



Government Digitalization In Overcoming Inefficiency Of National Budget Utilization For Official Travel Of Government Officials

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A B S T R A C T

Inefficiency of state and regional budget utilization for government trip occasions is concerned by numerous parties, one of them is the President of the Republic of Indonesia. The main headlight is bureaucracy personnels always spend a huge number of proposed state and regional budgets just for official trips. In order to solve this problem, the government digitalization concept can be applied. It also persuaded the researcher to do this research with a main purpose is identifying positive implications of implementing government digitalization to minimize inefficiency in the public budget for bureaucracy trips. This study was designed by using descriptive qualitative to achieve a holistic situation about the researched topic. As a way to gain essential data several techniques have been used such as: interview, observation, and literature study. In addition, purposive sampling was used to choose the suitable informants. The result of this research exposes that government digitalization is able to be implemented in order to solve the main focus of the research. As a suggestion, the governments have responsibility to construct an integrated systems which do several required occasions such as: showing the contract of the trips, addressing public budget utilization during the trips, and optimizing the acquired outputs of the trips.

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INTRODUCTION

Official travel cannot be separated in Indonesian bureaucracy. There are several required points for the bureaucracy personnels to initiate the work-related travel. According to the Minister of Finance Regulation No. 113/PMK.05/2012 which regulates about Official Travel Within the Country for Government Officials, Civil Servants, and Temporary Employees, several purposes of the authority trip, namely: (1) doing duties and functions which are relevant to the position, (2) participating in meetings, symposium, etc., (3) detaching, (4) passing the official exam, (5) visiting the Civil Servants Health Examination Assembly or visiting a doctor which has been offered to gain the doctor certificate about the health condition which is pertinent to the position, (6) receiving medical treatment, (7) receiving medical treatment from the Civil Servant Health Examination Assembly, (8) attending education in a diploma/undergraduate/postgraduate level, (9) attending education and training, (10) escorting/transporting the deceased body of a civil servant who passed away during an official trip for burial purposes, and (11) escorting/transporting the deceased body of a civil servant who passed away from their last place of residence to the city of burial.

Moreover, government travel cannot be done without concerning several essential points. According to the previous product of law, the bureaucracy should implement some principles before the bureaucracy trip will be done. In the article 3 several regulated principles which should exist in the official travels, namely: (1) selective means the trips should be done to the programs which in the top of priority scale, (2) relevancy means the

government travel should be pertinent with the proposed state budget from the government office, (3) efficiency which is relevant with the state budget utilization, and (4) accountability which is known as wide transparency from the offering the government trip.

Although government travel has been regulated by the Minister of Finance Regulation, nevertheless, this routine is being highlighted by numerous people as a hotly debated issue because it requires a huge number of expenses. As an illustration, President Joko Widodo which was cited by Kompas (26/6/2023) explained that the majority of the proposed regional budget has been consumed just for the governmental trips. He noted that from Rp1.5 billion of the regional budget which was released to ameliorate the quality of the agriculture ecosystem, a billion Rupiahs or two-thirds of the cost was used for the bureaucracy travel. Moreover, the bureaucrats tour in a regency was predominant than other occasions due to it requires Rp734 millions from a billion of allocated expenses. The elephantine number of the utilization of public money does not exist only in the agriculture sector.

In the further explanation which was published by Tempo (26/6/2023) another inefficiency of public budget utilization is able to be identified in different ecosystems. He exposed that Rp2.5 billion Rupiahs has been proposed by the state as a way to develop the quality of Indonesian Micro, Small, and Medium Enterprises. Nevertheless, from the massive released budget, the travel bureaucracy expanded Rp1.9 billion of costs. In other words, the tour occasion which was implemented in this field used more than a fifth from the national budget. In the recent condition, there was a mark-up of the official trip budget phenomenon in the Corruption Eradication Commission



which was exposed by Kompas (13/7/2023). This government institution which has a primary task namely eradicating corruption according to article 3 of the Law No. 30/2002 about the Corruption Eradication Commission has a personnel who did corruption by marking up the state budget which would be used for the government trip. The Vice Chief of the Corruption Eradication Commission Nurul Ghufon said that Rp550 million of the public cost has been stolen every year.

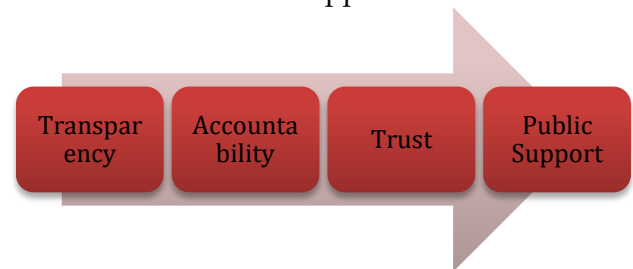
As a consequence of the earlier issue, a number of multiplier effects are able to exist. To exemplify, the public trust will have probability to decline. A pertinent reason behind this is citizens will have a notion that the public money which has been allocated by their taxes is not used wisely. Instead it is used to increase the quality of the program, allocation for the official trip consumes the majority of proposed cost.

Several scholars always warn that the citizens' trust is indispensable. To illustrate, Beshi and Kaur (2020:340) pointed out that every government system which applies democracy values requires to consider the trust of the citizens as an essential element. By considering this mass trust, they explained that the effective government ecosystem is able to serve the societies. Moreover, this system has massive capability to obliterate several issues in the implementation field of public policies. It can happen due to when the proposed program will be implemented, it will gain elephantine support from the citizens. As a result, they concluded that misexpectation from the societies should be minimized.

Similar proposed paradigms can be identified from other experts. To exemplify, Gracia and Arino (2014:3) cleared out that trust is extremely important in both sectors such as private and public. Trust should be considered

exceptionally as a fundamental element whenever public organizations or private institutions would like to achieve the constructed goals of the implemented program. Then, Helbing et al (2023:9) identified that public trust is an undeniably fact from the public support process. To gain mass perception, the governments should create transparency conditions. Then, it will be followed by accountability. As a result, trust can be gained which will realize massive trustworthiness of the citizens.

Figure 1
The Public Support Process



Source: Helbing (2023:9)

From those contentions, they can be concluded that creasing the probability of the decline of societies trust is necessary. In other words, inefficiency of state and regional budget expenses for the bureaucracy trip should be obliterated by proposing some straightforward measures.

In a way to terminate the discussed problem, clearly, the primary cause of the mentioned issue should be deciphered. From the academic ecosystem, a number of scholars have proposed their research. Some experts who considered to track this condition were Nurfarida et al. (2020:45) who strongly argued that the governmental trip was not maximal because there was no non-optimal management system. The existence of this integrated system is required due to it is able to handle the inefficiency of official trip cost expenses. As a



result, there is a probability of massive corruption in numerous work-related trips which were done by a number of public servants, specifically in the public cost expenses. Also, Rachmawati et al. (2018:241) said that the bureaucracy trip should be managed professionally. All this time, whenever the bureaucrats would like to do work-related travels, these activities were not managed exceptionally. As a consequence, cost overload was common to be identified. It happened when the budget travel consumed the majority of the proposed costs to the program. Moreover, there was no good observation which had responsibility to control the travel occasion by the civil servants. Controlling is required because it does not just ensure that the released budget will be efficient, however, it also causes the bureaucracy travel can acquire meaningful output to the societies. Then, according to the mentioned contentions by some scholars, those notions can be concluded that professional management is necessitated to control the government trips. Exceptional control is beneficial because it can keep away from overload costs which happen all this time. Then, outputs which are expected to be acquired from this routine can be achieved. Consequently, government travel will be meaningful to societies.

To ensure that the political excursion will be efficient, there are several straightforward measures which can be implemented. One of numerous ways which is able to be implemented is doing government digitalization. By doing government digital transformation, the state budget which will be proposed to fund the authority trip can be minimized. Moreover, it is also beneficial to make sure that the trips will obtain meaningful outcomes. Wandago (2022:3) noted that there

were three main functions of the authority digitalization. Firstly, he said that it was able to be an important bridge between external ecosystem and internal ecosystem in the administration field. Then, by implementing digital bureaucracy system, a number of essential data can be saved. Several risks such as fire incident, deterioration due to age, and damage caused by natural disaster can be avoided. In addition, transparency and accountability which are valuable elements in the democracy system are able to be implemented exceptionally. It can happen because the public will be allowed to monitorize their government electronically.

To validate the earlier paradigm, Sundberg (2019:4) stood on the position that technology features were qualified to assist the public policymakers, specifically in efficiency and effectiveness. This contention came from a point of view that technology will provide a plethora of probabilities before decision making is done. As a conclusion of the written perspectives above, implementing computerization as a way to apply technology in the bureaucracy sector has probability to make efficient state and regional budget utilization for the bureaucrats trips.

Finally, the given points which have been written persuaded the researcher to do this research. The essence of this study is defined for the purpose of investigating comprehensively the functions of the government digitalization in overcoming inefficiency of national budget utilization for bureaucracy excursion of government personnels. As an output, this research is able to be used as a suggestion to the public policymakers to obliterate the inefficient state budget utilization phenomenon in the government personnels travel by implementing the government digitalization.



MATERIALS AND METHODE

This research was designed by using a descriptive qualitative method. Tracey (2013:4) explained that this approach is suitable to decipher the social phenomenon comprehensively. By using this method, the researcher will be assisted to gain essential data by uncover salient issues. As a result, this research will give a holistic description about the researched topic. With a purpose to collect data, the researcher did several occasions such as interview, observation, and study literature. In addition, purposive sampling technique was used to determine the respondents. According to Champbell et al. (2020:653) this technique should be implemented to select the suitable people who can release valid information.

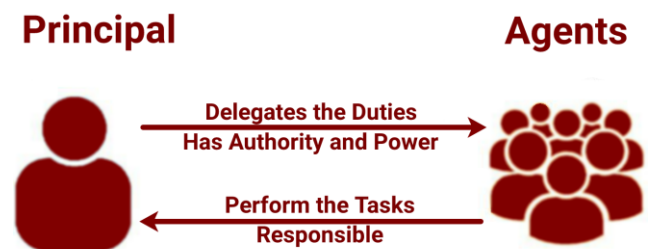
RESULTS AND DISCUSSION

Agency Theory was used as a grand concept of this research. This scientific approach has been used by a number of researchers which focus on management, economy, social, and political ecosystem. According to Hendrastuti and Harahap (2023:85) this theory was defined as a comprehensive investigation which would decipher relationships between agents and principals as valuable parties in the government ecosystem. In the subsequent explanation, they showed that agents and principals always have different responsibilities and interests which can cause plenty of common issues in the implementation field. Based on this paradigm, the agent is defined as a party who will be delegated duties to do bureaucracy work-related travel and principal which is the government

organizations which delegate the duties. As a way to decipher this analysis, the following scheme contains the relationship between agent and principals.

Figure 2

The Scheme of Agency Theory



Source: Wallstreetmojo (2023)

According to the agency theory, there are several main points which should be highlighted before the problem will be obliterated, they are: (1) contract and incentive, (2) information asymmetry, (3) moral hazard, (4) observation and accountability, and (5) conflict of interest. They are needed to be a center of attention in view of they are common outputs from interaction between principal and agent. This concept will comprehensively address the highlighted problem of this essay and it can optimize government digitalization as a main straightforward measure.

Contract and Incentive

Several scholars tried to defined the essence of contract and incentive in the agency theory. According to Zogning (2017:1) the contract was defined as an important key of mutual relationship between principals and agents. He explained that contract sometime was implemented as structurized and formalized between both parties. To strengthen this point, Hendrastuti and Harahap also deciphered



(2023:87) that mutual agreement which was known as contract was required between principals and agents. As a consequence, cooperative norms should be implemented in order to do this. Moreover, incentive is also necessitated in view of it will push the civil services' motivation. It was pointed out by Maetrini et al. (2018:5) who said although scholars debated the effects of the released incentives, however, it had a probability to increase the success of the implemented program by civil servants. Another paradigm was said by Gauri et al. (2021:119) who explained that motivation was required to enhance the productivity of civil servants. Without any motivation from internal or external field, the civil servants have the probability to do non-optimal processes. Giving incentive can be translated as a way to deliver external motivation by principal to agents. Clearly, both elements should be accommodated in order to solve inefficiency in the state budget for government travel.

By using concerning these items, inefficiency of the state budget utilization phenomenon can be minimized. Moreover, it can increase positive results when the given features are added with the digitalization government. To exemplify, the principal party is able to construct an integrated system such as an application which can expose signed contracts and some incentives with the agent. Incentives can be released through different ways such as promotion, appreciation, career development, conference and seminar attendance, etc. In other words, it can be explained that the given incentives are not just extra money. Same with the agreed contract, the promised incentive which will be given by the principals can be uploaded into the integrated digital system.

The implementation of the mentioned occasion has several benefits which can be acquired in the upcoming era. First of all, it can promulgate the application of the transparency value due to the uploaded documents are able to be accessed, not only for the internal government offices, however, external parties such as NGO and societies can have the same access in the future. Then, the agents which are civil servants who will do government travel occasionally can identify comprehensively regulated points and proposed incentives. This method has the responsibility to gain success in the implementation field. It can happen in view of all this time the majority of government personnels who did travel works did not have sufficient and comprehensive understanding about the duties. Moreover, there was no massive motivation to do the given tasks. If all these features are implemented by the sense of the government digitalization, clearly the state budget expenses which will be used can be more efficient.

From the regulation circle, accountability principle which had been regulated by the Minister of Finance Regulation No. 113/PMK.05/2012 has to be implemented exceptionally. According to this product of law, the accountability process should be applied when the government institution will give an order to civil servants to do government trips. By publishing a regulated contract and giving incentives electronically in the integrated system, obviously it is able to promulgate the accountability of state budget utilization when the government trips will be done.

Information Asymmetry

Panda and Leepsa (2017:82) cleared out that information asymmetry was common to be



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investigated in the middle of bureaucracy sector. According to this contention, there are several misunderstandings between principals as a party who delegates the duties and agents who are offered to finish the released tasks. They also noted that this misunderstanding can cause several essential impacts in the upcoming era. One of them is the tasks cannot be finished excellently in view of the agents have dissimilarity paradigm with their principals. To strengthen this point of view Stede et al which was cited by Maetrini et al. (2018:6) also pointed out that information asymmetry would exist if the principals and the agents never considered the essence of the delegated tasks. As a straightforward measure, they suggested that both valuable parties should concern deeply about the delegated tasks. As a pertinent consequence of the constructed plan, information asymmetry will be minimized in the upcoming era if the given solution will be implemented in bureaucracy sector appropriately.

Information asymmetry is also caused by inaccurate delegated tasks from the principals to the agents. In other words, this section and the first point which is the contract have similar aspect to be concerned because they are still related. Without concerning about giving clear tasks and delegated duties to the agents, obviously, there will be a potential for the information asymmetry condition will happen later. From the empirical situation, information asymmetry can be identified when the state budget is released to fund the bureaucracy trips. All this time the government institutions which delegate duties to the civil servants as agents never publish several contract points which should be implemented by the civil servants when they did government trip. As a result, there were inefficiency of released cost

utilization phenomena to fund the bureaucrat trips. To obliterate this kind of issue, the government digitalization is able to be implemented. By implementing digitalization in the government sector, inefficiency of state budget utilization can be minimized. Lehman and Erling (2018:374) noted that the digitalization trend would be able to connect between principals and agents. Moreover, according to this side, the involved parties will have good relationships and there will be similar understanding. From this point, information asymmetry can be decreased dramatically. In addition, in the deeper exposition, they suggested that comprehensive regulation which would rule the duties between involved parties were required to be constructed. By having a comprehensive product of laws, both parties will do their duties based on the constructed law.

Using government digital concept to construct a mutual understanding between the principals and the agents with a purpose of minimizing information asymmetry is pertinent when it is compared with a regulation which rules about bureaucracy trips which is the Minister of Finance Regulation No. 113/PMK.05/2012. According to this constructed regulation, accountability value is able to be implemented exceptionally. Decreasing the potency of information asymmetry can be used to promulgate and implement this kind of value. From this occasion, it can be concluded that inefficiency of public cost utilization can be decreased.

Moral Hazard

According to Agency Theory which is the main analysis tool of this research, moral hazard is another valuable component which should be considered excellently. It is the further step after



contract and incentives and information asymmetry have been dealt by the authorities. Several scholars have different ways to define the purpose of this term. In spite of there is no consensus about how to define this phrase, nevertheless, the researcher uses a comprehensive theory from Cowden et al. (2020:17) who stood on the side that the given budget which will be expensed from the principals are used by the agents. However, in the middle of expenses the released budget, there is a potency of inefficiency of using this proposed costs. In the further exposition, Arrow's contention was cited by Cowden et al. (2020:18) exposed a paradigm that there were always a number of risks when the principals release budget. In other words, he initiated to explain that the agents gain several beneficial points when the cost is released.

To define from a different point of contention, the researcher also cited another explanation of scholars who concern on this debatable topic. One expert who tried to decipher this phenomenon was Kloyer et al. (2017:2) who said that moral hazard could exist due to the existence of information and action which were hidden. The pertinent explanation behind these elements is information asymmetry which makes a blur vision and misunderstanding between agents and principals. Then, this written journal also addressed that a contract should not be signed if the hidden features still exist. As an answer, they proposed that information asymmetry has to be obliterated as a first step of solving moral hazard problems. To strengthen the academic point of view, the researcher also uses Akerlof's contention which was cited by Ivanova et al. (2022:2) that moral hazard could be defined as the post condition of information asymmetry phenomenon. Both of them are extremely close

due to the fact that information asymmetry causes moral hazard as an implication.

From those proposed points which had been given by experts who focused on this occasion, moral hazard is able to be concluded as an output of information asymmetry. It can be obliterated by making mutual interpretation between agents and principals. As a constructive consequence, detrimental higher tasks which are always owned by the principals can be minimized dramatically.

The earlier problem can be minimized by using government digitization. This concept is susceptible to obliterate moral hazard phenomena. Vagle (2020:87) also explained that moral hazard as a common problem in the bureaucracy system and agency theory approach is able to be obliterated by using government which is concerned digitally. According to his notion, digital government was defined as an integrated system when everything is integrated exceptionally. Using this connected technology means the relationship between principals and agents cannot be separated. In other words, they are able to be connected frequently. Based on this concept, higher risks which were common earlier can be declined. Then, when it is compared with the regulation which rules about the government trip which is Minister of Finance Regulation No. 113/PMK.05/2012, promoting digital government to solve moral hazard problems is relevant with the selective value which had been regulated in Article 3. This article defines selective as, "It is only for highly important interests and priorities related to the governance administration." Moreover, in the point B it also says that the government travel should be relevant with, "The availability of budget and its alignment with the performance achievements if Ministries/Government Institutions" which can be concluded that declining the potency of moral



hazard by using digital government approach is able to ensure the future official trip will be held selectively and relevant with the state budget availability. As a consequence, inefficiency of public costs can be reduced radically.

Observation

Agency theory also explains that observation cannot be separated as an integrated system. After a classic problem which happens in the middle of relationship between principals and agents which is moral hazard, observation should be done as a further step. Numerous scholars have dissimilarities paradigms when they try to define this term as an essential part of agency contention. Moreover, a number of different points of views have been addressed in order to investigate the substance of this term. For example, Amador and Weill (2012:2) pointed out that observation can assist us to acquire actual data from the implementation field. Moreover, it could say that without the existence of this occasion, a number of involved parties such as government personnels, other government institutions, NGOs, and citizens are unable to obtain empirical fact as an essential output of implementation agenda. From the mentioned stakeholders, citizens should be involved massively in this observation field. By allowing societies to be an observer, the check-and-balance scheme is not just made by authorities, however, the public as a component who will achieve impacts of the programs can release constructive suggestions. This contention was explored deeply by King et al. (2015:320) as a necessary governmental occasion which should be improved and concerned appropriately. According to this notion, public decision-making should involve a number of different stakeholders to promote authentic

participation. As a result, citizens do not just gain impact, nevertheless, they are prowess to be impactful positively.

With the relation of making efficiency of public budget utilization, digital government trends can be exploited deeply. For example, observation can be maximized intensively using this kind of innovation. This condition comes from the benefit of using the digital government concept. A plethora of constructive impacts are also identified by numerous experts who concern this innovation. To exemplify, Janowski (2015:26) explained that one of several advantages which can be achieved by implementing this concept is greater oversight by the societies. According to this point of view, civilians will have a massive probability to access a number of constructed decision making products from the government. Furthermore, they are able to release their contentions in order to ameliorate the quality of the implemented programs. As a consequence of this concept, an expected condition such as open government will be able to be implemented in the upcoming era. This addressed result was written by Ruesch et al. which was cited by Janowski (2015:7) as a further step of digital government. In this phase, there is good understanding and relationship between governments and societies.

Promulgating public oversight by implementing digital government with a purpose to minimize the probability of inefficiency of public cost utilization for the government trip is relevant with the constructed regulation which concerns about this topic. To illustrate, according to article 3 of the Minister of Finance Regulation No. 113/PMK.05/2012 which contains rule about Official Travel Within the Country for Government Officials, Civil Servants, and Temporary Employees, accountability is one of essential principles



which should be obeyed by the government personnels. When the principals offer the agents such as public servant to do bureaucracy trip, they require to do this routine based on accountability value. This important principle can be promulgated by showing several features about governmental trip electronically in the integrated system which is able to be accessed by a number of population. As a positive consequence of this occasion, several features such as public cost utilization, activities which are funded by the state and regional budget during the trip, existed obstacles in the middle of travel, and outcomes which are achieved by the public personnels can be observed by external stakeholders. Obviously, the probability of marking-up state budget expenses can be declined massively in the future when this design will be implemented.

Conflict of Interest

Conflicts of interest which can exist in the middle of relationships between principals and agents should be focussed exceptionally. Several dissimilarities between both essential parties which have been mentioned previously make this condition can happen. Obviously, a straightforward measure with a purpose to resolve this problem is required to be constructed. Nevertheless, designing suitable solutions to obliterate different interests between principals and agents cannot be implemented before the cause of this point is addressed. As a way to investigate several factors which cause this phenomenon, multitudinous experts have proposed their scientific contentions. Panda and Leepsa (2017:77) cleared out that the ground of this phenomenon could be identified from minimal coordination between principals and agents.

Without maximal collaboration between essential involved parties, it will cause different perspectives when the program will be taken into the implementation field. In order to strengthen the written scientific contention, another perspective was given. One of them was said by Ardi et al (2019:164) who wrote in a journal that conflict of interest has relevance with the asymmetry information. In the further paragraphs, it explained that numerous involved parties had different interests and they did not agree with each other. Ineffective partnership is the main reason behind this problem.

From these proposed contentions, it can be concluded that principals and agents should initiate good integration. By achieving maximal cooperation, in the future, both of them will have the same notions to operate and implement the program. In other words, conflict of interest is able to be resolved by applying this scheme.

Optimizing digital government schemes will have a massive responsibility to clear up the ordinary issue between principals and agents which is conflict of interests. This contention comes from a plenty of proposed theories which had been given from multitudinous scholars who focus on this problem. To exemplify, Sanchez (2022:16) proposed a theory that digital governance as a good trend in the bureaucracy ecosystem is able to be exploited to solve several existed regular problems. One of them is conflict of interests between internal parties in a government office, non-internal parties such as external circles with societies, other government institutions, or a number of NGOs. A main benefit from applied digital concept in governance is also necessitated to be concerned exceptionally. It is quick response and fast communication among parties which are involved in some public programs. As an illustration, principals and agents are able to



communicate indirectly using technologies such as tele-conference in order to discuss several addressed unsimilarity points before the implementation field, during the application phase, or in the middle of evaluation process to optimize the quality of program in the upcoming era.

Optimizing digital transformation in the government sector as a way to resolve conflict of interests which is a regular issue between the principals and the agents is able to obliterate inefficiency of state budget utilization. This radical reduction can be implemented with a purpose to achieve efficiency values when the government personnels which are called agents do bureaucracy trips as their routine from the government institutions which are known as principals. Moreover, several expected outcomes from the authorities travel can be acquired exceptionally and they are relevant with the expectation of principals as parties which offer the government trips to the civil servants.

CONCLUSION

From all the aforementioned, it can be concluded that the government digitalization trend has capability to obliterate a common bureaucracy pathology which is inefficiency of state and regional budget utilization which is used by the government personnels to fund their work-related travel. Several aspects which is provided by Agency Theory such as: (1) contract and incentive, (2) information asymmetry, (3) moral hazard, (4) observation, (5) and conflict of interests which can cause inefficiency of public cost expenses are able to be obliterated by implementing government digitalization. Furthermore, this paradigm is relevant with the regulation which rules about

bureaucracy trip principles which is the Minister of Finance Regulation No. 113/PMK.05/2012.

On the other hand, in order to ensure that this concept can achieve its constructed goal exceptionally, the government should concern on the essence of an integrated system. Constructing a complex system which has the prowess to manage all bureaucracy trip occasions is required. As a consequence, the government trip can reach maximal outcomes. Moreover, external parties such as societies are able to access the related information such as the essence of trips, contract and incentive which will be acquired by the civil servants, several obstacles which happen during the travel, and outcomes from the trip.

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