

EVALUATION OF ELECTRONIC BUDGETING SYSTEM: LEARNING FROM INDONESIA LOCAL GOVERNMENT

Dila Novita^{1*}, Olivia Dwi Putri²

^{1,2}Public Administration Program/Faculty of Social and Political Sciences,
Islamic University 45, Bekasi, Indonesia

Author's email: dilanovitapasca@gmail.com, olivia.imooet@gmail.com

*Corresponding author: dilanovitapasca@gmail.com

Abstract. The Public Information Disclosure Law No. 14 of 2008 is a crucial legislative reference for encouraging transparency in Indonesia. Information availability can lead to good, transparent, effective, efficient, and responsible government. The E-Budgeting method demonstrates this success in terms of budget transparency. Constructivism, qualitative research methodologies, case study research design, data gathering procedures including in-depth interviews, observations, and literature reviews are all part of this research paradigm. Data collection, data reduction, data presentation, and data verification are all approaches used in data analysis. Because the Financial Supervisory Agency has changed its classification from Fair with Exceptions to Unqualified, the results of this study show that the implementation of the e-budgeting system in DKI is proceeding very well. The system offers several advantages, including transparency, efficiency, and effectiveness, as well as the ability to track APBD budget data in DKI Jakarta. Even yet, DKI's e-budgeting system is still not smart due to a number of flaws, including manual budget verification, insufficient detection of incorrect budgets, and poor human resource quality.

Keywords: *Electronic Budgeting; Evaluation; Public Information Disclosure*