

LOCAL GOVERNMENT CHALLENGES IN BUDGET MANAGEMENT TRANSPARENCY THROUGH THE SURABAYA CITY GOVERNMENT WEBSITE IN ACHIEVING GOOD GOVERNANCE

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Abstract

Budget management transparency is one of the important aspects in realizing good governance, because with openness of information, local governments can increase accountability and public trust. This study aims to examine the challenges faced by the Surabaya City Government in implementing budget management transparency through the PPID website. The method used is qualitative with content, where official documents such as the SKPD Revenue and Financing DPA and regulations related to financial transparency are analyzed to understand the obstacles that arise in the practice of transparency. The results of the study show that the budget documents presented are still difficult for the general public to understand because they use technical language and presentation that is not user-friendly. In addition, the low level of socialization and education regarding access and utilization of information on the PPID website has resulted in low public participation in budget supervision. Limited internet access and digital devices are also obstacles in reaching all levels of society. This study concludes that although the government has provided budget data openly, these challenges hinder the effectiveness of transparency in supporting good governance. Therefore, efforts are needed to simplify information, increase public education, and strengthen public participation so that budget transparency can run optimally.

Keywords: Good Governance, Budget Management, City Government, Transparency

INTRODUCTION

Basically, the government must be able to meet the needs of its citizens by providing various services in health, education, and security (Maryam, 2024). This is because every citizen has the right to receive quality and prompt services from the government (Antonious, 2022). Due to this, all layers of government in public service, from the central government to the regional level, must be built, planned, and improved, and through enhancement, become better. In the Regulation of the Minister of Administrative and Bureaucratic Reform No. 30 of 2014 regarding the guidelines for Public Service Innovation, it is stated that the development of innovation in governance is necessary to meet the needs of the community in the field of service by making efforts to improve the quality and accelerate public service, thereby realizing even better public service (Dwiyanto, 2021).

The existence of the utilization of information and communication technology, which in the context of governance is referred to as Electronic Government (E-Government). Based on Presidential Instruction No. 3 of 2003 regarding national policies and strategies for the development of E-Government, it is an effort to enhance the administration of government based on electronic systems. According to (Nugraha, 2021), E-government is the use of information and communication technology supported by internet technology to help realize a better government and improve the quality of services to the public. In the utilization of E-government for a government bureaucracy, it is certainly expected to serve as a pathway for bureaucratic reform aimed at providing even better services (Nurhidayati, 2019). This is supported by research conducted by Yudiantmaja (2020), which states that with the implementation and development of E-government, the government can reorganize the management system and improve work processes within the agency, particularly in the execution

of public service functions. The implementation of E-government aims to improve and enhance the quality of services in Indonesia, which has not yet met the expectations of the public, through the utilization of technology and information communication in the relationship between the government, the public, and other parties (Mariyam, 2024).

According to (Antonious, 2022), the application of E-government in governance is a means to create good governance. With E-government, the governance system at various levels will also become a solution to various problems in governance such as public services, poor policy quality, and the presence of Corruption, Collusion, and Nepotism (KKN), which are caused by weaknesses in supervision and low foreign investment due to the unavailability of data and information regarding the potential of a region (Otong & Dini, 2019).

The implementation of governance that emphasizes transparency, accountability, and public participation is related to the principles of good governance. Good governance encourages the importance of transparency, accountability, effectiveness, and efficiency in the overall processes of government work, one of which is how budget information is made open to the public. The concept of Good Governance, which fundamentally refers to the public as a system for providing assessments, policies, and institutions that interact directly with society, government, and the private sector, influencing and managing economic, social, and political affairs (Rosanjaya & Nafi'ah, 2023). With the explanation above, Good Governance, which is characterized by openness and transparency, embodies good values in interactions across all sectors with the public. (Ayuningtyas, 2020) A government service is required to provide better financial value for the community in delivering services that align with the implementation of good Good Governance. With the implementation of Good Governance, a government system will gain various benefits, including public trust in the services provided (Maya Richmawati, 2022).

The Surabaya City Government has created a PPID (Information and Documentation Management Officer) website aimed at supporting the openness of information that can be widely accessed by the public. With the existence of this website, the public will be provided with ease of access to various information regarding regional budget management (Ramendra & Kurniawan, 2021). The documents listed on the website include the Regional Government Work Plan (RKPD), Regional Work Units (SKPD), Budget Implementation Documents (DPA), and general information regarding the revenue and expenditure budget (APBN) of the city of Surabaya. Based on the documents presented on the Surabaya City Government website, the aim is to provide the public with open and structured budget information. In the PPID website, there is not only information regarding the budget but also various public services that are certainly very much needed and can be utilized by the community, including features such as public complaint services, single data access, reporting systems, licensing services, information on health, education, population, and community empowerment, as well as LPSE services. The various features provided indicate that the Surabaya City Government not only focuses on providing information regarding budget transparency but also prioritizes public services that can be utilized digitally by the people of Surabaya. This is also shown as an effort to realize Good Governance. However, this research focuses on the analysis of the budget transparency services of the Surabaya City Government.

But, even though the Surabaya City Government has provided budget information and public services through the PPID website, challenges still exist in achieving maximum transparency. One of them is the limitation in the public's understanding of the structure of the displayed budget documents, as well as the difficulty the public has in comprehending the overall budget development. Therefore, this research aims to deeply understand the challenges faced by the Surabaya city government in the transparency of budget management through the government website in realizing Good Governance.

METHODS

This research uses a qualitative approach with the method employed being content analysis. This approach was chosen to gain a deeper understanding based on the transparency of budget management on the Surabaya city government's website. Meanwhile, the data collection technique was based on documentation obtained from regional financial reports, regional government work plans (RKPD), budget realization, as well as regulations and policies related to financial transparency presented through the PPID website of the Surabaya city government. The data that has been collected is then analyzed using content analysis techniques, which is a method for studying and understanding the content of the document, and then relating it to the theory of good governance. This research was conducted from March to June 2025. During this period, the researchers carried out data collection, analysis, and report preparation in stages to obtain a comprehensive picture of the transparency of budget management presented by the Surabaya City Government through its website.

RESULTS AND DISCUSSION

The results of this research are related to the data and information obtained based on interviews with relevant parties, where the researcher selected 5 informants, namely users of the PPID website of Surabaya City, and also 2 Customer Service or Front Office personnel who play a role in providing information related to the use of the PPID website of Surabaya City. The details of the information regarding the informants are as follows:

Table 1. shows the profile of the informants, including their age, and occupation/role

No.	Name/Code	Occupation/Role	Age
1.	Informant 1	Website User	35
2.	Informant 2	Website User	28
3.	Informant 3	Website User	40
4.	Informant 4	Website User	32
5.	Informant 5	Website User	45
6.	Informant 6	Customer Service	27
7.	Informant 7	Customer Service	25

Transparency in budget management is one of the important aspects to realize the implementation of good governance (Utomo et al., 2021). It was found that the Surabaya city government continues to strive to achieve this by applying various principles of Good Governance itself, namely by displaying budget information openly and making it widely accessible to the public through the PPID (Information and Documentation Management Officer) website. The documents displayed are related to regional budget information. With the availability of information shared transparently or openly, this will make it easier for the public to understand how the planning and realization of the budget used and implemented by the Government in various programs and governmental tasks (Nurizna & Sahade, 2023). One of the important documents displayed on the Surabaya City PPID website is the Budget Implementation Document (DPA), which information is based on the Regional Device Work Unit (SKPD). This document is divided into two types: the SKPD revenue DPA and the SKPD financing DPA. The document contains information on financing and the use of funds allocated for various activities organized by the local government. The document that is shared aims to inform the public and create a sense of trust among the community regarding the budget used and disbursed by the local government.

Meanwhile, the role of the Regional Financial and Asset Management Agency (BPKAD) of Surabaya city is found to be very significant in the management and reporting of the regional budget. In this case, BPKAD has the responsibility to prepare and manage documents containing regional financial information, including the preparation of the DPA that will be uploaded on the PPID website. With the openness of these budget documents, they are intended for the public so that they can not only see the amount of budget allocated to each SKPD but also know in detail each budget that has been planned for financing the activities carried out. This will certainly help realize transparency as a principle of Good Governance implementation (Rosanjaya & Nafi'ah, 2023). Research conducted by Ramendra and Kurniawan (2021) emphasizes that transparency in budget management through financial accountability reports is an important indicator in the evaluation of good governance implementation. They state that the openness of budget data allows the public to monitor and evaluate the use of public funds. Thus, this openness not only enhances government accountability but also strengthens public trust in regional financial management (Zaman & Nurdiwaty, 2020). In this context, the presentation of the DPA of Revenue and Financing of SKPD on the PPID website of Surabaya City serves as concrete evidence that the city government prioritizes the principle of transparency, which is an integral part of good governance.

With this transparency, the Surabaya City Government demonstrates an open attitude in financial management, which can ultimately improve the quality of governance and public services. The budget transparency conducted through the PPID website also serves as one form of government accountability to the public in accordance with the principles of good governance, which demand transparency, accountability, participation, and responsibility in the administration of regional governance.

Although the Surabaya City Government has made efforts for budget transparency by providing budget documents through the PPID website, in practice, there are various challenges that hinder the achievement of maximum budget management transparency. Here are some of the challenges explained:

The existence of budget documents such as the DPA for Revenue and Expenditure of SKPD generally contains very detailed data and uses financial and administrative terms that are quite difficult to understand. This makes it difficult for the public, who have limited knowledge in accessing it, to fully and accurately understand the contents of the document. Language that is too technical and a presentation format that is not user-friendly can be the main obstacles in understanding budget information. As a result, even though the data is open, the public cannot fully access and effectively monitor the regional budget. This is similar to the findings in the study by Ramendra and Kurniawan (2021), which showed that budget accountability reports are often not easily understood by the public due to their overly formal and complex structure and language. Of the five people interviewed, four expressed difficulty in understanding the budget documents available on the PPID website. They conveyed that these documents often use terms that are difficult for the general public to comprehend. One user, who works in the private sector, said, "The budget documents on the website are very technical and use a lot of jargon that I am not familiar with." I find it difficult to understand the content of the document without a simpler explanation or additional guidance. Other users also mentioned that the very formal document format makes it difficult for them to access the information they want to know. Based on the results of this interview, it shows that the main obstacle in budget transparency is the language that is too difficult to understand.

Transparency is not just about providing data, but also about how that data can be accessed and understood by the public. One of the challenges faced is the lack of socialization and education for the public regarding the existence of the PPID website and how to utilize the available budget information. Many residents are not yet aware of or are not accustomed to accessing budget data online. Without adequate education, the transparency efforts become less impactful, as the information remains poorly absorbed by the community. Research conducted by Utomo et al. (2021) also emphasizes the importance of community education so that they can play a role in social control over village finances. The same applies in the urban context: without adequate understanding, information transparency does not necessarily encourage public participation. Based on interviews conducted with 5 website users, they expressed agreement in stating that there is a lack of socialization in using and understanding the PPID website and how to access budget documents. One user stated, "I have never been informed about how to use this website effectively." There is no clear information on how to access budget data or how to utilize that information for monitoring purposes. This was also confirmed by other users who feel that the socialization regarding this website is only limited to those who are already accustomed to accessing the internet. The lack of understanding on how to access and utilize budget information causes many people to not participate in budget oversight, even though this is very important for transparency.

Although Surabaya is a large city with fairly good technological access, there are still some members of the community who face limitations in internet access and digital devices. This poses a challenge in reaching all layers of society, especially those in peripheral areas or economically disadvantaged groups. The dependence on websites as the main medium for disseminating information can become a hindrance if not accompanied by inclusive and equitable alternatives for delivering information. The limitations of infrastructure and internet access are also issues reported by most users living in the outskirts of Surabaya. One user expressed, "Even though I live in Surabaya, sometimes I have difficulty accessing this website because the internet connection in my area is unstable. This makes it hard for me to access information optimally." Although Surabaya has better infrastructure compared to other cities, the reality is that there are still parts of the community that face difficulties in this regard. Another respondent added, "Not all residents have adequate devices to access this website smoothly." This should be a concern so that information can be accessed more inclusively by all groups.

Although information is available, another major challenge is how to encourage the community to actively utilize this data in overseeing budget management. The low participation of the community in utilizing budget information becomes an obstacle in achieving meaningful transparency. It was found that issues such as ignorance, lack of interest, or limited capacity of citizens to process public financial data are the main causes of minimal social control, which hinders true transparency. Some users expressed that they feel they do not know how to utilize the budget data for oversight purposes. One user said, "I don't know much about how to monitor the budget with the available data." This shows that although transparency has been implemented, without sufficient understanding of how to utilize the data, transparency cannot be maximized.

From the interviews with five users of the PPID Kota Surabaya website, it can be concluded that although this website has provided budget data openly, there are several challenges or issues that need to be addressed. These challenges include the use of overly technical language, the lack of education for the public on how to access and utilize the information, and the limited access to the internet and adequate devices in

some areas. In addition to interviews with website users, interviews were also conducted with customer service (CS) contacts or front office staff who play a role in providing information related to the use of the PPID Kota Surabaya website. Based on interviews with the CS officers, it was found that they often receive statements regarding the public's difficulties in understanding the information available on the website, especially related to budget documents. One of the CS officers stated, "We often receive complaints from the public who find it difficult to access documents and understand the language used." Even though there are already guides, many still find it difficult. In addition, the CS officer added, "We also see that although the website has been fixed, there are still many people who do not fully understand how to use this website." Many come to us just to ask for a direct explanation." From this interview, it is evident that although there are efforts to improve transparency by providing budget documents online, the reality is that the website does not fully align with the public's understanding. CS officers themselves noted that they often act as intermediaries between the public and budget information that should already be directly accessible through the website. Therefore, even though the website has been updated with various more user-friendly features, the public's understanding of the provided content is still not optimal, indicating the need for more education and socialization regarding the use of the website.

In analyzing the development of budget management transparency through the PPID Kota Surabaya website, a comparison of data from 2022, 2023, and 2024 shows significant changes, although there are still some challenges that have not been fully resolved. In 2022, the PPID website of Surabaya City began providing open access to budget documents, but that year, many people complained about the difficulty in accessing and understanding the available information. The data presented still uses technical terms and formats that are not very easy for every user to access, which creates problems in the general public's understanding of the budget content. In 2023, although there have been efforts to improve by simplifying the language in the documents and adding more accessible navigation features, the issue of socializing with the public remains a significant obstacle. Many users have not yet received sufficient information on how to access and use the budget data. In addition, in 2023, internet access in several outskirts of Surabaya still poses a challenge that hinders the community from fully utilizing this website. In 2024, despite improvements in the quality of information that is easier to understand and training for the community on how to use the PPID website, the issue of community participation remains the main challenge. Although the budget data has been presented openly and is easier to understand, many people feel they do not have the capacity to actively participate in budget oversight. Therefore, although there has been progress in terms of budget transparency, efforts to encourage public involvement still need to be strengthened so that budget transparency can be truly and effectively achieved.

The explanation above is also in line with the research by Amendra and Kurniawan (2021), which explains that government financial accountability documents are often not easily understood by the public because their language style and presentation structure are not public-friendly. Thus, data openness does not necessarily align with meaning openness if the public is still confused in interpreting the content of the provided information. Meanwhile, Utomo et al. (2021) research shows the importance of education for residents so that they can perform social control functions, especially in the context of village financial management. This also applies at the city level. Without serious efforts from the government to provide the public with basic knowledge about public information and their rights, the main goal of transparency, which is the active involvement of the public in decision-making and public oversight, will be difficult to achieve. Therefore, the government needs to implement a well-planned and sustainable educational strategy so that transparency does not stop at merely opening data, but also encourages the formation of a society that understands how to access the budget through the website, thereby creating Good Governance in the Surabaya city government based on budget transparency.

Conclusion

This research shows that although the Surabaya City government has made efforts to implement budget management transparency through the publication of DPA Revenue and Financing SKPD documents on the PPID website, there are still various challenges that hinder the effectiveness of that transparency. The documents presented tend to be difficult for the public to understand due to their technical language and presentation, as well as the lack of socialization and education, which prevents citizens from fully understanding and utilizing the available information. In addition, limited internet access and low public participation in oversight further weaken the role of transparency in promoting accountability in regional budget management.

The recommendation that can be provided in this study is to enhance efforts to simplify the language and format of budget documents so that they are easier for the general public to understand. In addition, more intensive socialization and education about the existence and how to access budget information through the PPID website are needed, so that the public can be more active in monitoring. The government must also expand access to information by providing alternative delivery methods besides online and encouraging public

participation through direct citizen engagement programs, so that budget transparency can be more effective and have a real impact on regional financial management.

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