

Digitalpreneurship Perspective in Regional E-Procurement and Financial Performance

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ABSTRACT

This study aims to analyze the factors that influence the regional financial performance in East Kalimantan, Regional Original Revenue (ROR), General Allocation Fund (GAF), Special Allocation Fund (SAF), and management of regional expenditures. The scientific context of this research is given the importance of financial independence for supporting sustainable regional autonomy, given the high dependency of regions on transfer funds from the central government. **The method used** is a literature study that includes various articles and previous research, focusing on the variables that affect regional financial performance. The main findings indicate that ROR has a significant impact on increasing financial independence, while GAF and SAF tend to worsen fiscal dependency. Additionally, the efficient management of regional expenditure, particularly for infrastructure development, can enhance overall regional financial performance. **The study concludes** that, to improve financial independence, regions need to maximize ROR potential and manage regional expenditures more efficiently. This research contributes by providing theoretical insights into the impact of internal factors on regional financial performance and offers practical recommendations for regional fiscal policies, particularly in East Kalimantan, to reduce dependence on central government funds.

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1. INTRODUCTION

The implementation of e-procurement in the Indonesian government is designed to increase transparency and efficiency while reducing the potential for corruption in the procurement of goods and services. Recent studies highlight that digital procurement systems significantly improve accountability, transparency, and governance efficiency in public sector financial management [1]. The system used is the Electronic Procurement Service (SPSEr), which serves to strengthen the openness of the procurement process. With e-procurement, it is hoped that there will be an increase in healthy competition and improvement in the quality of public services [2]. For local governments, the implementation of e-procurement is seen as an important instrument for realizing good governance, as it can strengthen internal control and prevent fraud [3]. Empirical evidence shows that this system is capable of increasing transparency and promoting accountability. Digital transformation through e-procurement has proven to play a role in improving the efficiency, openness, and accountability of government procurement. In the context of regional financial management, the implementation of digital procurement systems can also influence fiscal performance by improving expenditure efficiency,

reducing procurement-related leakages, and strengthening budget transparency [4]. These improvements can indirectly contribute to stronger regional financial performance by optimizing the use of regional expenditure, supporting more effective allocation of SAF-funded development programs, and reducing fiscal inefficiencies that may increase dependency on central government transfers such as GAF [5]. Therefore, the implementation of e-procurement should not only be viewed as a governance tool but also as a mechanism that can support better regional financial management outcomes. However, the implementation of e-procurement, including at the regional level such as in East Kalimantan, faces a number of challenges. These obstacles include the cost of developing technological infrastructure, an imbalance of social and digital skills, resistance to change, and limited access for small businesses [6]. Specifically in East Kalimantan, the obstacles include limited financial support, resistance from conventional procurement practices, and a lack of knowledge and skills related to e-procurement.

To address this, best practices in the implementation of e-procurement at the local government level emphasize the importance of human resources and institutional quality [7]. The performance of e-procurement is greatly influenced by the capacity of the apparatus, so adequate regional regulations are needed for this initiative to be institutionalized. Successful implementation can be achieved through a balance between technology and human aspects, cost efficiency, digital technology adoption, and effective change management [8, 9]. The Electronic Procurement Service (LPSE) is one of the Indonesian government's efforts to improve the procurement system for goods and services. LPSE is designed to increase transparency, efficiency, and accountability in the procurement process [10]. By using a digital platform, LPSE is expected to reduce corrupt practices that often occur in conventional manual-based procurement [11]. Since its introduction, LPSE has experienced rapid development, in line with the government's push to implement reforms for better procurement governance [12, 13]. The digitization of procurement in Indonesia has been driven by several regulations, including Presidential Regulation No. 50 of 2019, which mandates the use of e-procurement in government procurement of goods and services [14]. This reflects the government's commitment to creating a cleaner and more effective procurement system, which not only meets the needs of government agencies but also increases public participation in the procurement process [15]. However, the implementation of this regulation still faces challenges, such as capacity and understanding gaps among users and a lack of specific guidelines to support effective implementation.

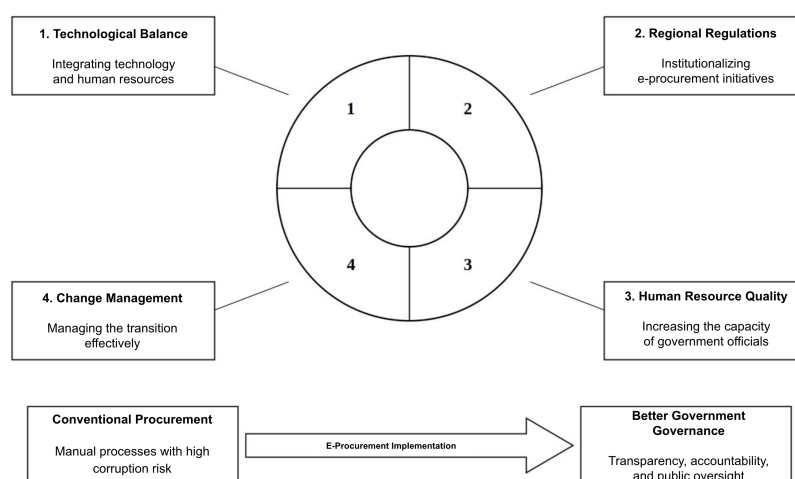


Figure 1. Improving Government Governance with E-Procurement

Figure 1 illustrates the role of e-procurement in strengthening government governance through increased transparency, efficiency, and accountability. In the context of regional governments such as East Kalimantan, the implementation of digital procurement systems can improve financial governance by minimizing inefficiencies and reducing opportunities for corruption in public spending. These improvements are particularly important in regions that still rely heavily on transfer funds from the central government, as better procurement management can contribute to more efficient regional expenditure and ultimately improve regional financial performance.

Specifically, in East Kalimantan, the phenomenon of digital procurement through LPSE brings optimism to the community and business actors. With this system in place, it is hoped that business actors, especially Small and Medium Enterprises (SMEs), can more easily participate in government tenders and increase their competitiveness. However, to achieve maximum results, a deep understanding of digital procurement techniques and strategies is needed among local entrepreneurs [16, 17]. In addition, it is important for local governments to continue to educate and empower the community about this system so that the benefits offered by LPSE can be felt by all parties involved.

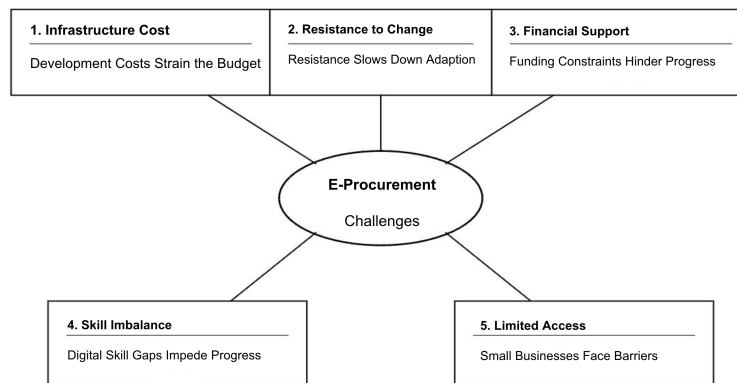


Figure 2. Challenges in Implementing E-Procurement

As illustrated in Figure 2, several challenges in implementing e-procurement may affect the effectiveness of digital governance at the regional level. These challenges include technological infrastructure limitations, resistance to institutional change, and gaps in digital competencies among government officials. In regions such as East Kalimantan, these challenges may influence how efficiently public funds are managed and allocated. Therefore, improving the capacity of digital procurement systems is not only important for governance reform but also for enhancing the effectiveness of regional financial management.

The integration of the frameworks in Figure 1 and Figure 2 highlights the conditions in East Kalimantan, where technological infrastructure limitations and human resource readiness remain major barriers to digital transformation. Therefore, the East Kalimantan Provincial Government needs to strengthen legal policies to ensure that e-procurement effectively reduces budget leakages rather than becoming merely administrative compliance. This is important because the region still depends heavily on central government transfers, with more than 50% of its budget sourced from such funds. Investment in digital infrastructure and procurement systems is therefore essential to improve spending efficiency, strengthen regional financial independence, and support digital entrepreneurship development. Thus, LPSE and digital procurement are not only procurement reforms, but also strategic efforts to enhance transparency, accountability, and SME participation in government procurement [18]. Regional financial performance reflects the success of regional autonomy and a region's ability to finance development independently. However, East Kalimantan still relies heavily on General Allocation Funds (GAF) and Special Allocation Funds (SAF), with around 60% of regional expenditure funded through central transfers [19]. This study analyzes the influence of ROR, GAF, SAF, and regional expenditure on regional financial performance in East Kalimantan, while also examining fiscal dependence and regional financial independence within the context of digital governance and procurement digitalization through LPSE.

This study offers an integrated perspective by linking fiscal capacity, expenditure management, and digital transparency as interconnected factors influencing regional financial performance. Practically, the findings provide policy insights for optimizing ROR, improving transfer fund management, and strengthening digital financial governance to reduce dependence on central transfers [20]. The study also contributes to the development of regional fiscal policy in Indonesia [21]. By identifying factors influencing financial performance, the findings can support regional governments in formulating more efficient fiscal strategies, optimizing ROR, improving the allocation of GAF and SAF, and strengthening expenditure management systems [22]. In addition, the study emphasizes the importance of structured and priority-based expenditure management to improve regional financial performance in East Kalimantan [23].

2. LITERATURE REVIEW

2.1. Regional Financial Performance

Regional financial performance is an important indicator in assessing the effectiveness of regional financial management in supporting regional autonomy and sustainable development [24]. Regional financial performance can be measured using indicators such as financial independence, efficiency of regional expenditure, and the ability of local governments to optimize internal revenue sources without excessive reliance on central government transfers [25]. The financial independence ratio is calculated by Regional Original Revenue (ROR) with total regional revenue, which includes ROR and transfers from the central government such as General Allocation Funds (GAF) and Special Allocation Funds (SAF). In addition to the independence ratio, the efficiency and effectiveness of budget utilization are also important factors in measuring regional financial performance [19].

2.2. Regional Original Revenue (ROR)

Regional Original Revenue (ROR) is an important factor influencing regional financial performance because it reflects revenue generated from local economic potential, such as taxes, levies, and regional asset management. Previous studies show mixed findings regarding the relationship between ROR and financial performance. Strong evidence indicates that higher ROR strengthens fiscal independence and improves financial performance through greater flexibility in resource allocation. However, other studies suggest that the impact of ROR depends on regional economic structures, fiscal management quality, and expenditure efficiency. These variations show that institutional capacity and governance quality are crucial in determining the effectiveness of ROR in improving regional financial performance. Regions with high ROR generally have stronger financial independence and lower dependence on central government transfers. Nevertheless, many regions still face challenges in optimizing ROR because revenue sources remain concentrated in limited sectors, requiring innovation to expand the regional revenue base.

2.3. General Allocation Fund (GAF)

The General Allocation Fund (GAF) plays an important yet paradoxical role in regional financial performance. As a fiscal transfer from the central government, GAF aims to reduce regional disparities and support public services, especially in regions with limited fiscal capacity. However, a high proportion of GAF often reflects strong dependence on central transfers, which can weaken regional financial independence. Excessive reliance on GAF may also reduce local governments' incentives to optimize Regional Original Revenue (ROR), creating a "Fiscal Dependency Effect" that limits innovation in revenue generation and local economic development. Therefore, although GAF remains essential for maintaining regional equity, its utilization must be managed carefully. Local governments should balance the use of GAF with efforts to strengthen ROR, improve fiscal discipline, and increase spending efficiency in order to reduce dependence on central transfers and achieve more sustainable financial independence.

2.4. Special Allocation Funds (SAF)

Special Allocation Funds (SAF), which are used to finance specific activities in certain regions, also affect regional financial management. SAF, which are often used to fund infrastructure development projects, can increase the capacity of regions to achieve development goals. According to SAF has a positive effect on regional financial performance, especially in accelerating the development of infrastructure needed to improve the quality of public services [26]. However, excessive dependence on SAF can create an imbalance between regional budget management and broader development policies. Therefore, SAF management must be carried out carefully so as not to reduce regional fiscal flexibility.

2.5. Regional Expenditure

The management of regional expenditure is also a very important factor in determining regional financial performance. Efficient and targeted regional expenditure will support the achievement of development goals and community welfare. regional expenditure, especially capital expenditure on infrastructure, has a significant impact on regional financial performance. However, poorly managed regional expenditure, such as expenditure that is not in line with development priorities, can worsen regional financial performance. Efficient expenditure management, such as the appropriate allocation between operational expenditure and development expenditure, can improve the financial independence ratio and accelerate the regional development process. Overall, regional financial performance is influenced by various interrelated factors. Local revenue, transfer

funds from the central government such as GAF and SAF, and regional expenditure management are the main factors that must be managed properly to ensure regional financial independence. Further research is needed to explore more deeply how these factors interact in various regions in Indonesia, particularly in East Kalimantan, which has its own challenges in terms of financial independence and regional budget management.

3. RESEARCH METHODOLOGY

This study uses a literature review approach to analyze and identify factors that influence regional financial performance, particularly in East Kalimantan. A literature review was chosen as the main approach because it allows researchers to gain an in-depth understanding of the topic through analysis of relevant articles and previous studies. This approach also identifies various variables that play a role in regional financial performance, such as Regional Original Revenue (ROR), General Allocation Funds (GAF), Special Allocation Funds (SAF), and regional expenditure management, as well as their influence on regional financial independence. This method will enable researchers to compare the results of various relevant studies, both those conducted in Indonesia and abroad, and analyze existing research gaps [27].

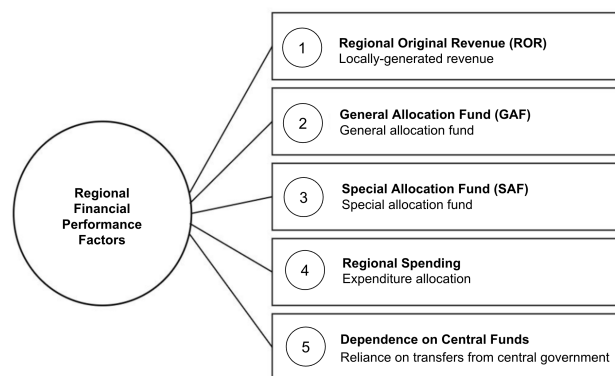


Figure 3. Literature Study Method

The diagram presented in Figure 3 illustrates the critical factors influencing Regional Financial Performance, as synthesized from a comprehensive literature review. This framework highlights the dynamic interplay between regional financial autonomy and dependence on central government support. As depicted in Figure 3, the model is structured around five key pillars, Local Own-Source Revenue (LOSR), which reflects the degree of fiscal independence, General Allocation Funds (GAF) and Special Allocation Funds (SAF), which represent intergovernmental fiscal transfers essential for balancing regional disparities, Local Expenditure, which indicates the effectiveness and efficiency of budget allocation in delivering public services, and Central Fund Dependency, which measures the extent to which a region relies on external funding sources. Collectively, these components provide a multidimensional framework for assessing the transparency, accountability, efficiency, and long-term sustainability of regional financial management.

This study aims to validate and extend prior research findings by identifying consistent patterns and relationships across various empirical studies concerning the determinants of regional financial performance in different contexts. The article selection process in this literature review is guided by rigorous criteria, including relevance, methodological robustness, and publication quality. Specifically, selected studies must focus on regional financial performance and incorporate key variables such as ROR, GAF, SAF, and regional expenditure. To ensure the timeliness and relevance of the findings, only articles published between 2020 and 2024 are included. Priority is given to quantitative studies, particularly those employing financial performance indicators such as fiscal independence ratios and efficiency ratios, as these approaches enable more objective measurement and cross-regional comparability. Furthermore, all selected articles are sourced from reputable and accredited national and international journals to ensure the validity and reliability of the evidence base. The literature search was conducted through major academic databases, including Google Scholar, Scopus, and Journal Storage (JSTOR), using carefully defined keywords and search strategies to obtain relevant, high-quality, and up-to-date scholarly contributions.



Figure 4. Research Steps

Figure 4 illustrates the research stages in the study of regional financial management, which are conducted systematically through ten main steps. The research process begins with Define the Topic to determine the research focus, followed by Develop Theoretical Framework to establish the theoretical foundation and research variables. After that, the researcher conducts Select Articles and Search Articles to obtain relevant and high-quality literature sources.

Furthermore, the Evaluate Quality stage is carried out to assess the quality of the selected articles, followed by Literature Review to synthesize findings from previous studies. The next stage is Identify Patterns to discover relationships or patterns among studies, then Draw Conclusions & Recommendations to formulate conclusions and recommendations. The research process concludes with Write Report and Collect Additional Data to ensure that the research results are more comprehensive, valid, and well-structured.

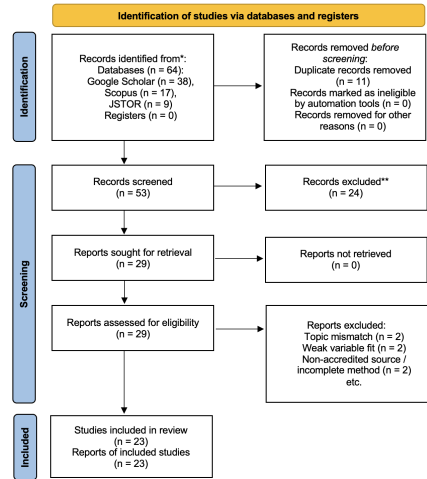


Figure 5. PRISMA flow diagram of article selection

As illustrated in Figure 5, the article selection process in this literature review followed the PRISMA framework to ensure transparency, rigor, and reproducibility. Relevant articles were identified through system-

atic searches in Google Scholar, Scopus, and Journal Storage (JSTOR) using combinations of keywords related to e-procurement, regional financial performance, Regional Original Revenue (ROR), General Allocation Fund (GAF), Special Allocation Fund (SAF), and regional expenditure. After identification, duplicate records were removed and the remaining studies were screened based on title and abstract relevance. Articles that did not match the scope of the study, did not discuss the selected variables, or lacked sufficient conceptual or methodological relevance were excluded at this stage. The full texts of the remaining articles were then assessed for eligibility using inclusion criteria such as publication between 2020 and 2024, relevance to the research variables, methodological clarity, and publication in accredited journals. Articles outside the study focus or lacking adequate methodological support were excluded, resulting in the final selection of studies used for the analysis and discussion of e-procurement implementation and regional financial performance.

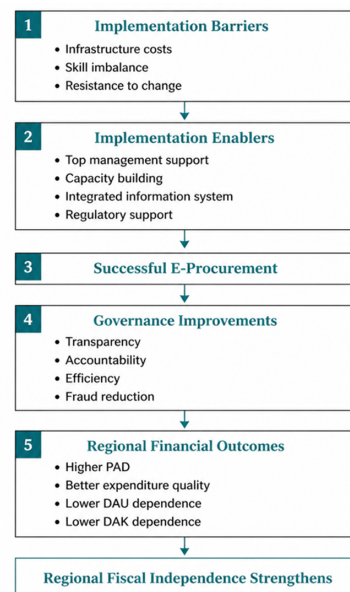


Figure 6. Integrated model of e-procurement implementation and regional financial performance

Figure 6 illustrates the integrated model of e-procurement and regional financial performance, showing that the implementation of e-procurement is influenced by barriers such as infrastructure costs, skill imbalances, and resistance to change, while enablers including top management support, capacity building, integrated information systems, and regulatory support strengthen the adoption process. The interaction between these factors determines the success of e-procurement, which improves transparency, accountability, efficiency, and fraud reduction. These governance improvements further contribute to higher ROR, better expenditure quality, lower dependence on GAF and SAF transfers, and stronger regional fiscal independence.

4. RESULT AND DISCUSSION

4.1. Benefits of E-Procurement in Government

E-procurement systems, such as LPSE (Electronic Procurement Services), provide various important benefits for the Indonesian government, particularly in improving transparency and accountability in the procurement process [28]. The implementation of this system has been proven to increase openness in the procurement of government goods and services, which in turn improves oversight and ensures that the process is more equitable. With increased transparency, the public can more easily monitor and assess government performance, which ultimately strengthens the principles of good governance [29]. One of the main positive impacts of e-procurement implementation is the reduction of fraudulent practices in procurement. This system expands market access and improves transparency, which directly reduces the opportunity for fraud in government procurement processes [30, 31]. In addition, e-procurement plays an important role in improving procurement efficiency by reducing the need for face-to-face meetings and simplifying data exchange between service providers and the government [32]. The use of this digital platform also helps expand market access,

leading to a more competitive bidding process and resulting in better and more efficient procurement outcomes.

4.2. Challenges in E-Procurement Implementation

However, the implementation of e-procurement is not without challenges. One of the main obstacles is technical and infrastructure issues [33]. Several regions and government agencies face difficulties in terms of technological infrastructure, such as system failures and inadequate technical support [34]. This can hinder the effectiveness of e-procurement and reduce its expected benefits. In addition, there is resistance to change both within government agencies and among service providers. Many parties are still accustomed to conventional procurement methods and are reluctant to switch to electronic systems, which require adaptation to new processes [35]. This gap often occurs due to uncertainty and discomfort in using new technology, which affects the speed and quality of implementation. Another challenge is the lack of a legal and regulatory framework that fully supports the implementation of e-procurement [36]. The government needs more comprehensive regulations to cover all procurement activities and strengthen law enforcement to prevent tender collusion and unfair competition [37]. Weak or non-existent regulations are often a major obstacle to creating a fair and transparent system. In addition, the lack of technical skills and knowledge among employees and tender participants is a major obstacle to the effective implementation of e-procurement [38]. Without adequate knowledge of how to use the system, the implementation of e-procurement can be hampered and lead to inefficiency.

4.3. Key Factors for Successful E-Procurement Implementation

To ensure the successful implementation of e-procurement, several key factors must be considered [39]. Strong top management support is essential because leadership commitment determines the success of implementation. In addition, integrated information systems between government agencies help improve efficiency, accelerate procurement processes, and reduce bureaucracy [40]. A strong regulatory framework, particularly in supplier verification and data protection, is also necessary to ensure transparency, efficiency, and accountability in government procurement [41]. Based on the literature review, the main factors influencing regional financial performance in East Kalimantan include Regional Original Revenue (ROR), General Allocation Funds (GAF), Special Allocation Funds (SAF), and regional expenditure management [42, 43]. ROR has a stronger impact on regional financial independence because higher ROR reduces dependence on central government transfers, while efficient expenditure management further strengthens financial performance [44, 45]. In contrast, excessive dependence on GAF and SAF may weaken regional financial independence and reduce incentives to optimize local revenue potential [46, 47].

The effects of these fiscal variables differ across regions depending on economic structure and fiscal capacity [48]. Regions with diversified economies and strong ROR tend to achieve greater financial independence, while regions dependent on natural resources or transfer funds face more challenges [49]. In East Kalimantan, the dominance of extractive industries creates revenue volatility and dependence on central transfers despite its strong economic potential [50]. Therefore, strengthening ROR through economic diversification and improving expenditure efficiency are important strategies to enhance regional financial performance and independence [51, 52]. Overall, ROR, GAF, SAF, and regional expenditure are key determinants of regional financial performance, although their impacts vary across regions [47]. In East Kalimantan, improving financial performance requires prioritizing ROR, reducing dependence on transfer funds, and strengthening fiscal management supported by efficient expenditure allocation [53]. Future research should further examine external factors such as central government policies and sustainable revenue diversification strategies [54]. In addition, developing local economic sectors and optimizing natural resource management sustainably are essential to strengthen regional financial independence [55].

5. MANAGERIAL IMPLICATIONS

The East Kalimantan Provincial Government needs to undertake a structural transformation of its goods and services procurement system by integrating the spirit of digital entrepreneurship into its bureaucracy. This study's findings indicate that the e-procurement framework (as shown in Figures 1 and 2) will only be effective if supported by adaptive local regulations and continuous human resource capacity building. Managerially, policymakers must prioritize budget allocation for strengthening information technology infrastructure across all districts/cities to close the digital divide. This step is crucial to ensuring that digital systems are not merely administrative formalities, but rather strategic instruments for increasing transparency, reducing spending inefficiencies, and ultimately strengthening regional financial performance systemically.

Therefore, regional financial management in East Kalimantan must immediately formulate a revenue diversification strategy to reduce the high dependence on central transfer funds (GAF and SAF), which still dominate the regional budget structure by more than 50%. The practical implication for decision-makers is the importance of creating a digital-based creative economy ecosystem that can expand the Regional Original Income (ROR) base. By leveraging insights from the synthesis of previous literature, local governments can design incentives for local digital entrepreneurship actors and modernize electronic retribution collection systems. This strategy will not only enhance East Kalimantan's fiscal independence but also build greater regional economic resilience in the face of global commodity price fluctuations and the dynamics of the transition to a new growth center in the new capital city era.

6. CONCLUSION

The implementation of e-procurement in Indonesia, particularly through LPSE, has contributed significantly to improving transparency, accountability, efficiency, and fraud reduction in government procurement. Nevertheless, challenges such as limited technological infrastructure, resistance to change, and gaps in technical skills continue to affect its effectiveness. The successful implementation of e-procurement therefore depends on strong top management support, integrated information systems, supportive regulations, and adequate human resource capacity.

This study also highlights that Regional Original Revenue (ROR) has a stronger influence on regional financial independence compared to General Allocation Funds (GAF) and Special Allocation Funds (SAF). Regions with higher ROR tend to be more financially independent, while excessive dependence on GAF and SAF increases fiscal dependence on the central government. In addition, effective regional expenditure management plays an important role in improving regional financial performance in East Kalimantan. However, this study is limited by its literature review approach and its focus on fiscal variables without considering other factors such as governance quality, institutional capacity, and regional economic diversification. Future studies are encouraged to apply empirical methods using regional financial data to provide more comprehensive findings.

From a policy perspective, the regional government of East Kalimantan should prioritize the diversification of local revenue sources, strengthen digital procurement systems such as LPSE, and allocate greater regional budgets toward productive capital expenditure. These strategies can help improve fiscal independence, enhance the sustainability of regional financial performance, and support more transparent, efficient, and accountable governance in Indonesia, particularly in East Kalimantan.

7. DECLARATIONS

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7.2. Author Contributions

Conceptualization: SS; Methodology: AF; Software: AL; Validation: AF and AL; Formal Analysis: SS and AF; Investigation: AL; Resources: AF; Data Curation: AL; Writing Original Draft Preparation: SS and AF; Writing Review and Editing: AL and AF; Visualization: AL; All authors, SS, AF, and AL, have read and agreed to the published version of the manuscript.

7.3. Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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7.5. Declaration of Conflicting Interest

The authors declare that they have no conflicts of interest, known competing financial interests, or personal relationships that could have influenced the work reported in this paper.

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