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Application of E-Government to Financial Accountability in the Surabaya City

Penerapan E-Government terhadap Akuntabilitas Keuangan pada Kota Surabaya

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Abstract

This research aims to explain specifically the implementation of e-government used by the Surabaya City government office regarding regional financial accountability. Financial accountability in the Surabaya City government is not optimal due to one of its elements, namely the implementation of the publication of financial reports has not been carried out through the implementation of e-government. This situation also results in the objectives of e-government implementation not running well. This phenomenological qualitative research is to reveal problems in regional financial management in an accountable manner. The approach used is a case study. The results obtained show that the element of accountability is already accountable. However, the accountability carried out in the implementation of e-government is only limited to planning and implementation. Publication of financial reports has not been carried out because it is still limited by policies and regulations.

Keywords: E-Government, Financial Accountability.

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Abstrak

Penelitian ini bertujuan untuk memaparkan secara spesifik berkaitan dengan penerapan e-government yang digunakan oleh kantor pemerintahan Kota Surabaya terhadap akuntabilitas keuangan daerahnya. Akuntabilitas keuangan pada pemerintah Kota Surabaya belum optimal diakibatkan salah satu unsurnya yaitu pelaksanaan publikasi laporan keuangan belum dilakukan melalui penerapan e-government. Situasi ini juga mengakibatkan tujuan dari implementasi e-government tidak berjalan dengan baik. Penelitian kualitatif fenomenologi ini untuk mengungkap permasalahan dalam pengelolaan keuangan daerah secara accountable. *Pendekatan yang digunakan adalah studi kasus. Hasil yang diperoleh menunjukkan unsur akuntabilitas sudah* accountable. *Namun demikian, akuntabilitas yang dilakukan dalam penerapan e-government hanya sebatas perencanaan dan pelaksanaan. Publikasi laporan keuangan belum dilakukan karena masih dibatasi oleh kebijakan dan peraturan.*

Kata Kunci: *E-Government, Akuntabilitas Keuangan*.

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INTRODUCTION

In government administration, accountability cannot be known without notification from the government to the public regarding information regarding the collection of resources and sources of public funds and their use (Zumofen *et al*., 2022). One form of public accountability is the obligation of public institutions to make financial reports that describe the organization's financial performance to outside parties. Financial accountability is the responsibility of public institutions to use public funds economically, efficiently and effectively, without waste and leakage of funds, as well as corruption (Adiputra *et al*., 2018). In other words, accountability includes the obligation to present and report regional financial management in regional financial reports.

At the Surabaya City Government Office, the element of accountability can be seen from the city government using public funds efficiently, effectively and economically, and publicizing them. There are stages in the use of public funds such as planning, implementation and socialization of what has been planned and implemented. The planning is what regional funds will be used for, how they will be implemented, and publishing financial reports to the public. Meanwhile, the fact is that the city government has not published the results of what has been planned and implemented in the regional income and expenditure budget plan in providing information to residents. This information is in the form of a financial report on what village funds or people's money are used for.

From this it shows that accountability to the Surabaya City government is still low, this is contrary to the principle of accountability itself, namely an agency in managing and realizing the budget, the local government is obliged to account for it in the form of issuance. to residents as evidence of the role of the local government in managing community funds (Syamsul & Zuhroh, 2021). In fact, it has given rise to various views from both local residents and outsiders in the form of distrust of the performance of the local government. In addition, this can be detrimental to the local government itself and the community because apart from incurring large costs and quite a long time, they are also unable to provide optimal public services (Tassabehji *et al*., 2018).

E-government is an internet-based information management and public service system provided by the government to the public (Samsor, 2020). The initiative to use e-government in Indonesia was introduced during the reign of President Abdurahman Wahid through Presidential Instruction Number 6 of 2001 dated 24 April 2001 concerning the development and use of telematics in Indonesia (Arrozaaq, 2020). This presidential instruction emerged because of concerns that the Indonesian people would be left behind compared to other countries in global competition considering the rapid development of information technology in the world. This directive stated that government officials should utilize information technology to support good governance and accelerate the democratic process. However, it is unfortunate that this central government initiative did not receive support and response from all government stakeholders, so the use of information technology was not optimal.

The implementation of e-government carried out by the Surabaya City government office takes the form of an application called eGovernment Surabaya. From this application we can access various necessary information regarding the City of Surabaya, online public services, criticism and suggestions for local governments, organizational structures, and about the City of Surabaya. The implementation of e-Government is expected to be able to provide public services that can be accessed 24 hours, whenever and wherever the user is. This application also allows public services not to be carried out face to face so that services become efficient. The implementation of e-government in Surabaya City government offices is based on Presidential Instruction Number 3 of

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2003 concerning national policies and strategies for e-government development that emerged during the era of President Megawati Soekarno Putri. Management of e-government applications in Surabaya City government offices is carried out by information and documentation managers.

The e-government development carried out by the government experienced various problems which resulted in ineffectiveness and non-integration of the development carried out. As a result, this application has not made an optimal contribution to the implementation of good, transparent, efficient and accountable governance. The emergence of stealth budgets in regional expenditure revenue budget plans is an example of weak oversight of the use of public funds (Bolivar & Munoz, 2022). One of the strategic steps that is expected to anticipate this is e-budgeting (Roengtam *et al*., 2017). E-budgeting or an electronic budgeting system is one of the implementations of e-government which is expected to be able to protect the implementation of budgeting in Indonesia (Adiputra *et al*., 2018). In the implementation of e-government which was carried out at the Surabaya City government office, financial reports such as regional expenditure revenue plans were listed but there was no report on the realization of the budget (Zumofen *et al*., 2022). According to the theory of Chun *et al*. (2012), the aim of implementing e-government is expected to be as a way to increase transparency, accountability and work efficiency. The impact of financial fraud resulted in the emergence of public suspicion and distrust of the authorities and the failure to achieve good governance.

This research has the novelty of examining the financial accountability of a region. This area is the provincial capital with a wide area coverage with a dense population based on e-government. This update is a reference because the City of Surabaya is a pioneer in implementing e-government in every line, especially accounting and financial management. The results of this research can be useful for academics as reference material for similar research. However, the main thing is as a study material for the Surabaya City government in managing its regional finances based on e-government.

LITERATURE REVIEW

Financial accountability is the responsibility of public institutions to use public funds economically, efficiently and effectively, there is no waste or leakage of funds, and corruption (Adiputra *et al*., 2018). In terms of financial accountability, there is an obligation to present and report regional financial management in regional financial reports. Financial accountability is also a responsibility regarding financial integrity, openness, and compliance with laws and regulations (Laswad *et al*., 2005). This type of accountability requires adequate accounting information system support for reporting (Tassabehji *et al*., 2018). An inadequate accounting system is one of the factors causing the failure to obtain a reliable and trustworthy regional financial management accountability report for use in implementing regional financial accountability (Samsor, 2020).

Financial reports are a tool to facilitate the creation of transparency and public accountability (Lappi *et al*., 2019). Based on Government Regulation of the Republic of Indonesia Number 24 of 2005 concerning Government Accounting Standards, it is stated that the general objective of financial reports is to present useful information about the financial position, budget realization, cash flow and financial performance of a reporting entity. Meanwhile, the aim of government financial reporting is to present information that is useful for decision making and shows the accountability of the reporting entity for the resources entrusted to the government entity. Regulation Number 71 of 2010 states that the general objective of financial reports is to present reports regarding the financial position, budget realization, cash flow and financial reporting performance of a reporting entity which is useful for users in making and evaluating decisions regarding allocations. Public sector

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financial reports are a structured representation of the financial position resulting from transactions carried out based on what has been planned.

Therefore, to achieve good governance, government officials must utilize information technology to support it (Gobba, 2020). One of the main principles in realizing good governance is accountability (Syamsul & Zuhroh, 2021). The planning team that regulates the use of funds is a special team consisting of regional heads, regional secretaries, and regional apparatus. The execution or implementation of the budget plan that has been determined is the business of the leadership or general department as well as the regional community empowerment section according to their respective fields of activity.

E-government is an internet-based information management and community service system provided by the government to the community (Adiputra *et al*., 2018). The aim of implementing e-government is to realize good governance, namely a government that strives for the implementation of trustworthy government, and is guided by the rules and principles of good governance. Good governance can prevent the bureaucracy from committing acts of corruption, collusion and nepotism. This is supported by Muhammad *et al*. (2017) research which found that the implementation of e-government in Klaten Regency had a quite good impact on the region's financial accountability.

According to Shanab & Shehabat (2018), there are five uses of e-Government in government agencies, namely (1) service use: transactional service use, (2) general information use: general information search, (3) policy investigation or research: information search related to government policy, (4) participation: community participation in decision making, (5) co-creation: preparation of policies, information and services by the government and citizens together. An important goal of implementing e-Government is to realize better public transparency and accountability than before (Gobba, 2020). This can be achieved with adequate information technology facilities and skilled personnel in doing so. The adoption of information and communication technology changes the way institutions interact with other institutions. In fact, the use of information and communication technology in government has changed the way the public interacts with the government and the way the government manages its daily tasks and work. The implementation of e-government is expected by society and the government as a way to increase transparency, accountability and performance efficiency (Tassabehji *et al*., 2018).

There are four types of e-government as follows (Arrozaaq, 2020): (1) Government to Citizen (G2C), is an information technology that aims to strengthen relations or interactions between the government and the community and also to make it easier for the public to find out various important information regarding government; (2) Government to Business (G2B), is a model of government relations with the business world. Due to the very good relations are needed between the government and business actors. The aim of Government to Business (G2B) is to make it easier for people to do business with business actors; (3) Government to Government (G2G), is a government website that was created, aiming to fulfill several types of information needed between one government and another, with the aim of facilitating cooperation between the governments concerned; and, (4) Government to Employees (G2E), is a type of relationship aimed at government employees to improve performance and for the welfare of employees who work in a government agency.

Thus, e-government is an effort to realize good governance by developing electronic-based government (Shanab & Shehabat, 2018). E-government is an internet-based information management system and community services provided by the government to the public (Arrozaaq, 2020). E-government systems are generally defined as the use of information and communication technology

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in the public sector to improve the quality of operations and service delivery (Kumar & Best, 2006). The benefits of the e-government system itself according to Presidential Instruction Number 3 of 2003 are to increase efficiency, effectiveness, transparency and accountability in government administration and provide good governance.

METHOD

This qualitative research seeks to find out how the influence of e-government management carried out by the Surabaya City government has on regional financial accountability. This research was conducted in an exploratory manner in order to obtain information and understand the problems that occur in e-government management (Sugiyono, 2019). This research is also an exploratory activity carried out to identify new information and understand limited conditions and want to know in depth and detail about the activities that will be carried out by the Surabaya City government.

The approach used in this research is the case study method. The definition of e-government management includes planning, organizing, implementing and monitoring. This research also seeks to reveal the strategies used by the Surabaya City government in managing its regional government through e-government. Sekaran & Bougie (2016) revealed that if we want to know a problem that requires a detailed and complete understanding of events in a particular location, then it is more suitable to use a qualitative approach. In this research there are three stages of data analysis, namely data reduction, data presentation, and drawing conclusions or verification (Yin, 2016).

In qualitative research, to test the validity of the data, three triangulation methods are used (Yin, 2016; Creswell, 2015). The first is source triangulation with the criteria of using more than one source and informant in data collection. Second is method triangulation, namely the criteria for using and comparing more than one method to obtain the truth. The third is data and time triangulation, that is, with the criteria of using more data from a span of time, situations and conditions, so that more valid data is obtained.

RESULTS

Highlights from the results of researchers' interviews with informants regarding the application of e-government to financial accountability in the Surabaya City. When asked about who planned the financial management of the Surabaya City, most informants answered that there was a special team consisting of the Mayor of Surabaya, the secretary and related agencies, who made the plans. Regarding the planning process for using Surabaya City finances, the informants answered that the process was planned jointly between the Mayor of Surabaya and the secretaries of each relevant agency.

The next part of the question was regarding the contents of the financial use form for the Surabaya City, the informants answered that the contents were about all budgeting, spending and financing for the Surabaya City in one period. Regarding when e-government was implemented in, most informants explained that the government of Surabaya City was recognized nationally as a pioneer of e-government in Indonesia. However, the e-government system in the Surabaya City administration has been built since 2002, precisely when the former Mayor of Surabaya, Tri Rismaharini, was still the Head of the Development Service.

The final part was observing whether there were any obstacles after e-government was implemented, the informants answered that of course there were a number of obstacles or challenges. The problem in general is that there are still some residents who do not understand technology. When

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asked further about whether there were any obstacles in implementing e-government from the implementing team, the majority of respondents answered that there were almost no obstacles. This is because before implementation, employees have been given training before implementing the application. In an effort to improve obstacles after implementing e-government, most informants suggested that the government provide simulations or provide direction on how to use the application and that the development team continues to carry out research and trial and error.

Discussion

Government offices are service centers in the city of Surabaya. The office is the center or center of all activities in the city of Surabaya, both in the fields of government, empowerment, development and coaching. Based on the results of interviews regarding the implementation of e-government, which includes planning, implementation of plans and publication of financial reports from regional funds. In the display menu of eGovernment, there is a general profile of the city of Surabaya, organizational structure, government activities of Surabaya City, government work programs of Surabaya City, and many others.

The implementation of e-government is considered to be running well within the Surabaya City government, such as the operation of applications managed by the general sub-section. This is because before implementation, employees have been given training and socialization in operating the supporting application of e-government itself. Although there are still several obstacles, for example in accessing the applications, these obstacles reduce the quality of service to the community. Apart from that, the main obstacle that occurs is from the city residents themselves, because there are still some people who do not understand how to use e-government applications.

a. Planning

In planning the regional income and expenditure budget for the City of Surabaya, there is a team consisting of the Mayor of Surabaya, the secretary and related agencies. Meanwhile, the regional income and expenditure budget (APBD) is the regional government's annual financial plan which is discussed and agreed upon jointly between the regional government and the regional consultative body, and determined by regional regulations (Syamsul & Zuhroh, 2021). The use of Surabaya City funds is carried out through joint planning at city hall by means of deliberation and giving or receiving input from each head of department. According to the Minister of Home Affairs regulations, however, the regional secretary is responsible for the planning process for the use of regional funds. This official prepares regional regulations regarding regional budget and expenditure plans based on strategic plans (Adiputra *et al*., 2018).

Next, the regional secretary of the Surabaya City conveyed this to the Mayor of Surabaya. Draft of regional regulations regarding regional income and expenditure budget plans are submitted for further discussion, and a joint agreement is made no later than October of the current year. The draft regional regulations regarding regional income and expenditure budget plans that have been mutually agreed upon will be submitted by the Mayor of Surabaya to the Governor no later than three days after the agreement for evaluation of them (Syamsul & Zuhroh, 2021). Then the governor submits the results of the evaluation of the draft regional income and expenditure budget no later than 20 working days after receiving the draft regional regulation concerning the regional income and expenditure budget plan. If within 20 working days the governor does not provide evaluation results, then the regional regulations apply automatically (Adiputra *et al*., 2018; Arrozaaq, 2020). The contents of the

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regional regulations are in the form of use of funds or the entire budgeting, expenditure and financing of the Surabaya City in one period.

Expenditures such as buying materials to build infrastructure or roads, and city financing such as building village offices to make them larger (Samsor, 2020). These efforts are made primarily in terms of improving the quality of services to the community and government so that better services can be provided (Roengtam *et al*., 2017). In planning the use of regional funds, it is mandatory based on the results of the regional deliberative body to hold regional deliberations in the context of preparing regional development plans (Adiputra *et al*., 2018). The results of the regional deliberations become guidelines for regional governments in preparing draft regional government work plans and a list of proposed regional government work plans.

The regional deliberative body will hold a regional meeting no later than June of the current year (Syamsul & Zuhroh, 2021). The mayor holds a city development planning meeting to discuss and approve the draft city government work plan. The city development planning meeting was attended by the city government, regional consultative council and elements of the community. The draft regional government work plan contains plans for implementing regional government, conducting development, community development and empowering regional communities. If the regional income and expenditure budget plan is not approved, it will be revised again by a special team that prepares the regional income and expenditure budget plan itself (Roengtam *et al*., 2017). Furthermore, if at the revision stage there is still no clear point, then another deliberation will be held and the objections to the regional income and expenditure budget plan will be replaced by replacing new items based on the results of the deliberation again. Village government planning can be seen in the work program menu contained in the Surabaya City eGovernment application menu.

b. Implementation

If the regional income and expenditure budget plan is not approved, it will be revised again by a special team that prepares the regional income and expenditure budget plan itself (Roengtam *et al*., 2017). Furthermore, if at the revision stage there is still no clear point, then another deliberation will be held and the objections in the regional income and expenditure budget plan will be replaced with new items based on the results of another deliberation.

Surabaya City's income comes from budget realization, local original income, transfer income and remaining excess budget financing from the previous fiscal year. The expenditure is used to administer the city government itself. This is related to the concept of Minister of Home Affairs Regulation Number 13 of 2014 that regional income includes all money received through regional accounts which is a regional right in one budget year which does not need to be repaid by the region. Regional income consists of original regional income, transfers and other income (Roengtam *et al*., 2017). Regional expenditure is used in the context of funding the implementation of regional authority such as the implementation of regional government, implementation of regional development, regional community development, empowerment of regional communities, as well as unexpected expenditure and regional financing (Zumofen *et al*., 2022). In the process of receiving and disbursing regional funds, regional cash accounts are used, and this is also in line with Minister of Home Affairs Regulation Number 20 of 2018 concerning regional financial management where every receipt and disbursement of regional funds is carried out using the regional cash account itself.

In disbursing regional funds there is approval from the regional head as head of the regional office (Lappi *et al*., 2019), in this case the Mayor of Surabaya as regional head of the City of Surabaya. The validation itself is in the form of a signature and office stamp. Likewise, the Regional

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Revenue Service also allows disbursement of funds in the form of a signature or initial. Receipt of regional funds and disbursement of regional funds is accompanied by complete and valid evidence in the form of a signed and stamped statement (Adiputra *et al*., 2018). If it is not equipped with complete and valid evidence, revenue and disbursement activities will not run well and raise suspicions such as the emergence of hidden budgets (Roengtam *et al*., 2017).

There is an activity working group that leads the implementation of regional income and expenditure budget plans. Apart from that, there are also parties from the regional government itself who will go to the field to supervise and check the implementation activities of regional income and expenditure budget plans that have been previously planned in the regional fund planning process. All implementation must be supervised and controlled so that there are no deviations from what was previously planned. In general, obstacles in implementing regional income and expenditure budget plans include weather factors, such as when construction is carried out during the rainy season, development activities will exceed the set time target (Tassabehji *et al*., 2018). Other obstacles include a mismatch between the budget that came out and what had been planned. The implementation of Surabaya City government activities can be seen in the activities menu implemented in the Surabaya City eGovernment.

c. Publication of Financial Reports

In publishing its financial reports, the Surabaya City Government has been relatively good but sometimes experiences delays in publishing them. This is caused by internal factors such as employees not being punctual in preparing regional income and expenditure budget plans, as well as other things such as incomplete implementation of regional income and expenditure budget plans or exceeding time targets due to the effects of the weather environment (Tassabehji, *et al*., 2018; Gobba, 2020; Bolivar & Munoz, 2022). The government of Surabaya City has implemented e-government in the form of an application called Surabaya City eGovernment.

However, there are still several elements that have not been fulfilled, include the unpublished financial reports such as regional income and expenditure budget plans and budget realization reports. This is because the implementation of e-government by the Surabaya City government is only in the form of services, not providing information services. This is contrary to the concept explained by academicians (Chun *et al*., 2012; Adiputra *et al*., 2018; Shanab & Shehabat, 2018; Lappi *et al*., 2019; Gobba, 2020; Samsor, 2020; Syamsul & Zuhroh, 2021; Zumofen *et al*., 2022), where an important goal of implementing e-government is to create better public transparency and accountability than before. In the application menu, it can be seen that the elements of accountability, planning and implementation already exist, but there is no menu for viewing financial reports.

The contents of the accountability report that must be announced to the public are the regional income and expenditure budget as well as the budget realization report consisting of original regional income, transfer income, remaining excess funding from the previous fiscal year's budget, other legitimate income and details regarding the regional income and expenditure budget. The Surabaya City itself is in the field of administering the government of the city of Surabaya, implementing the development of the city of Surabaya, developing the community of the city of Surabaya, and empowering the people of the city of Surabaya (Roengtam *et al*., 2017; Adiputra *et al*., 2018; Syamsul & Zuhroh, 2021). The government reports accountability for the realization of the implementation of regional income and expenditure budget plans at the end of the year on the completion of the planning implementation stages that have been carried out previously.

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From the description above, it can be concluded that the element of accountability in government offices of Surabaya City is good outside the context of implementing e-government. This can be seen from the government's side in planning regional income and expenditure budget plans. The plan is based on the annual financial plan of the Surabaya City government which was discussed and agreed upon jointly between the city government and the regional consultative body, and determined by regional regulations. In implementing the regional income and expenditure budget plan, there are several obstacles such as environmental or weather constraints. Internal obstacles from the Surabaya City government itself were also identified, such as sometimes not monitoring the implementation of regional income and expenditure budget plans in stages, but only at the beginning. Apart from that, in publishing financial reports, the Surabaya City government does it manually, such as using banners that are pasted and installed in several corners of the City of Surabaya.

Meanwhile, the element of accountability when viewed from the implementation of e-government is considered to have not improved. This is because the implementation of e-government carried out by the government office of Surabaya City is only a service application. This was conveyed by the Regional Secretary during an interview, where it was stated that the regional income and expenditure budget plan would be published via the website. However, the website in question is still not active and cannot be accessed. The Mayor of Surabaya also said that regarding the implementation of e-government, the Surabaya City Government has published its financial reports. But in fact, the report cannot be seen by residents in the city of Surabaya when accessing the application of Surabaya City eGovernment.

The Mayor of Surabaya also added that in the future the government of Surabaya City will also publish its financial reports such as regional income and expenditure budget plans in the application as a improvement form of financial accountability for the Surabaya City. This is also based on the concept contained in Presidential Instruction Number 3 of 2003, namely that the benefits of the e-government system are increasing the efficiency, effectiveness, transparency and accountability in government administration, as well as the implementation of good governance. Concept put forward by academics (Chun *et al*., 2012; Adiputra *et al*., 2018; Shanab & Shehabat, 2018; Lappi *et al*., 2019; Gobba, 2020; Samsor, 2020; Syamsul & Zuhroh, 2021; Zumofen *et al*., 2022) also stated that the implementation of e-government is expected as a way to increase transparency, accountability and efficiency of performance by the society and government.

CONCLUSION

After discussing the results of research, it can be concluded that the element of accountability can be accounted for. However, in the implementation of e-government, accountability is only limited to planning and implementation. Meanwhile, the publication of financial reports has not been carried out as expected, due to accountability that still limited by policies and regulations. It is suggested to regional apparatus to publish financial reports in the eGovernment application of Surabaya City. In this way, it is hoped that the management of the city's e-government application will be more accountable and expected to be more active so that there are no frequent interruptions in its use. Furthermore, in planning regional funds, the use of e-government prioritizes use by all citizens, not just a few citizens.

For future researchers, it is expected to add other variables based on many theories, and choose a wider object so that this research can be even better and develop. The limitations of this study are the lack of theory related to the variables used, and the object of this research is limited to the

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government offices of the City of Surabaya. The research results will be different if the next researcher examines a wider scope.

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