

# **Implementation of E-Planning, E-Budgeting and Government Internal Control Systems for Financial Reporting Quality at Local Governments in Indonesia**

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## **Abstract**

The purpose of this study is to obtain empirical evidence of the effect of the implementation of e-planning, e-budgeting, and internal control systems of local governments (GICS) on the quality of financial reporting of district / city governments in Indonesia. This study uses a descriptive and quantitative approach, with a population of provinces / cities / districts in Indonesia, amounting to 522 per year. For 2017 and 2018, 1044 samples were obtained. Data analysis uses multiple regression analysis. The results of the study provide empirical evidence that the application of e-planning e-budgeting and GICS has proven to have a significant positive effect on the quality of financial reporting. There are significant differences in the quality of financial reporting between local governments that have not and have implemented e-budgeting. The limitation of this study is that the research year can only be taken in the last 2 years (2017 and 2018), because e-planning and e-budgeting have only been implemented in that year. Practical implications based on the results of this study, the government must provide support for the implementation of e-planning and e-budgeting to improve the quality of financial statements. The novelty of this research is the e-planning and e-budgeting policy which has just been implemented in Indonesia, and similar research is still very limited in Indonesia, so the results of this study are expected to provide empirical evidence and literature support to strengthen the existing theories.

Keywords: e-planning, e-budgeting, government internal control system, financial reporting quality.

## **INTRODUCTION**

In order to realize transparency and accountability in the management of state finances, the Regional Government is obliged to submit a financial accountability report for the regional government. As a form of accountability to the public, the regional government will report the Regional Government Financial Report (LKPD). Problems with the quality of financial reporting, especially in the stages of the planning and budgeting process which are part of the accounting and reporting information systems in various local governments and weak internal control systems that continuously emerging, which is related to inconsistencies between regional development planning programs and budget allocations (Audit Board of Republic of Indonesia / BPK RI, 2018). Local government financial reports (LKPD) often face problems when planning and budgeting does not go as budgeted, especially in terms of accountability for budget realization. With the Presidential Regulation (Perpres) Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), and The Minister of Home Affairs Regulation No. 13 Year 2006 concerning e-budgeting, and Minister of Home Affairs Regulation No. 86 Year 2017 concerning e-planning issues related to inconsistencies between the planning and budgeting process are expected to be minimized because all processes are carried out automatically based on web / online. This system aims to resolve issues related to inconsistencies

between the planning and budgeting process. But until now there are still many local governments that have not implemented it, so that the efficiency and effectiveness of managing state finances is not guaranteed. The inconsistency between the planning and budgeting processes will result in information asymmetry also illustrates the poor accounting and reporting information systems at the Regional Organization Internal Control System which will ultimately have an impact on the quality of local government financial reporting.

Chalu & Kessy (2011) conducted a study on the effect of the quality of e-government systems on the quality of accounting information systems in the country of Tanzania found that the quality of e-government systems had a significant positive effect on the quality of accounting information systems where the use of e-government systems began at the planning stage in every level of government agencies and the participation of all parties and internal control systems that can accommodate each stage in the planning and implementation process of the program is able to produce government accounting information that is useful and quality and easily understood by both the public and the legislature. Arifianti (2011) states that GICS (Government Internal Control System), information technology, and regional financial supervision have a positive effect on the value of financial reporting information. Similar to the results of Zuliarti (2012), GICS and information technology have a positive effect on the value of financial reporting information. Based on the year 2017 Audit Reports BPK RI, there were 6,222 findings related to weaknesses in the accounting and reporting control system, weaknesses in the control system for the implementation of the revenue and expenditure budget, and weaknesses in the internal control structure system (BPK RI, 2018).

E-budgeting is expected to increase transparency of financial reporting, improve internal control systems and budget control both during planning, budgeting and realization. The intensity of the use of e-planning and e-budgeting by local governments as well as the level of public participation can improve the quality of local government accounting and reporting systems (Ritchi et al., 2015). Likewise, the results of Mancini and Lamboglia (2017) research found that there was a significant positive effect between flexibility, network connectivity and data integration and the level of transparency of financial information on the success of accounting information systems. The government has required the implementation of e-planning and e-budgeting to create an accountable, transparent, efficient and effective government in the management of limited resources, but the lack of research in Indonesia in this regard, is the novelty of this research.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### 2.3. Accounting Information System, e planning and e-budgeting

Accounting information system is a structure that convert financial transaction data into accounting information with the aim of producing information needed by its users (Wilkinson and Cerullo, 1995; Mulyadi, 2001). Accounting Information System components, including: human resources (HR), financial data forms, to record all financial activities including cash transactions, inventory, accounts receivable, fixed assets, debt, sales and costs, accounting software, hardware in the form of a set of computers that connected to the network (Networking), and the completeness of other supporting accessories. The regional government is obliged to be open and responsible for the results of the implementation of the development or implementation of the budget, the presentation of budget information, and regional financial reporting produced by the Regional Financial Management Information System.

E-planning and E-budgeting can be interpreted as an information system for regional development planning and budgeting using electronic (e-gov). E-planning and E-budgeting are implemented in an integrated manner to support the planning and budgeting process. E-planning aims to improve accountability in development planning. The e-planning system consists of the stages of Short Term Development Plan (RPJPD), Medium Term Development Plan (RPJMD), Strategic Plan (RENSTRA), Work Plan (RENJA) and Local Government Work Plan (RKPD), while e-budgeting consists of Analysis of Expenditure Standards (ASB) and Unit Price Standards (SSH) will produce quality financial reports (informative and accountable) because they are interrelated with one another. Accounting information systems and documents that are integrated between the planning and budgeting process and their realization will produce accounting information that is useful for the planning and decision making process and is able to minimize information asymmetry. Whereas E-budgeting is a budgeting system using a web-based computer application program to facilitate the process of preparing regional expenditure budgets aimed at transparency for each party and improving the quality of the Regional Revenue and Expenditure Budget (APBD) in terms of compliance with the RPJMD, accuracy of values, account codes and accountability for expenditure allocation (Khoirunnisak, 2017).

## **2.2 Quality of Local Government Financial Reporting**

Criteria and elements forming the quality of financial statement information mentioned in the Government Accounting Conceptual Framework (PP No. 71 of 2010) consist of: (a) relevant, (b) reliable, (c) comparable and (d) understandable. Government financial statements must meet the four characteristics to achieve its objectives, because those four characteristics are the normative prerequisites needed for the government financial reports to meet the desired quality. The purpose of accounting information systems is to produce financial reporting of public sector entities in the form of information about the allocation and use of reporting entity resources that are useful for accountability and decision-making purposes (IFAC, 2014). The results of previous studies indicate that high quality financial reporting can mitigate the problem of information asymmetry (Healy & Palepu, 2001), and moral hazard (Biddle et al., 2009) thereby increasing the efficiency and effectiveness of allocation and utilization of economic resources (Bushman & Smith, 2001; World Bank, 2011; Chen, et al., 2010).

## **2.3 Local Government Internal Control System (GICS)**

According to the Law of Republic of Indonesia No. 60 year 2008 concerning the Internal Control System the Government states that The Internal Control Systems are an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective activities and efficient, reliable financial reporting, securing state assets, and compliance with laws and regulations. The GICS is the Internal Control System that is carried out comprehensively within the central government and regional government. In relation to the effectiveness of the preparation of financial statements, the merits of implementing an internal control system can affect the quality of local government financial reports. Arens et al. (2012) state that internal control is designed to provide adequate confidence in achieving the objectives of financial reporting reliability, effectiveness and efficiency of operations, as well as compliance with applicable laws and regulations. Gamayuni (2018a) state that the effective internal audit function which is part of GICS, has six dimensions: planning, communication and approval, management

resources, policies and procedures, coordination, reporting to the board and senior management, quality control and development program, and public complaints follow up.

#### **2.4 The effect of implementing e-planning and e-budgeting on the quality of local government financial reporting**

Ritchi et al. (2015) shows that there is a positive influence between the use of e-government features on the quality of accounting information systems and local government financial reporting. Chalu & Kessy (2011) found that the quality of the e-gov system with the ERP model had a significant positive effect on the quality of the accounting information system in Tanzania, where the use of the e-gov system began at the planning stage at each level of government agencies and the participation of all parties and internal control system that can accommodate every stage in the planning and implementation process of the program is able to produce government accounting information that is useful and quality and easily understood by both the public and legislature. Sari (2015) states that the quality of accounting information systems is able to moderate the effectiveness of public sector accounting practices as a form of implementation of good governance, one of which is e-planning. Furthermore Winidyaningrum and Rahmawati (2009) stated that the capacity of Human Resources, utilization of Information Technology and Internal Control, positively influences the reliability of financial reporting and the timeliness of local government financial reporting. Likewise, Mancini and Lamboglia (2017) also show that Accounting Information System (AIS) which is integrated at each level in the planning and budgeting process which consists of Part Integration, Full system integration and Full information Integration has a positive effect on the quality of accounting information generated. Srivastava (2011) found that the implementation of e-government both in terms of government policies, public goods procurement systems, public service administration, report plans and budget realization had a positive effect on the level of quality of financial information produced by the government so that the impact on increasing public confidence in terms of budget transparency. In harmony with Sharma et al. (2015) found that interoperability in planning and preparing government reports using the e-gov system had a positive effect on the quality of information produced. Based on some of the descriptions above, the hypotheses that can be used is:

HI: The application of E-planning and E-budgeting has a significant positive effect on the quality of financial reporting of local governments in Indonesia

#### **2.5 Effects of the Government Internal Control System on the quality of local government financial reporting**

The finding of irregularities and leaks in the financial statements by the BPK RI indicates that the financial statements of the local government have not fulfilled the characteristics / value of the required information. From the results of the BPK RI, the weaknesses of the GICS in LKPD in 2017 include: Weaknesses in the accounting and reporting control system, weaknesses in the implementation of the budget and revenue and expenditure implementation system, weaknesses in the internal control structure. Indriasari and Nahartyo (2008) empirically prove that the internal control system of local government has a positive effect on the quality of local government financial reporting. Furthermore Sarita (2012) states that an effective internal control system will affect the performance in achieving effectiveness, efficiency, adherence to applicable laws and regulations, and the reliability of the presentation of government financial statements. According to Law of Republic of Indonesia No. 60 of 2008, the Government's Internal Control

system itself has a goal to achieve effective and efficient government activities, protection of State Assets, the reliability of financial statements and compliance with laws and regulations and policies. According to Zhang et al. (2012) there is a relationship between independent auditors and disclosure of internal control problems. If the findings of the GICS weakness are low then it is likely to get a high WTP opinion. Xu, et al. (2003) explained that the interaction between people and the system and the implementation of the system are important factors that influence the quality of information. Internal control is one of the strongest foundations of good governance. The GICS guarantees compliance with laws and regulations, ensures the reliability of financial reports and financial data, facilitates the efficiency and effectiveness of government operations, and guarantees the security of state assets. The purpose of the internal control system according to Warren et al. (2005) one of them is to check the accuracy and reliability of accounting data. Based on some of the descriptions above, the hypotheses that can be used are:  
H2: The Government's Internal Control System has a significant positive effect on the quality of financial reporting of local governments in Indonesia.

The following is the research model or framework:

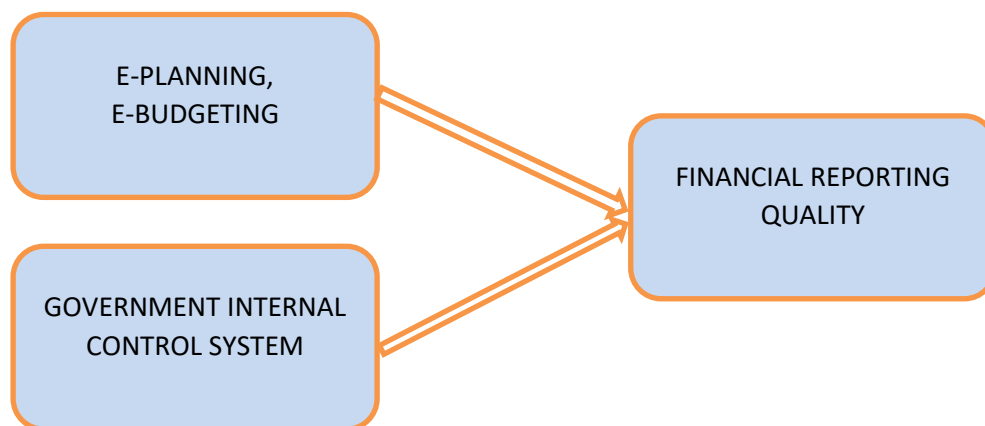


Figure 1. Research Framework

## METHOD

The population in this study were all provincial / district / city local governments in Indonesia, amounting to 522 provinces / districts / cities. Samples were taken for 2 years in 2017 and 2018, so that 1044 samples were obtained. All secondary data in this study are sourced from the Audit Report of the State Audit Board of the District / City Local Government Financial Statements (LKPD in Indonesia for 2017 and 2018). Data on the implementation of e-planning and e-budgeting and GICS Maturity obtained from Financial and Development Oversight Body (BPKP). Score obtained from BPKP data for 2017 and 2018. This research is a quantitative research with descriptive statistical analysis and multiple regression analysis using SPSS software.

Table 1. Operationalization of Variables

Variable	Dimension	Indicator	Score
Application E-planning and E-budgeting (EPUB)  (Minister of Home Affairs Regulation Number 13 of 2006)	The implementation levels are categorized into 4 (four) levels.  Source: Minister of Home Affairs Regulation No. 86 Year 2017	Not yet implemented e-planning and e-budgeting	1
		Implementation of e-planning for 5 years and annual (RPJMD and Renstra)	2
		Implementation of Five-Year and Annual e-planning (RPJMD, Renstra, Musrenbang, RKPD, Renja)	3
		Integration of e-planning, e-budgeting systems with local financial management (Full Implementation) (RPJMD, Strategic Plan, ASB & SSH, Musrenbang, RKPD, Renja, KUA PPAS, Budgeting Application, Financial Administration and Reporting)  Explanation: RPJMD : Medium Term Development Plan Renstra : Strategic Plan Musrenbang : Conference on Development Planning RKPD : Local Government Work Plan Renja : Work Plan KUA PPAS : a Policy of General Budget and Priority of Budget ASB : standard budget analysis SSH : standard unit price	4
Internal Control System	GICS Application Rate  Source: BPKP Regulation No.4 year 2016	Not available	0<score <1
		Stub	1<score<2
		Flourish	2<score<3
		Defined	3<score<4
		Managed and measurable	4<score<4,5
		Optimum	4,5<score<5
Quality of Financial Reporting	BPK RI's Opinion (The auditor's professional statement of the reasonableness of financial information presented in the Regional Government Financial Report	Fair without adjustment	5
		Fair without adjustment with explanatory paragraph	4
		Fair with adjustment	3
		Adverse	2
		Disclaimer	1

This research is a quantitative study with descriptive statistical analysis and multiple regression analysis using SPSS software. The regression equation model is as follows:

$$\text{Quality of Financial Reporting} = \beta_0 + \beta_1 \text{ e-planning \& e-budgeting} + \beta_2 \text{ GICS} + u$$

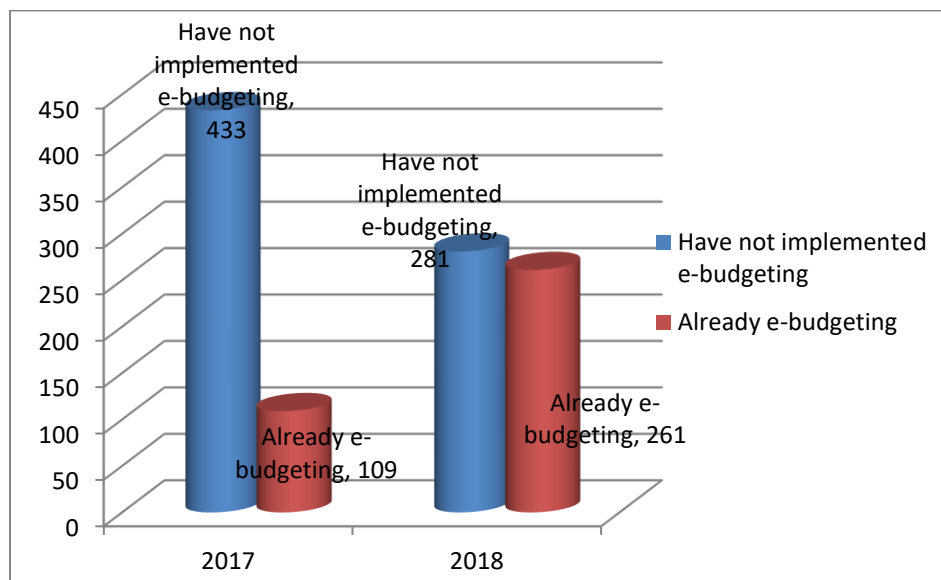
## RESULT AND DISCUSSION

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ePB	1084	1.00	5.00	2.1919	.95130
GICS	1084	.00	3.88	2.3275	.80941
KLK	1084	1.00	5.00	4.5277	.97151
Valid N (listwise)	1084				

In table 2, it can be seen from the descriptive statistics that the application of e-planning and e-budgeting has 2.19 average values, which means that at present the average regency / city local government in Indonesia from 2017 to 2018 is still at the stage of e-planning for 5 years and years, that is at the stage of drafting the RPJMD and Renstra, has not implemented e-budgeting. GICS has an average value of 2.33 which means that the level of implementation of GICS there are district / city governments in Indonesia are at a developing level. While the quality of financial reporting has an average value of 4.53, which means that the opinion on the financial statements of local governments on average is at a Fair level without exception with explanatory paragraphs.

Figure 1. Number of district / city district governments already implemented and those who have not implemented e-budgeting in Year 2017 and 2018



From the figure above shows that in 2017, most local governments in Indonesia have not implemented e-budgeting (433 districts / cities), and only 109 districts / cities have used e-budgeting. However, in 2018 there will be an increase in the number of districts that have used e-budgeting (281 districts / cities), but there are still many who have not implemented it (261 districts / cities). As shown in the following diagram:

Figure 2. Implementation level of e-planning and e-budgeting in year 2017

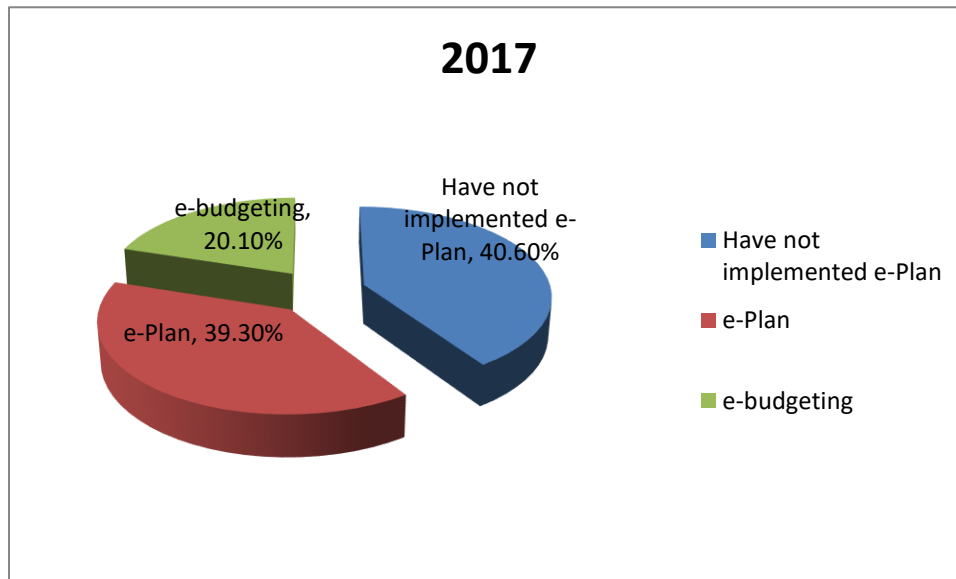
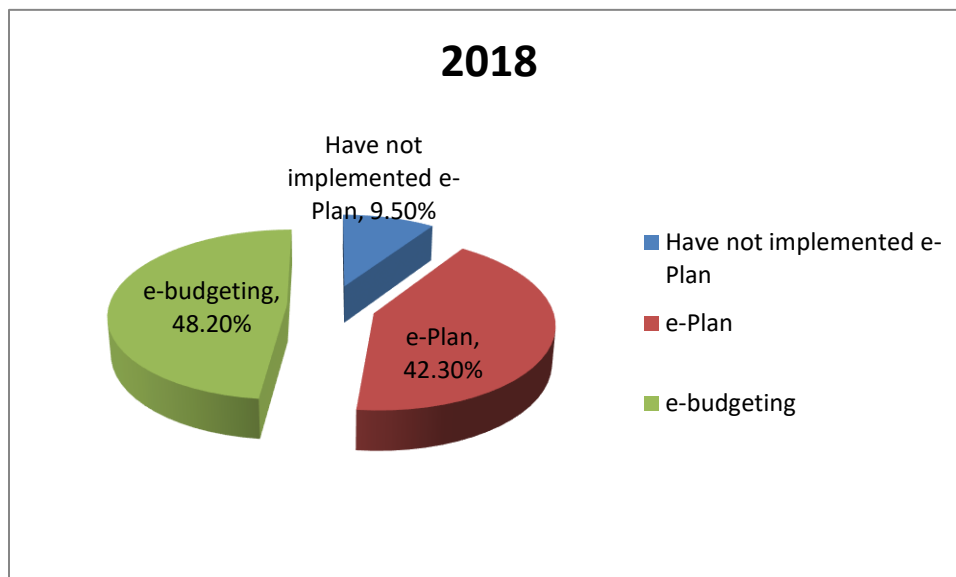


Figure 3. Implementation level of e-planning and e-budgeting in 2018





In 2018 there was an increase in the number of city districts that had implemented e-planning by 42.3%, while those who had used e-budgeting were 48.2% of the total 522 districts / cities throughout Indonesia. But there are still those who have not implemented e-planning 9.50%, which means that most local governments in Indonesia have not implemented e-budgeting.

Table 3. Model Feasibility Test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	203.597	2	101.799	134.434	.000 <sup>b</sup>
	Residual	818.573	1081	.757		
	Total	1022.170	1083			

a. Dependent Variable: KLK

b. Predictors: (Constant), GICS, ePB

Based on the ANOVA test, the F value has a significance of 0.00 which means that the independent variable in this study, e-planning e-budgeting and GICS simultaneously has a significant effect on the quality of financial reporting.

Tabel 4. R Square Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.446 <sup>a</sup>	.199	.198	.87019

a. Predictors: (Constant), GICS, ePB

Adjusted R square value of 19.8% which means that the e-planning e-budgeting variable and GICS can explain the Quality of Financial Reporting of 19.9%, the rest is influenced by other variables not examined.

Table 5. Multiple Regression Test Results  
 Effect of e-Planning e-Budgeting and GICS on the Quality of Financial Reporting

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.175	.088		36.210	.000
	ePB	.13	.030	.127	4.332	.000
	GICS	.46	.035	.382	13.000	.000

a. Dependent Variable: FRQ

The regression equation model is as follows:

$$\text{Quality of Financial Reporting} = 3,175 + 0,13 \text{ e-planning \& e-budgeting} + 0,46 \text{ GICS} + u$$

Based on the results of multiple regression tests on Table 5 shows the significance value of e-planning e-budgeting  $0.00 < 0.05$  means that e-planning variable e-budgeting has a significant effect on the quality of financial reporting. The coefficient value of 0.13 indicates that increasing e-planning e-budgeting by 1 will improve the quality of financial reporting by 0.13. The significance of GICS  $0.00 < 0.05$  means that the GICS variable has a significant effect on the quality of financial reporting. The GICS coefficient value of 0.46 indicates that an increase in GICS by 1 will improve the quality of financial reporting by 0.46.

Table 6. Paired t-test Comparative Test

		Paired Samples Test					t	df	Sig. (2-tailed)
		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
Lower	Upper								
Pair 1	FRQ-EB – FRQ-EP	.23784	1.10563	.05748	.12481	.35087	4.138	369	.000

Table 7. Descriptive Statistics of the Government Financial Reporting Quality that have implemented e-budgeting (FRQ-EB) and who have not implemented e-budgeting (FRQ-EP)

	N	Minimum	Maximum	Mean
FRQ-EB	370	1.00	5.00	4.8108
FRQ-EP	714	1.00	5.00	4.3810
Valid N (listwise)	370			

Table 6 shows the results of different paired t-test, the significance value is less than 0.05 which means there is a significant difference in the quality of financial reporting between local governments that have implemented e-budgeting and who have not implemented e-budgeting. Table 7 shows that in year 2017-2018 most local governments have not implemented e-budgeting (714 districts / cities), with an average value of financial reporting quality of 4.3, lower than the quality of financial reporting of local governments that have implemented e-budgeting with an average value of 4.8, as many as 370 regencies / cities.

### The effect of implementing e-planning and e-budgeting on the quality of local government financial reporting

Based on the results of this study, the application of e-planning e-budgeting proved to have a significant positive effect on the quality of financial reporting. The higher level of implementation of e-planning and e-budgeting will improve the quality of financial reporting of district / city governments in Indonesia. These results are in line with the results of research by

Ritchi et al. (2015); Chalu & Kessy (2011); Sari (2015); Winidyaningrum and Rahmawati (2009); Mancini and Lamboglia (2017); Srivastava (2011). Most local governments in Indonesia have not implemented e-budgeting, still at the stage of implementing five-year and annual e-planning (RPJMD, Renstra, Musrenbang, RKPD, Renja). The implementation of e-planning will produce integrated and accountable planning, while the implementation of e-budgeting will result in a transparent regional budgeting process for each party, improving the quality of the Regional Budget (APBD) and its compliance with the RPJMD. Thus, the planning and budgeting process will produce quality accounting information that is useful for the planning and decision-making process.

### **Effect of Government Internal Control Systems on the quality of local government financial reporting**

Based on the results of this study, GICS was proven to have a significant positive effect on the quality of financial reporting. The higher level of GICS implementation will improve the quality of financial reporting of district / city local governments in Indonesia. These results are in line with the results of Indriasari and Nahartyo's research (2008); Zhang et al. (2012); Sarita (2012). Also Gamayuni (2018b) study result shows that there is significant influence of the effectiveness of the internal audit function to the financial reporting quality. The existence of GICS will guarantee compliance with laws and regulations, guarantee the reliability of financial reports and financial data, facilitate efficiency and effectiveness of government operations, and guarantee the security of state assets so that it will improve the quality of financial reporting. GICS in local governments in Indonesia is still at a developing level, meaning that there are still many weaknesses that must be corrected so that GICS can improve the quality of financial reporting.

## **CONCLUSION AND IMPLICATION**

Based on the results of this study, hypotheses 1 and 2 were supported, the application of e-planning, e-budgeting and GICS was proven to have a significant positive effect on the quality of financial reporting. The quality of financial reporting between districts / cities that have implemented e-budgeting has proven to be significantly higher than those that have not implemented it. Through e-planning and e-budgeting, the planning and budgeting process will produce quality accounting information. Because e-planning and e-budgeting are new policies in Indonesia, and with minimal prior research, further research is needed to find weaknesses of e-planning and e-budgeting, and so that research result can be used by governments to make decisions.

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