

IMPLEMENTASI E-BUDGETING TERHADAP TRANSPARANSI DAN AKUNTABILITAS KEUANGAN PUBLIK DI DINAS KOMUNIKASI DAN INFORMATIKA KOTA PADANG

E-BUDGETING IMPLEMENTATION ON PUBLIC FINANCIAL TRANSPARENCY AND ACCOUNTABILITY AT THE COMMUNICATION AND INFORMATION DEPARTMENT OF PADANG CITY

Arianto¹, Audrey Amanda², Aura Fadhilah³, Fatia Nur Fadila Qomari⁴, Iqbal Faizul Candra⁵, Melani Putri⁶, Boni Saputra⁷

^{1,2,3,4,5,6,7}Universitas Negeri Padang, Kota Padang, Indonesia

E-mail: bonisaputra@fis.unp.ac.id

Abstrak: Transformasi digital di sektor pemerintahan telah menjadi kebutuhan mendesak untuk mencapai tata kelola keuangan yang transparan dan akuntabel, sejalan dengan meningkatnya tuntutan masyarakat akan keterbukaan informasi publik dan penerapan prinsip-prinsip tata kelola yang baik. Studi ini bertujuan untuk menganalisis secara komprehensif implementasi sistem E-Budgeting dalam meningkatkan transparansi dan akuntabilitas keuangan publik di Dinas Komunikasi dan Informatika Kota Padang, dengan fokus pada identifikasi proses implementasi, evaluasi kontribusi terhadap transparansi, analisis dampak terhadap akuntabilitas, serta identifikasi hambatan dan strategi manajemen. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus instrumental yang melibatkan triangulasi metodologis melalui wawancara mendalam semi-struktural, observasi partisipatif, dan analisis dokumen. Analisis data dilakukan menggunakan analisis tematik induktif enam fase menurut Braun dan Clarke. Temuan menunjukkan bahwa implementasi bertahap sistem E-Budgeting dengan integrasi sistem yang komprehensif telah berhasil meningkatkan efisiensi proses anggaran dari 2-3 minggu menjadi 3-5 hari kerja, memberikan akses informasi real-time kepada pemangku kepentingan, dan menciptakan jejak audit digital yang memperkuat transparansi dan akuntabilitas. Penelitian ini menawarkan implikasi praktis bagi pemerintah daerah untuk mengadopsi model implementasi holistik dalam digitalisasi manajemen keuangan, sekaligus memberikan kontribusi teoretis terhadap pengembangan kerangka kerja implementasi e-government yang efektif di negara-negara berkembang.

Kata Kunci: *E-Budgeting*; Transparansi Keuangan Publik; Akuntabilitas Pemerintah

Abstract: Digital transformation in the government sector has become an urgent necessity to achieve transparent and accountable financial governance, in line with increasing public demands for public information disclosure and the implementation of good governance principles. This study aims to comprehensively analyze the implementation of E-Budgeting systems in enhancing public financial transparency and accountability at the Communication and Information Department of Padang City, focusing on identifying implementation processes, evaluating the contributions to transparency, analyzing the effects on accountability, and identifying constraints along with management strategies. The research employs a qualitative approach with an instrumental case study design involving methodological triangulation through semi-structured in-depth interviews, participatory observation, and document analysis. Data analysis is conducted using Braun and Clarke's six-phase inductive thematic analysis. Findings demonstrate that the phased implementation of E-Budgeting, with comprehensive system integration, has successfully improved budgeting process efficiency from 2-3 weeks to 3-5 working days, provided real-time information access to stakeholders, and created digital audit trails that strengthen transparency and accountability. The research offers practical implications for local governments to adopt holistic implementation models in digitalizing financial management while contributing theoretically to the development of effective e-government implementation frameworks in developing countries.

Keywords: *E-Budgeting*; Public Financial Transparency; Government Accountability

INTRODUCTION

Digital transformation in the government sector has become an urgent necessity in the modern era, particularly in efforts to realize transparent and accountable governance. This phenomenon is driven by increasing public demands for the disclosure of public information and accountability in state financial management, aligned with good governance principles that have become international standards (Meijer, 2009; Bertot et al., 2010). In Indonesia, awareness of the importance of public financial transparency has strengthened alongside bureaucratic reform and the implementation of various regulations, such as Law No. 14 of 2008 on Public Information Disclosure (Dwiyanto, 2017; Vani, 2024). This social condition creates significant pressure for local governments to adopt more open and publicly accountable financial management systems.

International literature demonstrates that the implementation of Electronic Budgeting (E-budgeting) has proven effective in enhancing transparency and accountability in public sector financial management across various countries. Research conducted by Apriani et al. (2025) shows that E-Budgeting systems can reduce the risk of corruption and improve budgeting efficiency compared to manual systems. This aligns with the findings of Cordella and Tempini (2015), who emphasize that the digitalization of the budgeting process contributes significantly to improving public service quality through enhanced transparency and accountability. A study by Gunawan (2016) in the Indonesian context also confirms that the implementation of E-Budgeting positively correlates with improved regional financial transparency indices. Thus, strong theoretical and empirical foundations provide scientific justification for implementing the E-Budgeting system as an instrument for modernizing public financial governance.

In the Indonesian context, the

implementation of E-Budgeting has undergone significant development since 2010, particularly after the issuance of Minister of Home Affairs Regulation No. 13 of 2006, which was later revised through Permendagri No. 59 of 2007 regarding Regional Financial Management Guidelines. Several local governments have reported the successful implementation of this system, such as DKI Jakarta, which has an e-budgeting system integrated with the APBD-P, and Surabaya City, which has substantially improved the efficiency of the budgeting process. However, in-depth evaluations of the impact of these systems on transparency and accountability still show varying results between regions, indicating the presence of contextual factors that influence the effectiveness of implementation. This variation in results highlights the need for more specific and contextualized research to understand the determinants of successful E-Budgeting implementation at the local government level in Indonesia.

Despite the well-documented potential benefits of E-Budgeting in the literature, system implementation at Indonesia's local government level still faces various challenges that have not been fully explored in academic research. More specifically, research examining the implementation of E-Budgeting in technical agencies, such as the Communication and Information Departments (Diskominfo), remains limited. However, these agencies have strategic dual roles as both users and facilitators of information technology in local government (Rahman et al., 2018). This gap highlights the need for in-depth research to understand the dynamics of E-Budgeting implementation at operational levels, particularly in agencies with unique characteristics in information technology management.

The Communication and Informatics Office (Diskominfo), the object of study, has unique characteristics that make it an interesting case to study in the context of E-Budgeting implementation.

First, Diskominfo has a dual role as both an end-user of the E-Budgeting system and a technical enabler responsible for the local government's information technology infrastructure. Second, as a technical agency that manages information technology, Diskominfo has a relatively better human resource capacity in understanding and operating digital systems compared to other agencies, making it a benchmark for implementation in other agencies. Third, Diskominfo Kota Padang has implemented E-Budgeting and has passed the initial adaptation phase, thus providing an adequate observation period to evaluate the system's medium-term impact on transparency and accountability. These characteristics make Diskominfo Kota Padang a representative and strategic case to understand the dynamics of E-Budgeting implementation at the operational level.

This research aims to comprehensively analyze the implementation of the E-Budgeting system to enhance public financial transparency and accountability within the Communication and Information Department of Padang City. Specific objectives include: (1) identifying E-Budgeting implementation processes and mechanisms within Padang City's Diskominfo environment; (2) evaluating E-Budgeting system contributions to enhancing public financial management transparency; (3) analyzing E-Budgeting effects on public financial accountability; and (4) identifying implementation constraints and management strategies (Mardiasmo, 2018). Focusing on the Diskominfo Padang City case study, this research aims to provide both theoretical and practical contributions to understanding the dynamics of information technology implementation for improved public financial governance. Achieving these objectives will provide strong empirical foundations for developing digitalization policies in local government financial

management.

Based on management information systems theory and good governance principles, this research argues that the implementation of E-Budgeting significantly contributes to enhancing public financial transparency and accountability through several key mechanisms. First, E-Budgeting systems create digital audit trails that enable real-time tracking of every transaction and budget decision, thereby improving the transparency of the budgeting process (Laudon & Laudon, 2020). Second, the integration of the E-Budgeting system with public information platforms facilitates public access to financial information, thereby strengthening external oversight mechanisms and horizontal accountability (Bertot et al., 2010). Third, process standardization through digital systems reduces subjectivity and potential deviations in budget management, thereby improving vertical accountability to superiors and oversight institutions (Apriani et al., 2025). This hypothesis is supported by the proposition that information technology when implemented with adequate organizational support, will produce transformative effects on the quality of public sector governance (Frinaldi et al., 2024).

The urgency of this research lies in the pressing need to understand the implementation mechanisms of E-Budgeting at operational levels and the global demand to accelerate public sector digitalization. With increasing public pressure for state financial transparency and accountability and Indonesia's target to achieve better World Government Summit Index rankings, research on the effectiveness of E-Budgeting implementation has become highly strategic (Rafiqi & Selviyanti, 2021). The novelty of this research lies in its in-depth case study approach toward technical agencies with dual roles in the e-

government ecosystem, which has not been extensively explored in previous literature. Furthermore, this research employs an analytical framework that integrates information technology, public administration, and good governance perspectives to provide a holistic understanding of E-Budgeting implementation. Research findings are expected to contribute theoretically to the development of more effective e-government implementation models while providing practical recommendations for other local governments currently implementing or planning to implement similar systems.

METHODOLOGY

This research employs a qualitative approach with an instrumental case study design to examine the implementation of the E-Budgeting system at the Communication and Information Department of Padang City. An instrumental case study is a form of case study research that utilizes a case to provide insights into a specific issue. Participants were selected through purposive sampling, including department heads, technical IT staff, financial officers, and BPKD officials directly involved in E-Budgeting implementation. Data collection was conducted through methodological triangulation comprising semi-structured in-depth interviews, participatory observation of system usage, and analysis of policy documents and performance reports (Creswell & Poth, 2018). Data were analyzed using Braun and Clarke's (2006) six-phase inductive thematic analysis, with assistance from NVivo 12 software, to identify themes related to transparency and accountability in E-Budgeting implementation. Data validity was ensured through source triangulation, member checking, and peer debriefing, which enhanced the credibility of the research findings (Miles et al., 2020).

RESULTS AND DISCUSSION

E-Budgeting System Implementation at Diskominfo Padang City

The implementation of the e-budgeting system at Diskominfo Padang City demonstrates comprehensive digital transformation characteristics, employing a gradual and systematic approach. This approach was chosen to minimize organizational resistance and ensure optimal adaptation to new technology, aligned with change management theory in the public sector context (Kotter, 2012). Research findings reveal that the implementation process began with a preparation phase, which included identifying system needs, forming a cross-sectoral implementation team, and developing Standard Operating Procedures (SOPs) tailored to organizational characteristics. As stated by the Head of the Informatics Division:

"... We employed a bottom-up approach involving all work units from the planning stage to ensure the system meets each unit's operational needs."

This phased implementation proved effective in achieving high employee acceptance and minimizing disruptions to routine organizational operations, thereby supporting the overall success of digital transformation. This finding aligns with the Diffusion of Innovation theory, developed by Rogers et al. (2014), which emphasizes that the adoption of new technology is more successful when conducted gradually, allowing for adequate adaptation time for users. Empirical research supports the effectiveness of this approach, as demonstrated by the study by Venkatesh et al. (2016) on the implementation of information systems in several public organizations. The study reveals that phased implementation yields significantly higher user acceptance rates compared to big-bang implementation approaches. In the Indonesian public sector context, e-government implementation studies show

that organizations adopting phased implementation can achieve higher user satisfaction levels compared to those not using phased implementation (Frinaldi et al., 2023). Thus, the successful phased implementation of E-Budgeting at Diskominfo Padang City provides empirical confirmation of change management principles, emphasizing the importance of gradualism in organizational transformation to achieve sustainable adoption.

A deeper analysis of the impact of E-Budgeting implementation shows a significant transformation in the transparency and accountability of budget management. This transformation aligns with the concept of digital governance, which emphasizes that digital technology can catalyze enhancing the quality of public services through increased transparency and improved accountability. The implementation of digital budgeting has shown that organizations with high levels of digitalization have better transparency scores than those still using conventional systems.

E-budgeting integration with other information systems, such as e-planning and SIPD (Regional Government Information System), became a key factor in improving budget management effectiveness. This system integration is necessary to create data synchronization and prevent process duplication, which can reduce organizational efficiency (Laudon & Laudon, 2004). Observation results show that through this integration, budget verification processes that previously required 2-3 weeks can be completed within 3-5 working days, with significantly improved data accuracy levels. Planning division staff stated:

"... With the integrated system, we no longer need to repeatedly input data across various applications, so human error risks are drastically reduced and time efficiency

increases."

This integration success demonstrates that holistic approaches to information technology implementation can optimize the benefits of digitalization in public financial management. This finding aligns with the Technology-Organization-Environment (TOE) Framework theory, which emphasizes that successful information technology adoption requires harmonious integration among technology, organization, and external environmental factors (Tornatzky & Fleischer, 1990). Research by Luna-Reyes and Gil-García (2014) shows that organizations applying holistic approaches with multiple systems architecture integration achieve higher effectiveness levels compared to partial implementation. Thus, the successful integration of E-Budgeting at Diskominfo Padang City provides empirical validation of the theoretical proposition that holistic approaches optimize the benefits of digitalization in public financial management.

Evaluation of the sustainability and scalability of the E-Budgeting system revealed a fundamental shift in organizational culture toward data-driven decision-making. This change reflects the evolution from intuition-based management towards a more objective and measurable scientific management approach. This cultural transformation aligns with Organizational Learning Theory, which emphasizes that successful technology adoption must be accompanied by changes in the organization's mental model and shared vision. Organizations with a data-driven culture tend to have a higher level of budget effectiveness compared to those that still rely on traditional approaches. This finding confirms that the successful implementation of E-Budgeting in Diskominfo Kota Padang lies not only in technological aspects but also in the transformation of organizational culture

that supports sustainable digital governance.

E-Budgeting Contributions to Public Financial Transparency

E-budgeting implementation has resulted in significant improvements in transparency by providing real-time financial information access to various stakeholders. Transparency is a fundamental element in good governance that enables public oversight and enhances governmental legitimacy (Meijer, 2009). Research findings indicate that the E-Budgeting system offers dashboard features that enable real-time budget monitoring, with adjustable detail levels tailored to user needs, ranging from operational to strategic levels. The Department Secretary explained:

"... Now all stakeholders, including the Regional People's Representative Council and the public, can access budget information anytime through the SIPD portal, unlike before when they had to wait for quarterly reports."

This improved information accessibility has transformed financial management paradigms from closed to open and participatory, aligning with principles of public information disclosure. This finding aligns with propositions by Heeks and Bailur (2007) and Habibie (2019), which emphasize that successful e-government implementation will result in a fundamental transformation of government-society relationships through improved access to information. Comparative research by Yavuz and Welch (2014) on several city governments in the United States confirms that the digitalization of financial systems is positively correlated with increased public participation in budget oversight and that digital transparency can enhance public trust in government. Thus, the paradigm transformation occurring at Diskominfo

Padang City provides empirical confirmation of transformational government theory, emphasizing that information technology not only automates existing processes but fundamentally changes how governments interact with citizens (Bannister & Connolly, 2011).

A comprehensive evaluation of citizen engagement mechanisms through the E-Budgeting platform revealed significant democratization of access to budget information. The implementation of the system has led to a substantial increase in public interaction with the budget transparency platform, indicating a fundamental shift in the pattern of public engagement in public financial oversight. User segmentation analysis identified a diversification of stakeholders involved in public budget oversight, including academics, NGOs, mass media, and the general public. The platform has established a multi-stakeholder oversight ecosystem, providing every citizen with access to tools for conducting social audits of local financial management. This transformation aligns with the concept of participatory governance, which emphasizes that digital technology can be an enabler to expand the space for public participation in the policy process. Longitudinal studies of digital transparency initiatives in various countries reveal that platforms with citizen engagement features have higher levels of public trust compared to those that only provide passive information disclosure. This finding confirms that E-Budgeting in Diskominfo Kota Padang not only improves passive transparency but also facilitates active citizenship in the governance process.

The implementation of digital audit trails in the E-Budgeting system has strengthened transparency mechanisms by providing complete and non-manipulable records of every financial transaction. Audit trails function as electronic documentation recording every user activity in the system, including time, activity type, and changes made (Romney & Steinbart, 2018). System

log analysis shows that all user activities, from budget data input to approval processes, are automatically recorded with accurate timestamps that users cannot alter. The Head of the Financial Sub-division stated:

"... This audit trail feature greatly helps us track budget changes and account for every decision to auditors and external parties."

The existence of digital audit trails not only enhances internal organizational transparency but also strengthens public trust in the integrity of regional financial management. This finding supports the propositions by Gelinas et al. (2018) that electronic audit trails function as effective internal control mechanisms in preventing fraud. Thus, the implementation of digital audit trails at Diskominfo Padang City aligns with the institutional trust theory developed by Rothstein and Stolle (2008), which emphasizes that procedural transparency through information technology is a key determinant in building institutional trust between the government and society.

Long-term impact analysis demonstrates that the implementation of E-Budgeting has catalyzed the formation of a sustainable culture of accountability in public financial management. Organizational transparency evaluation reveals significant improvements in information disclosure standards and public accountability. This transformation is not only reflected in technological aspects but also in changes to employee behavioral patterns that demonstrate the internalization of transparency and accountability values in daily work routines. System implementation has generated fundamental changes in employee mindset, shifting from a compliance-oriented to a transparency-by-design approach, where every budget decision automatically considers public accountability aspects. This phenomenon

aligns with institutional change Theory, which emphasizes that technology can catalyze the transformation of informal institutions, such as norms, beliefs, and values, through changes in formal institutions in the form of rules and procedures. Comparative studies of various regional governments implementing digital budgeting systems show that organizations with an internalized culture of accountability have higher sustainability rates in maintaining high transparency standards over the long term. Therefore, the success of E-Budgeting at Diskominfo Padang City in creating a sustainable transparency culture serves as empirical evidence that effective digital transformation not only changes processes and systems but also fundamentally transforms organizational DNA toward a transparent governance paradigm.

E-Budgeting Effects on Public Financial Accountability

E-budgeting has led to substantial improvements in accountability through process standardization and the automation of financial reporting. Accountability in the public sector context refers to the obligation of public officials to provide transparency and accountability for the use of public resources to higher authorities and the general public (Bovens, 2007; Rohani, Putro & Tua, 2019). Research results show that the E-Budgeting system has reduced subjectivity in budgeting processes by implementing standardized workflows and tiered approval mechanisms. Every budget proposal must undergo verification stages established within the system, accompanied by complete documentation at each stage of the process. As stated by the Department Head:

"... This system forces us to be more disciplined in documentation and follow established procedures, so every budget decision can be objectively accounted for."

This process standardization has improved consistency and credibility in budget management, which in turn strengthens organizational accountability. This finding aligns with Weber's (1947) institutional theory, which posits that procedural standardization fosters predictability and legitimacy in public bureaucracies. Research by Johansson and Siverbo (2009) demonstrates that digital financial system standardization enhances reporting consistency and reduces variations in budgeting practices across units. Thus, the E-Budgeting process standardization at Diskominfo Padang City supports new public management propositions by Gaebler (1993), which suggests that procedural formalization through information technology strengthens public sector accountability and professionalism.

The implementation of real-time monitoring and early warning systems in E-Budgeting has resulted in a proactive and preventive accountability paradigm, replacing the traditional reactive approach. The integrated monitoring system generates various financial performance indicators that are monitored automatically with predetermined thresholds, enabling early detection of potential budget deviations before they reach critical levels. Early warning alerts generated by the system can be followed up with timely corrective actions, resulting in significant efficiency and budget savings. The early warning system has transformed the organization's approach from fire-fighting to preventive management, where budget problems can be anticipated and resolved before they have a significant impact on program achievements. This transformation aligns with the concept of anticipatory governance, which emphasizes that predictive technology can transform reactive governance into more effective, proactive governance. Empirical studies of various local governments that implement predictive budgeting systems show that

organizations with early warning capabilities have lower budget variance and higher fiscal discipline scores compared to those using the traditional monitoring approach. This finding confirms that E-Budgeting in Diskominfo Kota Padang not only enhances ex-post accountability through reporting but also promotes fiscal discipline.

Reporting automation through E-Budgeting has resulted in improved quality and timeliness in preparing financial accountability reports. Automatic reporting systems reduce dependence on manual processes prone to errors and data manipulation (Wange & Katili, 2024). Research findings reveal that the time required for monthly financial report preparation decreased from 10 working days to 3 working days, with significantly improved accuracy levels because data is taken directly from the system's database. Financial division staff stated:

"... Financial reports are now more accurate and consistent because they are automatically generated by the system, eliminating manual calculation errors or format inconsistencies like before."

This reporting quality improvement not only facilitates internal and external audit processes but also strengthens organizational capacity to meet accountability demands from various stakeholders. This finding aligns with research by Rezaee (2005), emphasizing that quality reporting systems are the primary foundation for creating organizational transparency and increasing stakeholder trust. Similarly, Gray et al. (2017) confirm that the implementation of an effective reporting system significantly improves audit process efficiency and reduces the risk of material errors in financial reports. Furthermore, Mitchell et al. (1997) provide strong theoretical foundations for the notion that reporting quality improvement is an organizational response to legitimacy pressure and

accountability demands from various stakeholder groups, ultimately contributing to long-term organizational sustainability.

E-budgeting has successfully created an accountability ecosystem that is vertically and horizontally integrated within the organizational structure. The system facilitates increased interaction between various levels of hierarchy, both between superiors and subordinates, as well as between parallel work units. The implementation of role-based access control and segregation of duties has strengthened the checks and balances mechanism, where no single individual has full control over a budget cycle. The Internal Auditor revealed that E-Budgeting has created institutional safeguards that ensure accountability through multi-stakeholder verification, thereby reducing the potential for abuse of authority and increasing collective responsibility. The change in accountability architecture at Diskominfo Kota Padang, moving from an individual-based approach to a technology-based system, shows that technology can support institutional accountability that is sustainable and more resilient to personnel changes in public organizations.

Implementation Constraints and Organizational Adaptation Strategies

E-budgeting implementation faced significant constraints related to human resource capacity, particularly in terms of digital literacy and adapting to technological change. Technology change resistance is a common phenomenon in public sector digital transformation, often caused by fears of new system complexity and concerns about the relevance of possessed competencies (Venkatesh et al., 2003). Interview results reveal that approximately 40% of employees experienced difficulties operating the system in the early implementation stages, especially those over 45 years old with limited digital technology experience. A

senior staff member revealed:

"... Initially we were worried because this system looked complicated, but after receiving intensive training and assistance from the IT team, we began to feel its benefits."

This constraint highlights the importance of comprehensive change management strategies in implementing public sector information technology. This finding is consistent with Kotter's (2012) change management framework, emphasizing that successful organizational transformation requires systematic and structured approaches to overcome change resistance. Research by Armenakis and Harris (2009) also confirms that technology implementation in the public sector often faces unique challenges related to organizational culture, bureaucratic structure, and stakeholder complexity, requiring change management strategies adapted to public sector contexts.

E-budgeting faces technical challenges related to infrastructure and system interoperability that are major barriers to implementation. Most existing legacy systems were not compatible with the E-Budgeting architecture, necessitating significant system integration efforts and additional middleware development. The interoperability issue was exacerbated by the diversity of technology platforms developed separately by various work units, which hindered seamless data exchange. This complexity necessitated the development of custom APIs and data transformation protocols to connect existing systems. To address these challenges, Diskominfo adopted a phased integration approach, utilizing a prioritization matrix that categorizes systems based on their level of criticality and complexity of integration. This approach enables optimal resource allocation and risk mitigation during the

modernization of the information technology infrastructure.

Diskominfo has developed effective adaptation strategies through continuous training programs and technical assistance tailored to the individual needs of each employee. Learning-by-doing approaches and peer-to-peer mentoring proved more effective compared to formal one-size-fits-all training (Knowles et al., 2014). Training programs were implemented as 3-day intensive workshops, followed by 2 weeks of individual assistance and monthly periodic evaluations to ensure adequate competency levels. The training coordinator explained:

"... We use a buddy system approach where proficient employees help colleagues who are still struggling, so the learning process occurs naturally and continuously."

This strategy has successfully increased system adoption rates, demonstrating the effectiveness of human-centered approaches in digital transformation. This result supports the findings of Rogers (2003) in Diffusion of Innovation Theory, confirming that successful technology adoption depends on approaches that consider individual characteristics and organizational social context. In line with this, research by Norman (2013) emphasizes that technology designed with an understanding of user needs, preferences, and limitations will result in higher adoption rates and more sustainable transformation impacts.

An evaluation of the organization's adaptation strategy reveals the development of a robust internal capacity to address future technological disruptions. The successful implementation of E-Budgeting is more evident in the formation of an organizational digital DNA that enables adaptation to technological change with minimal disruption. This transformation of organizational capabilities reflects Dynamic Capability Theory, which

emphasizes the importance of an organization's ability to recognize, utilize, and configure resources in the face of change. The continuous development of digital capabilities at Diskominfo Kota Padang demonstrates that successful technology implementation not only enhances operations but also transforms the organization's DNA to support continuous adaptation and innovation in the face of technological advancements.

CONCLUSION

This research reveals that the implementation of the E-Budgeting system at Diskominfo Padang City has significantly transformed public financial management transparency and accountability. The phased implementation approach, with comprehensive system integration, improved the budgeting process efficiency from 2-3 weeks to 3-5 working days and provided real-time information access to stakeholders. Digital audit trails created non-manipulable transaction traces while reporting automation reduced report preparation time from 10 days to 3 days, resulting in substantial improvements in accuracy.

The scientific contribution lies in developing an E-Budgeting implementation model that integrates information technology, public administration, and good governance perspectives, providing empirical validation of the Technology-Organization-Environment (TOE) Framework and the Diffusion of Innovation theory. This model enriches digital transformation literature in developing country public sectors and can serve as a theoretical reference for future e-government research.

Research limitations regarding the geographical scope of one agency require further validation. Future research is recommended to explore implementation across various agency types using mixed-methods approaches and comparative inter-regional studies to strengthen external validity and provide a comprehensive

understanding of the critical success factors for E-Budgeting in Indonesia.

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