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Exploring Financial Management Obstacles Faced by Local Governments in Implementing E-Budgeting Policies

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	ABSTRACT
Keywords: E-budgeting; Local Government; Financial Management; Digital Governance; Fiscal Capacity; Public Accountability. Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest. Copyright © 2025 AEFS. All rights reserved.	Purpose: This review explores the financial management obstacles faced by local governments in implementing e-budgeting policies and identifies integrative strategies for strengthening digital regional financial governance. Research Design and Methodology: A descriptive narrative literature review was conducted using the scholarly sources included in the review, primarily journal articles, complemented by conference proceedings and doctoral dissertations. The literature was synthesized thematically through reduction, categorization, comparison, and interpretation across fiscal, institutional, and governance dimensions. Findings and Discussion: The literature indicates three interrelated obstacle clusters. Fiscal constraints limit investment in reliable technological infrastructure; institutional barriers arise from uneven digital competence, organizational resistance, and dependence on external support; and governance challenges involve regulatory transitions, inter-institutional coordination, political dynamics, and procedural rigidity. The synthesis supports integrated responses combining infrastructure planning, capability development, change management, coordinated policy transitions, and earlier stakeholder dialogue. Implications: The review relies on secondary sources and does not provide direct causal or region-by-region empirical tests. Future research should validate the framework across local governments with different fiscal, institutional, and technological conditions. The review integrates fiscal, institutional, and governance barriers into a unified framework that treats e-budgeting as a multidimensional governance reform rather than a stand-alone technology project.

Introduction

The application of good governance principles in modern public administration requires local governments to manage budgets transparently, accountably, efficiently, and in ways that can be scrutinized by citizens and oversight institutions. Regional budgets are not merely accounting instruments; they are also mechanisms through which governments translate policy priorities into public services. Credible financial administration and oversight are therefore central to limiting misuse of public resources and strengthening institutional legitimacy (Abidin, 2015; Muhajir, 2019; Nabila & Maulina, 2025; Putri et al., 2025; Suparji, 2019). Evidence on regional financial transparency further shows that the accessibility and timeliness of financial information remain important elements of accountable local governance (Ritonga & Syahrir, 2016).

Digital transformation has become an increasingly important part of this governance agenda. E-budgeting integrates budget proposals, allocations, revisions, and expenditure information into electronic processes intended to improve traceability, administrative control, transparency, and accountability. Studies of Indonesian local governments indicate that e-budgeting and related regional information systems can strengthen financial reporting, control, and transparency, although the benefits are contingent on implementation conditions (Andhayani, 2020; Gunawan, 2016; Kurnia & Suhartati, 2023; Rahma & Rani, 2023; Setyawan & Gamayuni, 2020; Setyawan et al., 2019).

The transition from conventional budgeting to digital systems is nevertheless not frictionless. Human resource readiness, digital literacy, system reliability, institutional adaptation, and inter-organizational coordination can determine whether digitalization reduces administrative burdens or creates new ones. Prior studies document organizational resistance to e-planning and e-budgeting, the importance of employee competence, and the continuing need for technical and institutional support in public-sector digital transformation (Harefa et al., 2024; Hendriyani, 2021; Lestari & Purnamawati, 2022). Recent evidence on the Regional Government Information System (SIPD) likewise reports user-understanding, network, server, and technical-guidance problems in budget planning processes (Kumalasari & Fanida, 2024). Broader human-resource literature on digital transformation likewise emphasizes workforce capability development and adaptive management as part of organizational readiness (Kuswara & Yulianah, 2025; Yulianah & Kuswara, 2025).

Fiscal capacity adds another layer of complexity. Digital budgeting requires infrastructure, connectivity, maintenance, information security, and system integration, yet local governments differ substantially in their capacity to finance administrative modernization while maintaining essential public services (Mustakim et al., 2024; Patiroid, 2020). Technological readiness is therefore connected to broader resource constraints rather than to software adoption alone. At the same time, regulatory adjustments, changing technical requirements, executive-legislative relations, and coordination between planning and budgeting institutions shape how electronic procedures operate in practice (Aw, 2024; Sakty, 2024; Wijayanto, 2015).

Although the literature identifies many of these barriers, the evidence is frequently organized around separate themes such as fiscal capacity, technology, human resources, transparency, accountability, or institutional coordination. This fragmentation makes it difficult to explain how constraints reinforce one another. Limited fiscal resources can restrict technology investment; weak infrastructure can reduce system reliability; limited digital competence can increase dependence on external support; organizational resistance can slow adoption; and regulatory or political misalignment can undermine otherwise functional technical systems. The central review gap is therefore not the absence of individual explanations, but the lack of an integrated account of how these dimensions interact.

This review addresses that gap by synthesizing e-budgeting implementation obstacles into three connected dimensions: fiscal, institutional, and governance. It asks: What financial-management obstacles are most consistently identified in the literature on local-government e-budgeting, how do these obstacles interact, and what integrative strategies follow from the combined evidence? The review contributes by repositioning e-budgeting as a multidimensional transformation of local financial governance in which technology, organizational capability, public accountability, and institutional coordination must develop together. The remainder of the paper explains the review methodology, presents the literature synthesis, discusses the integrated framework and its implications, and concludes with limitations and a focused research agenda.

Review Methodology

Review Design and Scope

This study adopts a descriptive narrative literature review with thematic synthesis. The review uses secondary literature to build a conceptual understanding of e-budgeting implementation challenges, but it does not use a reproducible database search, Boolean search string, formal screening flow, predefined eligibility protocol, or PRISMA process. It is therefore presented transparently as a narrative scholarly synthesis rather than as a systematic review.

The review focuses on local-government financial management and digital budgeting, with particular attention to the Indonesian public-sector context. The substantive scope covers e-budgeting, regional financial governance, fiscal capacity, technological infrastructure, human resources and digital competence, organizational resistance, regulatory coordination, transparency, accountability, and planning-budgeting relationships. These boundaries follow the review problem and the source base included in the review.

Literature Identification and Source Basis

The source base consists primarily of national and international journal articles, complemented by conference proceedings and doctoral dissertations cited in the review. Sources were retained when they directly informed e-budgeting, electronic regional financial management, good governance, accountability, fiscal capacity, public-sector digital transformation, SIPD implementation, regional financial transparency, financial reporting, organizational adaptation, or planning-budgeting coordination.

Because this narrative review does not provide a complete database-by-database search history or a count of screened and included records, no database coverage, search string, screening count, or final-corpus size is claimed. This limitation is important for interpretation: the synthesis is designed to identify and integrate recurring conceptual and implementation patterns, not to estimate the prevalence of effects across a statistically defined body of studies.

Thematic Synthesis and Analytical Framework

The analytical procedure uses qualitative reduction, categorization, synthesis, and interpretation. The literature was organized into recurring themes and compared across sources to identify points of convergence, tension, and interdependence. Three higher-order categories emerged from the reviewed evidence: (1) fiscal capacity and technological infrastructure, (2) institutional capacity, digital competence, and organizational resistance, and (3) governance, regulatory coordination, political dynamics, transparency, and accountability.

The synthesis treats these categories as analytically distinct but mutually reinforcing. The fiscal dimension concerns the resources required to build and sustain digital financial systems; the institutional dimension concerns the capability and willingness of organizations and employees to operate those systems; and the governance dimension concerns the rules, coordination arrangements, accountability mechanisms, and political relationships within which digital budgeting functions. Mitigation strategies are interpreted in relation to these same dimensions to maintain alignment between identified problems and proposed responses.

Review Findings / Literature Synthesis

Findings

E-Budgeting as a Good-Governance Instrument

Good governance provides the conceptual foundation for interpreting e-budgeting. Public financial management is expected to support transparency, accountability, efficiency, and responsible use of public resources, while allowing governments to demonstrate how budget decisions serve public interests (Muhajir, 2019; Suparji, 2019). From this perspective, digital financial systems are governance instruments because they can improve monitoring, traceability, consistency of records, and the visibility of administrative decisions.

The reviewed literature generally supports the potential of e-budgeting to strengthen transparency and accountability. Evidence from Surabaya, Surakarta, and other local-government settings links electronic budgeting to more structured financial processes and stronger mechanisms for documenting or monitoring budget decisions (Andhayani, 2020; Gunawan, 2016; Rahma & Rani, 2023). Quantitative evidence also associates e-budgeting and internal control with differences in local-government financial reporting quality (Setyawan & Gamayuni, 2020; Setyawan et al., 2019). These findings reinforce the governance rationale for digital budgeting while also showing that the presence of a digital platform is not, by itself, sufficient to guarantee better outcomes.

Transparency remains especially important because digital systems only support accountability when relevant information is available, accessible, and timely. Evidence on regional financial transparency shows that disclosure quality can vary substantially across governments (Ritonga & Syahrir, 2016). Thus, the governance value of e-budgeting depends not only on internal digital processing but also on whether digitalization ultimately improves the public visibility and auditability of budget information.

Fiscal Capacity and Technological Infrastructure

The first obstacle cluster concerns the relationship between fiscal capacity and technological readiness. E-budgeting requires reliable hardware, server capacity, internet connectivity, data integration, software maintenance, security controls, and technical support. Local governments with limited fiscal space must finance these requirements while continuing to meet public-service obligations. The literature on regional fiscal capacity and expenditure management indicates that financial constraints can limit the ability of governments to sustain administrative modernization (Mustakim et al., 2024; Patiroi, 2020).

This creates a resource-allocation dilemma. Technology expenditure can compete with more visible or immediately pressing service needs, causing maintenance, upgrades, connectivity improvements, and security investments to receive insufficient or unstable funding. The result is uneven readiness across regions and a risk that formal compliance with digital-budgeting requirements exceeds the actual capacity of local institutions to operate the systems reliably.

Infrastructure weaknesses can translate directly into operational problems. Research on electronic public administration and SIPD implementation identifies server reliability, connectivity, system integration, and user support as practical constraints (Kumalasari & Fanida, 2024; Septiawan, 2018). When systems are unstable during critical budgeting periods, administrative delays can cascade across planning, input, verification, and approval processes. The literature therefore suggests that fiscal and technological constraints should be treated as a single connected dimension: weak fiscal capacity limits infrastructure investment, and weak infrastructure reduces the effectiveness of financial digitalization.

Institutional Capacity, Digital Competence, and Organizational Resistance

The second obstacle cluster concerns the organizations and people responsible for operating digital-budgeting systems. Public-sector digital transformation changes routines, responsibilities, documentation practices, and the distribution of discretion. Employees must therefore acquire technical competence while also adapting to new workflows and stronger digital traceability. Harefa et al. (2024) emphasize the importance of competence transformation in technology-enabled public services, while Lestari and Purnamawati (2022) show that context, inputs, processes, and outcomes must be considered together when evaluating e-budgeting implementation.

Organizational resistance can emerge when digital systems disrupt established practices or are perceived as reducing flexibility and discretionary authority. Hendriyani (2021) documents resistance in local-government e-planning and e-budgeting implementation, indicating that adoption problems cannot be explained solely by technical skill deficits. The institutional challenge includes work culture, leadership, adaptation of internal procedures, and the willingness of organizational units to coordinate within new electronic processes.

Low internal digital capability can also increase reliance on external consultants or technology providers. External support may be necessary during implementation, but persistent dependence can weaken organizational learning and limit the government's ability to manage its own financial information systems. The literature therefore points toward continuous capability development, internal technical support, and institutionalization of digital competence as prerequisites for sustainable e-budgeting rather than as optional complements to software procurement.

Governance, Regulatory Coordination, and Political Dynamics

The third obstacle cluster concerns the governance environment surrounding digital budgeting. E-budgeting operates within national regulations, local administrative procedures, planning-

budgeting relationships, executive-legislative interaction, and public accountability requirements. Technological procedures must therefore align with regulatory and institutional arrangements rather than operate independently of them.

Regulatory transitions can create adaptation problems when applications, technical rules, or reporting requirements change faster than local institutions can adjust. Aw (2024) associates e-government with improved efficiency and effectiveness, but the realization of those benefits depends on alignment between technology and administrative rules. Current evidence on SIPD similarly indicates that system reliability and user adaptation remain relevant to effective budget planning (Kumalasari & Fanida, 2024). More broadly, Indonesian public-sector innovation research links digitalization with institutional restructuring and human-resource capacity, reinforcing the organizational dimension of regulatory and technological change (Setiawan & Arti, 2024).

Coordination is also central because budgeting involves multiple actors with distinct responsibilities and priorities. Sakty (2024) emphasizes network governance in synchronizing planning and budgeting, while Wijayanto (2015) highlights the relationship between electronic budgeting, transparency, and governance. Rigid electronic deadlines or locking mechanisms can improve procedural discipline, but they can also intensify tensions when political negotiation and administrative sequencing are poorly coordinated. The literature thus identifies a recurring tension between the control advantages of formalized digital procedures and the relational demands of multi-actor budgeting.

Public accountability depends on resolving this tension without sacrificing transparency. When regulatory uncertainty, technical problems, or inter-institutional disputes delay budget information, the accessibility of financial data can weaken even if the underlying system is digital. The governance challenge is therefore broader than compliance with software procedures: it requires stable rules, coordinated responsibilities, legitimate channels for negotiation, and timely disclosure of budget information.

Integrative Mitigation Strategies

The reviewed literature and the review synthesis support an integrated rather than technology-centered response. On the fiscal and infrastructure side, local governments need phased technology investment, sustainable maintenance planning, reliable connectivity, and shared or coordinated infrastructure where appropriate. The objective is not to maximize technology expenditure, but to align the digital platform with the fiscal capacity required to operate it consistently.

On the institutional side, mitigation requires continuous digital upskilling, practical technical assistance, change-management leadership, and the development of internal capability so that local governments do not become permanently dependent on external vendors. Training is most likely to be effective when it is connected to actual workflows, recurring system changes, and day-to-day problem solving rather than treated as a one-off administrative requirement.

On the governance side, the synthesis supports more predictable transition arrangements for major system changes, earlier coordination among planning and budgeting actors, and clear communication before rigid electronic deadlines take effect. Pilot or sandbox environments can reduce transition risk when major applications are updated, while early stakeholder dialogue can reduce conflict that would otherwise emerge late in the budgeting cycle. These strategies are best understood as mutually reinforcing: infrastructure investment without capability development is fragile, capability development without regulatory stability is inefficient, and formal controls without institutional coordination may intensify resistance.

Discussion

E-Budgeting as a Multidimensional Governance Reform

The central interpretation of this review is that e-budgeting should be understood as a governance reform with technological components, not as a technology project with secondary governance effects. This distinction explains why the same digital architecture can produce different outcomes across local governments. Implementation quality depends on whether fiscal resources,

technological infrastructure, organizational capability, administrative rules, and political coordination are sufficiently aligned to support the electronic process.

The three dimensions identified in the synthesis are mutually reinforcing. Fiscal limitations can produce fragile infrastructure; fragile infrastructure can increase user frustration and dependence on external support; low internal capability can deepen resistance; resistance and coordination problems can weaken adherence to digital procedures; and unstable rules can make even technically capable institutions operate inefficiently. Conversely, improvements in one dimension can create enabling effects in others. Stable infrastructure supports user learning, internal competence improves implementation resilience, and clear regulatory transitions reduce uncertainty and resistance.

This integrated interpretation extends the literature beyond single-factor explanations. Rather than asking whether e-budgeting improves transparency or whether human resources influence system success in isolation, the framework focuses on the conditions under which digital budgeting becomes institutionally sustainable. It thereby connects public financial management, digital governance, organizational adaptation, and accountability within one analytical structure.

Theoretical Contribution

The theoretical contribution lies in combining fiscal capacity, institutional readiness, and governance dynamics into a unified explanation of e-budgeting implementation. The framework suggests that digital public-finance reforms are constrained by complementarities: technological adoption creates governance benefits only when the resource base, organizational capability, and institutional environment are jointly supportive. This interpretation helps explain why technology-centered models can overstate the effect of application deployment while underestimating the role of administrative capacity and political-institutional coordination.

The synthesis also clarifies the distinction between transparency mechanisms and transparency outcomes. Electronic records can improve traceability, but actual accountability requires timely disclosure, accessible information, stable procedures, and institutions capable of acting on the information produced. In this sense, e-budgeting is best viewed as an enabling infrastructure for accountability rather than as accountability itself.

Practical and Policy Implications

For local-government managers, the findings imply that implementation plans should integrate technology budgets with workforce development and process redesign. Investments in hardware, connectivity, and security should be accompanied by internal support capability, recurring training, clearly assigned responsibilities, and procedures for managing system changes. This reduces the risk that the organization becomes technologically equipped but operationally dependent.

For central and local policymakers, transition governance is equally important. Major changes to national or regional financial applications should be accompanied by sufficient testing, guidance, coordination, and adaptation time. Where rigid digital deadlines are necessary, earlier engagement among executive, legislative, planning, and budgeting actors can reduce last-minute conflict without weakening procedural discipline. Policy design should therefore treat system reliability, organizational readiness, and institutional coordination as linked implementation requirements.

For accountability institutions and the public, digitalization should ultimately improve the accessibility and timeliness of financial information. Evaluation of e-budgeting should therefore extend beyond whether an application has been adopted to whether budget information is more traceable, accessible, reliable, and usable for oversight.

Research Agenda

Future research should test the integrated framework across local governments with different levels of fiscal capacity, digital maturity, administrative capability, and infrastructure quality. Comparative case studies could identify how combinations of constraints produce different implementation pathways, while quantitative or mixed-method studies could examine relationships

among fiscal capacity, digital competence, organizational resistance, regulatory consistency, system reliability, and e-budgeting effectiveness.

Further research should also examine the effectiveness of specific mitigation mechanisms, including shared digital infrastructure, internal helpdesk models, continuous upskilling, phased system transitions, sandbox environments, and early political coordination. Such studies would move the literature from identifying barriers toward establishing which combinations of interventions generate measurable improvements in transparency, accountability, budget efficiency, and institutional independence.

Conclusion

This review concludes that the effectiveness of e-budgeting in local governments cannot be determined solely by the availability or sophistication of digital technology. The literature consistently points to an interaction among fiscal, institutional, and governance conditions. Fiscal constraints influence the quality and sustainability of technological infrastructure; institutional capability determines whether organizations can operate and adapt to digital systems; and governance arrangements shape regulatory stability, coordination, political interaction, transparency, and accountability. E-budgeting is therefore best understood as a multidimensional transformation of regional financial governance rather than as the digital replication of conventional budgeting procedures.

The review's principal contribution is an integrated framework that links these three dimensions and explains why isolated interventions are unlikely to be sufficient. Practical improvement requires coordinated investment in infrastructure and internal capability, while policy improvement requires predictable transitions, clear institutional responsibilities, and earlier coordination among budgeting stakeholders. The review is limited by its narrative, secondary-source design and by the absence of a fully documented systematic search and screening protocol. It therefore provides a conceptual synthesis rather than an estimate of causal effects or the prevalence of implementation barriers. Future research should validate the framework empirically across regions and test whether the proposed mitigation strategies produce measurable improvements in digital financial governance.

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