



## When Technology Meets Transparency & Accountability: A Strategy to Prevent Corruption in Local Government

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Article	Abstract
<p><b>Keywords:</b> Regional Autonomy; Accountability; Transparency; Anti-Corruption</p> <p><b>Article History</b> Received: Oct 20, 2025; Reviewed: Nov 4, 2025; Accepted: Apr 15, 2026; Published: Apr 16, 2026.</p>	<p><i>This study aims to develop an information technology-based transparency and accountability model to support corruption prevention in local government procurement in Batu City, East Java, Indonesia. Adopting a qualitative approach, this study combines a literature review with data collected through Focus Group Discussions (FGDs) involving Batu City Government's officials and village leaders. Data were analysed using NVivo 12 Plus to identify recurring patterns and key themes related to governance, technology, and integrity. The findings reveal that although Batu City has promoted digitalisation through agency-specific applications, the absence of an integrated cross-agency procurement system creates oversight gaps and accountability risks. The study highlights that effective IT-based procurement systems require not only data integration and open budget information but also reliable human resource integrity and ethical commitment. Advanced digital systems alone are insufficient without a robust anti-corruption culture. This study proposes an integrated information-technology model for goods and services procurement to help enhance budget transparency, accelerate anomaly detection, improve procurement traceability, and strengthen digital evidence for law enforcement. The proposed model serves as a strategic and sustainable oversight instrument, thereby reinforcing regional anti-corruption enforcement frameworks.</i></p>



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## INTRODUCTION

Corruption negatively affects society, as it tends to erode public trust in government, leading to the misuse of funds for goods and services instead of benefiting citizens, thereby weakening the functioning of public institutions and the rule of law (Agustine et al., 2019). This conduct stems from weak transparency and accountability in government administration, resulting in gaps in the manual administration system and suboptimal oversight (Perez Torres, 2020). These gaps leave room for abuse of authority and embezzlement of public funds by irresponsible individuals (Hanif, 2022). Such misuse and embezzlement are among the primary forms of corruption that undermine public trust in government and public institutions (Hall et al., 2015), as shown in Indonesia's Corruption Perception Index score (34/100) in 2025 (KPR RI, 2025).

These actions are often committed covertly by individuals with access to state finances, exploiting institutional loopholes, a lack of oversight, and weak accountability systems to undermine the integrity of budget management (Agustino, Leo, Fitriani, Indah, Wicaksana, 2022). Corruption in public financial management persists largely due to low transparency and accountability, regulatory gaps, ineffective oversight, and institutional mechanisms (Sancin, 2021); (Cahyani & Salmah, 2024). Although technologies such as e-budgeting, e-procurement, and open data have been introduced to enhance transparency, their implementation remains ineffective in addressing legal loopholes, strengthening oversight (Adam & Fazekas, 2021), and ensuring compliance with existing regulations (Sam, 2005). Digital systems, such as e-budgeting, e-procurement, and open data, enable the public to access real-time financial information and monitor government procurement processes.

Departing from the above issues, this study aims to identify specific shortcomings in transparency and accountability within the current public financial management system and to examine how technology can be optimised to address them. The central research questions focus on (1) the regulatory and governance gaps that enable corruption and (2) technological tools that should help mitigate them. In principle, transparency is fundamental to preventing corruption by enabling the public to initially disclose irregularities (Ng et al., 2021). In other words, transparency is an effective method of oversight, as it enables the public to monitor and evaluate government policies (Afzali et al., 2021). With regard to accountability, which refers to the alignment between rules and task implementation, each organisation is responsible for its performance in accordance with current regulations (Ahmad, 2014).

Information technology systems are considered an effective solution for preventing corruption. This technology should help with process automation and document digitisation, provide the public with easy access to information, improve control mechanisms, and minimise direct interactions that may lead to corruption (Montes & Luna, 2021). Indonesia has begun developing various information

technology systems to support government transparency and accountability. The implementation of the SPBE (Electronic-Based Government System) is a crucial foundation for the government's digital transformation. However, this system still requires further improvement and development to achieve maximum effectiveness in preventing corruption (Akbar et al., 2022).

While the use of technology has shown significant potential in increasing transparency and accountability, the effectiveness of digital systems in preventing corruption remains suboptimal (Clune & O'Dwyer, 2020). However, these systems require improvements to ensure effective corruption prevention, particularly in terms of data integration, consistent implementation, and protection against internal system manipulation (Chowdhury & Audretsch, 2021). One of the main factors influencing the effectiveness of an anti-corruption technology system is the readiness of its supporting infrastructure. Without a stable and secure digital network, a system designed to increase transparency risks will leave new loopholes for abuse. Therefore, the challenges of implementing a technology system are the uneven distribution of infrastructure, human resources, and regulations across regions.

Challenges in implementing information technology systems to combat corruption include infrastructure, human resources, and regulations, resulting in a digital divide between regions and regulatory differences (Sunaryo, S., & Al-Fatih, S., 2022). Furthermore, bureaucratic changes and complexity can also interrupt the optimisation of information technology systems. Previous research has examined information technology systems to address corruption. Some studies highlight the important roles of governance and technology in preventing corruption in the public sector. A study conducted by Suardi et al. (2024), for instance, examines the implementation of governance in public procurement processes using a mixed-method approach involving 744 government institutions and suppliers. The analysis using Partial Least Squares Structural Equation Modelling (PLS-SEM) reveals that governance principles, such as integrity, capacity, competition, fairness, as well as monitoring and control, significantly reduce corruption in procurement, particularly at the procurement preparation phase, as the most vulnerable stage (Suardi et al., 2024). Meanwhile, research by Drobovolska and Rozhkova (2024) emphasises investments in digital infrastructure and cybersecurity that can enhance the effectiveness of anti-corruption systems. However, digital transformation has also introduced new risks, such as cyber fraud (Dobrovolska & Rozhkova, 2024).

Despite these findings, studies specifically discussing the use of technology to promote transparency and accountability in corruption prevention at the local government level remain limited, given the unique local practices and cultural norms that shape transparency in regional governance. The two previous studies above recommend strengthening inter-institutional coordination. One novelty lies in the idea of integrating information systems across institutions, such as the Corruption

Eradication Commission, the Indonesian National Police, and the Prosecutor's Office, to enhance the effectiveness of digital tracking of corruption cases. Furthermore, a real-time system-based approach enables early detection and rapid response to indications of corruption, which have been hampered by bureaucracy and limited data (Cahyani et al., 2023). However, these studies are not without shortcomings. First, the discussion of cybersecurity and the protection of sensitive data exchanged through these systems has been insufficient. Second, technical aspects related to interoperability between technology platforms used by each institution have not received sufficient attention, although this is a major challenge in national information system integration.

The main novelty lies in the advocacy for standardising open, easy-to-use public data structures for the wider community, which has not been a primary focus of e-government policies. Furthermore, this study positions the public as an active subject in public oversight through information transparency, thereby creating space for broader citizen participation. However, this approach has some weaknesses, as it lacks emphasis on mechanisms to ensure data quality, validity, and up-to-date information. Furthermore, this study does not adequately address barriers to public digital literacy, which is a crucial factor in ensuring optimal use of public data access by all groups. This research contributes to the development of an information system model that incorporates transparency and accountability, which focuses on efficiency in financial data management and ensures public transparency.

## METHODS

The research combines normative and empirical legal research. Normative legal research examines written law from various perspectives, including theory, history, philosophy, comparison, structure and composition, scope, consistency, and the binding force of statutory regulations. This method emphasises written legal norms and juridical reasoning, forming a systematic framework for understanding the formal validity of law (Sukmawan & Damayanti, 2025). The stages of normative legal research began with the collection of secondary data through literature studies of primary, secondary, and tertiary legal materials. The data were analysed using deductive reasoning by emphasising legal norms, jurisprudence, and legal doctrines. The final stage involves drawing conclusions related to the legal issues examined (Zainuddin & Karina, 2023). The approaches used include statutory, case, and empirical approaches. The statutory approach examines statutory regulations related to the legal issues studied, while the case approach develops legal arguments based on specific cases to identify solutions that align with the principle of justice (Korompot, M. I. S., et al, 2021). Furthermore, the empirical approach helps provide an understanding of how law operates within society.

Empirical legal research is characterised as non-doctrinal research conducted through field studies to examine law as a social reality (Nurhayati et al., 2021). The data used in empirical legal research consist of primary and secondary data. Primary data

are obtained directly from the field through respondents or informants using data collection techniques such as interviews, while secondary data are derived from the same legal materials used in normative legal research (Benuf et al., 2019). The empirical approach provides direct field data and offers deeper insights into actual legal practices, although it may face challenges related to the validity and reliability of the data (Wiraguna, 2024). Therefore, combining normative and empirical approaches is considered essential to produce more comprehensive legal research. Such a combination allows us to analyse law from formal and theoretical perspectives and to incorporate sociological and cultural dimensions in understanding its implementation in society.

NVivo 12 plays a crucial role in qualitative data analysis. This software enables researchers to organise and analyse complex data from various sources, including transcripts of Focus Group Discussions (FGDs) with the three Batu City Government and Village Heads. A criterion for selected villages is to combine the characteristics of the people who have low trust in transparency reports. The transcripts represent policy documentation, while observation notes record the implementation of information technology systems. NVivo 12 facilitates systematic coding to identify key themes related to transparency, accountability, and corruption prevention.

Through visualisation and thematic analysis features, NVivo 12 helps uncover patterns and relationships in the data, resulting in a deeper understanding of the effectiveness of information technology systems in preventing corruption. This analytical method involves a series of data analyses to answer research questions. NVivo 12 Plus was used to analyse the data and facilitate the formulation of a transparency and accountability model for information technology systems to prevent corruption in Batu City.

## **RESULTS AND DISCUSSION**

### **Regional Budget Transparency in Batu City**

Regional financial management is crucial to the implementation of regional autonomy in Indonesia (Hassan, 2021). This contributes to the creation of transparent, accountable, and efficient financial governance (Vian, 2020). The Indonesian Government has enacted Government Regulation Number 12 of 2019 concerning Regional Financial Management. This regulation serves as a guideline for regional governments in managing their financial resources in an orderly, effective, efficient, transparent, and responsible manner. Referring to Government Regulation Number 12 of 2019 concerning Regional Financial Management, in Article 2, Regional Finance includes the following points:

- a. Regional rights to collect regional taxes and regional levies and to make loans;*
- b. Regional obligations to organise Regional Government Affairs and pay third-party bills;*
- c. Regional Revenue;*
- d. Regional Expenditure;*
- e. Regional assets managed independently or by other*

*parties in the form of money, securities, receivables, goods, and other rights that can be valued in money, including separated regional assets; and/ or f. Assets of other parties controlled by the Regional Government in the context of carrying out Regional Government duties and/ or public interests.*

The village is a small legal community that continually evolves as an inseparable part of the state's social order (Alam, S., et al, 2022). Law Number 6 of 2014 concerning Villages has regulated villages in accordance with the 1945 Constitution. It designates villages in the Regency or City areas as a subject that needs to be recognised and respected in the Republic of Indonesia's government system. The main objectives of the Village Law are to respect and recognise the diversity of existing villages before and after the formation of the Republic of Indonesia, and to preserve and advance the customs, traditions, and culture of the village community itself (Aji & Qibthiyah, 2023).

*A village could refer to a traditional village or a village of another name that represents a legal community unit with its territorial boundaries that are authorised to regulate and manage government affairs, the interests of the local community based on community initiatives, original rights, and/ or traditional rights that are recognised and respected in the government system of the Unitary State of the Republic of Indonesia.*

The Village Law provides a clear guarantee that each village will receive government funding from the State and Regional Budgets, significantly exceeding the amount currently available in the village budget. This policy undoubtedly has consequences for the management process, which must be carried out professionally, effectively, efficiently, and accountably, based on sound public management principles to avoid the risk of deviation, embezzlement, and corruption.

Village funds are part of the village's finances and constitute one source of revenue. Each village is required to establish a Village Regulation on the Village Revenue and Expenditure Budget regarding how village funds are used. Village funds are prioritised for village development and community empowerment, and village governments cannot use them for other purposes. The priority use of village funds is stipulated in village expenditure regulations. By providing local governments seek to revitalise the values of village community independence by building community trust in the management and development of each village (Najih & Wiryani, 2020).

The FGD was held on 28 August 2025 in the meeting room of the Muhammadiyah Regional Leadership of Malang City and was attended by 15 participants from various backgrounds, including academics from various study centres at Universitas Muhammadiyah Malang, village and sub-district heads, the representatives from Malang Corruption Watch, and community organisations. Several village representatives in the FGD delivered presentations on the funding budget drawn from the village budget. One of the representatives from Sisir Subdistrict said,

"The budget system and management of activities in the sub-district still depend heavily on the decisions of the City Government."

Budgeting also takes time, resulting in delays in running the required programs in the sub-district. Meanwhile, Temas Village highlighted the differences in budgeting systems between subdistricts and villages: "Our funding budget system at the sub-district level differs from that at the village level. Villages have their own budget system, managed directly through Village Fund Allocation and Village Funds from the central government. This differs from sub-districts, which lack an autonomous budget management mechanism."

These significant differences can affect sub-districts' ability to provide timely and appropriate responses to community needs (Vuković, 2020). In other words, sub-districts also need an independent funding system similar to that of villages. Budget decentralisation, which has granted village governments financial autonomy since the enactment of the Village Law, has opened new opportunities for local development governance (Purwaningsih & Widodo, 2020). This autonomy aims to strengthen villages' capacity to meet residents' needs independently.

However, the significant disbursement of village funds obviously leaves room for corruption, primarily due to weak oversight and accountability systems at the village level (Wang, 2020). Village heads, with their significant authority over the management of these funds, often do not adhere to adequate transparency mechanisms. This situation is exacerbated by the limited administrative and financial capacity of village officials to manage budgets proportionately.

While direct election of village heads by citizens reflects democratic principles, it leads to corruption. The electoral process at the village level is often marred by money politics, where village head candidates incur high costs to secure public votes (Asrinaldi et al., 2022). This political investment can then be "returned" after taking office, through budget manipulation, project mark-ups, and the appointment of non-transparent partners. This phenomenon shows that corruption at the village level stems not only from technical or bureaucratic weaknesses but also from local political structures prone to transactional practices.

A study reinforces the understanding that corruption at the regional level, including in villages, is not isolated; it is rather influenced by structural factors within the legal and governmental systems. In their study, they identified four main sources of corruption: weak or overlapping regulations, non-transparent budgeting processes, transactional political dynamics, and authority without accountability. When local government authority gets more extensive without adequate controls, the risk of abuse of power becomes more obvious (Sahroni & Arumbinang, 2024). In the village context, the combination of weak technical regulations, the dominance of village heads in decision-making processes, and the limited oversight function of the Village

Consultative Body (BPD) creates a fertile ecosystem for corrupt practices (Hartati et al., 2024).

In addition, the Batu City Government has initiated a progressive step in promoting transparency and empowering the local economy through the *Swaloka* platform. This programme allows the government to purchase goods directly from village Micro, Small, and Medium Enterprises (MSMEs) registered in a digital catalogue provided by the local government. This initiative not only brings MSMEs closer to the government market but also enables more equitable access to procurement opportunities for goods and services. By utilising technology in the form of a digital catalogue, the selection and purchasing process becomes more open, structured, and traceable, as explained by the Batu City Government, represented by the Electronic Procurement Agency for Goods and Services during the FGD.

However, while technological innovations like self-service systems may potentially increase transparency, problems remain, particularly when robust oversight is absent. Previous research shows that corruption at the local government level often involves complex interactions among political actors, bureaucrats, and, most intensively, the private sector. These interaction patterns often revolve around budget manipulation, policy formulation, abuse of authority, and political and economic collusion (Salahudin et al., 2022).

These findings reinforce the fact that the private sector plays a central role in regional corruption practices. This is important to consider in the context of the self-service platform, given that MSMEs, despite their small scale, remain part of the private sector. Without strict regulation and control, the self-service catalogue risks becoming a new vehicle for nepotism, price mark-ups, or fictitious procurement. Private-sector involvement in corruption extends beyond large corporations to the micro level, where procurement systems are not transparent.

To mitigate such potential issues, technology implementation cannot stand alone; it must be integrated with e-governance principles, including data transparency, accountability, and public participation. MSME catalogue data and all transaction processes should be open to public scrutiny or to an independent oversight body. By utilising digital technology, real-time audits, and public reporting, hidden corrupt practices within networks of power can be minimised. Therefore, it is essential to provide such systems to build a culture of transparency.

To conclude, although local governments have taken positive steps to utilise technology for more transparent procurement through self-service procurement (*swaloka*), the risk of corruption remains unless it comes with a robust oversight system and active public participation. The researchers' findings on the extent of private-sector involvement in corruption should serve as a warning that digitalisation is not a single solution. Efforts to prevent corruption must be made systemic, encompassing

policy reform, reinforcement of bureaucratic ethics, and appropriate utilisation of technology.

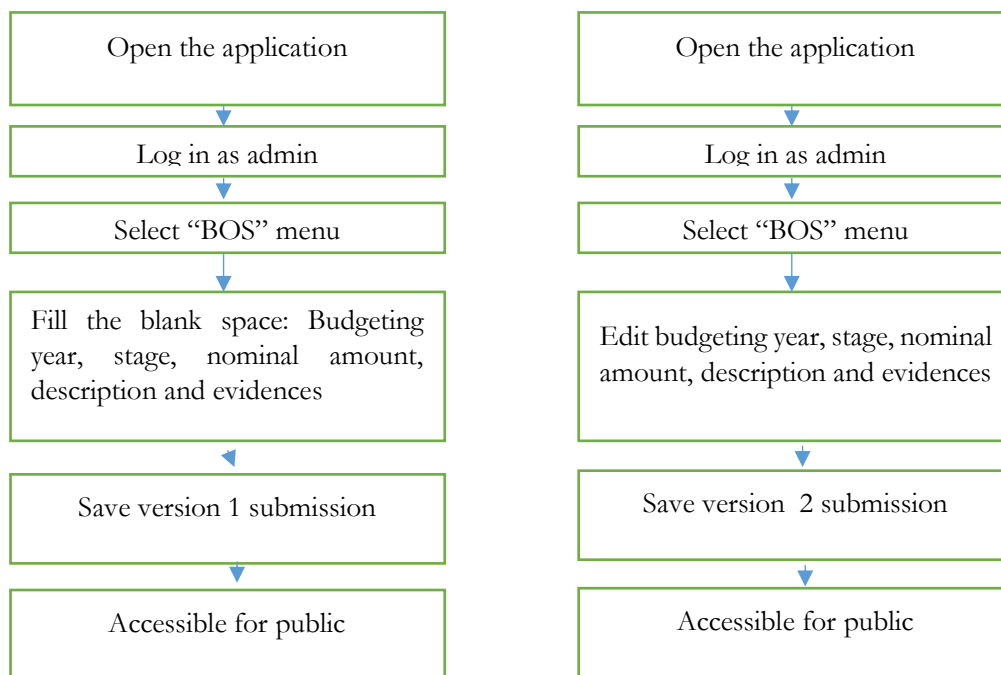
### **Information System for Local Government Transparency**

The use of information systems supports transparency in local government, particularly in the management of education budgets through open and systematic processes. These systems help minimise the risk of irresponsible parties manipulating information. Such information systems guarantee seamless digital recording of planning to reporting, making it accessible to authorised parties. This creates a digital footprint that is difficult to alter, thus minimising corruption and abuse of authority.

Information systems transform data presentation. Physical data is highly susceptible to loss and damage caused by fire, flooding, ageing, and insects. Information systems present data and information in a more informative and comprehensible way. Supported with dashboards or data visualisations as information systems, relevant parties can manage data according to standard procedures. This allows the public to view budget allocations in real time and compare plans with actual results. This mechanism not only facilitates public oversight but also creates a more transparent and accountable governance ecosystem. Every budget decision, both revenue and expenditure, can be openly accounted for and publicly disclosed based on valid data.

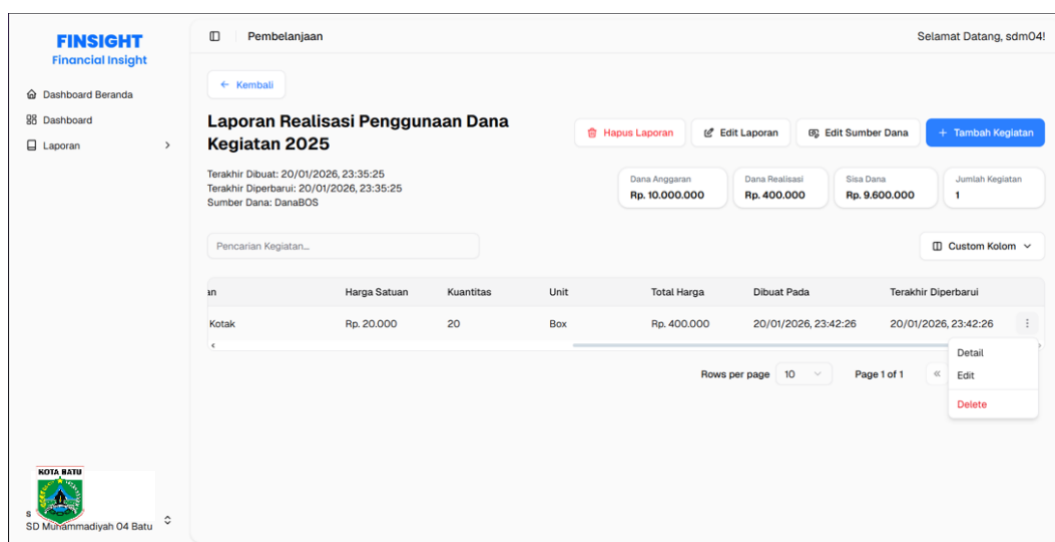
This prototype was a web-based application developed using a client-server approach to facilitate access for society at all levels via the internet. The prototype is operated by several actors who manage budgeting data according to their respective authorities. This prototype has been evaluated by the Primary and Secondary Education Agency of the Muhammadiyah Regional Division, Batu City. This prototype was also presented during the second Focus Group Discussion (FGD) session, which involved several public and private schools. The main function of this prototype is to visualise each stage of the budgeting process, from submission to reporting. The process can be illustrated in the following flowchart:

Figure 1 Workflow to Manage “BOS” funds



The prototype interface is designed to meet the requirements and enable easier information management and operation. The design has been made simple and focused on the worksheet.

Figure 2 Budgeting Information System Prototype



The findings from the FGD indicate that one of the main issues in local budget management is the suboptimal integration of information systems, particularly those

used for planning, budgeting, and reporting financial realisation. Participants explained that mid-year budget reallocations are common due to shifting priorities or technical constraints, which are not consistently recorded across all government platforms. This creates information gaps that hinder real-time tracking of fund flows. From a governance perspective, these findings reflect the poor implementation of transparency and accountability principles mandated in public financial management regulations and undermine the ideals of open government, which emphasise accessible and traceable budget data for the public.

The FGD also highlighted weak oversight mechanisms, especially in the procurement of goods and services. Participants cited instances in which the actual needs of government units were not adequately reflected in the system, resulting in procurement decisions that deviated from initial plans without proper documentation. In regulatory terms, this situation contradicts Presidential Regulation Number 12 of 2021, which requires procurement processes to be aligned with real needs and to be fully accountable. Additionally, several participants expressed concerns about the reliability of the electronic procurement system, which frequently experienced downtime during working hours. Such disruptions are contrary to the security and dependability requirements set out in the 2008 Electronic Information and Transactions Law, which requires electronic system operators to ensure consistent, secure public service delivery.

Furthermore, FGD participants noted that poor documentation of budget changes and limited digital evidence of fund reallocations may enable maladministration or practices that intersect with Indonesia's anti-corruption legal framework. Without integrated data and clear information flows, substantiating budget decisions becomes challenging, potentially weakening the effectiveness of due diligence and audit history. Accordingly, the FGD findings underscore the need for a budget-tracking platform that not only enhances system interoperability but is also aligned with anti-corruption principles, such as transparency, verifiable audit history, and evidence-based oversight. Strengthening these elements is expected to reinforce good governance and improve public trust in local budget management.

The quality of human resources is also crucial for the successful implementation of anti-corruption technology. Lack of training, technical competence, and understanding of digital ethics can lead to inappropriate system implementation. This indicates that the availability of technology without qualified human resources is of no avail in combating corrupt practices. Furthermore, regarding regulatory aspects, many policies are not yet aligned with technological developments, as they do not clearly govern mechanisms for digitising public services and for electronic oversight (Abas Azmi & Zainudin, 2021). Regulatory harmonisation is necessary to ensure legal, transparent technological systems and to strengthen them with sufficient legal force to support the systemic anti-corruption agenda.

## CONCLUSION

Technological innovations such as self-service systems can increase transparency. However, challenges remain unless robust oversight also takes place. Corruption at the local government level often involves complex interactions among various actors, including political actors, bureaucrats, and, most intensively, the private sector. These interaction patterns are often associated with budget manipulation, policy formulation, abuse of authority, and political and economic collusion. The local government, in this case Batu City, has initiated the utilisation of technology for more transparent procurement through self-service procurement, termed *swaloka*. However, the risk of corruption remains if it is not accompanied by a robust oversight system and active public participation. The findings on the intensity of private-sector involvement in corruption indicate that digitalisation is not a single solution. Efforts to prevent corruption must be systemic, involving policy reform, the strengthening of bureaucratic ethics, and the appropriate utilisation of technology. The recommendations for the Batu City Government include ensuring that the procurement system can provide goods and services that align with actual needs, as set out in the Presidential Regulation Number 12 of 2021 concerning amendments to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services and improving the reliability of the system to prevent server downtime during working hours in accordance with the principles of secure and dependable electronic systems outlined in the Electronic Information and Transactions Law of 2008.

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