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Leadership Styles, Communications, and Resources Affecting the Development of E-Budgeting in the Public Sector

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Abstract: Prior research or relevant research is crucial to any scientific or research article. When prior research or relevant research has been conducted in these areas, it strengthens the theory and phenomena of the relationship or influence between variables. The method used in this article is a literature review which is a review of various articles related to the implementation of e-budgeting. This article examines the leadership style, communication, and resources that influence the implementation of e-budgeting in the public sector, as well as a literature review on State Financial Management. The purpose of this article is to develop a working hypothesis regarding the relationship between variables for use in future research. 1) Leadership style affects the implementation of e-budgeting in the public sector; 2) communication influences the implementation of e-budgeting in the public sector; and 3) resources affect the implementation of e-budgeting in the public sector.

Keywords: E-Budgeting, Leadership Style, Communication, and Resources

INTRODUCTION
History of the Problem
In this digital age, technological advancements in a variety of fields are occurring at a rapid rate. Innovation after innovation is developed to benefit humanity in a variety of fields, including governance. The development of information and communication technology, or ICT, has had an effect on the financial system, with e-finance and e-budgeting experiencing explosive growth. Today, the term e-budgeting is prevalent in both the public (government) and private sectors. It may seem odd that people still adhere to conventional budgeting practices in the twenty-first century. A business or organization that has computerized its operations must be familiar with e-budgeting. Corporate budgeting and planning facilitated by ICT in the form of "e-budgeting" offer enterprise service applications that support the effectiveness of organizational operations. Combining the power of technology and business is a revolutionary new way for businesses to plan for the future: e-budgeting. Companies can implement scalable budgeting systems and can budget effectively from anywhere in the world by leveraging the Internet (C Kuntadi and D F Dwiasri, 2022).

This study investigates the factors influencing the implementation of electronic budgeting in the public sector. Today, e-budgeting is widely utilized in the public sector. E-budgeting or electronic budgeting is a web-based budgeting system or program application that aids in budgeting (Nasution, 2019). According to europa.eu, e-budgeting is a budgeting system that utilizes a web-based computer application to facilitate the budgeting process. The e-budgeting stage consists of the Regional Government Work Plan (RKPD), General Budget Policy (KUA) and the Temporary Budget Priority Ceiling (PPAS) which includes Expenditure Analysis Standards (ASB) and Price Standard Analysis (ASH), Activity Plan Budget (RKA) SKPD, Regional Revenue and Expenditure Plan (RAPBD) and Budget Implementation Documents (DPA).
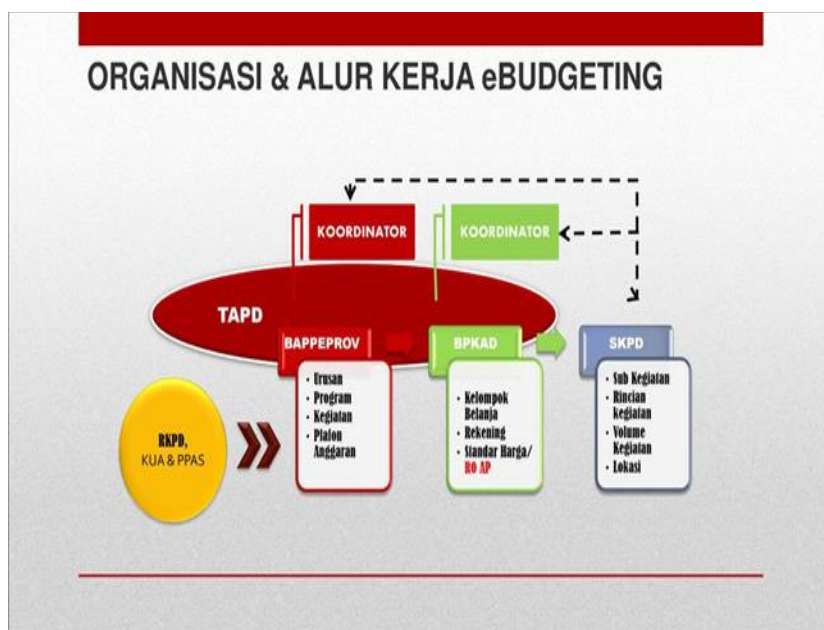

Figure 1. E-Budgeting Flow
Source : Leoni Cahyadi

The implementation of e-budgeting aims to improve the accuracy of data, simplify budgeting, increase information transparency, facilitate the preparation of the Budget Work Plan (RKA), and facilitate the preparation of reports and integration between units or systems (Nasution, 2019). E-budgeting helps the government maintain public accountability through its transparency (TM Fikriyah and S Trisnaningsih, 2022). Transparency also reduces the risk of corruption by unscrupulous individuals, as they perceive that they are being observed and cared for by all those in authority and the entire community. According to the philosophy of good governance, one of the aspects required to accomplish good governance is information disclosure and the deployment of e-government. This is also consistent with Law No. 14 of 2008, which specifies the responsibilities of public authorities to provide public access to information in order to improve openness. The law is also an attempt to satisfy citizens' human rights to get public information under Article 28F of the 1945 Constitution. E-budgeting improves consistency and accountability between program planning and budgetary actions. E-budgeting facilitates the process of preparing regional budgets aimed at transparency for each party as well as improving the quality of the APBD in terms of compliance with the Regional Medium-Term Development Plan (RPJMD), accuracy of values, account codes and accountability as well as consistency between program and activity budgets towards its realization, this is in line with research by Setyawan and Gamayun, 2020 which states that the implementation of e-budgeting has a positive effect on improving the

quality of financial reports (relevant, reliable, understandable, comparable, accurate, complete, and timely).

A further advantage of e-budgeting is that both the primary and supporting data will be properly stored, thereby facilitating the documentation process and reducing the risk of loss. With e-budgeting, the evaluation process can be conducted in real-time without waiting for documents to be received, and the performance of each component can be viewed directly in the system, making the evaluation process more efficient and accurate.

Nevertheless, every web-based application is susceptible to being hacked and to virus attacks, so system security must be stringent, and the system built must also provide storage that can accommodate large capacity data so that essential information in e-budgeting is well documented.

E-budgeting has become an idol for both central and local government at the present time, but this does not mean that the implementation process of e-budgeting is running smoothly, as evidenced by the chaos in the preparation of the 2015 DKI Jakarta APBD between the DKI Jakarta Provincial Government and the Jakarta DPRD due to the emergence of different APBD drafts. parties asserted by each party to be true The alleged existence of concealed APBD funds totaling Rp. 12.1 trillion. In November 2019, the media is once again filled with headlines claiming that there are irregularities in the 2020 DKI APBD budget, where the West Jakarta Education Sub-department has budgeted Rp. The East Jakarta Regional I Education Subdivision does, however, have a budget for the purchase of ballpoint pens. of Rp. 124 billion is the budget for the Education Office of Rp to acquire 7,313 computers. 121 billion in addition to a budget for the acquisition of servers and storage at the Communication, Information, and Statistics Office of Rp. 66 billion. The news drew the attention of the Indonesian people, and the DKI Jakarta Government clarified the situation by stating that there was a data input error/typo, the possibility of an alleged data leak on the Jakarta APBD website, and an error in the APBD electronic system, resulting in a review of the 2020 RAPBD TA 2020. The governor at the time also stated that there was a problem with the system, specifically a digital system that was not intelligent if an intelligent system could check, verify, and test. The application for electronic budgeting is one of the things that are criticized.

Commission A of the DKI Jakarta DPRD regrets that the Unexpected Expenditure Budget (BTT) was changed without its involvement, despite the fact that the BTT allocation was the result of an agreement between the DKI Jakarta DPRD Budget Agency (Bangar) and the DKI Jakarta DPRD when preparing the 2022 APBD. between the DPRD and the Provincial Government of DKI Jakarta.

The efforts of the DKI Jakarta Provincial Government to try to realize good governance through e-budgeting which began during the discussion of the Regional Revenue and Expenditure Budget Draft (RAPBD) since the 2014 fiscal year began to produce results gradually.

The implementation of e-budgeting is anticipated to decrease the number of findings related to weaknesses in the control system of the implementation of the revenue and expenditure budget, particularly inconsistencies in the program components and activities of the local government in line with presidential instructions contained in Law No. 23 of 2014 and Permendagri No. 86 of 2017. E-budgeting serves as a method for managing consistency between programs and public budgets, preventing budget markup for programs and activities. Aspects of online planning and budgeting will also be recorded through digital footprints for all stakeholders to monitor, reducing the likelihood of anomalies connected to budget realization and against the law. This is due to the fact that at the e-budgeting stage, the Musrenbang mechanism (Development Planning Conference) encourages all stakeholders to be involved (community, local government, and legislature) so that aspects of openness,

uniformity, and public accountability may be accomplished. Additionally, there is a step in the process for preparing the budget through e-budgeting, known as the Local Government Work Plan (RKPD), whose output takes the form of a General Budget Policy (KUA) and a Priority Budget Ceiling (PPAS), which includes Expenditure Standards Analysis (ASB) and Price Standards Analysis (ASH) (Setyawan and Gamayun, 2020).

Formulation of the problem

The formulation of the problem that will be discussed to generate hypotheses for future research is as follows:

1) Does leadership style influence the public sector's implementation of electronic budgeting?
2) Does public sector communication impact the implementation of electronic budgeting?
3) Are resources a factor in the public sector's implementation of electronic budgeting?

LITERATURE REVIEW

E-Budgeting

E-budgeting is a budgeting method that uses information technology to increase productivity and effectiveness. The E-Budgeting system has a significant impact on budgeting. Because the system is online and accessible from anywhere, it can shorten the time required for the budgeting process. The implementation of e-budgeting policies is impacted by the structure and function of institutions and the implementation resources (Husodo, Dhimas WK, 2018). E-budgeting is referred to as "budgeting" in Indonesian. It is believed that e-budgeting can streamline and transform the budgeting process at all organizational levels. When public finance officials are confronted with demands to increase budgeting, the presence of ICT appears to provide a solution to budgeting issues using conventional electronic means (C Kuntadi and D F Dwiasri, 2022). According to A.P. Nasution & Atika (2019), Implementation of local government E-Budgeting is defined as the process of planning and implementing policies, regulations and development priorities related to the budget through interaction between the executive, legislature, and bureaucracy with the participation of civil society and the economic community (business). electronically.

An information technology system that functions to prepare and manage budgets from the budget planning stage to accountability for web-based budgets by utilizing applications or programs to increase government accountability and transparency in the budget process (Gunawan, 2016; Khoirunnisak et al., 2017; Lathifah & Toni Roby Candra Yudha, 2018; Setyawan & Gamayuni, 2020). In line with the research of Hendra Wijayanto, 2015 which states that e-budgeting as an effective and practical means of budget transparency is expected to function as control and monitoring of budget allocations by the community (is there a clear calculation between inputs and outputs and is the existing budget really properly allocated for the benefit of the community), so that the government can improve itself. Public sector E-Budgeting implementation is positively influenced by bureaucratic structure, resources, communication, and attitude (FM Prayoga and I Yuhertina, 2021; AF Julianty and DG Manar 2020).

Numerous researchers have studied the implementation of e-budgeting in the public sector, including (AP Nasution, 2019), (V Ningsih, RN Sari, and M Rasuli, 2018), (A Andhayani, 2020), (R Khoirunnisak, D Arishanti, and DD Vebrianti, 2020), (R Khotimah and RS Atuti, 2020), (VI Putrinanda, 2020), (A Basir and A (NR Rahman, 2022).

Leadership Model

Leadership, according to the Big Indonesian Dictionary (KBBI), is a matter of leadership or how to lead. Leadership is derived from the root word "lead," which means to direct, foster, regulate, guide, demonstrate, or exert influence. In the meantime, the academic

community in the United States defines leadership as a process of social influence in which an individual can enlist assistance and support for purposes other than completing a common task.

According to Muhammad Busro's Human Resource Management Theories (2018), a leader's leadership style is a consistent pattern of behavior displayed when influencing group members. In other words, a leader's leadership style is determined by how he or she influences group members. A leader must be able to apply the appropriate leadership style in order for group members to feel at ease at work and for organizational goals to be accomplished effectively and efficiently.

The leadership style is the manner in which a leader provides direction, executes plans, and motivates followers. It derives from the leader's philosophy, character, and experience. (Robert Hariman, 1995) Political Style. Rhetoric specialists have also created models to comprehend leadership.

Different circumstances call for varied leadership styles. In an emergency, when there is little time to negotiate agreements and the designated authority has significantly more experience or expertise than the rest of the team, an autocratic leadership style may be the most effective; however, in highly motivated and aligned teams with similar skill levels, a democratic or laissez-faire style may be more effective. Adopt the strategy that most effectively achieves the group's objectives while balancing the interests of all group members. The field of military science has recently expressed a holistic and integrated view of leadership, including how a leader's physical presence affects how others perceive him or her. This is an area where leadership style has received significant attention. Physical presence elements include military bearing, physical fitness, self-assurance, and stamina. The intellectual capacity of the leader aids in conceptualizing the solution and acquiring the necessary skills to complete the task. The ability of a leader to conceptually apply agility, judgment, innovation, interpersonal sagacity, and domain expertise. In addition to tactical and technical knowledge, leaders must also have cultural and geopolitical awareness.

Natural selection (traditional) or acclamation or democratic procedures provide leadership in the variety of human resources in an organization (modern). In this situation, leadership is responsible for ensuring the organization's continuity while also fostering the attainment of common goals. As a result, leadership cannot exist and operate alone; leadership is a collaborative endeavor that need the power of solidarity. And, as Cris Kuntadi writes in his book Excellent Leadership (2017), one's leadership attitude has a significant impact on the organization's performance in attaining its goals. Organizations with a diverse human resource pool, each with a unique personality, need a varied strategy or method from the leader. Furthermore, the diversity of human resource backgrounds does not rule out the likelihood of internal conflict. The organization's leadership must be able to handle the disagreement so that it does not escalate to the point of disintegration. Conflict can occur as a consequence of organizational weaknesses or threats, both of which present difficulties to leaders. According to Chuck William's book Effective Management (2015), a leader needs carry out numerous management activities, including planning, organizing, leading, and controlling. Planning is reffered to what, how, and when the leader chooses and prepares preparations to optimize performance and overcome performance in the organization if things happen that are not in accordance with organizational. The arrangement of the division of work in the organization, including the setting of the goal time, is referred to as organizing.

Leading is the process through which a leader inspires and encourages subordinates to attain corporate goals by maximizing their performance. Controlling is the practice of monitoring performance progress and correcting performance that is not developing because it will have an influence on the organization's ability to accomplish its goals.

According to Edy Sutrisno's Human Resource Management (2009), there are ten distinct leadership styles, including:

a) Persuasive style

Persuasive style is a method of leadership that employs an approach that evokes emotions and thoughts, or persuasion.

b) Repressive style

A repressive leadership style is one in which pressure or threats are used to induce fear in subordinates.

c) Participatory style

Participatory style is a leadership style that provides opportunities for subordinates to actively participate in the organization on mental, spiritual, physical, and material levels.

d) Innovative style

A leadership style that is innovative is one that consistently seeks to reform the organization. Typically, updates pertain to the organization's products.

e) Investigative style

The investigative leadership style is characterized by always conducting research with a sense of suspicion towards subordinates. This leadership style reduces subordinates' creativity, innovation, and initiative out of fear of making mistakes.

f) Inspective style

The inspective leadership style is characterized by a preference for protocol-based events. This type of leadership style requires respect from subordinates or from leaders who are content to be respected by their subordinates.

g) Motivational style

The style of a leader who can effectively communicate his ideas, programs, and policies to his subordinates is motivational. Good communication makes all ideas, programs, and policies understandable to subordinates so that they are willing to implement all of the leader's ideas, programs, and policies.

h) Narrative style

The narrative style is that of a leader who speaks frequently but takes few actions.

i) Educational style

The educational style is characterized by a desire to develop subordinates through the provision of education and training. The presence of education and training enhances the perception and experience of subordinates. Leaders with an educative leadership style will never impede the education and skill development of their subordinates.

j) Retrogressive Style

Retrogressive style is the style of a leader who dislikes seeing his subordinates advance, much less surpass him. Therefore, leaders with this style always impede the development of their subordinates' knowledge and abilities. One could say that a retrogressive-style leader enjoys having subordinates who are always retarded, stupid, etc.

In order to successfully implement e-budgeting in a number of regions, it is necessary to control and allocate sufficient human resources (Fikriyah and Trisnaningsih, 2022). The relationship between human resource competencies, communication, information technology, organizational culture, and professionalism is strengthened by the leadership style. Several indicators can be used to assess a leader's style, namely: (1). Typically, my direct supervisor merely proposes the objectives I should pursue and leaves it to me to determine how to achieve them. (2). My immediate supervisor frequently emphasizes the task's significance and requests that I perform my duties to the best of my ability. (3). My boss frequently emphasizes the importance of efficiency and requests that subordinates complete tasks as quickly as possible when assigning tasks. (4). When assigning tasks, my boss frequently warns his subordinates not to harm relationships with certain individuals. (5). When assigning

tasks, my direct supervisor typically consults with me and rarely issues directives. (6). My immediate supervisor stresses the importance of developing positive relationships with subordinates. (WA Septyaningstyas, T Taufik and M Rasuli, 2022).

The implementation of the electronic system is an effort to promote financial management transparency or accountability. This is based on Permendagri Number 98 of 2018, which includes the following four items: e-data, e-planning, e-budgeting, and e-reporting. This application integrates everything automatically. For example, e-planning and e-budgeting are related or "connected" so that all regional budget planning can be optimized in accordance with the application set by the central government, in this case the Ministry of Home Affairs (C Kuntadi and D F Dwiasri, 2022).

Communication

To achieve the success of a public policy, it is necessary to comprehend the steps or procedures that must be taken to reach the desired outcome. The process of comprehending the ultimate objective, vision, and mission must be conveyed carefully, clearly, and firmly to the activity's implementer so that it is on target, effective, and timely, and there is no rejection or ignorance from the activity's implementer. Therefore, communication is essential to the implementation of a policy, given that the policy itself is designed for the process of implementation and evaluation.

Communication is crucial in the implementation of e-budgeting as an effort to convey goals and objectives to activity implementers; in this case, there is socialization and technological guidance for users of the e-budgeting system (FM Prayoga and I Yuhertina, 2021).

In the context of disseminating information to policy implementers regarding the policy's objectives, communication between organizations is crucial. This communication is also the primary indicator that can support the successful implementation, as stated by George C. Edward III. This is in accordance with the findings of the AF Julianty and DG Manar 2020 study, which states that the local government, in this case the Surakarta City Government, must establish good communication between leaders and the community they lead, where this communication process can be established through the Sonjo Wargo and Mider Projo programs, which are a part of the Surakarta City Government's efforts to The process of communication is also established via the official website of the city government of Surakarta.

The success of communication can be determined by the state of communication in an organization; if communication in an organization is good, then the organization can function well, and if communication is poor, then the organization will be chaotic. Organizational Communication is used to achieve the vision and mission of an organization so that it can be managed in accordance with organizational policies. The communication variable was measured with an Adventana instrument (2014). Variables were measured on an ordinal scale ranging from 1 (one) to 5 (five) (five). Communication variables are measured by 1) communication clarity, 2) communication consistency, and 3) information dissemination media (WA Septyaningstyas, T Taufik, and M Rasuli, 2022).

Numerous researchers have studied communication, including (AP Nasution, 2019), (R Khoirunnisak, D Arishanti, and DD Vebrianti, 2020), (R Khotimah and RS Atuti, 2020), (VI Putrinanda, 2020), and (AP Nasution, 2019). (A Basir and A Alwi, 2020).

Resource

This resource component includes the number of staff, the expertise of the implementers, relevant and sufficient information to implement policies and the fulfillment of related resources in program implementation, the existence of authority to ensure the program

can be directed as anticipated, and the existence of supporting facilities that can be used to carry out program activities, such as funds and infrastructure.

Human resources are the most important resource that must be prepared. Human resources can be evaluated based on the ability and capacity of program implementers to meet their responsibilities, both in terms of their skills, professionalism, and expertise, as well as their resources (Husodo, 2018). To ensure that the implementation of e-budgeting runs smoothly, human resources must possess competence, skills, and responsiveness. Understanding technological systems in the current digital age is crucial.

Human resources, namely the competence of the implementer, and financial resources are examples of supporting resources. In order to implement a policy, it is necessary to have resources who comprehend and are qualified to execute the policy. Human resources that are owned are insufficient if they do not comprehend their responsibilities; ideally, the human resources that are owned must be competent in terms of e-budgeting, such as financial management, information systems, and others (AF Julianty and DG Manar 2020).

According to Hutapea and Thoha (2008), there are three categories of competencies, namely: (1). A person's knowledge is the information needed to carry out the duties and responsibilities associated with their field. Additionally, knowledge determines the success or failure of the assigned tasks. Members of an organization with sufficient knowledge enhance its effectiveness. (2). Skill is the endeavor to carry out assigned duties and responsibilities optimally and effectively. For instance, the ability to work with others while understanding and motivating them individually or in groups. (3). Attitude is a person's pattern of behavior when performing duties and responsibilities in accordance with organizational regulations. If members of the organization have the disposition to support the organization's success, then all tasks assigned to them will be completed as efficiently as possible (WA Septyaningstyas, T Taufik and M Rasuli, 2022).

In addition to human resources, the successful implementation of e-budgeting requires financial resources and supporting facilities, as well as adequate facilities and infrastructure, including dependable technology devices (internet connection, hardware, and software), implementation procedures, and clear instructions. 2021, according to Prayogo and Yuhertina's research.

Previous researchers have examined numerous resources, including (AP Nasution, 2019), (V Ningsih, RN Sari, and M Rasuli, 2018), (A Andhayani, 2020), (R Khoirunnisak, D Arishanti, and DD Vebrianti, 2020), (R Khotimah and RS Atuti, 2020), (VI Putrinanda, 2020), (A Basir and A Alwi, 2020), (I Rafiq (NR Rahman, 2022).

Table 1: Relevant Previous Research

No	Author (year)	Previous Research Results	Similarities to this article	Differences from this article
1	DWK Husodo (2018)	Institutional structure and function and the resources used have a positive effect on the implementation of e-budgeting policies Resources affect the implementation of e-budgeting in the public sector	Resources affect the implementation of e-budgeting in the public sector	- This article does not include elements of institutional structure and function
2	Prayogo and Yuhertina (2021)	Bureaucratic structure, resources, communication, and disposition, have a positive and significant impact on the implementation of e-budgeting in the public sector	Communication and resources affect the implementation of e-budgeting	This article does not include elements of bureaucratic structure and disposition

No	Author	Title	Relevant Results	Difference
3	AF Julianty dan DG Manar (2020)	Communication, resources, disposition, and bureaucratic structure have a positive and significant impact on the implementation of e-budgeting	Communication & resources affect e-budgeting	- This article does not include elements of bureaucratic structure and disposition
4	WA Septyaningstyas, T Taufik dan M Rasuli (2022)	Factors that affect the readiness of local governments in implementing PP number 12 of 2019 With leadership style as a moderating variable (empirical study on the Riau province regional apparatus organization)	Leadership style strengthens the relationship between Human resource competence, Communication, information technology, organizational culture, and professionalism	-
5	D Susetyowati (2019)	The effect of transformational leadership style, human resource competence, and punishment on the implementation of performance-based budgeting with organizational culture as a moderating variable (empirical study on the special regional government work unit of Yogyakarta)	Leadership style, communication, and resources influence the implementation of performance-based budgeting with organizational culture as a moderating variable	punishment and organizational culture affect the implementation of e-budgeting in the public sector
6	Atik Andhayani (2020)	Local Government Information Systems: e-Budgeting to Realize Local Government Accountability	Human resources, support from officials, and coordination from all parties affect the implementation of e-budgeting	Communication affects the implementation of e-budgeting in the public sector
7	Almuttaqin, Kusnandi, Widyastutik (2021)	Factors influencing the implementation of e-budgeting in realizing good governance in the Aceh Government	Direct supervisor support and the number of e-budgeting operators affect the implementation of e-budgeting in the public sector	
8	Wahyu Setyawan dan Rundu Rika Gamayun (2020)	The Quality of Financial Reporting and Internal Control System before and after the Implementation of E-budgeting in Indonesia Local Government	The implementation of e-budgeting increases transparency and to the public	
9	Nuzul Ramadhan Rahman, 2022	The influence of the implementation e-budgeting systems and Human resource competence on the quality of financial Statements with organizational culture as moderation Variables	The implementation of e-budgeting and human resources affect the implementation of e-budgeting	This article does not include elements of organizational culture

RESEARCH METHOD

The qualitative method and literature review are employed to compose scientific articles (Library Research). Assessing theory and the relationship or influence between variables based on offline library books and journals and online Mendeley, Scholar Google, and other online sources.

Utilizing a literature review approach, this research was written. A literature review is, by definition, an original work that summarizes and synthesizes previous research on a specific topic (Thorne et al., 2019). Literature review research includes reviews, summaries, and the author's thoughts based on a review of various international and national documents, such as academic publications, government publications, laws and regulations, journals, books, media news, and other relevant forms of notes (Massaro et al., 2016; OConnor et al., 2017; Yuhertiana, 2015) for further identification. The ultimate objective of the literature review method is to obtain a detailed description of something that other researchers or scholars have done previously (Alahi & Mukhopadhyay, 2019; Suryanarayana & Mistry, 2016). From the explanation of these theories, it can be used as a theoretical basis in making scientific work or in conducting research activities. In addition, research that is currently being carried out can be in the form of a development from previous research or it could be research that is being conducted for the first time.

A literature review must be utilized in qualitative research in accordance with methodological assumptions. This means that it must be used inductively so that it does not guide the researcher's questions. One of the primary reasons qualitative research is conducted is because it is exploratory (Ali & Limakrisna, 2013). (Zhu et al., 2018) There are typically three main processes in the production of literature: planning, conducting, and reporting (Santis et al., 2018).

Tabel 2. Search Keyword List

No.	Keywords	Database		
		Google Scholar	**Mendeley**	**JSTOR**
1	e-budgeting	1.110	2.422	2.557
2	Leadership Style in implementing e-budgeting	247	7	39
3	Communication in the implementation of e-budgeting	750	133	205
4	Resources in the implementation of e-budgeting	857	213	384

Processed data source (2022)

FINDINGS AND DISCUSSION

Based on pertinent theoretical studies and prior research, this article's discussion in the State Financial Management concentration is as follows:

The Effect of Leadership Style on E-Budgeting Implementation in the Public Sector.

The leadership style strengthens the connection between human resource competencies, communication, information technology, organizational culture, and professionalism in local governments' readiness to implement PP No. 12 of 2019 regarding Regional Financial Management (WA Septyaningstyas, T Taufik and M Rasuli, 2022). Planning, budgeting, administration, accountability or reporting, and inspection are components of regional financial management. The application of e-budgeting to the budgeting process allows the leadership style to influence the implementation of e-budgeting in the public sector. Implementation of web-based budgeting that receives support from leaders or officials who supervise it, such as support from competent, loyal leaders and support from subordinates, enables careful planning and implementation of every policy in an effective and efficient manner (Andhayani, 2020; Almutaqqin et al, 2021).

The Impact of Communication on E-Budgeting Implementation in the Public Sector.

Local governments' readiness to implement PP No. 12 of 2019 on Regional Financial Management is influenced by their proficiency in human resources, communication, information technology, organizational commitment, and professionalism (WA Septyaningstyas, T Taufik and M Rasuli, 2022). Planning, budgeting, administration,

accountability or reporting, and inspection are components of regional financial management. The e-budgeting application facilitates the budgeting process. Communication can have positive effects on the implementation of activities, in this case e-budgeting, if it is conducted consistently, clearly, and in a manner that is directed and understood by all parties. In line with research conducted by (FM Prayoga and I Yuhertina, 2021) and others, communication impacts the implementation of E-Budgeting in the public sector (AF Julianty and DG Manar 2020).

Impact of Resources on E-Budgeting Implementation in the Public Sector
Local governments' readiness to implement PP No. 12 of 2019 on Regional Financial Management is influenced by their proficiency in human resources, communication, information technology, organizational commitment, and professionalism (WA Septyaningstyas, T Taufik and M Rasuli, 2022). Competence of human resources is needed to produce financial reports that meet the qualitative characteristics of financial statements. Human resources are an important factor in quality financial reports. In this case, the competence of human resources has an important role in planning, implementing, and controlling the entity concerned (NR Rahman, 2020). Planning, budgeting, administration, accountability or reporting, and inspection activities comprise the stages of regional financial management activities. In accordance with research conducted by (FM Prayoga and I Yuhertina, 2021) and (FM Prayoga and I Yuhertina, 2021) and (FM Prayoga and I Yuhertina, 2021) and (FM Prayoga and I Yuhertina, 2021) and (FM Prayoga and I Yuhertina, 2021) and (FM Prayoga and I Yuhertina, 2021), the budgeting process can (AF Julianty and DG Manar 2020).

Conceptual Framework
Based on the formulation of the problem, theoretical studies, relevant previous research, and discussion of the influence between variables, the framework for this article are obtained as below.
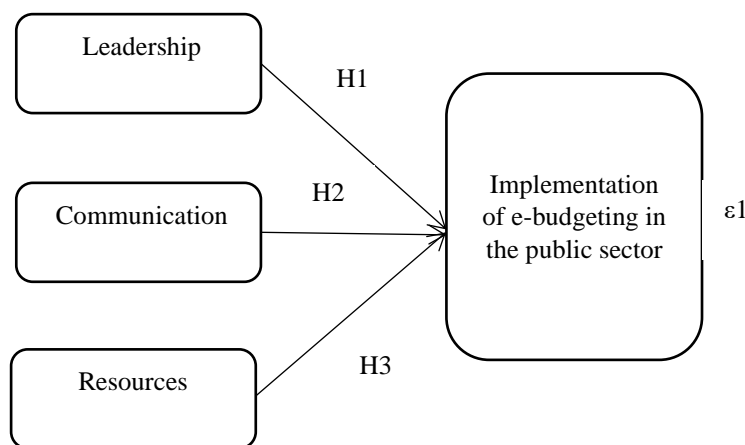

Figure 2: Conceptual Framework

The implementation of e-Budgeting in the public sector is influenced by Leadership Style, Communication, and Resources, according to the above conceptual framework illustration:
a) Organizational Commitment: (WA Septyaningstyas, T Taufik and M Rasuli, 2022).
b) Bureaucratic Structure: (FM Prayoga and I Yuhertina, 2021) and (AF Julianty and DG Manar 2020).

c)   Disposition: (FM Prayoga and I Yuhertina, 2021) and (AF Julianty and DG Manar 2020).

CONCLUSIONS AND SUGGESTION
Conclusion
On the basis of the theory, pertinent articles, and discussions, hypotheses for future research can be formulated: (1) In the public sector, the implementation of E-Budgeting is influenced by the leadership style. (2) Communication influences the public sector's E-Budgeting implementation. (3) The implementation of E-Budgeting in the public sector is impacted by available resources.

Suggestion
This article concludes, based on the preceding conclusions, that leadership style, communication, and resources are not the only factors that influence the implementation of e-budgeting in the public sector. Rather, many other factors, such as those listed above, also play a role. Consequently, additional research is required to determine what variables besides those examined in this article can affect the implementation of e-budgeting in the public sector. Other variables including organizational commitment, bureaucratic structure, punishment, organizational culture, and personality.

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