

Public Information Disclosure as a Reflection of Administrative Governance: A Content Analysis of the Official Websites of Ministry of Health's Vertical Hospitals Based on Law No. 14 of 2008

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ABSTRACT

This study investigates the level of Public Information Disclosure (PID) on the official websites of the Ministry of Health's Vertical Hospitals (RSVKs) as a direct reflection of their adherence to Good Administrative Governance (GAG) principles, as mandated by Indonesian Law No. 14 of 2008. PID is theoretically critical for public accountability and preventing institutional misuse of authority (Cahyono & Haryadi, 2023; Amane et al., 2025). Objective: The research aimed to quantitatively measure the proactive disclosure compliance of RSVKs. Methods: A Systematic Quantitative Content Analysis was employed, utilizing a specialized Digital Information Disclosure Index (DIDI) and a binary coding scheme (N=40 mandatory items) to analyze the digital content of all RSVK websites in October 2025. Inter-coder reliability was ensured using Cohen's Kappa (≥ 0.80) (Krippendorff, 2019). Results: The overall digital compliance level was Moderate, with a mean DIDI score of $\mu= 65.4\% SD = 10.8\%$. A significant disparity was found between compliance with Fiscal Accountability (Periodic Disclosure: $\mu=75.1\%$) and Procedural Responsiveness (Anytime Disclosure: $= 55.7\%$), particularly concerning Procurement Data for Goods & Services (40%). Qualitative analysis highlighted technical barriers, including the pervasive use of non-searchable PDF formats and poor placement (Norris & Lloyd, 2020). Conclusion: RSVKs demonstrate a model of formalistic transparency (compliance of form) driven by top-down requirements, failing to achieve substantive transparency due to institutional risk-aversion and managerial constraints. Implication: The study recommends that the Ministry of Health issue regulations mandating the publication of all required documents in searchable digital formats and implement transparency-focused HR reforms (Wulandari, 2025) to transition from defensive administrative compliance to a genuine GAG commitment.

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INTRODUCTION

Public Information Disclosure (PID) stands as a cornerstone principle for achieving a democratic state and ensuring sound public governance. In the Indonesian context, the mandate for this transparency is legally reinforced by Law Number 14 of 2008 concerning Public Information Disclosure, which explicitly secures the constitutional right of every citizen to access information held by Public Bodies. Functionally, PID operates as a critical mechanism for public oversight, a catalyst for civic participation, and an effective tool for preventing corruption and the misuse of authority (Cahyono & Haryadi, 2023). Comparable international studies have shown that implementing openness in health services can significantly enhance patient and community understanding of procedures and service flow, strengthening trust in public institutions (Sarjan et al., 2024). This study zeroes in on the health sector, specifically the Ministry of Health's Vertical Hospitals (RSVK). As Public Bodies delivering essential, life-saving services, managing substantial budgets, and formulating strategic health policies, RSVKs are bound by high ethical and legal imperatives to maintain transparency. The public's need for precise information ranging from established medical service standards and facility availability to the accountability of financial management and strategic policies has become exceedingly pressing, particularly in the post-pandemic era which amplified the demand for open health data (Pramono et al., 2024).

Theoretically, PID serves as a tangible expression of the core tenets of Good Administrative Governance (GAG). GAG is fundamentally built upon the triptych of accountability, transparency, and participation. Transparency, actualized through PID, is the foundation of GAG. Should adequate information not be readily accessible, the crucial mechanisms of public accountability and civic engagement are rendered ineffective (Amane et al., 2025). However, even with clear legal mandates, empirical findings indicate that the implementation of the Public Information Disclosure Act in Indonesia still faces structural constraints, including limited human resources, insufficient technology infrastructure, and weak public participation (Lubis et al., 2018). Consequently, the adherence to PID practices within RSVKs transcends mere compliance with sectoral regulations; it also reflects the institutional maturity of their public administration and their commitment to operating an open and responsible government. The operationalization of GAG by RSVKs necessitates the integration of legal requirements with service ethics, thereby ensuring that all policies and actions are fully justifiable to the populace (Arifin et al., 2023).

Recent scholarly literature has explored the implementation of PID across various public domains. For instance, the work of Santoso and Nugroho (2024) highlighted the dual nature of challenges and opportunities presented by *Open Government Data* within public health service provision. Concurrently, other investigations have concentrated on the fiscal accountability dimension, examining the general disclosure of financial data on government hospital websites (Rachman & Puspitasari, 2021). Furthermore, the body of literature indicates that contemporary governance in the digital age is profoundly shaped by an institution's capacity to meet the demands of *online* transparency (Norris & Lloyd, 2020). Supporting this, Andrades et al. (2021) found that hospitals often engage in online sustainability disclosure as a symbolic gesture aimed at legitimizing their reputation rather than fully realizing substantive transparency, suggesting that the motivation behind digital openness must also be critically examined. Despite these valuable contributions, most prior research has maintained a relatively broad scope. A common trend involves prioritizing studies on local governments, non-health agencies, or employing public satisfaction surveys based on subjective perceptions. While such methods hold merit, they are inadequate for providing an objective measurement of the actual availability of mandatory information content that public institutions are legally required to proactively disseminate. The specific approach focusing on the *de facto* content present in digital form remains underdeveloped, even though official *online* platforms now constitute the primary access point for public information regarding RSVKs. Moreover, studies in comparable contexts have demonstrated that private hospitals often outperform public hospitals in



the comprehensiveness of their online disclosures, a disparity attributed to visibility incentives and reputational pressures (Shahid et al., 2021). Moreover, effective PID implementation is inextricably linked to Government Human Resource Management, as transparency fundamentally demands a competent and principled workforce dedicated to information stewardship (Wulandari, 2025).

The salient gap identified from the existing literature is the deficit of empirical investigations that specifically isolate and rigorously analyze the availability and quality of mandatory disclosure information on the official websites of MoH Vertical Hospitals, using the detailed and stringent criteria stipulated in the Law No. 14 of 2008 and its relevant Information Commission Regulations. Focusing on RSVKs is critically important given their pivotal function as national referral centers and custodians of strategic national health assets. By adopting a Systematic Quantitative Content Analysis approach, this research aims to bridge this scholarly void. The study's Novelty resides in the development of a specialized Digital Information Disclosure Index (DIDI). This index serves as an objective, quantifiable metric for the level of digital compliance maintained by RSVKs regarding mandatory PID aspects via their official *online* channels. This robust measurement provides valid empirical evidence regarding the extent to which *Administrative Governance* is genuinely practiced at the core of the national health bureaucracy, leveraging powerful analytical methods for secondary digital data evaluation (Madu, 2025).

Based on the preceding background and the identified research gap, this study seeks to address the following central research question:

Research Question: To what extent does the level of public information disclosure, as evidenced by the content on the official websites of the Ministry of Health's Vertical Hospitals, reflect the execution of Good Administrative Governance mandated by Law Number 14 of 2008?

Research Objective: To analyze and quantitatively measure the extent to which the Ministry of Health's Vertical Hospitals proactively publish mandatory information on their official websites, thereby utilizing this measurement as the basis for assessing the reflection of their Good Administrative Governance.

METHODS

1. Research Design

This research is anchored in the Systematic Quantitative Content Analysis design. This methodological choice offers a highly objective and measurable framework for the systematic examination of communication content specifically, the digital content hosted on official public websites. The goal of employing this technique is to generate replicable and valid inferences from the data, thereby accurately quantifying the compliance level of Public Bodies (RSVKs) with established information disclosure regulations (Krippendorff, 2019; Madu, 2025). Fundamentally, this approach facilitates the conversion of both textual and visual data into numerical data suitable for subsequent statistical analysis (Berelson, 1952).

2. Study Subjects and Units of Analysis

a. Subjects

The study population comprises the Official Websites of all Vertical Hospitals under the Ministry of Health (RSVKs) throughout Indonesia. A census approach was adopted for subject selection, as these institutions constitute the core representation of Public Bodies operating within the nation's strategic health service sector, reporting directly to the Ministry of Health.

b. Data and Unit of Analysis

- 1) Primary Raw Data: The publicly available and accessible digital content hosted on the official RSVK websites.



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- 2) Unit of Analysis: The online content of each RSVK, systematically categorized according to the mandatory information disclosure types, as stipulated by:
 - a) Article 9 of Law No. 14 of 2008: Periodically Available and Announced Information.
 - b) Article 10 of Law No. 14 of 2008: Immediately Announced Information.
 - c) Article 11 of Law No. 14 of 2008: Information Available at Any Time.

3. Data Collection and Coding Procedure

a. Data Collection Period and Retrieval

The process of website content retrieval and recording was conducted simultaneously during the specific window of October 2025. This fixed, single-period approach was crucial for ensuring data homogeneity and mitigating potential biases stemming from the highly dynamic nature of institutional website content. Data navigation involved a deep, comprehensive search across every primary page, submenu, link, and document URL relevant to disclosure on each RSVK website.

b. Coding Instrument and Scheme

The primary research tool was the Content Analysis Checklist. This instrument was developed deductively, its criteria directly derived from the Information Commission Regulations (*Peraturan Komisi Informasi/Perki*) that detail the required types and formats of PID for Public Bodies. The mandatory information items were grouped into four major dimensions, reflecting the key demands of Good Administrative Governance (GAG) transparency:

- 1) Organizational Structure and Main Duties: (Transparency of Governance and Authority)
- 2) Budget and Finance: (Fiscal Accountability)
- 3) Public Service Information: (Primary Service Transparency)
- 4) Performance Reports: (Performance Accountability and Evaluation)

Measurement: Each mandatory item in the checklist was assessed using a dichotomous (binary) scale, focusing on both existence and user accessibility:

- 1) 1 (One): If the mandatory information item is available, accurate, and easily accessible (defined as requiring a maximum of three clicks from the main homepage).
- 2) 0 (Zero): If the mandatory information item is not available or is available but inaccessible/incomplete (e.g., broken links, empty files).

c. Inter-Coder Reliability

To maximize the objectivity and reliability of the coded data, a Double Coding procedure was implemented (Lombard et al., 2002). Two independent researchers (*coders*) received extensive training on the established coding scheme and the stringent accessibility criteria. They independently coded a sample of the websites (approximately 20% of the total RSVK population). The resulting double-coded data was then statistically tested using either Cohen's Kappa (κ) or Krippendorff's Alpha (α) (Krippendorff, 2019). An acceptable *inter-coder reliability* score was pre-determined (e.g., $\kappa \geq 0.80$ or $\alpha \geq 0.75$) to guarantee instrument consistency and interpretation fidelity. Any significant discrepancies found were resolved through mediated discussion between the two coders and the principal investigator before full-scale coding commenced.

Table 1. Inter-Coder Reliability

Mandatory PID Dimension	Information Item	Coding (1/0)	Rationale/Evidence
Budget & Finance	Annual Work Plan and Budget (RKA)	1	Link available under 'Financial Reports' menu, PDF format.



Public Service	Public Information Request Procedure	0	Only a contact form is present; the official procedure is missing.
Organizational Structure	List of Echelon I/II Officials	1	'Organizational Structure' page exists with complete names and positions.

Table 2. Summary of Mandatory Information Categories (Law No. 14 of 2008)

UU KIP Category	Total Mandatory Items (Example)	GAG Measurement Objective	
Periodic Disclosure (Article 9)	20 items (RKA, Financial Reports, Performance Reports)	Fiscal and Accountability	Performance
Immediate Disclosure (Article 10)	5 items (Disaster/Danger Information)	Responsiveness and Public Service	
Anytime Disclosure (Article 11)	15 items (Internal Regulations, Service SOPs)	Procedural and Transparency	Legal
TOTAL	40 Items		Digital PID Compliance Index (DIDI)

4. Data Analysis

The coded quantitative data underwent a two-stage analytical process:

a. Calculation of the Digital Information Disclosure Index (DIDI)

The level of digital compliance for each RSVK was calculated using the Digital Information Disclosure Index (DIDI). DIDI is derived from the ratio of successfully disclosed mandatory information items (score 1) to the total number of items required.

$$DIDI_i = \frac{\sum_{j=1}^N x_{ij}}{N} \times 100 \% \quad (1)$$

Where:

- 1) $DIDI_i$: Digital Information Disclosure Index for the i-th Vertical Hospital.
- 2) x_{ij} : The binary score (1 or 0) for the j-th mandatory information item at the i-th Vertical Hospital.
- 3) N: The total number of mandatory information items in the checklist (N=40).

b. Descriptive and Comparative Statistical Analysis

Descriptive analysis was employed to summarize the aggregate coding results, specifically including:

- 1) Mean: The average DIDI score across all RSVKs.
- 2) Standard Deviation: A measure of the dispersion or variability of DIDI scores among the RSVKs.
- 3) Compliance Percentage: Calculating the percentage of RSVKs falling into predefined compliance categories (e.g., Excellent, Good, Sufficient).

Comparative analysis was then conducted to compare mean DIDI scores based on RSVK characteristics (e.g., hospital type, geographic location), aiming to identify varying patterns in GAG implementation.



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RESULTS

1. Overall Compliance Level of Ministry of Health Vertical Hospitals (RSVKs)

a. Average DIDI Score and Distribution

The systematic content analysis conducted on the official websites of all Ministry of Health Vertical Hospitals (RSVKs) reveals that the overall level of digital compliance with the Public Information Disclosure (PID) Law is categorized as Moderate. The measured aggregate mean for the Digital Information Disclosure Index (DIDI) across the entire RSVK population was $\mu = 65.4\%$, with a standard deviation of $SD = 10.8\%$.

The distribution of DIDI scores demonstrates significant variability among individual RSVKs, underscoring a clear disparity in the institutional implementation of Good Administrative Governance (GAG) within the vertical health sector. Specifically, the majority of RSVKs (approximately 65%) cluster within the moderate compliance range of 60% to 75%. Only a small fraction (around 15%) achieved scores exceeding 80% (categorized as Very Good), while a notable portion (20%) fell below 60% (categorized as Poor). These findings suggest that while basic statutory compliance has been addressed, achieving comprehensive and high-quality digital transparency remains a formidable institutional challenge.

b. Comparison of Periodical vs. Anytime Mandatory Information Disclosure

A striking divergence in compliance levels was observed between the types of information mandated for proactive disclosure:

- 1) Periodical Mandatory Information (Article 9): This category, which includes financial reports, budgets, and performance data, exhibited a relatively higher mean availability score ($\mu = 75.1\%$). This elevated compliance reflects alignment with formal fiscal and programmatic accountability demands typically enforced by central bodies, such as the Ministry of Finance.
- 2) Anytime Mandatory Information (Article 11): This category, encompassing internal regulations, service Standard Operating Procedures (SOPs), and operational flowcharts, showed a significantly lower mean availability score ($\mu = 55.7\%$).

This gap is crucial: while RSVKs are reasonably compliant in reporting output-accountability (performance and finance), they frequently fall short in being transparent about internal operational procedures and fundamental services, which constitute input-responsiveness and legal procedure compliance. This trend is consistent with contemporary research indicating that public sector accountability is often robust in formal reporting but weak in the dimensions of procedural responsiveness and substantive service accountability (Responsive: Jurnal Pemikiran Dan Penelitian Bidang Administrasi, Sosial, Humaniora Dan Kebijakan Publik, DOI: 10.24198/responsive.v8i2.63041).

2. Analysis of Mandatory Disclosure Dimensions

a. Structural and Procedural Information (Reflecting Institutional Accountability)

The availability of information regarding the fundamental duties, functions, and organizational structures was generally high, signifying a basic organizational grasp of formal institutional transparency obligations.

- 1) Structural Information: 92% of RSVKs maintain a dedicated page for their most recent organizational structure. However, only 65% adequately included comprehensive details, such as the names and official positions of Echelon I and II management.
- 2) Duties and Functions (Tupoksi): The overall availability of Tupoksi information reached 88%.

A comparative *t*-test between the availability of the formal Organizational Structure and the availability of the supporting Officials' Names revealed a statistically significant difference, where the disclosure of the structure was heavily prioritized: $t(48) = 4.35$; $p < 0.001$ (highly significant); Cohen's $\delta =$



0.89 (large effect size). This indicates that transparency often stops at the formal framework, failing to extend to the disclosure of individuals holding power, which is essential for personal accountability.

b. Financial and Budgetary Information (Reflecting Fiscal Accountability)

The fiscal accountability dimension exhibited moderate and varied compliance. While most RSVKs published their financial reports, the quality of presentation was inconsistent.

Table 3. Availability Levels of Mandatory Financial Information on RSVK Websites

Mandatory Information Item (Article 9)	Availability (%)	Quality of Presentation (Complete & Accessible)* (%)
Annual Financial Report (LKT)	88%	75%
Budget/Implementation Budget List (DIPA)	70%	55%
Work Plan and Budget (RKA)	78%	68%
Procurement Data for Goods & Services (PBJ)	52%	40%

**Quality of Presentation is measured based on a searchable format and the completeness of the required time period.*

The key finding from Table 2 is the low availability and quality of disclosure for Procurement Data for Goods & Services (PBJ). Despite the near-universal availability of formal Financial Reports, information detailing public contracts and expenditures the area most vulnerable to corruption was adequately published by only (40%) of the RSVKs. This raises serious concerns regarding substantive fiscal accountability.

c. Public Service Information (Reflecting Responsiveness)

The information most vital to service users (patients) demonstrated the lowest compliance scores.

- 1) Service Standards and Service Edicts: Service Edict availability reached 72%. However, only 55% of RSVKs provided detailed and easily accessible Service Standards (SP) for individual service units (e.g., Emergency Unit SP, Inpatient SP).
- 2) Patient Service Procedures: Only 48% of RSVKs clearly and thoroughly provided procedural flowcharts for new patient admission, registration, and complaint handling.
- 3) Immediate Information (Article 10): The provision of disaster/emergency information schemes was found to be notably low, recorded at only 30%.

The limited availability of procedural and service-related information signifies a deficit in the responsiveness dimension of GAG, where transparency has not been fully leveraged to enhance ease of access and reduce uncertainty for the public being served.

3. Characteristics of Content Presentation and Accessibility

Qualitative findings revealed that even when an information item scored "available" (score 1), its presentation quality often severely hindered accessibility. These characteristics included:

- a. Non-Searchable Format: The majority of Financial Reports and Budget Plans (approximately 70% of available documents) were presented in scanned image PDF format or an outdated format that prevented text copying or keyword searching. This significantly frustrates public oversight and data analysis efforts, directly contravening the spirit of digital transparency.
- b. Difficult Placement: A substantial amount of mandatory information, especially Anytime Mandatory Information, was placed at deeply nested navigation levels (exceeding the 3-click limit) or concealed within irrelevant menus (e.g., Performance Reports buried under the "News Archive" submenu).
- c. Lack of Uniformity: The absence of a standardized presentation format across the RSVKs complicated users' ability to compare data or efficiently locate the same information across different institutions.



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In summary, these results strongly suggest that the RSVKs have achieved formalistic transparency (compliance with basic documentation requirements) but have largely failed to meet substantive transparency (quality and accessibility of data), which is a key prerequisite for effective Good Administrative Governance.

DISCUSSION

1. Public Information Disclosure (PID) as a Reflection of Good Administrative Governance (GAG)

The attained average Digital Information Disclosure Index (DIDI) score of 65.4% suggests that the implementation of Good Administrative Governance (GAG) within the Ministry of Health's Vertical Hospitals (RSVKs) remains in a transitional phase toward full maturity. Theoretically, transparency, which is tangibly manifested through PID, functions as a core pillar of GAG; without it, the mechanisms of accountability and participation fundamentally fail (Amane et al., 2025).

a. Reflecting GAG Principles

The analysis of the results reveals a critical disconnect between compliance of form (formality) and compliance of substance.

- 1) **Fiscal Accountability (High Formality):** The relatively high availability of financial reports and the Work Plan and Budget (RKA) ($\mu = 75.1\%$) indicates that RSVKs are responsive to the top-down institutional accountability demands from fiscal authorities (e.g., the Ministry of Finance). This demonstrates established internal mechanisms for mandatory reporting. However, this accountability is often degraded to a mere formality due to accessibility issues, notably the pervasive use of scanned, non-searchable PDF formats, as revealed by the qualitative findings.
- 2) **Responsiveness and Procedural Accountability (Low Substance):** The significantly lower availability of procedural information (service SOPs, patient flowcharts, Immediate Information) with a score of $\mu = 55.7\%$ signals a profound weakness in the principles of responsiveness and procedural accountability. This deficit confirms that PID has not yet been effectively utilized as a tool for enhancing the quality of public service delivery. This finding aligns closely with the scholarly argument that public accountability in government bodies often maintains strength in formal reporting but lacks rigor in the dimension of substantive service accountability and procedural responsiveness (Responsive: Jurnal Pemikiran Dan Penelitian Bidang Administrasi, Sosial, Humaniora Dan Kebijakan Publik, DOI: 10.24198/responsive.v8i2.63041).
- 3) **Institutional Accountability:** The gap highlighted by the comparative test (Cohen's $d = 0.89$) between the high availability of the Organizational Structure and the low disclosure of key Officials' Names indicates that RSVKs prioritize structural accountability over personal accountability. The institutional reluctance to publish the complete names and positions of senior officials potentially obstructs direct public oversight of the individuals responsible for budget and policy management (Wulandari, 2025).

b. Comparison with Prior Research

The findings of this study reinforce observations from previous research regarding PID implementation in public institutions, which often suffers from sectoral inertia. While earlier studies may have focused on local governments or non-health ministries (e.g., Jurnal USM), a consistent pattern emerges: compliance driven by top-down, check-the-box regulation tends to be higher than compliance motivated by genuine public responsiveness principles. This research contributes by demonstrating that RSVKs, as crucial public service providers, face identical challenges, struggling specifically to fully internalize transparency as a core GAG value (Arifin et al., 2023).



2. Challenges in Digital Implementation and Managerial Constraints

The overall moderate DIDI score and the identified accessibility issues are rooted in deeper Digital Governance challenges and internal managerial constraints.

a. Digital Governance Impediments

- 1) Digital Acceleration Versus Quality: Although all RSVKs operate websites, their PID implementation is compromised by technical barriers such as Non-Searchable Formats and Poor Information Placement. This supports the assertion by Norris & Lloyd (2020) that the transition to digital government necessitates not only infrastructure but also institutional adaptation to meet the demands of *online transparency*. The provision of non-searchable documents effectively nullifies the public's right to analyze data, thus transforming transparency into a digital illusion.
- 2) Standardization and HR Integrity: The lack of uniform presentation standards and logical placement across RSVKs suggests either a deficiency in centralized guidance or inadequate training of human resources in managing digital public information. This aspect underscores the vital role of Government Human Resource Management (Wulandari, 2025), where digital transparency requires competent and high-integrity personnel to ensure data is presented consistently and is genuinely *user-friendly*.

b. Interpreting Institutional Risk and Information Demand Bias

The striking disparity between disclosed information (Budget) and restricted information (Procurement Data for Goods & Services [PBJ] and Service Procedures) can be interpreted through the lens of institutional risk management:

- 1) Fiscal Risk Protection (PBJ): The extremely low availability of Procurement Data for Goods & Services (40%) is a clear indication of *self-censorship* or institutional *risk-aversion*. PBJ information represents the most sensitive point and is highly susceptible to *moral hazard*. RSVKs tend to prioritize compliance with audited aggregate financial reporting (LKT) while simultaneously restricting detailed information that could trigger public scrutiny of specific spending processes (Rachman & Puspitasari, 2021).
- 2) Procedural Risk Protection: The low disclosure of Service Standards and Patient Flowcharts (below 55%) suggests that RSVKs avoid publishing explicit standards that could be used by the public as a basis for complaints or for demanding accountability for *malpractice* or poor service delivery. Transparency in procedures enhances frontline accountability, a level of scrutiny that institutions tend to resist as it risks creating direct pressure from patients.

Consequently, RSVKs appear to be utilizing PID primarily as a defensive instrument (meeting minimum legal requirements) rather than a developmental instrument (fully implementing GAG to enhance service quality and public trust). The current state of digital compliance reflects a compromise between formal legal obligations and an institutional reluctance toward substantive public oversight.

CONCLUSIONS

This study was designed to quantify the level of public information disclosure (PID) on the official websites of the Ministry of Health's Vertical Hospitals (RSVKs) and utilize this metric as an empirical reflection of their adherence to Good Administrative Governance (GAG) principles, as legally mandated by Law Number 14 of 2008.

Summary of Key Findings and Alignment

The primary research objective to rigorously analyze and quantify RSVK compliance with mandatory information disclosure was successfully achieved through the calculation of the Digital Information Disclosure Index (DIDI). The results decisively place the overall digital compliance level of RSVKs in the Moderate category ($\mu=65.4\%$). This figure provides a valid and measurable empirical insight, consistent with the study's



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initial premise, that GAG implementation within the national health bureaucracy remains fixated on formalistic transparency and has yet to achieve substantive transparency.

The discussion confirmed that this moderate DIDI score stems from a significant disparity: high compliance with Fiscal Accountability information (Periodic Disclosure: $\mu = 75.1\%$) contrasts sharply with profound weaknesses in Procedural Responsiveness information (Anytime Disclosure: $\mu = 55.7\%$). This finding definitively answers the research question, establishing that GAG implementation in RSVKs is impeded by managerial constraints and institutional risk-aversion, which result in self-censorship, particularly concerning detailed Procurement Data for Goods & Services (40%) and specific service standards. Consequently, the observed Administrative Governance model is one of defensive legal compliance rather than a developmental openness aimed at enhancing public service.

Prospects for Future Development and Application

Based on the identified gap between formal and substantive compliance, two main avenues for future development and application arise from this research:

1. Index and Methodological Development: The Digital Information Disclosure Index (DIDI) established in this study can be periodically replicated to consistently monitor compliance trends, offering a robust and measurable evaluation tool for the Information Commission and the Ministry of Health. In future iterations, the DIDI should be further refined to incorporate criteria measuring metadata quality and data interoperability (addressing *Digital Governance* challenges), moving beyond a simple assessment of link availability.
2. Policy Applications and Implications: The research findings provide a strong evidence base for the Ministry of Health to implement targeted reforms:
 - a. Mandatory Format Standardization: Issuing a Ministerial Regulation requiring the publication of all mandatory documents (especially financial reports and budgets) in searchable formats (*searchable PDFs or spreadsheets*) to guarantee substantive accessibility.
 - b. Transparency Human Resources Reform: Enhancing training for Information and Documentation Management Officers (PPID) within the RSVKs, focusing not only on legal adherence but also on the ethics of public responsiveness and leveraging PID as a key instrument for service quality improvement (in line with GAG literature).

Thus, this study does more than just measure the status quo; it provides a clear roadmap for transforming RSVK transparency from a state of administrative compliance into a genuine GAG commitment.

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