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Evaluation of the Implementation of an Accounting Information System in the Financial Management of the Jambi Malay Batik Conservation Programme

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Abstract

The implementation of good governance, which encompasses accountability, transparency, participation, and effectiveness, is believed to be the core principle for the independence of public-sector institutions. In practice, sound financial accountability can only be realized when supported by an internal control system, optimal utilization of information technology, and competent apparatus capacity. This study aims to determine the accountability and transparency of budget management in collaborative work within the Jambi Malay arts preservation program. The research employs a descriptive qualitative approach with purposive sampling, involving 24 respondents. Data collection techniques used in this study include interviews, observation, and documentation. The results show that financial accountability in managing the Jambi Malay arts preservation program is carried out by preparing program preservation budgets, establishing mechanisms for budget implementation and auditing ranging from recording, evidence verification, to issuing Settlement Orders (SPJ). It also involves preparing budget accountability reports for the Jambi Malay arts preservation program. Transparency in budget management for the arts preservation program is reflected in publishing managed activities and budgets, as well as compiling performance reports through official media such as websites and social media accessible to the public. It also includes coordination and regular meetings with stakeholders. The information presented covers program activities, objectives, implementation, and the outcomes achieved from budget utilization. Forms of collaborative work carried out include involving stakeholders in program planning, implementation, performance evaluation, art festivals, and various regional promotional activities. This collaboration aims to maintain the sustainability of Jambi Malay cultural preservation.

Keywords: Accountability, Transparency, Financial Management, Budget and Arts Preservation.

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INTRODUCTION

Accountability is a form of obligation for a person (leader/official/executive) to ensure that the duties and obligations he carries out have been carried out in accordance with applicable regulations. Accountability can be seen through informative and transparent written reports (Sujarweni 2015). In addition, in terms of public financial statements, there must be transparency which means that it is open, easy, and accessible to all parties who need it and provided adequately and easily understood. Transparency requires that public service implementers have knowledge about problems and information relevant to service activities (Rahayu, 2021).

The government through the Jambi Provincial Culture and Tourism Office specifically for the field of regional arts, accountability and budget transparency tend to be integrated under the technical office and have not highlighted details transparently per art activity publicly. (Andreas, 2023). The conditions of accountability and transparency in budget management related to the culture and arts budget, more detailed information is often found in the performance report (LKj) of the Jambi Provincial Culture and Tourism Office which is under the auspices of the Jambi Cultural Park, and the report includes the realization of expenditure per source of funds for the allocation of arts and cultural activities.

Furthermore, related to the accessibility of budget management data at the Jambi Provincial Culture and Tourism Office, it provides a budget realization data portal that can be accessed through the official website, but detailed details regarding special expenditure items for art event activities are still very minute to be accessed by the public and are usually included in internal reports, this certainly does not lead to the principle of transparency and accountability. The problem of implementing the electronic-based government system is not fully evenly distributed, resulting in information asymmetry, where the public has difficulty knowing the details of the budget used for arts activities.

The phenomenon in the field also found that the Jambi Provincial Culture and Tourism Office continues to strive to improve the accountability and transparency of public budget management through budget preparation based on effective, efficient, transparent, and accountable principles and encourages community involvement in supervision, but there is *a gap* or inequality that is contrary to these principles, where there is limited access to transparent detailed information, especially in the management of the budget in the arts sector. Although the preparation of the APBD is generally considered good, there is still a need to increase the provision of a special site that provides detailed information related to budget allocation, especially for specific arts and cultural activities.

There is a gap or inequality that is contrary to the principles of transparency and accountability of public finances, where there is limited access to detailed information that

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is transparent and accountable, and there is no provision of a special website that provides detailed information related to budget allocation, especially for specific arts and cultural activities. Suboptimal coordination between the government and arts actors as well as budget efficiency and arts needs are still often faced with limited budgets allocated for cultural and arts activities.

Furthermore, he referred to relevant research related to the research theme, including the research of Wicaksono, AP, (2023) which explained that Accountability, Transparency and Participation in the Management of Village Fund Allocation in Candiwates Village, Prigen District, Pasuruan Regency was carried out at the stages of planning, implementation, reporting, accountability, and supervision in accordance with the provisions of Permendagri No. 20 of 2018.

The urgency of research on accountability and transparency in the budget management of the Jambi Malay arts preservation program is due to the fact that it refers to several relevant studies that more elaborate on the accountability and transparency of budget management in general such as village financial management, ABPD budget management and so on, while specific research in the field of budget for arts preservation programs is still minimal.

METHOD

This research uses a qualitative approach using a case study approach, this is because case study research is to analyze social phenomena or units, such as groups, individuals, organizations, institutions or society in detail in order to obtain detailed information on the events to be researched. This type of research is descriptive qualitative research, which is research that describes the characteristics of a certain society or group, research that describes the use of community resources, research that estimates the proportion of people who have certain opinions, attitudes, or opinions (Iskandar, 2014).

The research was conducted at the office of the Jambi Provincial Culture and Tourism Office which is located at Jl. Jendral Basuki Rachmat, No.01 Pal Lima Village, Kota Baru District, Jambi Provincial Culture and Tourism Office. The data in this study consists of primary data and secondary data. The data sources in this study are primary data sources, namely arts program managers or administrators, government apparatus/funders and beneficiaries/art actors. Meanwhile, secondary data sources are in the form of financial statements, planning documents and related regulations.

The subjects of this research were obtained using *purposive sampling techniques*, namely individuals or groups that were deliberately selected by the researcher based on certain characteristics, characteristics or special criteria (Sugiono, 2017). The subjects in

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this study are Officials/Employees, Financial Managers and SPJ Audit Officers at the Jambi Provincial Culture and Tourism Office, art actors and studio managers.

The research instruments used included structured interviews, observations, and documentation. Interviews and onbpreservation were used to obtain data related to the accountability and transparency of the budget management of the Jambi Malay arts preservation program at the Jambi Provincial Culture and Tourism Office, while documentation was used to collect written evidence such as documents, financial statements and accountability. The interview instrument is systematically compiled so that the data obtained is consistent and standardized. The validity of the data is maintained through triangulation techniques by comparing the results of interviews, observations and documentation, and clarifying directly to the informant if there is a data discrepancy.

Data collection techniques are carried out directly at the research site through structured interview stages, direct observation and document collection. All the data obtained were then classified according to the analysis used. Data collection procedures are carried out systematically to ensure the completeness, accuracy, and consistency of the data used in the analysis.

Data analysis was carried out using qualitative descriptive analysis techniques. Descriptive analysis is used to analyze the collection of narrative data and documents, then compare the facts in the field with regulations and present a complete picture of budget governance both in terms of accountability and transparency in the budget management of the Jambi Malay arts preservation program, especially in the dance, music and cultural festival programs at the Jambi Provincial Culture and Tourism Office.

RESULT AND DISCUSSION

1. Accountability for Budget Management of the Jambi Malay Arts Preservation Program (Dance, Music and Cultural Festivals) at the Jambi Provincial Culture and Tourism Office

The accountability of the budget management of the Jambi Malay Arts preservation program (dance, music and cultural festivals) at the Jambi Provincial Culture and Tourism Office, cannot be separated from the accounting activities carried out on the events and financial transactions of public sector organizations. In this case, it was explained by one of the employees at the Jambi Provincial Culture and Tourism Office who gave the following information:

> *"The accountability of the management of the preservation of the Jambi Malay Arts at the Jambi Provincial Culture and Tourism Office, is carried out through a planning, implementation, and reporting mechanism that is structured based on the regional revenue and expenditure budget, this governance is directly*

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supervised by the local government and the audit institution, so as to technically ensure its accountability." (I-02, Program Financial Manager, June 2, 2026).

The accountability of the budget management of the Jambi Malay arts preservation program implemented by the Jambi Provincial Culture and Tourism Office, is quite good because its implementation is based on the legal basis of planning, based on transparency and performance reporting as well as evaluation and supervision of the budget management of the Jambi Malay arts preservation program. The budget management of the Jambi Malay arts program also refers to the principle of accountable government which has the criterion: being able to present information on government implementation openly, quickly, and accurately to the public. Able to provide satisfactory services for the public.

"Regarding the accountability of the budget management of the Jambi Malay arts preservation program, in terms of planning and budgeting for arts preservation programs carried out by the Jambi Provincial Culture and Tourism Office, the form of planning and budgeting begins with the identification of arts preservation needs by determining what needs must be met to preserve the arts program, this is through deliberations, proposals in the technical field, and input from art actors and the community" (I-06, Program Financial Manager, June 2, 2026).

Interviewing different respondents, he gave the following information:

"Regarding the accountability of the budget management of the Jambi Malay arts preservation program implemented by the Jambi Provincial Culture and Tourism Office, it also implements the mechanism for implementing the arts preservation program and budget administration for arts programs to make reports and budget accountability from the preservation programs carried out such as the Jambi Malay arts program , both dance, music and cultural festivals." (I-05, Program Financial Manager, June 3, 2026).

The researcher's analysis is that the Jambi Provincial Culture and Tourism Office can be said to be accountable in managing the budget for the Jambi Malay arts program because it has made an accountability report based on the applicable laws and regulations.

"The accountability report on the Jambi Malay arts preservation program implemented by the Jambi Provincial Culture and Tourism Office consists of financial statements and reports on the implementation of activities. The financial report contains the realization of the use of the budget, while the activity report contains objectives, implementation, achievements, number of participants, documentation, and evaluation of activities. Furthermore, the implementation and financial reports are the basis for accountability to the leadership and supervisory agencies." (I-09, Program Financial Manager, June 3, 2026).

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In addition to the presentation of accountability reports in the Jambi Malay arts preservation program, the Jambi Provincial Culture and Tourism Office also presents the administration of the arts program budget in the form of recording, evidence, verification, and SPJ flows, regarding this explained by one of the employees, as follows:

> *"The mechanism for implementing and administering the budget for arts programs starts from recording activities, evidence, verification, and SPJ flows. The implementation of the budget is carried out in accordance with the provisions of regional financial management. Any expenditure must be supported by valid evidence such as receipts, attendance lists, employment contracts, and documentation of activities. All transactions are recorded by the financial manager, then verified by the relevant officials before being prepared in the Letter of Responsibility (SPJ). After the SPJ is complete, the documents are checked by the audit officer and then archived as an activity accountability document".* (I-06, Program Financial Manager, June 3, 2026).

Based on the results of interviews and observations, it can be found that the Jambi Provincial Culture and Tourism Office has made plans and budgets for arts preservation programs, implemented budget implementation and administration mechanisms and made budget accountability reports for the Jambi Malay arts preservation program, so that information above, the information submitted by the Government will be accepted by the community, so that the community has space to be involved in the government's development process in the field of Jambi Malay arts. This is in line with the findings of Putri and Arifin (2023) who concluded that the consistent implementation of accountability is able to reduce the potential for misappropriation of public funds.

2. Form of Transparency in Budget Management of the Jambi Malay Arts Preservation Program (Dance, Music and Cultural Festival) at the Jambi Provincial Culture and Tourism Office

Transparency of information to the public as a form of fulfillment of public rights. The form of transparency based on Government Regulation number 71 of 2010 is to provide open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively the government's responsibility in the management of the resources entrusted to it and its compliance with laws and regulations.

One of the employees gave the following information:

> *"A form of transparency of information about the management of the budgeting of arts programs carried out by the Jambi Provincial Culture and Tourism Office through the publication of activities and performance reports on government information media, official websites, social media, coordination forums, and*

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evaluation meetings with stakeholders." (I-04, Program Financial Manager, June 3, 2026).

The Jambi Provincial Culture and Tourism Office, because in the financial management of the Jambi Malay arts program has published activities and performance reports, the following is a statement from one of the employees:

"The form of transparency of the Jambi Provincial Culture and Tourism Office, because in the financial management of the Jambi Malay arts program, namely by publishing activities and performance reports, this is seen from the form and medium of transparency, namely the existence of performance reports of government agencies, namely with details of the budget and realization, the existence of performance agreements and impact evaluations or explaining the achievements of performances, the number of successful art performances held and the level of participation community." (I-02, Program Financial Manager, June 4, 2026).

The transparency of the financial management of the Jambi Malay arts preservation program is realized through the performance reports of government agencies and financial reports, usually this document is issued periodically by the local government to account for the use of the budget and the achievements of art programs to the public. The Jambi Provincial Culture and Tourism Office uses publication media and information disclosure, following a statement from one of the employees at the Jambi Provincial Culture and Tourism Office:

"Transparent financial management in the Jambi Malay arts program is provided in the form of providing publication media and information disclosure in the form of the Information and Documentation Management Officer (PPID) portal so that it can be accessed by the public. The Jambi Provincial Culture and Tourism Office also has an official official website, where government-funded arts activities are published through the website and social media of related agencies, while the website of the Jambi Provincial Culture and Tourism Office is http://dpad.jambiprov.go.id" (I-01, Program Financial Manager, June 4, 2026).

The researcher's interview with one of the employees regarding transparency in the form of a coordination forum, as well as an evaluation meeting with stakeholders, is as follows:

"*The Jambi Provincial Culture and Tourism Office in implementing financial management transparency is also carried out through coordination forums, as well as evaluation meetings with stakeholders. The linkage of the coordination forum is in the preparation of an open budget where stakeholders such as eniman, culture, government, and the community sit together to design cultural program priorities. In addition, there is a vision coordinator who ensures that the allocation*

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of funds is in line with the goal of art preservation". (I-03, Program Financial Manager, June 4, 2026).

Transparency is a form of openness carried out by the government to provide information to parties who need information. Through the application of the principle of transparency, all communities have the same right to know the implementation budget for the aspirations of the community. This is because transparency is a principle that guarantees the freedom of everyone to obtain information related to government administration such as policies, as well as implementation with the results achieved. Interviews with informants related to financial management transparency through coordination forums, as well as evaluation meetings with stakeholders. He explains:

"Transparency of financial management is also carried out through the involvement of stakeholders where by synergizing across sectors and public accountability, by involving cultural institutions, studios, the government and the community in the supervisory function, besides that the results of the evaluation are the basis for improving financial governance in the next period of art programs". (I-03, Program Financial Manager, June 8, 2026).

Transparency carried out by the Jambi Provincial Culture and Tourism Office is to provide open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively about the government's accountability in the management of resources and actions of the government or legal entity or collective leader of an organization to parties who have the right or authority to request information on accountability. This finding is relevant to research by Lestari (2025) showing that public participation (art actors) is one of the important pillars in *good governance* and public administration performance because it increases the accountability and transparency of government institutions.

"The Jambi Provincial Culture and Tourism Office also conducts a performance evaluation meeting where periodic monitoring is conducted by holding regular meetings to review the realization of the budget and the achievement of programs, expenditures and the results of activities are reviewed together to measure the impact of funds on community artists. In addition, conducting public data by making financial reports for arts programs presented in a format that is easy for the public to understand, easy to monitor its use". (I-05, Program Financial Manager, June 8, 2026).

Based on the results of interviews with several research informants and researchers' observations, it can be concluded that the transparency of information about the management of the budgeting of arts programs conveyed to the public or to stakeholders has been implemented, this is because transparency is carried out through the publication of activities and performance reports on government information media,

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official websites, social media, coordination forums, and joint evaluation meetings stakeholders. The information submitted includes activity programs, objectives, implementation results, and achievements obtained from the use of the budget.

The researcher's analysis shows that the Jambi Provincial Culture and Tourism Office has applied the principle of transparency in the financial management of the Jambi Malay arts preservation program because it has implemented the principle of consistency, namely carrying out activities continuously correctly and not deviating from the predetermined limits. Implementing communicative principles, namely there is a relationship that understands each other to reduce mistakes. The Jambi Provincial Culture and Tourism Office also implements the principle of coherence, which is a principle that causes interdependence between leaders and officials and the public. This needs to be done to achieve the goal.

3. Forms of Cooperation between the Jambi Provincial Culture and Tourism Office and Art Actors in the Jambi Malay Arts Preservation Program

The preservation of Jambi Malay arts (dance, music and cultural festivals) requires active involvement from the community as an effort to preserve cultural heritage and local identity. This is the important point of cooperation between the Jambi Provincial Culture and Tourism Office and art actors in the Jambi Malay arts preservation program, in this case the researcher interview with the research informant is as follows:

> *"The form of cooperation between the Jambi Provincial Culture and Tourism Office and art actors has been established quite well, one of which is that art actors are involved in the preparation of programs because they avoid mistargeting the use of the budget, aspirations are more heard, there is a simplification of rules and supporting welfare. In addition, to ensure that government policies are not just a formality but have a direct impact on artists and society".* (I-04, Program Financial Manager, June 8, 2026).

The researcher's analysis is that art actors are parties who are directly involved in the creative ecosystem so that they know exactly what is needed. In addition, the ideas and creativity of art actors, artists can enrich the government's work plan so that the program is not monotonous and more creative, then with this collaboration the government can make rules that do not complicate complicated bureaucratic practices and hinder artworks. The researcher's interviews with the artists are as follows:

> *"The collaboration between art actors and the government or the Jambi Provincial Culture and Tourism Office is to create direct collaboration in preserving and developing local culture, the Jambi Provincial Culture and Tourism Office acts as a facility provider, while artists act as experts who share knowledge and skills with*

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the community as trainers or participate in art training". (I-06, Program Financial Manager, June 14, 2026).

Cooperation between the Jambi Provincial Culture and Tourism Office and art actors starts from home and community, activities such as art exercises can utilize public spaces to attract wider attention. Interviewing the researcher with one of the employees, he explained:

"The collaboration between art actors and the Jambi Provincial Culture and Tourism Office in art training is a joint step to take care of culture as well as train artists' skills to be more creative and independent through training, the government plays a supporting role while art actors are directly involved as driving subjects, so that the main purpose of this collaboration is to complement each other's resources, preserve local culture, improve the quality of art actors and create economic opportunities". (I-08, Program Financial Manager, June 14, 2026).

Based on the results of interviews and observations, it can be analyzed that the cooperation between the Jambi Provincial Culture and Tourism Office and art actors in terms of art training to support festival activities through government assistance programs that aim to strengthen the regional arts community. The researcher's interview with the artist, he provided the following information:

"Our cooperation as art actors with the government through the Jambi Provincial Culture and Tourism Office is indeed quite good, because the government's support for regional arts is provided through activity fund assistance, the provision of performance halls, art support equipment, training, studio coaching, and facilitation of participation in cultural festivals and events both at the regional and national levels, so that we as art actors are very helped". (I-05, Program Financial Manager, June 14, 2026).

The importance of preserving traditional arts through educational campaigns involving various media and institutions needs to be improved by the government. Activities such as workshops, exhibitions, and art performances can attract the attention of the public. This finding is relevant to the research of Lestari (2025) showing that public participation (art actors) is one of the important pillars in *good governance* and public administration performance because it increases the accountability and transparency of government institutions. The researcher also received information related to cooperation with art actors in terms of art performances, the following information:

"The collaboration between the Jambi Provincial Culture and Tourism Office and art actors in Jambi Malay art performance activities is a collaboration to preserve culture and support the creative economy, where the government provides funds and permits while art actors make works, this is as has been carried out by the Jambi Provincial Culture and Tourism Office when providing free art stages while

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art actors perform Jambi Malay regional dances in certain moments." (I-04, Program Financial Manager, June 16, 2026).

Cooperation between the government, especially through the Jambi Provincial Culture and Tourism Office, where Jambi Malay art is focused on efforts to introduce and promote Jambi Province as a creative city. One of the ways used is through the use of social media, the government is trying to build a strong *city branding* by displaying the uniqueness of Jambi's rich culture, tourism, and creative economy, including Jambi's Malay art traditions such as dance, music and cultural festivals which are one of the main attractions.

The researcher's analysis is based on the results of interviews and observations that art actors need to get support from various parties, especially from the government or the Jambi Provincial Culture and Tourism Office to organize larger and more frequent events or festivals. Funding for musical instrument production and training activities can be obtained through partnerships with government agencies or the private sector that support local culture. Hosting events that combine traditional music with elements of modern entertainment, such as regional music festivals that invite collaborations with modern musicians, can help attract the interest of the wider community. This approach can also introduce bamboo art to audiences who were previously uninterested in traditional arts. With these efforts, Jambi Malay arts can continue to develop and be preserved, not only as part of cultural heritage, but also as a relevant asset in contemporary social and cultural life in Jambi Province.

In a different interview, the researcher conducted with one of the art actors who collaborated with the Jambi Provincial Culture and Tourism Office, he gave the following information:

"Our collaboration as Jambi art actors with the government is indeed quite good, because the government and the Jambi Provincial Culture and Tourism Office play a role as facilitators by providing performance spaces, providing financial support, conducting coaching, training, and opportunities for art actors to perform in various cultural activities. In addition, the government also assists in the promotion and publication of art activities to the wider community. (I-06, Program Financial Manager, June 16, 2026).

The researcher's analysis is that in the context of cooperation between the Jambi Provincial Culture and Tourism Office and art actors where they play a role in facilitating and supporting traditional art events that reflect local cultural identity. This finding is relevant to the theory of Farhani et al (2024) stating that cooperation between the Government and the arts community is focused on efforts to introduce and promote the uniqueness of culture, tourism, and the creative economy. One form of cooperation

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between the Jambi Provincial Culture and Tourism Office and art actors is as explained by the employees as follows:

> *"Cooperation in the program to preserve Jambi Malay arts each has a role, namely, art actors have creativity by designing ideas, choreography, music and performance concepts, art actors maintain the original values of traditions so that they do not become extinct and teach culture to the younger generation, while the government plays a role in terms of facilities, funding, regulations and promotions."* (I-08, Program Financial Manager, June 18, 2026).

The Jambi Provincial Culture and Tourism Office, after collaborating with the art community, took various strategic steps to preserve culture. The first step is the development of traditional arts and the preservation of cultural heritage. The government also gives awards to art actors, as a form of appreciation for their contribution to local culture. The Jambi Provincial Culture and Tourism Office also seeks to develop cultural infrastructure which is a center for arts and cultural activities that can support the development of traditional arts and provide space for the art community to work.

If referring to the government's efforts through the Jambi Provincial Culture and Tourism Office in terms of collaborating with art actors, there is also hope for art actors to be seen by the government, as explained by one of the art actors, he said:

> *"My hope as an art actor is for the government, especially the Jambi Provincial Culture and Tourism Office , to be able to increase budget support in a sustainable manner, expand the development program of the young generation because it is currently very minimal, increase cultural festivals, strengthen digital promotion, give awards to art actors, and make Jambi Malay arts an important part of regional tourism education and development."* (I-09, Program Financial Manager, June 18, 2026).

Through collaboration with the art community, the government through the Jambi Provincial Culture and Tourism Office also organizes various cultural events where these events not only promote local art and culture, but also encourage the tourism sector and the creative economy of Jambi Province. The government also continues to strive to involve the community in efforts to promote culture by opening public spaces as a means of creativity for artists and cultural experts. This collaboration is expected to be able to increase creativity, expand networks, and create innovations in the development of Jambi Province's culture.

The collaboration between the Jambi Provincial Culture and Tourism Office and art actors has an impact on empowering the Jambi Melaytu art community, which gets a wider platform to display their work, increasing their visibility both domestically and internationally. In addition, there is interaction between the government and the art community in various activities and events to strengthen the Malay cultural identity in

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Jambi Province. Thus, the synergy between the government and the Jambi regional arts community plays an important role in the development of the creative economy and tourism, while maintaining and preserving local cultural heritage.

CONCLUSION

This study shows that accountability and transparency of budget management at the Jambi Provincial Culture and Tourism Office are carried out with information disclosure, performance accountability and supervision. Accountability is carried out by making planning and budgeting, developing mechanisms for the implementation and administration of the program budget and making reports and accountability. A form of transparency in budget management is through the publication of managed arts activities, making performance reports on government information media, official websites, accessible social media, involving coordination forums, and evaluation meetings with stakeholders.

These findings have important implications both theoretically and practically. Theoretically, the results of the research strengthen the concept of accounting in accountability and transparency of financial management is the main principle in terms of data disclosure, reporting obligations, so that in public financial management performance can be accounted for, there is good reporting and there is audit and evaluation. Practically, the implementation of accountability and transparency provides a more rational basis for the government, especially on the use of digital systems, openness to real-time financial reports, and strengthening periodic audits to control and increase public trust.

The scientific contribution of this research lies in the provision of empirical evidence regarding the accountability and transparency of the budget management of the Jambi Malay arts preservation program of the Jambi Provincial Culture and Tourism Office with a qualitative approach. This research not only complements previous studies that tend to be descriptive, but also provides a more measurable picture of the importance of accountability and transparency in financial management. Thus, this research contributes to the development of public accounting, especially in the context of government-managed financial management.

However, this research still has limitations that open up opportunities for further research. The next study is suggested to examine other objects relevant to the accountability and transparency of financial management in more depth using different analyses so that there are more significant findings. In addition, further research can expand the research objects on various types of government-managed public financial management with different research areas, as well as integrate other objects such as

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supervision, public participation and compliance levels in implementing financial management in order to gain a more comprehensive understanding.

SUGGESTION

1. Although budget reporting is carried out periodically, the system does not yet support comprehensive performance-based monitoring and evaluation. This has an impact on the slow follow-up of audit results and limitations in tracking the efficiency of budget use. Therefore, it is necessary to have taken several steps to improve, such as auditor training, strengthening cross-agency coordination, and developing supervision.
2. The importance of implementing these policies is supported by institutional commitment, increased budget allocation, and integrated digital transformation, so that the implementation of good governance principles is fully consistent, especially in the aspects of transparency and accountability in public financial management.
3. The application of transparency and accountability must be interrelated because of the relationship between the principal (the community) and the agent (government) in managing finances as a mechanism to reduce problems and avoid conflicts of interest and information asymmetry in the agency relationship.

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