship between efficiency and budget effectiveness, using the Jambi City Government as a case study.

LITERATURE REVIEW

Efficient budget management improves resource allocation, minimizes waste, and supports the achievement of public policy goals(Jung, 2022) Structured budgeting with clear performance targets enhances accountability and ensures that resources are used optimally, contributing to effective delivery of public services. (OECD, 2025) highlights that well-designed budget institutions align spending with priorities, improving both efficiency and effectiveness. Empirical studies also show that efficient budgeting enables governments to meet essential needs in education, health, and infrastructure while maintaining fiscal discipline (Montes et al., 2019)

Efficiency in budgeting promotes transparency by requiring structured, accountable processes that stakeholders can monitor. Online tools, such as e-budgeting and e-procurement, provide real-time access to budget data, reducing inefficiencies and increasing accountability (Jung, 2022; Mustika et al., 2025). Therefore, more efficient budget practices are closely associated with greater transparency.

Transparency strengthens budget effectiveness by ensuring funds are allocated according to public needs and policy priorities. Open access to fiscal information reduces misuse and irregularities, enhances oversight, and supports better decision-making, resulting in more effective achievement of budget objectives (Montes et al., 2019; Nurlina,2025)

Efficiency affects budget effectiveness directly and indirectly through transparency. Digital budgeting tools enhance openness while optimizing resource use, enabling better accountability and alignment with public priorities (Jung, 2022; Mustika et al., 2025) Thus, efficiency improves outcomes both by itself and via transparency, ensuring funds are used effectively to achieve public goals.

METHODOLOGY

This study employs a quantitative approach using primary data collected through anonymously distributed questionnaires based on a Likert scale. The population comprises local government agencies (Organisasi Perangkat Daerah/OPDs) within the Jambi City Government, including the Health Department, the Regional Financial Management Agency (BPKAD), and other relevant entities. The research examines the role of each OPD in promoting efficiency and transparency to enhance budget effectiveness. The respondents consist of government officials directly involved in the budgetary cycle, including planning, implementation, reporting, and oversight. Specifically, the sample includes treasurers, financial officers, planning officers, and other personnel responsible for financial management within these agencies.

The study population comprised all personnel from 27 local government agencies (Organisasi Perangkat Daerah/OPDs) within the Jambi City Government who are involved in budget planning, implementation, administration, reporting, and evaluation.A purposive sampling technique was employed based on criteria aligned with the research objectives. The final sample consisted of 81 respondents, with three representatives selected from each OPD based on their roles in budget management, including planning, finance and accounting, as well as reporting and accountability functions.

This study employs Partial Least Squares–Structural Equation Modeling (PLS-SEM) as the primary analytical technique. The procedure comprises two stages: (1) assessment of the measurement model to ensure validity and reliability, and (2) evaluation of the structural model to examine the relationships among variables (Henseler et al., 2009). PLS-SEM is particularly suitable for analyzing both causal and correlational linkages through these sub-models (Hair et al., 2013). The efficiency variable is operationalized using indicators reflecting the government's capacity to manage resources optimally, including operational efficiency, waste minimization, and the congruence between budget allocation and policy objectives (Setiawan & Safri, 2016). Transparency is operationalized through indicators of information disclosure, encompassing accessibility of the Regional Budget (APBD) documents, online publication mechanisms, periodic reports on budget execution, public engagement, and grievance redress mechanisms (Daniel et al., 2015). The budget effectiveness variable is assessed by the extent to which regional budget objectives are achieved, including revenue realization, alignment of programs with the vision and mission, performance indicators, and public satisfaction with services (Merchilia & Robinson, 2024). All indicators are adapted from relevant prior studies to ensure measurement validity.

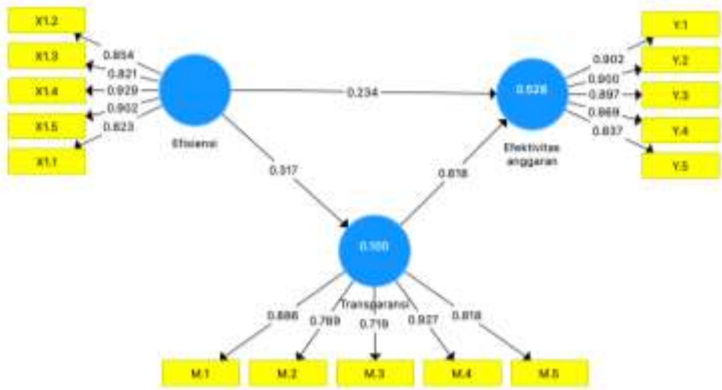
RESEARCH RESULT

Analysis of the Measurement Model (Outer Model)

Convergent Validity

The factor loadings in this study indicate that all indicators meet the established threshold criteria. An indicator is considered valid if its factor loading exceeds 0.70 (Hair et al., 2013) The results are presented in the following figure.

Figure 1 : Factor Loadings for All Indicators



As shown in the figure, all indicators of transparency, efficiency, and budget effectiveness exhibit factor loadings above 0.70, indicating adequate validity. This suggests that each indicator reliably represents the intended construct. Since all items meet the convergent validity criteria, they are retained for further analysis.

Discriminant Validity

Discriminant validity ensures that each construct in the model is empirically distinct from the others (Kock, 2014).. This is evaluated using cross-loadings and the Heterotrait–Monotrait ratio (HTMT). Validity is considered adequate if the HTMT value is below 0.85 or 0.90. Furthermore, cross-loadings must demonstrate that each indicator loads higher on its respective construct than on any other constructs. When this criterion is met, the model satisfies discriminant validity requirements and can proceed to the next stage of analysis using SmartPLS 4. The cross-loading results are presented in the table below."

Table 1: Discriminant Validity

	EFV	EFS	TRN
Y.1	0,902	0,474	0,598
Y.2	0,900	0,379	0,633
Y.3	0,897	0,459	0,581
Y.4	0,869	0,272	0,599
Y.5	0,837	0,299	0,637
X1.1	0,343	0,823	0,266
X1.2	0,350	0,854	0,313
X1.3	0,211	0,821	0,189

X1.4	0,487	0,929	0,326
X1.5	0,391	0,902	0,241
M.1	0,700	0,341	0,886
M.2	0,394	0,166	0,789
M.3	0,357	0,046	0,719
M.4	0,714	0,394	0,927
M.5	0,542	0,207	0,818

(Source: data processed by Smart-PLS, 2026)

The results in the table indicate that each indicator loads higher on its respective construct than on other constructs, confirming that the model meets the criteria for discriminant validity.

Fornel-Larcker Criteria

Table 2 : Fornel-Larcker Criteria

	EFV	EFS	TRN
EFV	0,881		
EFS	0,430	0,867	
TRN	0,692	0,317	0,831

(Source: data processed by Smart-PLS, 2026)

As shown in the table Fornell–Larcker criterion, the square root of the Average Variance Extracted (AVE) for each construct exceeds its correlations with other constructs. Specifically, budget effectiveness (0.881) is higher than its correlations with efficiency (0.430) and transparency (0.692). Similarly, efficiency (0.867) exceeds its correlations with budget effectiveness (0.430) and transparency (0.317), while transparency (0.831) is greater than its correlations with budget effectiveness (0.692) and efficiency (0.317).These results confirm that each construct shares more variance with its own indicators than with other constructs, indicating that the model satisfies the discriminant validity criteria based on the Fornell–Larcker approach.

Cronbach's Alpha (CA), Composite Reliability (CR), and Average Variance Extracted (AVE)

Table 3: CA, CR, and AVE

	CA	kriteria	CR	Kriteria	AVE	kriteria	ket
EFV	0,928	0,7	0,946	0,7	0,777	0,5	V & R
EFS	0,918	0,7	0,938	0,7	0,751	0,5	V & R
TRN	0,889	0,7	0,917	0,7	0,690	0,5	V & R

(Source: data processed by Smart-PLS, 2026)

As shown in the table, the Cronbach's Alpha and Composite Reliability values for all constructs exceed 0.70, indicating good reliability. Furthermore, the Average Variance Extracted (AVE) values for all constructs are above 0.50, demonstrating that the convergent validity criteria are satisfied. Therefore, all variables in this study are deemed reliable and valid.

Inner Model

Model R-Square (R^2) value

Table 4: R-Square (R^2) value

	R-Square	R-Square Adjusted
EFV	0,528	0,516
TRN	0,100	0,089

(Source: data processed by Smart-PLS, 2026)

As shown in the table, the R^2 value for budget effectiveness is 0.528, with an adjusted R^2 of 0.516. This indicates that efficiency and transparency together explain a substantial portion of the variance in budget effectiveness. In contrast, the R^2 value for transparency is 0.100, with an adjusted R^2 of 0.089, suggesting that efficiency has limited explanatory power over transparency. Overall, these results demonstrate that the model possesses adequate explanatory capability for budget effectiveness, but only moderate capability for transparency, as reflected in the respective R^2 values."

Value of f-Square (f^2)

Table 5: f-Square (f^2)

	EFV	EFS	TRN
EFV			
EFS	0.104		0,112
TRN	0,727		

(Source: data processed by Smart-PLS, 2026)

The f^2 values indicate the effect size of each exogenous variable on the endogenous constructs. Efficiency has an f^2 of 0.104 on budget effectiveness and 0.112 on transparency, both classified as small effects ($f^2 < 0.15$). In contrast, transparency has an f^2 of 0.727 on budget effectiveness, which is considered a large effect ($f^2 > 0.35$). This indicates that transparency exerts a more dominant influence on budget effectiveness than efficiency in this model.

Predictive Relevance (Q^2)

Table 6: Predictive Relevance (Q^2)

	SSO	SSE	Q^2 (=1-SSE/SSO)
EFV	405,000	244,465	0,396
EFS	405,000	405,000	0,000
TRN	405,000	384,034	0,052

(Source: data processed by Smart-PLS, 2026)

As shown in the table, the Q^2 values (predictive relevance) indicate that budget effectiveness yields a value of 0.396, suggesting that the model possesses strong predictive power for this construct. In contrast, efficiency yields a Q^2 value of 0.000, indicating that the model has no predictive capability for this variable. Meanwhile, transparency yields a value of 0.052, demonstrating weak yet still relevant predictive power. Overall, budget effectiveness exhibits the highest predictive relevance compared to the other constructs in the model.

Direct Effect Testing

Table 7: Direct effect

	Original Sample (O)	Sample Mean (M)	STDEV	T Statistics (|O/STDEV|)	P Values
EFS-> EFV	0,234	0,233	0,117	2,006	0,045
EFS-> TRN	0,317	0,338	0,114	2,787	0,006
TRN-> EFV	0,618	0,619	0,108	5,701	0,000

(Source: data processed by Smart-PLS, 2026)

As shown in the direct effect table, all relationships are statistically significant, as indicated by p-values below 0.05 and t-statistics exceeding 1.96. The path from efficiency to budget effectiveness yields a coefficient of 0.234 (p-value = 0.045, t-statistic = 2.006), signifying a positive and significant effect. Similarly, the path from efficiency to transparency produces a coefficient of 0.317 (p-value = 0.006, t-statistic = 2.787), also indicating a positive and significant influence. Meanwhile, the relationship from transparency to budget effectiveness exhibits the strongest impact, with a coefficient of 0.618 (p-value = 0.000, t-statistic = 5.701). These findings confirm that all direct hypotheses are supported. Furthermore, transparency plays a crucial role in enhancing budget effectiveness and represents the most dominant variable in the model.

Indirect Effect Testing

Table 8: Indirect effect

	Original Sample (O)	Sample Mean (M)	STDEV	T Statistics (|O/STDEV|)	P Values
EFS -> TRN-> EFV	0,196	0,212	0,085	2,294	0,022

(Source: data processed by Smart-PLS, 2026)

As presented in the table, the results of the indirect effect test reveal that the path Efficiency → Transparency → Budget Effectiveness yields a coefficient of 0.196, with a t-statistic of 2.294 (> 1.96) and a p-value of 0.022 (< 0.05), signifying a significant effect. This finding confirms that transparency significantly mediates the relationship between efficiency and budget effectiveness in a positive direction. Improved efficiency enhances transparency, which subsequently exerts a positive influence on budget effectiveness within the research model.

Variation Accounted For (VAF) Value

VAF is a measure used to determine the extent to which an endogenous variable is influenced by an exogenous variable through a mediator. In this study, the VAF value is 45.6% (0.196 / (0.196 + 0.234)), indicating that transparency serves as a partial mediating variable in the relationship between budget efficiency and budget effectiveness. This finding suggests that a portion of the effect of efficiency on budget effectiveness is mediated through transparency, while the remaining effect occurs directly.

DISCUSSION

The Effect of Efficiency on Budget Effectiveness

The results indicate that efficiency has a positive and significant effect on budget effectiveness. This implies that the more efficiently the Jambi City Government manages its resources, the better the achievement of planned programs and activities. Efficiency reflects an organization's capacity to utilize available resources optimally, thereby minimizing waste and ensuring effective utilization. In the context of local financial management, efficiency facilitates sound budget planning and allocation, prevents waste, and ensures that every expenditure yields maximum results. In other words, efficiency serves as a foundation for achieving effectiveness, as well-managed resources enable programs to meet their targets more successfully.

These findings confirm that improving budget effectiveness is closely associated with efforts to enhance efficiency. Therefore, local governments should strengthen budget planning systems, implement effective cost control measures, and evaluate performance based on outputs and outcomes. Such measures ensure that budget utilization becomes more efficient and contributes significantly to achieving regional development goals. This study aligns with prior research asserting that efficient resource use leads to improved organizational performance and effective goal attainment in the public sector (López-López et al., 2018)

The Effect of Efficiency on Transparency

The results reveal that efficiency exerts a positive and significant influence on transparency. This implies that efficient budget management is inherently accompanied by greater openness in regional financial governance. Efficiency extends beyond mere cost savings; it also embodies the principles of good governance. An organization is deemed efficient when it maintains a well-structured administrative system, standardized procedures, and proper documentation. Such operational excellence inherently promotes transparency, as financial information becomes more accessible, accurately reported, and easily monitored.

Furthermore, efficiency is closely linked to the adoption of digital systems (e-government), which further enhance data disclosure and visibility. Importantly, transparency is not achieved solely through policy mandates or information disclosure; it fundamentally relies on improvements in internal organizational efficiency. Consequently, local governments should integrate efficiency enhancements with transparent reporting mechanisms, such as digitalized budgeting systems and publicly accessible financial statements. These findings corroborate prior studies. (Sabani, 2021) asserts that transparency in e-government is strongly associated with operational efficiency and improved service quality, thereby fostering better governance. Similarly, (Worthy & Waugh, 2024) highlight that government transparency ensures information openness, rendering budget management more accountable and subject to effective public oversight.

The Effect of Transparency on Budget Effectiveness

This study reveals that transparency has a positive and significant effect on budget effectiveness, thereby emerging as the most influential variable in the model. The disclosure of financial information enhances public oversight, mitigates budgetary misappropriation, and fosters community participation and trust, all of which collectively strengthen decision-making in budget management.

These findings indicate that budget effectiveness depends not only on internal factors such as efficiency but also on external factors, particularly information openness. Consequently, local governments need to enhance transparency by providing public access to information, improving the quality of financial reporting, and strengthening oversight mechanisms. These results are consistent with prior studies, which emphasize that transparency promotes accountability and improves performance in the public sector (Da Cruz et al., 2016); (Chen & Neshkova, 2020)

The Effect of Efficiency on Budget Effectiveness through Transparency

The results indicate that transparency significantly mediates the effect of efficiency on budget effectiveness, with a partially mediating mechanism. Efficiency not only has a direct impact on effectiveness but also establishes a foundation that fosters greater transparency. Efficient budget management ensures more orderly administrative processes, facilitates better information access, and improves reporting accuracy. Consequently, high levels of transparency further reinforce budget effectiveness by enhancing accountability and oversight. In other words, transparency functions as an intervening mechanism that amplifies the influence of efficiency on budget outcomes.

These findings highlight that achieving optimal budget effectiveness requires more than merely improving efficiency; it must also be accompanied by transparency. Therefore, local government financial management policies should be designed in an integrated manner, combining operational efficiency with information openness, to achieve more effective, accountable, and sustainable budget governance. This study aligns with (Peng & Zhong, 2021), who assert that transparency strengthens the linkages between various governance dimensions and performance outcomes, thereby enhancing public policy effectiveness. similarly Daniel et al., (2019), and Twizeyimana & Andersson, (2019) emphasize that transparency improves governance quality and public service delivery, further validating its crucial role as a mediating variable.

CONCLUSIONS

This study confirms that efficiency has a positive and significant effect on both transparency and budget effectiveness. Transparency also emerges as a key determinant of budget effectiveness and acts as a partial mediator in the relationship between efficiency and effectiveness. This indicates that efficiency not only improves performance directly but also enhances transparency, which in turn optimizes budget outcomes. These findings underscore transparency as a fundamental mechanism that bridges efficiency and effectiveness, offering valuable contributions to the literature on local financial management.

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