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Financial Governance in Public Service Agencies at the Faculty of Agriculture, Gorontalo State University

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Abstract

The research aims to analyze (1) the stages in financial governance in public service agencies, (2) the determinants of financial governance effectiveness in public service agencies. The research approach used is a qualitative method with descriptive research methods and research procedures carried out by observation and interviews with informants. The data analysis technique used was the interactive analysis of the miles and huberman models. The results of the study show that (1) The stages of financial governance at the Faculty of Agriculture, Gorontalo State University run systematically and integrally through the planning and budgeting cycle, implementation and administration, accountability and reporting, as well as coaching, supervision, and audit. Each stage is interrelated and controlled by regulations and financial information systems that support transparency and accountability. Planning is carried out in a participatory and performance-based manner, implementation is carried out according to procedures and multi-level verification, administration ensures administrative order, while reporting and accountability are the basis for performance evaluation. Furthermore, coaching and supervision function as a continuous control mechanism that ensures that the entire process runs effectively, efficiently, and in accordance with the provisions of the BLU. (2) The effectiveness of financial governance at the Faculty of Agriculture, Gorontalo State University is determined by the synergy between the quality of human resources, the use of information technology, internal control systems, and adaptive management patterns. The quality of human resources is the main foundation in carrying out all financial procedures appropriately and accountably. The use of information technology plays a role in

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increasing the efficiency, accuracy, and transparency of financial management through an integrated system. The internal control system ensures strong controls to minimize the risk of irregularities, while the BLU management pattern provides flexibility that remains within the regulatory corridor. These four factors support each other in creating effective, transparent, and performance-oriented financial governance.

Keywords: Finance, Governance, BLU, Faculty of Agriculture, UNG

INTRODUCTION

Public administration focuses on formal bureaucratic procedures, as well as emphasizing the importance of management effectiveness and performance accountability in every public organization's activities. The dimension of performance accountability is becoming increasingly crucial in modern public administration because it is outcome-oriented, not just procedural compliance. Subekti (2023) emphasized that performance accountability is the main instrument in strengthening public trust in government institutions, including state universities. Public administration acts as a bridge between theory and practice in the administration of government. Political, legal, and economic dynamics also influence the development of this concept, so public administration is required to be adaptive, innovative, and participatory in responding to the increasingly complex needs of society (Nani et al., 2025; Wulandari & Puspaningrum, 2025).

One form of implementation of public administration reform is the presence of the Public Service Agency (BLU), which is designed to increase efficiency, effectiveness, and flexibility in the management of public services. BLU is positioned as an entity that carries out service functions to the community by being given autonomy in financial management. This flexibility allows government agencies, including universities, to optimize their resources without being hampered by rigid bureaucratic procedures. The presence of BLU is also a response to various challenges, such as budget limitations, slow procurement processes, and increasing public demands for service quality. Thus, BLU becomes a strategic instrument in encouraging the improvement of public service performance that is more responsive and measurable.

The implementation of the BLU financial management pattern in higher education provides opportunities to manage funding sources more flexibly, including those from Non-Tax State Revenue (PNBP), grants, and other sources. Universities with BLU status are required to be able to manage finances independently, transparently, and accountably. The financial governance process includes planning through the Business Plan and Budget (RBA), budget implementation,

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administration, reporting, and evaluation. In this regard, the college functions not only as an educational institution, but also as an entity that adopts the principles of modern management. Indarti and Fitriani (2022) show that the success of BLU's financial management is greatly influenced by financial administration capabilities, reporting system integration, and the effectiveness of internal supervision.

The concept of Good University Governance (GUG) has become very relevant in supporting quality university governance. GUG emphasizes the principles of transparency, accountability, participation, and fairness in the management of educational institutions. The implementation of GUG is not only concerned with organizational structure, but also includes responsible financial management. The application of this principle is able to minimize the risk of deviations, increase efficiency, and strengthen public trust in educational institutions. Ningsih and Prasetyo (2024) emphasized that good university governance is the main prerequisite in improving the competitiveness of universities.

In practice, BLU's financial governance must refer to the principles of effectiveness, efficiency, transparency, accountability, and regulatory compliance. These principles aim to ensure that any use of the budget provides optimal benefits for the achievement of the organization's goals. Arifin (2024) stated that good financial governance will result in an orderly, controlled, and professionally auditable system. Meanwhile, Rianty and Yuliani (2023) emphasized the importance of reporting system integrity and internal audit consistency in maintaining the sustainability of financial governance.

Gorontalo State University (UNG) as one of the state universities has obtained BLU status through the Decree of the Minister of Finance Number 386/KMK.05/2010. This status gives UNG the authority to manage finances more independently in order to improve the quality of education services. This transformation requires significant changes in the financial management system, including improving human resource competencies, integrating information systems, and preparing performance-based strategic planning. These changes also have an impact on all work units, including the Faculty of Agriculture as one of the faculties that is the focus of this research.

However, in its implementation, there are still various problems faced, such as delays in the preparation of RBA, lack of optimal use of financial data, and weak coordination between units. In addition, financial administration and reporting have not fully met the set standards, potentially hampering the evaluation and decision-making process. Limitations in internal supervision are also a challenge in ensuring accountability in financial management.

The effectiveness of BLU's financial governance is greatly influenced by internal factors

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such as the quality of human resources, the use of information technology, internal control systems, and the management patterns applied. Less competent human resources, unintegrated information systems, and weak internal controls can have an impact on the low quality of financial governance. Therefore, efforts are needed to comprehensively strengthen these factors so that financial governance can run optimally. Based on this description, this research is important to be carried out in order to obtain empirical evidence regarding financial governance in the Public Service Agency, especially at the Faculty of Agriculture, Gorontalo State University.

The purpose of this study is to find out and analyze (1) the stages in financial governance in public service agencies at the Faculty of Agriculture, Gorontalo State University, (2) the determinants of financial governance effectiveness in public service agencies at the Faculty of Agriculture, Gorontalo State University.

LITERATURE REVIEW

Public Service Agency (BLU)

The Public Service Agency (BLU) is a government work unit that provides public services with financial and operational management flexibility to improve the efficiency and quality of services, without ignoring the principles of accountability and transparency as the basis for good governance (Fuady & Asmara, 2020; Stuart & Utomo, 2022; Zamiko & Zainuri, 2025).

Good University Governance

Good University Governance (GUG) is a university governance system that emphasizes transparency, accountability, participation, and effectiveness in decision-making to improve the quality of academic services and institutional reputation in an ongoing manner amid the demands of higher education globalization (Hasibuan & Ginting, 2020; Sharawi & Taweeli, 2025; Cairns et al., 2024).

Financial Governance

BLU financial governance is an effective, efficient, transparent, and accountable financial management system to support the improvement of the quality of public services through budget management flexibility that remains under control (Crotty & Rodgers, 2023; Setiawan & Sugiharto, 2021).

Accountability Dimension as a Dimension Relevant to Financial Governance

Accountability is a basic principle that requires every public entity to be responsible for the decisions, actions, and use of resources managed. Accountability is not only about financial statements, but also includes academic performance, public services, and institutional

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development (Ahmad et al., 2025). Strong accountability will drive continuous improvement in decision-making, program implementation, and outcome evaluation, ultimately creating effective, efficient, and credible financial governance (Aneta & Tohopi, 2022; Ridhawati et al., 2025; Salim et al., 2025).

METHODOLOGY

The research approach used is a qualitative method. According to Abdussamad (2021), qualitative research is research that intends to understand the phenomenon of what the research subject experiences holistically and by means of descriptions in the form of words and language, in a special natural context and by utilizing various scientific methods. Descriptive research methods and research procedures were carried out by observation and interviews with informants. The data analysis technique used was the interactive analysis of the Miles and Huberman models.

RESULTS

1. Exposure to financial governance at public service agencies at the Faculty of Agriculture, Gorontalo State University

a. Planning and budgeting

Planning and budgeting in financial governance at the Public Service Agency at the Faculty of Agriculture, Gorontalo State University is carried out through an integrated, adaptive, and performance-based mechanism with reference to the budget ceiling and key performance indicators (KPIs) that have been set. The budgeting process is carried out in a participatory manner by combining top-down and bottom-up approaches, so that program proposals from academic and supporting units can be accommodated and aligned with the university's strategic policies. Planning instruments such as RKA, RAB, and TOR/KAK are the main foundation in the budget evaluation and review process, while ensuring that each activity has a clear and measurable justification. Budget priorities are focused on programs that directly contribute to improving KPIs achievements, especially in the aspects of graduate quality, research, and innovation. In addition, the flexibility of budget management is reflected through the mechanism of revision and shifting between activities that are carried out procedurally to adjust the dynamics of needs and policies, without ignoring the principles of accountability and compliance with BLU regulations.

b. Implementation and administration

The implementation and administration of finance at the Public Service Agency at the

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Faculty of Agriculture, Gorontalo State University takes place through a structured, integrated, and based system based on strict internal control to ensure conformity between budget planning and realization. After the RBA is passed, budget implementation is carried out by scheduling activities systematically within a budget year, so that each expenditure has a clear time and allocation basis. The entire process of disbursing funds is carried out through layered administrative and substantive stages, starting from the submission of planning documents to multi-stage verification and authorization, before the funds are realized through banking mechanisms. In terms of administration, the use of an integrated financial information system allows recording transactions in real time, based on valid evidence, and connected to an accrual-based accounting system, resulting in accurate and reliable financial data. This system also functions as a control instrument by rejecting transactions that are not in accordance with the budget allocation, thereby encouraging budget discipline and compliance with regulations. In addition, document management is carried out systematically through physical and digital archiving to support the audit and reporting process. Monitoring and evaluation are carried out periodically by the university to identify deviations and make adjustments through budget revisions, so that financial implementation remains efficient, transparent, accountable, and in line with the performance targets that have been set.

c. Accountability and reporting

Financial accountability and reporting at the Public Service Agency at the Faculty of Agriculture, Gorontalo State University is carried out through a layered, systematic, and performance-based mechanism, emphasizing the suitability between budget realization and planning in RBA. The process of preparing the report starts from the level of the activity implementer as the person in charge of the administrative who is obliged to prepare an accountability report based on complete transaction evidence, then strictly verified by the treasurer to ensure the validity, accuracy, and suitability of the documents before being validated and integrated into the university's financial statements. The internal control system is strengthened through a multi-level review process, periodic data reconciliation, and adjustments to accrual-based government accounting standards, so that the reports produced have a high level of reliability. However, there are still operational constraints such as delays in reporting by activity implementers and limitations in the integration of financial information systems, which are overcome through intensive coordination, manual reconciliation, and system strengthening. In addition, the quality of reporting is maintained through periodic external and internal audits, accompanied by follow-up findings through an continuously monitored improvement action plan,

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thereby encouraging increased transparency, regulatory compliance, and continuous improvement of financial governance.

d. Construction, supervision and inspection

Guidance, supervision, and audit in financial governance at the Public Service Agency at the Faculty of Agriculture, Gorontalo State University are carried out through a systematic approach that integrates human resource capacity building, system-based internal control, and continuous audit mechanisms. Coaching is carried out in a structured manner through training, socialization, and technical assistance to ensure a uniform understanding of financial procedures, while strengthening competence in the preparation and control of RBA-based budgets. In the aspect of supervision, an integrated financial information system based on an integrated financial information system is applied that allows periodic monitoring of budget realization, including the identification of deviations between targets and achievements, both in the form of delays and acceleration of budget absorption. The audit process is carried out through internal audits by internal supervisory units and external audits by audit institutions, with stages of verification, evaluation, and follow-up on findings carried out in a coordinated manner between the faculty and the university. Each audit result is followed up through administrative and substantial improvements accompanied by supporting evidence and re-verification, thus creating a continuous control cycle. This approach emphasizes the function of coaching rather than just assessment, thereby encouraging continuous improvement, increasing regulatory compliance, and strengthening the principles of transparency and accountability in BLU's financial management.

2. Exposure to the determinants of financial governance effectiveness in public service agencies at the Faculty of Agriculture, Gorontalo State University

a. HR quality factors

The quality of human resources is an important factor in determining the effectiveness of financial governance in the Public Service Agency at the Faculty of Agriculture, Gorontalo State University, which is realized through systematic human resource management based on competence, performance, and adaptation to changes in the work environment. Capacity building is carried out through structured training planning, both internal and external, as well as advanced academic development and professional certification to ensure that financial managers' technical competency standards are met. In addition, capacity building is also supported by a rotation, promotion, and technical assistance mechanism that is oriented towards increasing

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professionalism and adaptability to the digital-based financial system. In its implementation, the effectiveness of human resources is tested through measurable performance indicators, such as the rate of budget absorption, the timeliness of the preparation of accountability reports, and compliance with tax regulations and provisions. The main challenge lies in the inconsistency of the quality of reports from the implementers of activities as well as the resistance of individuals in developing competencies even though they have been facilitated through training. Therefore, it is necessary to enforce strict administrative discipline and continuous evaluation balanced with performance-based appreciation, thereby encouraging increased motivation, accountability, and professionalism in sustainable BLU financial management.

b. Information technology utilization factors

The use of information technology is a strategic factor in increasing the effectiveness of financial governance in the Public Service Agency at the Faculty of Agriculture, Gorontalo State University, especially through the implementation of an integrated financial information system that is able to automate, control, and document the entire budget management process digitally. The use of this system allows the flow of submission, verification, and budget approval to be carried out in stages and in real-time, so that every transaction can be ensured to be in accordance with the RBA and minimize the potential for administrative errors. In addition, the system also supports transparency by providing access to budget information to user units, as well as increasing accountability through systematic and traceable recorded transactions. However, the effectiveness of technology utilization still faces operational constraints, such as limited human resource capacity in operating the system, network infrastructure disruptions, and low discipline of budget users in conveying accountability after disbursement of funds. To overcome this, reinforcement is carried out through continuous training, technical assistance, and periodic evaluations to ensure the optimization of the use of the system. Thus, the integration of information technology not only functions as an administrative tool, but also as an instrument of internal control that supports efficiency, transparency, and accountability in the sustainable management of BLU's finances.

c. Internal control system factors

The internal control system is a fundamental factor in determining the effectiveness of financial governance in the Public Service Agency at the Faculty of Agriculture, Gorontalo State University, which is implemented through an integrated, layered, and accountability principle-based control structure. Control is carried out through a strict separation of functions between planners, implementers, and auditors, thereby creating a checks and balances mechanism in each

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stage of financial management. In addition, the implementation of an integrated financial information system is the main instrument in supporting the administrative and substantive verification process in stages, while allowing periodic monitoring of budget realization to ensure compliance with the RBA. Strengthening control is also carried out through routine internal audits by internal supervisory units and external audits, which function to identify potential deviations and assess the level of compliance with regulations. The effectiveness of this system is reflected in indicators such as the lack of audit findings, consistency of recording, timeliness of reporting, and the suitability between documents and budget realization. If discrepancies are found, systematic follow-up is carried out through a continuous improvement and monitoring mechanism, so that each finding becomes the basis for evaluation for improving procedures. Thus, the internal control system not only functions as a supervisory tool, but also as a strategic instrument in maintaining the transparency, efficiency, and sustainability of BLU's financial governance.

d. Management pattern factors

The financial management pattern at the Public Service Agency at the Faculty of Agriculture, Gorontalo State University is designed adaptively by combining management flexibility and strict regulation-based control and performance. This flexibility is reflected in the granting of authority to work units to adjust operational needs through the RBA revision mechanism, but remain within the framework of a standardized control system through multi-level verification, financial system integration, and institutional supervision. This pattern also prioritizes a performance-based approach by linking budget allocation to the achievement of key performance indicators, so that every use of funds has a measurable outcome orientation. In addition, management innovation is realized through the integration of financial information systems with university accounting systems, the implementation of budget distribution transparency, and structured scheduling of activities to improve the efficiency and timeliness of fund disbursement. The monitoring and evaluation process is carried out periodically through data reconciliation, report review, and quarterly evaluation to identify deviations and ensure alignment between realization and planning. The results of the evaluation are the basis for continuous improvement in the aspects of planning, implementation, and control, so that the management pattern applied is able to increase the effectiveness, efficiency, and accountability of financial governance.

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DISCUSSION

1. Stages in Financial Governance in Public Service Bodies at the Faculty of Agriculture, Gorontalo State University

The stages of financial governance at the Faculty of Agriculture, Gorontalo State University, which is within a state university with the status of a Public Service Agency, shows an interrelated and inseparable managerial cycle between planning, implementation, administration, accountability, reporting, as well as coaching and supervision. The results of this study show that financial governance is not carried out as a stand-alone series of administrations, but as a process oriented towards achieving performance, regulatory compliance, and controlling financial risks in the context of faculty operations. Budget planning is prepared in a participatory manner by combining the needs of academic and supporting units, then aligned with the university's ceiling, KPI targets, and BLU regulations. After that, the implementation of the budget moves through a tiered verification mechanism and strict scheduling of activities, so that each expenditure has a clear time basis, document basis, and performance basis. In this context, the use of an integrated system not only functions as a means of record-keeping, but also as a control instrument that links between planning, realization, and evaluation, so that the entire stages of financial governance at the Faculty of Agriculture, State University of Gorontalo show an adaptive, accountable, and continuous improvement-based technical character.

BLU financial governance in higher education requires a balance between management flexibility and accountability discipline. Flexibility is needed so that the work unit is able to adjust to the dynamics of academic needs, but this flexibility must be limited by standard procedures, internal control systems, internal audits, and the need for reporting consolidation so as not to cause deviations in the use of the budget. The balance appears to be in the room for revision and budget shifts, but it remains through the path of authorization, verification, reconciliation, and periodic evaluation. This pattern strengthens the argument that good university governance in BLU institutions is highly determined by the quality of internal audits, the effectiveness of accounting systems, and the transparency of financial information that supports the decision-making process and maintains public accountability. BLU management in universities will be more effective when performance-based planning is directly connected to the control of implementation and quality of reporting, not just the level of budget absorption (Nurlatifah & Suratman, 2021; Saptapradipta, 2013; Slamet et al., 2014). So that the success of financial governance at the Faculty of Agriculture, State University of Gorontalo was born from the integration of operational procedures with the principles of good university governance, so that

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each stage of finance becomes part of a complete institutional management system, not just an administrative routine.

The quality of financial governance at the Faculty of Agriculture, Gorontalo State University is supported by three elements that work together, namely digital system integration, institutional development, and supervision follow-up. Digital system integration makes the filing, disbursement, record-keeping, and reporting processes faster and more objective, minimizing manual errors and strengthening the audit trail. However, technology alone is not enough; The effectiveness of governance is also determined by continuous coaching of financial implementers to understand document standards, reporting rhythms, and accounting implications of each transaction. On the other hand, internal and external supervision becomes a corrective mechanism that ensures that errors do not stop at identification, but continue at the improvement of procedures and adjustments of the work system. This pattern is in line with the findings of other research that show that transparency, supervision, accountability, and redesign of the budgeting system have an effect on BLU performance, as well as that the implementation of information system-based BLU financial management policies strengthens efficiency, transparency, and compliance in the university environment (Oktarina et al., 2023; Tuu et al., 2024). Therefore, the stages of financial governance at the Faculty of Agriculture, Gorontalo State University have not only fulfilled the procedural order, but also formed a financial management cycle that is responsive to change, strong in control, and relevant to the demands of institutional accountability of modern BLU universities.

This result is in accordance with the opinion of Isti'anah and Utomo (2024) that the stages in financial governance at the Public Service Agency are an integrated managerial cycle, starting from planning and budgeting, implementation and administration, to accountability, reporting, and continuous supervision. This stage is designed to ensure that financial management is not only oriented towards the use of the budget, but also on the achievement of measurable performance. Each stage has complementary functions, where planning is the basis for determining program priorities, implementation to ensure the realization of activities as planned, administration maintaining administrative order, and reporting providing transparent and accountable financial information. Thus, the stage reflects a systemic approach in public financial management that emphasizes integration between administrative processes and the achievement of organizational goals.

According to Tuu et al., (2024) that the urgency of the stages in BLU's financial governance lies in its ability to strengthen the implementation of performance-based and accountability-

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based policies. Structured stages allow each policy to be translated into measurable programs and activities, facilitating the continuous monitoring and evaluation process. In addition, the existence of clear stages also functions as a control mechanism that is able to minimize the risk of irregularities and improve the quality of financial statements. In the context of a public organization that has flexibility such as BLU, this stage is very important to maintain a balance between management autonomy and regulatory compliance. Therefore, the implementation of consistent financial governance stages will have a direct impact on increasing the effectiveness, efficiency, and transparency of public financial management.

2. Determinants of the effectiveness of financial governance in public service bodies at the Faculty of Agriculture, Gorontalo State University

The success of financial management is not determined by a single factor, but by the synergy between the quality of human resources, the use of information technology, the strength of internal control systems, and adaptive management patterns. Within the Faculty of Agriculture, Gorontalo State University, these four factors are integrated in performance-based financial management practices and BLU regulations, where every financial process—from planning to evaluation—is controlled by a system that emphasizes accountability, transparency, and efficiency. HR quality is the main foundation that ensures all procedures are executed correctly, while information technology acts as an enabler that automates processes and improves data accuracy. On the other hand, an internal control system ensures a layered control mechanism to minimize the risk of irregularities, while the management pattern provides flexibility that remains within the regulatory corridor. These findings show that the effectiveness of financial governance is not only measured by the achievement of budget realization, but also by the system's ability to integrate these various factors into a single unit that supports each other in operational practices.

The results of this study are in line with the concept of good university governance which emphasizes the importance of integration between human resource competencies, information systems, and internal control in creating effective financial governance. The quality of human resources supported by training, certification, and performance-based evaluation is the main factor in ensuring compliance with regulations and the quality of financial statements. On the other hand, the use of information technology such as an integrated financial system has been proven to be able to increase transparency and efficiency, but still requires the readiness of human resources and infrastructure support to run optimally. A strong internal control system through separation of functions, tiered verification, and internal and external audits is also an important

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element in maintaining accountability and preventing potential irregularities. The combination of an effective internal control system and the optimal use of information technology will improve the quality of financial governance and strengthen public trust in institutions (Puspitarini, 2012; Wicaksono, 2015; Tuu et al., 2024). Thus, the effectiveness of financial governance in BLU is not only determined by the procedures, but also by the quality of implementation of these various supporting factors.

Adaptive management patterns are the factors that connect all of these components in dynamic financial governance practices. Flexibility in budget management through the RBA revision mechanism allows faculty to respond quickly to changing needs without neglecting accountability principles. However, this flexibility is still controlled through an internal control system and information technology support, so that it does not cause irregularities. In addition, periodic monitoring and evaluation, including quarterly evaluations and data reconciliation, are important instruments in ensuring that the entire process runs according to the plan and performance targets. An effective BLU financial management pattern must be able to integrate flexibility and control in a single framework based on performance and regulation, so as to be able to increase efficiency and accountability simultaneously (Wahyudi et al., 2018; Daru, 2024). Therefore, the effectiveness of financial governance at the Faculty of Agriculture, Gorontalo State University is the result of systemic integration between human resources, technology, control, and management patterns that reinforce each other in supporting the performance of the institution in a sustainable manner.

This result is in accordance with the opinion of Sari et al., (2024) that the effectiveness of financial governance in Public Service Agencies is influenced by several main interrelated factors, namely the quality of human resources, the use of information technology, and an adequate internal control system. The quality of human resources is a fundamental factor because it determines the ability to understand regulations, manage budgets, and prepare financial reports accurately. Meanwhile, information technology plays a role in increasing the efficiency and speed of financial processes through an integrated system, while the internal control system functions as a control mechanism to ensure that all financial activities run in accordance with applicable procedures and standards. These three factors form a system that supports each other in creating effective and accountable financial governance.

According to Wijaya et al., (2024) the urgency of the effectiveness determinant in policy implementation lies in its role in ensuring the success of performance-based financial management. Without the support of competent human resources, adequate technology, and

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strong control, financial policies have the potential to not run optimally and it is difficult to achieve the goals that have been set. In addition, in the context of BLUs that have management flexibility, these factors are becoming increasingly important to ensure that flexibility does not reduce the level of accountability and transparency. Research shows that the integration of human resource competencies, information technology, and internal control systems significantly improves the quality of financial statements as well as the performance of public sector organizations. Therefore, strengthening these factors is a strategic step in realizing effective and sustainable financial governance.

CONCLUSION

Based on the results of the research and discussion, several research conclusions can be drawn as follows:

1. The stages of financial governance at the Public Service Agency at the Faculty of Agriculture, Gorontalo State University run systematically and integrally through the planning and budgeting cycle, implementation and administration, accountability and reporting, as well as coaching, supervision, and audit. Each stage is interrelated and controlled by regulations and financial information systems that support transparency and accountability. Planning is carried out in a participatory and performance-based manner, implementation is carried out according to procedures and multi-level verification, administration ensures administrative order, while reporting and accountability are the basis for performance evaluation. Furthermore, coaching and supervision function as a continuous control mechanism that ensures that the entire process runs effectively, efficiently, and in accordance with the provisions of the BLU.
2. The effectiveness of financial governance in the Public Service Agency at the Faculty of Agriculture, State University of Gorontalo is determined by the synergy between the quality of human resources, the use of information technology, internal control systems, and adaptive management patterns. The quality of human resources is the main foundation in carrying out all financial procedures appropriately and accountably. The use of information technology plays a role in increasing the efficiency, accuracy, and transparency of financial management through an integrated system. The internal control system ensures strong controls to minimize the risk of irregularities, while the BLU management pattern provides flexibility that remains within the regulatory corridor. These four factors support each other in creating effective, transparent, and performance-oriented financial governance.

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FUTURE DIRECTIONS

The next research is expected to develop a study of BLU's financial governance by expanding the research objects to various other faculties or universities to obtain a more comprehensive comparison. In addition, future research may integrate quantitative approaches to measure the level of effectiveness more objectively. Strengthening the analysis can also be done by adding variables such as organizational culture, leadership, and digitalization of the financial system, so that a deeper and more holistic picture is obtained of the factors that affect the success of BLU's financial governance.

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