

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

In this study, related to the previous discussion regarding the transparency level of local government websites in Sumatera, the authors draw the conclusions as follows :

1. The transparency level of local government websites in Sumatera is 32.55%.

It is found that the level of transparency in Sumatera is less transparent. It means the local government still needs to improve and develop their transparency level, by more provide any information such as financial and performance reports. One of the province in Sumatera that has the highest level of transparency is North Sumatera with 37.07%. Bengkulu and South Sumatera are the lowest with the score is 27.20%.



2. The transparency level of local government websites in terms of general information disclosure is 25.87% which means no transparent. West Sumatera has the highest score with 32.65%, while Bengkulu is the lowest with 17.16%.
3. The transparency level of local government websites in terms of managerial and administrative disclosed is 30.70%, which means less transparent. Bangka Belitung has the highest score with 37.89%, while Bengkulu is the lowest with 24.13%.

4. The transparency level of local government websites in terms of relationship with external parties is 41.08%, which means less transparent. North Sumatera has the highest score with 50.94%, while South Sumatera is the lowest with 33.89%.
5. The transparency level of local government websites of the city is higher than regency with the differences of 0.36%. The score for city is higher than regency with 32.30% while the score for regency is 31.94%.

## 5.2 Limitations

Based on conclusion above, the limitation of this research are :

1. Because this research has used MTI index as the references which the research was taken place in Portuguese Municipalities, it has different definition of the indicators with Indonesia governmental system.
2. This research only use four documents report which are performance report (LKjIP), LRA, Balance Sheet and Cash Flow Statement that can not represent the whole transparency level.
3. The assessment of transparency is objective which created by other researchers, so it will have different criteria to assess the transparency. There is no fixed criteria for assessing the transparency.



### 5.3 Suggestion

Based on the conclusion and limitation above, suggestions that can be used for further research improvement can be summarized as follows :

1. Since different country has different governmental system, the indicators need to be adjusted to their governmental system for further studies, because some indicators might be cannot relate or exist in their governmental system.
2. The further studies can use others reports such as notes to financial statement, LPPD, ILPPD, RPJMD and RPJPD, etc as the sampling criteria.
3. The government can routinely provide training in term of information and communication technology for the staff who managing the websites. To increase public knowledge of the importance of using a website, the government can conduct socialization so that people can use the website properly. The improvement of local government websites will provide convenience for external and internal users. This study may continue further, so that we can compare the research to having better implementation.

