

E-Planning and E-Budgeting Policies in Realized Transparency of Regional Financial Management in Bangkalan Regency

Lintang Dewi Sukmana¹, Satunggale Kurniawan¹

¹ Universitas Wijaya Putra, Surabaya, Indonesia

Abstract

Article history:

Received: September 13, 2025

Revised: October 19, 2025

Accepted: November 15, 2025

Published: December 30, 2025

Keywords:

E-Budgeting,
E-Planning,
Regional Finance,
Transparency.

Identifier:

Nawala

Page: 113-125

<https://nawala.io/index.php/ijlsd>

This study aims to analyze the implementation of e-planning and e-budgeting policies in improving transparency in regional financial management in Bangkalan Regency. The background of this study is based on the demand for public sector reform that emphasizes efficiency, accountability, and openness of public information in governance practices. This research employed a qualitative approach with a case study method at the Regional Financial and Asset Management Agency of Bangkalan Regency. Data were collected through interviews, observations, and documentation review of planning and budgeting policy documents. The results show that the implementation of e-planning and e-budgeting contributes to better alignment between planning and budgeting stages, reduces the potential for data manipulation, and increases public access to budget information. However, the discussion also reveals that the effectiveness of these policies remains constrained by limitations in human resource capacity, network stability, and system update consistency. The conclusion of this research emphasizes that optimizing the implementation of e-planning and e-budgeting requires strengthening technical training, establishing standardized operational procedures, and developing leadership commitment to encourage a culture of transparency within the local government environment.



1. Introduction

Financial management is a crucial aspect of government organizations because it is directly related to the quality of public services and the level of community welfare. Effective and accountable financial management enables local governments to ensure that public resources are utilized efficiently to meet societal needs. In the context of Bangkalan Regency, public demands for transparency and openness of public information have increased significantly, particularly regarding how the government plans, allocates, and realizes the regional budget. This condition reflects a growing need for a financial management system that is accountable, effective, reliable, and accessible for public monitoring.

Prior to the implementation of electronic-based systems, the planning and budgeting processes in Bangkalan Regency were conducted manually and separately across regional government agencies. This fragmented approach led to various problems, including data duplication, delays in program synchronization, inconsistencies between planning and budgeting documents, and budget allocations that were not fully aligned with actual development needs. Moreover, public access to budget-related information was very limited, which reduced transparency and weakened public trust in local government financial governance. Internally, the government also faced challenges related to human resource capacity, as not all civil servants possessed sufficient digital literacy or technical skills to effectively operate information systems in regional financial management.¹

¹ Jefri Ronald Parulian Siagian and M. SIK. "Meningkatkan Sumber Daya Manusia Yang Berdaya Saing Di Era Teknologi Digital Guna Mendukung Transformasi Digital Nasional." *Lembannas RI* (2024).

Based on data on the realization of the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*/APBD) of Bangkalan Regency, the total budget experienced fluctuations during the period 2021–2024. In 2021, the APBD amounted to approximately IDR 2.8 trillion, which increased to IDR 3.1 trillion in 2022. In 2023, the budget slightly decreased to IDR 3.0 trillion, before rising again to IDR 3.3 trillion in 2024. These fluctuations indicate the presence of regional fiscal dynamics that require more integrated, data-driven, and systematic planning and budgeting processes to ensure that government spending is well-targeted and aligned with development priorities (SIPD Ministry of Home Affairs).

In response to these challenges, the Government of Bangkalan Regency implemented e-planning and e-budgeting policies through the Integrated Regional Government Information System (*Sistem Informasi Pemerintahan Daerah*/SIPD). This policy aims to digitally integrate development planning and regional budgeting processes so that program formulation, budget allocation, and realization can be systematically monitored and accounted for. Through SIPD, planning documents and budget documents are expected to be synchronized, reducing inefficiencies and minimizing inconsistencies across government agencies. The implementation of this system also supports the principles of transparency and accountability by enabling better access to financial information for stakeholders, including the public.

However, the successful implementation of electronic-based governance systems does not solely depend on technological infrastructure. According to Adila

and Putri,² technology-based governance systems can only function effectively if they are supported by adequate human resource readiness and an organizational environment that is adaptive to change. Therefore, strengthening digital competencies among government officials and fostering institutional commitment are essential to maximizing the benefits of e-planning and e-budgeting systems.

Thus, the implementation of e-planning and e-budgeting in Bangkalan Regency becomes highly relevant to be examined in greater depth. Such an assessment is necessary to evaluate the extent to which this policy has been able to improve transparency, accountability, and effectiveness in regional financial management, as well as its contribution to improving public trust and the quality of local governance.

2. Literature Review

2.1 Transparency in Regional Financial Management

Transparency in regional financial management is a fundamental principle of good governance, requiring openness, accessibility, and public accountability throughout the entire financial cycle, from planning and budgeting to implementation and reporting. Transparency enables the public to access accurate and reliable financial information, thereby strengthening oversight and public participation in fiscal decision-making. According to Haustein and Lorson,³

² Nur Adila and Lolita Deby Mahendra Putri. "Digitalisasi Tata Kelola SDM Aparatur di Indonesia." *Jurnal ISO: Jurnal Ilmu Sosial, Politik dan Humaniora* 4, no. 2 (2024).

³ Ellen Haustein and Peter C. Lorson. "Transparency of local government financial statements: Analyzing citizens' perceptions." *Financial Accountability & Management* 39, no. 2 (2023): 375-393.

transparency obligates governments to provide honest, comprehensive, and understandable financial information so that citizens can monitor how public funds are managed. This view emphasizes that transparency is not merely administrative openness, but a mechanism that empowers society to supervise government performance.

Similarly, the World Bank defines transparency as openness in the provision of public information that allows community involvement in government decision-making processes, particularly in fiscal matters.⁴ Transparency reduces information asymmetry between the government and the public, which is often a source of inefficiency and corruption. In line with this, UNDP positions transparency as one of the core pillars of good governance, highlighting the importance of timely, accurate, and auditable information in ensuring accountability.⁵

Transparency in regional financial management contributes not only to bureaucratic accountability but also to increased public trust in government institutions. Open and accessible financial information ensures that budget allocations are directed toward broad public interests rather than narrow political or bureaucratic goals. Thus, transparency functions as both a preventive tool against corruption and a strategic instrument for improving the quality and credibility of

⁴ Habib Zafarullah and Noore Alam Siddiquee. "Open government and the right to information: Implications for transparency and accountability in Asia." *Public Administration and Development* 41, no. 4 (2021): 157-168.

⁵ Sandani Hapuhennedige, Emma Charlotte Bernsen, and Jillian Clare Kohler. "Exploring accountability and transparency within international organizations: what do we know and what do we need to know?." In *Integrity, Transparency and Corruption in Healthcare & Research on Health, Volume I*, pp. 125-139. Singapore: Springer Singapore, 2020.

public financial governance. The key elements emphasized by experts include openness, accessibility, ease of understanding, and public accountability.

2.2 E-Government, E-Planning, and E-Budgeting as Instruments of Transparency

E-government policy serves as the main foundation for digital transformation in government administration, including regional financial management. E-government refers to the use of information technology to improve bureaucratic efficiency, public service quality, and government transparency. Rachmad et al.⁶ states that e-government aims to create administrative processes that are faster, more efficient, cost-effective, and open through digitalization. Andayani⁷ further explains that e-government reduces information gaps and limits opportunities for manipulation because all processes are electronically recorded. In Indonesia, this policy framework is reinforced through regulations such as public information disclosure laws, the Electronic-Based Government System (*Sistem Pemerintahan Berbasis Elektronik/SPBE*), and digital financial management regulations.

Within this framework, e-planning and e-budgeting emerge as key instruments for transparency. E-planning integrates development planning processes digitally, from community proposals (musrenbang) to planning documents such as RKPD (*Rencana Kerja Pemerintah Daerah*) and RPJMD (*Rencana*

⁶ Yoesoep Edhie Rachmad, Rozali Ilham, Novi Indrayani, Halomoan Edy Manurung, Loso Judijanto, Rudy Dwi Laksono, and Sa'dianoor Sa'dianoor. *Layanan Dan Tata Kelola E-Government: Teori, Konsep Dan Penerapan*. PT. Green Pustaka Indonesia, 2024.

⁷ Wuryan Andayani, Eka Putrianti, Oktavima Wisdaningrum, Panji Putranto, and Yesika Yanuarisa. "Penguatan Good Governance: Pengalaman Penerapan Electronic Government Pemerintah Daerah Di Indonesia." *Jurnal Aktiva: Riset Akuntansi dan Keuangan* 6, no. 2 (2024): 116-131.

Pembangunan Jangka Menengah Daerah). According to Bappenas, e-planning improves efficiency, accuracy, and coordination through an integrated database. Studies by Gamayuni⁸ emphasize that e-planning minimizes program duplication, reduces political intervention, and strengthens consistency between development plans and budgets.

E-budgeting complements this process by ensuring that budgeting stages from KUA-PPAS (*Kebijakan Umum Anggaran dan Prioritas dan Plafon Anggaran Sementara*) to APBD are digitally documented and auditable. E-budgeting creates an audit trail that reduces corruption risks and improves budget accuracy. According to Kurnia,⁹ the integration of e-planning and e-budgeting ensures data consistency, enhances auditability, and strengthens fiscal transparency. Consequently, these systems expand public oversight and reinforce accountability in regional financial management.

3. Methods

Study This use approach qualitative with method studies cases that focus on implementation policy e-planning and e-budgeting at the Management Agency Regional Finance and Assets (*Badan Pengelola Keuangan dan Aset Daerah/BPKAD*) Regency Bangkalan. Stages implementation study started with data collection

⁸ Rindu Rika Gamayuni. "Implementation of e-planning, e-budgeting and government internal control systems for financial reporting quality at local governments in Indonesia." *Talent Development & Excellence* 12, no. 1 (2020): 112-124.

⁹ Muhammad Rizky Kurnia. "Pengaruh Implementasi E-Budgeting Dan E-Office Terhadap Tingkat Transparansi Dan Akuntabilitas Pada ASN Pemerintah Provinsi Jawa Tengah." PhD diss., Universitas Islam Sultan Agung Semarang, 2022.

through interview deep to employees involved direct in the planning and budgeting process, such as Head of Budget Division, staff compiler budget, and system operators. In addition, it is carried out observation to channel Work use System Information Regional Government (SIPD) at the stage program preparation, determination ceiling, up to realization budget. Document official like Plan Work Regional Government (RKPD), APBD documents, as well as report realization the budget is also reviewed as additional data sources For strengthen analysis.

4. Results and Discussion

Research result show that implementation policy e-planning and e-budgeting at the Regency BPKAD Bangkalan has give sufficient impact significant in increase integration of planning and budgeting processes area. System This allows every device area For input program and activity plans in a way structured through System Information Regional Government (SIPD), so that the data used in preparation of the APBD becomes more consistent and standardized. In general, the drafting process previous budget Lots done manually now can documented more Good in digital system. This is simplify the verification, adjustment and monitoring process budget by BPKAD. However, based on results interview with a number of employee, it is known that constraint technical like disturbance network, updates sudden system, as well as lack of operator understanding of function certain in SIPD still become obstacle in implementation system this. Condition the show that good technology Not yet can fully optimized without readiness source Power adequate human beings.

Table.1 District APBD Trends Bangkalan 2021–2024

Year	Total Regional Budget (Rp)
2021	2.8 Trillion
2022	3.1 Trillion
2023	3.0 Trillion
2024	3.3 Trillion

The table 1 show that happen fluctuations budget from 2021 to 2024. Increases and decreases mark budget the reflect dynamics fiscal areas that need managed in a way be careful, especially in ensure that allocation budget truly support priority programs areas and needs society. System e-planning and e-budgeting play a role important in ensure that every changes that occur in determination budget can recorded and accounted for with more Good.

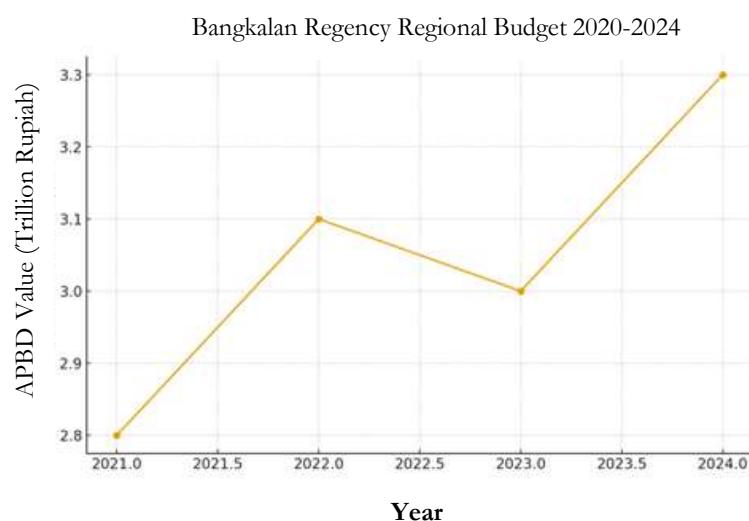


Figure.1 District APBD Trend Graph Bangkalan 2021–2024

Figure 1 clarify the trends shown in Table 1, namely that although there is decline in 2023, direction policy fiscal area in 2024 again stable. This is show that government area start capable adapt program priorities with condition income area as well as need service public.

Discussion results study This show connection direct between policy digitalization finance area and improvement transparency management budget. In one side, system e-planning and e-budgeting has make things easier access public to information finance, reduce opportunity data manipulation, and improving effectiveness of the coordination process between device area. But on the other hand, success system This still very dependent on capacity source Power human, readiness infrastructure, as well as consistency commitment leadership area in push culture accountable work. With Thus, sustainability this digital policy need strengthening training technical, improvement quality network system, as well as preparation of clear and comprehensive SOPs so that the objectives transparency can achieved in a way sustainable.

5. Conclusion

Implementation e-planning and e-budgeting in the Regency Bangkalan has give contribution positive in push transparency and accountability management finance area. System This help align stages planning and budgeting so that the process of preparing the APBD becomes more structured, documented, and can

explored. In addition, digitalization in management budget capable minimize potential data discrepancies and expand access information for society. Although Thus, the effectiveness implementation system Still influenced by factors capacity source Power human and readiness infrastructure technology that has not been evenly distributed in every device area. Therefore that, success policy This No only depending on availability digital systems, but also on capabilities apparatus government in operate it in a way consistent and precise.

Based on conclusion mentioned, there are some suggestions that can done For optimize implementation e-planning and e-budgeting. First, the government area need increase training technical in a way periodically for the apparatus involved direct in the planning and budgeting process. Second, it is necessary done strengthening infrastructure networks and systems support so that the data input and verification process can be walk stable. Third, the arrangement standard procedure clear and uniform operations must strengthened so that every device area own guide same work. Lastly, commitment leadership in push culture transparency need Keep going strengthened through ongoing monitoring and involvement public in monitoring policy public.

References

Adila, Nur, and Lolita Deby Mahendra Putri. "Digitalisasi Tata Kelola SDM Aparatur di Indonesia." *Jurnal ISO: Jurnal Ilmu Sosial, Politik dan Humaniora* 4, no. 2 (2024).

Andayani, Wuryan, Eka Putrianti, Oktavima Wisdaningrum, Panji Putranto, and Yesika Yanuarisa. "Penguatan Good Governance: Pengalaman Penerapan Electronic Government Pemerintah Daerah Di Indonesia." *Jurnal Aktiva: Riset Akuntansi dan Keuangan* 6, no. 2 (2024): 116-131.

Gamayuni, Rindu Rika. "Implementation of e-planning, e-budgeting and government internal control systems for financial reporting quality at local governments in Indonesia." *Talent Development & Excellence* 12, no. 1 (2020): 112-124.

Government of the Republic of Indonesia. (2019). *Regulation Government Number 12 of 2019 concerning Management Regional Finance*. Jakarta: State Secretariat.

Hapuhennedige, Sandani, Emma Charlotte Bernsen, and Jillian Clare Kohler. "Exploring accountability and transparency within international organizations: what do we know and what do we need to know?" In *Integrity, Transparency and Corruption in Healthcare & Research on Health, Volume I*, pp. 125-139. Singapore: Springer Singapore, 2020.

Haustein, Ellen, and Peter C. Lorson. "Transparency of local government financial statements: Analyzing citizens' perceptions." *Financial Accountability & Management* 39, no. 2 (2023): 375-393.

Kurnia, Muhammad Rizky. "Pengaruh Implementasi E-Budgeting Dan E-Office Terhadap Tingkat Transparansi Dan Akuntabilitas Pada Asn Pemerintah Provinsi Jawa Tengah." PhD diss., Universitas Islam Sultan Agung Semarang, 2022.

Ministry of Home Affairs of the Republic of Indonesia. (2024). *System Information Local government (SIPD) Regional Financial Data*. Jakarta: Ministry of Home Affairs.

Rachmad, Yoesoep Edhie, Rozali Ilham, Novi Indrayani, Halomoan Edy Manurung, Loso Judijanto, Rudy Dwi Laksono, and Sa'dianoor Sa'dianoor. *Layanan Dan Tata Kelola E-Government: Teori, Konsep Dan Penerapan*. PT. Green Pustaka Indonesia, 2024.

Regional Finance. *Journal Public Administration*, 8(2), 112–123.

Siagian, Jefri Ronald Parulian, and M. SIK. “Meningkatkan Sumber Daya Manusia Yang Berdaya Saing Di Era Teknologi Digital Guna Mendukung Transformasi Digital Nasional.” *Lembannas RI* (2024).

Zafarullah, Habib, and Noore Alam Siddiquee. “Open government and the right to information: Implications for transparency and accountability in Asia.” *Public Administration and Development* 41, no. 4 (2021): 157-168.