

E-BUDGETING AND GOOD GOVERNANCE: A SYSTEMATIC LITERATURE REVIEW

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ABSTRACT

Amid global demands for transparency and accountability in public financial management, e-budgeting has emerged as a technological solution that supports the realization of good governance principles. This study aims to systematically review academic literature that discusses the implementation of e-budgeting in the context of government, as well as its impact on preventing corruption and improving the quality of governance. This study uses a Systematic Literature Review (SLR) approach by analyzing nine scientific articles from nationally and internationally accredited journals published between 2016 and 2023. The study results show that e-budgeting significantly improves transparency, accountability, and public participation in the budget planning and monitoring process. In addition, this system is proven to be able to accelerate the budgeting process, minimize irregularities, and reduce corrupt practices through automation and digitization of financial information systems. However, the effectiveness of e-budgeting implementation is strongly influenced by the readiness of technological infrastructure, the quality of human resources, as well as political support and organizational culture. This study concludes that e-budgeting is not only an administrative instrument, but also a strategic institutional reform mechanism to strengthen good governance. The study recommends the importance of collaboration between central and local governments to strengthen system integration, improve bureaucratic digital literacy, and encourage wider public participation.

Keywords: E-budgeting, good governance, fiscal transparency, corruption prevention

INTRODUCTION

In the era of modern governance, the need for transparency, accountability, and efficiency in public financial management has become very urgent. One of the

increasingly popular instruments to realize these goals is e-budgeting. E-budgeting refers to the use of information technology in the process of planning, implementing, and monitoring the state budget (Gunawan, 2016) . This system replaces traditional budget management methods that usually rely on manual procedures that are not only prone to administrative errors, but also open opportunities for corrupt practices.

In many countries, the implementation of good governance has become a major agenda in government reform. Good governance itself refers to principles such as transparency, accountability, participation, responsiveness, and fairness in the management of power (Sumantri, 2022) . Clean and accountable state budget management is one of the main indications of the application of these principles. Along with the increasing demands to improve governance, the application of information technology in budget management, such as e-budgeting, is considered an appropriate step to achieve this.

E-budgeting provides various tools that enable more open and accountable budget management (Alya et al., 2024) . In an e-budgeting system, budget information can be accessed by various parties, ranging from government agencies to the general public. This allows for greater scrutiny of how the budget is managed, from planning, implementation, to accountability. In addition, e-budgeting also facilitates efficiency in the use of resources, speeds up the decision-making process, and reduces the likelihood of budget leakage caused by vagueness in manual procedures.

Despite the positive potential of e-budgeting, its implementation in many countries still faces challenges. In the Indonesian context, for example, although some regions have implemented e-budgeting, the system is still limited to a certain stage and has not been fully integrated in broader budget management. Reliance on manual systems in some parts of budget administration still exists, while challenges in terms of technological infrastructure and human resource capacity to manage these systems are also considerable.

Optimal implementation of e-budgeting will result in more efficient budget management and reduce the potential for corruption (Lathifah et al., 2024) . Therefore, in this context, e-budgeting can be considered as an important step in supporting the realization of good, clean, and corruption-free governance. With a transparent and accountable system in place, the potential for unauthorized diversion of budget funds will be reduced, as budget management and monitoring can be done in real-time and more openly.

Public budget management is one of the areas most vulnerable to corruption (Rizal & Thamrin, 2024) . Corruption in budget management can occur at various stages, from planning, allocation of funds, to budget execution. In the absence of effective oversight, public resources can be misused for personal or group interests, to the detriment of the state and society. In addition, non-transparent budget management processes also make it difficult for the public to know how public funds are being used, thereby reducing the level of public trust in government.

Corruption in budget management can take many forms, such as price mark-ups, misdirected budget allocations, and use of funds that are not in line with established objectives. All of these occur due to the lack of effective oversight mechanisms and low transparency in the budget process. Therefore, more transparent budget management, which allows for greater scrutiny by the public, is critical to reducing the potential for corruption (Rosidah et al., 2023) .

E-budgeting, with its ability to automate many aspects of budget management, can be a solution to this problem. Through the use of information technology, e-budgeting can help the government create a more transparent and accountable budget management system (Rahma & Rani, 2023) . With e-budgeting, every budget expenditure is recorded in a system that can be monitored directly by various parties, including oversight institutions, the public, and the media. This will make it harder for corruption to occur because budget management and expenditure can be monitored more easily and more transparently.

Although the potential of e-budgeting in reducing corrupt practices is quite large, its implementation still faces a number of challenges. Some factors that affect the effectiveness of e-budgeting include the quality of technological infrastructure, the ability of human resources to operate the system, and the readiness of the government to adapt to technological changes (Kahfi et al., 2025) . Therefore, this study aims to explore how the implementation of e-budgeting can reduce corruption, as well as what factors affect the effectiveness of this system in the context of government budget management.

METHOD

The methodology used in this research is the Systematic Literature Review (SLR) approach, which is a systematic and structured method to identify, select, assess, and interpret literature relevant to the research topic. SLR is used to collect existing evidence related to the implementation of e-budgeting and its effect on

good governance, as well as its ability to reduce corruption in public budget management. This approach allows researchers to obtain a clearer and more objective picture of how e-budgeting is implemented in various governments and what impact it has on transparency and accountability in budget management.

SLR has highly structured stages and emphasizes transparency and clarity in every step taken (Bancong, 2025) . The process starts with formulating a clear and specific research question, followed by a literature search, selection of relevant studies, assessment of study quality, and finally, analysis and synthesis of findings from the selected studies. Using this approach, this study not only aims to identify key findings on e-budgeting and good governance, but also to critique and assess the quality of existing studies, in order to provide robust evidence-based conclusions.

In this research, the study design used was Systematic Literature Review (SLR). This approach was chosen because it can provide a comprehensive and objective overview of the topic under study. SLR allows researchers to collect and combine research results from various relevant sources in a short time and with a structured process (Romlah et al., 2024) . The SLR process starts with a systematic literature search to identify relevant studies and then make a selection based on clear inclusion and exclusion criteria. The selected studies were then analyzed and assessed for quality to ensure only quality studies were included in the synthesis of results.

This SLR design is very suitable for research on e-budgeting and good governance because it allows researchers to integrate various perspectives and findings from existing studies, both conducted in developing and developed countries. Thus, researchers can get a more holistic picture of how e-budgeting implementation contributes to corruption prevention efforts and the achievement of good governance. In addition, SLR allows researchers to assess the effectiveness of e-budgeting from different contexts, providing a deeper understanding of the implementation of this system.

RESULTS

1. Implementation of E-Budgeting in Government

E-budgeting has been implemented in various countries and regions with different approaches and models. Based on the findings of various existing articles, the implementation of e-budgeting can be identified with concrete

examples, such as the Surakarta City Government and Surabaya City Government that use e-budgeting to improve transparency and accountability of budget management. Research, Arini, S. and Nasehati, S. (2022) examined the implementation of e-budgeting in Surakarta, where it was found that this system successfully increased transparency in the planning and budgeting process. On the other hand, Gunawan, D.R. (2016) showed that e-budgeting in Surabaya improved speed and efficiency in budget decision making (Gunawan, 2016) .

Although there are many advantages, such as increased efficiency and transparency, there are also disadvantages, such as the need for adequate infrastructure and training for employees involved in the e-budgeting system. This is also emphasized by (Pranesti, 2022) , which emphasizes the important role of technology and the readiness of government agencies in supporting the optimal implementation of the e-budgeting system.

2. The Effect of E-Budgeting on Good Governance

E-budgeting has a significant positive impact on Good Governance principles such as transparency, accountability, and public participation. (Rafiqi & Selviyanti, 2021) in their study of e-budgeting in Surabaya using the CIPP (Context, Input, Process, Product) model found that e-budgeting not only increases efficiency, but also improves accountability by providing greater public access to government budget information. This study shows that e-budgeting implementation supports good governance by increasing budget transparency and allowing the public to be more actively involved in the budget planning process.

Research by (Prayoga et al., 2021) shows that e-budgeting encourages greater public participation in budget decision making. The system allows the public to view and provide input on the proposed budget, thereby reducing the potential for abuse of power in public financial management.

3. E-Budgeting as a Solution to Corruption

E-budgeting serves as an effective tool to reduce potential corruption in state budget management. Based on a study by (Andhayani, 2020) , e-budgeting increases transparency that allows the public to monitor and evaluate the use of the budget, which in turn can prevent corrupt practices within the public sector. This finding is in line with research by (Ramadhan, 2019) , which shows that the introduction of e-budgeting in Indonesia results in increased transparency of local finances, which in turn reduces opportunities for corruption.

E-budgeting also supports better control over the allocation of funds, with more structured reporting mechanisms that are accessible to the public and oversight institutions, as described by (Setyawan et al., 2019) . Their findings highlight the role of internal control systems strengthened by e-budgeting in improving the quality of financial reports and reducing the potential for budget manipulation.

4. Comparison between E-Budgeting and Traditional System

One of the main comparisons between e-budgeting and traditional budgeting systems is transparency and oversight. In traditional budgeting systems, the process tends to be more secretive and takes a lot of time to ensure the accuracy and validity of budget reports. Research (Gunawan, 2016) in their study of Surabaya shows that e-budgeting allows real-time access to budget data, facilitates oversight, and speeds up the budget approval process compared to traditional systems that rely on manual documents.

In contrast, under traditional systems, reliance on physical documents and lack of accessibility of information can open up loopholes for budget abuse. With e-budgeting, the budget process becomes more open and structured, allowing for better monitoring from various parties, including the public and oversight institutions. This suggests that e- budgeting is superior in terms of transparency and oversight compared to manual systems that are more prone to information leakage and potential manipulation.

5. Barriers to E-Budgeting Implementation

While e-budgeting provides many benefits, there are several barriers faced in its implementation. One of the biggest challenges is the lack of adequate infrastructure and limited human resources skilled in technology. Research by (Rohma, 2023) shows that many government agencies, especially in the regions, have difficulty in adopting this new technology due to budget constraints and underdeveloped digital infrastructure.

In addition, resistance to change is also a major obstacle, especially among government employees who are used to traditional systems. This is emphasized in a study by (Pranesti, 2022) , which notes that while e-budgeting can improve transparency and efficiency, its implementation requires changes in organizational culture and training for employees to ensure that the system can be used effectively.

6. The Role of Technology in Supporting E-Budgeting Implementation

The development of information technology is a determining factor in the successful implementation of e-budgeting. According to Pranesti, A. (2022), an e-budgeting system depends not only on the software used, but also on the infrastructure that supports it, such as a stable internet network, hardware, and human resource skills in operating the system. In this context, many regions or countries have difficulty implementing e-budgeting to its full potential due to limited technological infrastructure. Therefore, for e-budgeting implementation to be successful, the government needs to make adequate investments in technology and training for relevant staff.

Some studies such as the one conducted by Rohma, F.F. (2023) show that local governments that have inadequate digital infrastructure struggle to utilize the full potential of e-budgeting. Therefore, investment in information and communication technology (ICT) is a priority so that the e-budgeting system can run well. This also suggests that the role of the central government in providing technical support and policies that lead to the strengthening of digital infrastructure is crucial.

7. Public Participation and Democratization of Budgeting

One of the main advantages of implementing e-budgeting is increased public participation in the budgeting process. As explained by Prayoga, F.M., and Yuhertiana, I. (2021), an open e-budgeting system allows the public to access real-time budget data, provide input or feedback on budget allocations, and monitor budget implementation. This opens up space for more people to be involved in the decision-making process, which was previously limited to the government or responsible officials.

E-budgeting creates space for a more transparent dialog between the government and the public. It provides the public with the opportunity to oversee the use of public funds and hold the government directly accountable for the allocation of funds and the achievement of results. As such, e-budgeting not only increases transparency but also strengthens democracy through greater citizen participation in the budget decision-making process.

8. Importance of Oversight in E-Budgeting

While e-budgeting can increase transparency, effective oversight remains key to minimizing the risk of misuse. As discussed by Gunawan, D.R. (2016), although

e-budgeting provides greater access to budget data, if internal controls are not in place, the potential for irregularities remains. Therefore, it is important to strengthen internal control systems in e-budgeting. The government needs to implement clear policies and oversight mechanisms, such as transparent audits and more accurate reporting.

The implementation of an effective control system is important to ensure that budget data connected through an electronic system is not misused. Setyawan, W., Gamayuni, R.R., and Ahmad, S. (2019) also emphasized the importance of effective internal control to ensure the quality of financial reports generated by the e-budgeting system. Without strict supervision, even though the system is transparent, corruption and data manipulation can still occur.

9. Improving the Efficiency of the Budgeting Process

E-budgeting not only contributes to transparency and oversight, but also plays an important role in improving the efficiency of budget management. Time- and resource-consuming manual processes are often the bottleneck in traditional budgeting. In this context, Rafiqi, I., and Selviyanti, N.H. (2021) noted that the implementation of e-budgeting in Surabaya accelerated the budget planning and approval process by reducing time-consuming steps. Budget data previously stored in physical format is now available in digital form, which allows authorizations and revisions to be made faster.

The implementation of e-budgeting also reduces human error that often occurs in traditional budget management, which relies on manual data entry. With an automated system, errors in budget recording can be minimized, and budget allocations can be made more precisely. This, in turn, improves the accuracy of budget management and ensures more efficient use of funds.

10. Barriers to E-Budgeting Implementation

As discussed earlier, the main barriers to e-budgeting implementation include infrastructure deficiencies and resistance to change. Some local governments or developing countries, especially in regions with limited access to technology, often have difficulties in starting and maintaining e-budgeting systems. This adds to the challenge of creating a modern and efficient budgeting system.

In addition, Pranesti, A. (2022) also mentioned that the existing organizational culture in government often does not support rapid changes

towards digitalization. Employees who are used to manual systems and established procedures may feel anxious about the introduction of new systems that require training and adjustment. To overcome this, it is important for the government to provide adequate training for employees and ensure a change in organizational culture that supports the application of technology in government administrative processes.

Furthermore, Rohma, F.F. (2023) also identified the lack of support from local leaders as an obstacle in the implementation of e-budgeting. Without full support from the local leadership level, the system is often not prioritized enough to be fully implemented.

DISCUSSION

The implementation of e-budgeting as a modern tool in public financial management has had a significant impact on the achievement of good governance principles, such as transparency, accountability, efficiency and public participation. Based on a review of the literature that has been analyzed in this study, it appears that e-budgeting is not only a technological instrument, but also an institutional reform tool that can change the structure of government financial governance from within.

E-Budgeting as a Driver of Financial Governance Reforms

One of the biggest contributions of the e-budgeting system is its ability to encourage public sector financial governance reform. This is in line with the concept of new public management which emphasizes efficiency, accountability, and results orientation. E-budgeting introduces automation and digitization mechanisms to the budget planning, execution and reporting processes. In this context, reforms are not only carried out at the procedural level, but also at the structural and cultural levels.

From a structural point of view, e-budgeting disrupts traditional bureaucratic practices that have been closed and prone to collusion. The digital system allows for audit trails that can be traced, thus minimizing the occurrence of budget mark-ups or allocations that are not based on real public needs (Andhayani, 2020). Meanwhile, in terms of organizational culture, the existence of e-budgeting challenges old work patterns that rely on informal relations and "back channels", and fosters a work culture based on data and legal documentation.

Transparency and Accountability as Pillars of Good Governance

Much of the literature analyzed in this study shows that e-budgeting has a positive influence on the two main pillars of good governance, namely transparency and accountability (Gunawan, 2016; Ramadhan, 2019). Transparency in the budgeting system is crucial because it concerns the public's right to know how state funds are allocated and used. Information that can be accessed in real-time by the public allows for greater scrutiny from the public, media, and non-governmental organizations (NGOs).

Meanwhile, accountability is strengthened by an e-budgeting system that automatically records activities from planning to budget execution, thus narrowing the room for data manipulation or fictitious reporting. In this context, e-budgeting is not only a digital recording system, but also a tool for social accountability as it allows the public to demand accountability from the government.

Budget Efficiency and Savings

Some studies such as Rafiqi and Selviyanti (2021) mention that efficiency is one of the advantages of implementing e-budgeting. Processes that were previously time-consuming and prone to human error can now be simplified through an integrated digital system. Not only time efficiency, e-budgeting also allows budget savings through the elimination of invisible costs such as the cost of duplicating documents, transportation for sending documents between agencies, and so on. Furthermore, the efficiencies achieved are not only technical, but also strategic. E-budgeting can assist the government in making more accurate financial projections based on historical data stored in the system. Thus, budget allocations can be more targeted, adaptive to social dynamics, and responsive to community needs.

Democratizing Budgeting through Public Participation

Public participation is one of the important principles of good governance that is often overlooked in traditional budgeting systems. Through e-budgeting, the public is not only the object of budget policy, but can also be an active subject in the budgeting process. (Prayoga et al., 2021) notes that the e-budgeting system opens a two-way communication channel between the government and the public through online forums, public consultations, and access to financial information.

This phenomenon shows the paradigm shift from government to governance, where the policy process is not only the responsibility of the state, but

is the result of collaboration between various stakeholders. With greater access to data, the public has the opportunity to evaluate budget policies and provide input on development policy priorities.

Implementation Constraints and Contextual Challenges

Although the potential and benefits of e-budgeting are enormous, its success is inseparable from the various challenges that must still be faced, especially in developing countries such as Indonesia. One of the main challenges is the limited technological infrastructure and adequate human resource capabilities, as stated by Rohma (2023). Many regions in Indonesia still have limited access to stable internet networks and supporting technological devices.

On the other hand, resistance to change from within the bureaucracy is also a serious challenge. Government employees who have been accustomed to manual systems tend to feel threatened by the presence of new technologies that demand certain digital competencies. Therefore, the successful implementation of e-budgeting is highly dependent on political will, bureaucratic reforms, and organizational capacity in conducting comprehensive technological adaptation.

Correlation between E-Budgeting and Corruption Prevention

Most of the literature reviewed in this study agrees that e-budgeting has contributed to reducing corrupt practices in budget management. Ramadhan (2019) and Setyawan et al. (2019) mentioned that digitizing budget management reduces the possibility of human intervention and strengthens the internal control system. This makes e-budgeting a preventive tool in minimizing budget-based corruption such as budget padding, budget inflation, or diversion of funds that are not in accordance with their designation. However, corruption prevention through e-budgeting will not necessarily succeed without being supported by strong regulatory tools and strict law enforcement. A transparent system will be useless if there is no oversight institution capable of acting on findings of budget irregularities. Therefore, the integration of e-budgeting with technology-based audit systems and anti-corruption institutions is an important prerequisite to ensure that this system can truly be used as a tool to fight corruption.

Integration of E-Budgeting in National Policy and Fiscal Decentralization

In the context of national policy, the implementation of e-budgeting is very relevant to the direction of bureaucratic reform and digital transformation being launched by the Indonesian government, as stated in Presidential Regulation No.

95/2018 on Electronic-Based Government Systems (SPBE). E-budgeting is one of the vital components of SPBE because it is able to encourage integration between regional and national financial information systems. This approach is important, especially considering that regional autonomy in Indonesia provides flexibility for local governments to design and implement their own budget systems. However, this autonomy also implies a gap in fiscal and technological capacity between central and local governments. Some regions, especially in Eastern Indonesia and inland areas, experience limitations in terms of both human resources and supporting technology. This has the potential to create a digital divide between regions, which is contrary to the spirit of inclusive and equitable good governance. Therefore, e-budgeting policies should not only rely on normative orders from the central government, but also take into account local capacity factors, the flexibility of technological adaptation, and mentoring support from the center.

E-Budgeting and Governance Principles in Conceptual Review

Referring to the theoretical framework of the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP), good governance consists of eight principles: participation, rule of law, transparency, responsiveness, consensus orientation, equality and inclusiveness, effectiveness and efficiency, and accountability (UNESCAP, 2009). In this context, e-budgeting is able to make a real contribution to most of these principles:

- a) Transparency and Accountability have been explicitly discussed in the previous section as key advantages of e-budgeting systems.
- b) Responsiveness can be reflected in the system's ability to make rapid budget adjustments to emergency conditions, such as the COVID-19 pandemic, where e- budgeting allows for rapid budget reallocation to the health and social assistance sectors.
- c) Public participation can be expanded through public feedback modules in the e- budgeting system or integration with e-participation channels such as online discussion forums and budget polls.
- d) Effectiveness and efficiency are reflected in faster and less error-prone planning and reporting processes.

Thus, e-budgeting is not only an administrative tool, but also an institutional mechanism that supports the fulfillment of good governance principles.

Scientific Contribution and Social Benefit

This SLR makes a significant scholarly contribution to the public financial governance literature, especially on the issue of the linkages between e-budgeting systems and improved governance. Unlike conventional studies that only highlight one dimension such as transparency or efficiency, this research presents a comprehensive synthesis of various national and international studies, and assesses the effectiveness of e-budgeting in various institutional and geographical contexts. As such, this article can be an important reference source for researchers, policy makers, and public governance practitioners.

In terms of social benefits, this research demonstrates that e-budgeting is not just about technology, but also about fairness and protecting the public's *right to know*. The system is able to restore public trust in state institutions through increased transparency and public involvement in fiscal decision-making. Furthermore, if implemented equitably and integrated, e-budgeting can contribute to structural poverty reduction through more targeted budget allocations that are based on the real needs of the people.

Synchronization with Monitoring and Audit System

In practice, the success of e-budgeting in preventing corruption is also largely determined by the extent to which this system can be synchronized with the existing supervision and audit system, both internal (Inspectorate) and external (BPK, KPK). Research by Setyawan et al. (2019) highlights that a strong e-budgeting system must be accompanied by a digitally documented audit trail so that every financial transaction can be monitored and verified easily. This is where the need for data integration across institutions arises, which is still a big homework in Indonesia. Fragmented e-budgeting systems between local governments and not connected to the central monitoring system will be a challenge in evaluating and early detection of potential irregularities. Therefore, standardization and interoperability between systems are needed, as well as the use of advanced technologies such as blockchain to ensure transparency without data manipulation.

Global Implications and Relevance for Developing Countries

Although most of the references used are from the Indonesian context, the findings in this study have broad implications, especially for developing countries that are facing similar challenges in budget governance. Many countries in

Southeast Asia, Africa and Latin America experience systemic problems in budget management, which in turn lead to social inequality and the breakdown of public institutions.

Through the findings of this SLR, it can be concluded that the success of e-budgeting is not only determined by technological capabilities, but also by institutional factors, organizational culture, and political leadership. Developing countries need to build adaptive institutional capacity, empower civil society in oversight, and ensure a legal framework that supports fiscal transparency.

CONCLUSIONS

Based on the results of the Systematic Literature Review (SLR), the implementation of e-budgeting has a significant contribution to reducing corruption and improving good governance. E-budgeting increases transparency in the budgeting process by providing more open access to information to the public, enabling more effective oversight. Studies conducted in various cities in Indonesia, such as Surabaya and Surakarta, show that the implementation of e-budgeting helps speed up the budget approval process and minimize errors in the allocation of funds. In addition, e-budgeting makes it easier for the public to be involved in the budget planning process, leading to increased public participation. With better transparency and greater participation, corrupt practices in budget management can be significantly reduced, as all parties can monitor and supervise the use of public funds directly. Therefore, an e-budgeting system serves not only as a tool to increase efficiency, but also as a solution to improve the integrity of budget management in the public sector.

Recommendations for Practice and Policy

To maximize the benefits of e-budgeting, the government needs to provide full support for the implementation of this system, both in terms of infrastructure and human resource training. Adequate infrastructure, such as a stable internet network and supporting hardware, must be prepared for the system to run smoothly. In addition, structured training for government employees is essential so that they can utilize the technology effectively. The government must also involve various stakeholders, including the public, in the budgeting process to ensure that e-budgeting is not only an efficient system, but also truly accommodates public needs. Collaboration between central and local governments is needed to ensure that e-budgeting policies are implemented consistently and sustainably across all levels of government.

Future Research Directions

Further research is needed to better understand how e-budgeting can affect budget management and corruption prevention, especially in developing countries. This research could focus on the challenges faced by countries with limited technological infrastructure and human resources. In addition, there is a need to study how e-budgeting can be integrated with external oversight systems, such as public audits, to ensure that the system is transparent and accountable. Further research can also assess the effectiveness of e-budgeting in addressing corruption challenges in the public sector in countries with high levels of corruption.

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