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Institutional Integration and Accountability in Indonesia's Public Financial Management: A Governance Framework for State Financial Administration

Wahab Tuanaya[1*], Muhtar[2]
Government Science Study Program, Faculty of Social and Political Sciences, Pattimura University, Indonesia
Corresponding Author: Wahab Tuanaya wahabtuanayafisip@gmail.com

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ABSTRACT

This study develops a governance framework explaining how institutional integration and accountability can strengthen Indonesia's public financial management. A qualitative policy-study design was applied through document analysis of financial laws, government regulations, audit reports, and peer-reviewed studies published between 2015 and 2026. The findings identify five interdependent requirements: integrated planning and budgeting, reliable treasury and accounting, risk-based internal control, interoperable digital information, and enforceable audit follow-up. Although Indonesia has established a comprehensive regulatory architecture, fragmented systems, compliance-oriented reporting, uneven institutional capacity, and weak use of performance information continue to constrain public value. The proposed framework links financial data, organizational responsibility, ethical leadership, citizen-accessible disclosure, and outcome-based evaluation across the budget cycle to improve fiscal accountability and administrative performance.

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INTRODUCTION

State finance is the operational foundation of government. Public policies cannot become services, infrastructure, social protection, or institutional reform unless revenue, expenditure, assets, liabilities, and public procurement are administered lawfully and effectively. Indonesia has built a broad legal architecture through the State Finance Law, the State Treasury Law, and the Law on Audit of State Financial Management and Accountability. These statutes place public finance within a cycle of planning, budgeting, implementation, reporting, and external audit (Republic of Indonesia, 2003, 2004a, 2004b). Nevertheless, recurring audit findings, uneven institutional capacity, fragmented information systems, and weak connections between expenditure and outcomes show that legal compliance alone does not automatically produce good governance.

The main governance challenge is therefore not simply whether financial documents are prepared, but whether the entire administrative process creates public value. Budget allocations may be legally approved yet disconnected from measurable priorities. Expenditure may be absorbed without improving services. Financial reports may receive favorable audit opinions while management weaknesses, procurement risks, or incomplete follow-up remain. The World Bank (2020) similarly emphasizes that Indonesia must improve the quality and effectiveness of spending, not merely expand fiscal resources. The national audit institution also continues to identify financial, performance, and compliance issues across central and local governments, indicating that accountability must be treated as a continuing institutional process rather than an annual reporting event (BPK, 2025).

Research on public sector governance demonstrates that accountability, transparency, internal control, and information systems are mutually reinforcing. Accountability clarifies who must explain decisions and face consequences, while transparency enables oversight only when information is timely, complete, and understandable (Bovens, 2007; Sofyani et al., 2022). Indonesian studies associate stronger internal control and information systems with better reporting, fraud prevention, institutional performance, and community trust (Afiah & Azwari, 2015; Nadirsyah et al., 2024; Purnamasari et al., 2024). Digital government can also improve governance quality, but its benefits depend on interoperability, administrative redesign, data reliability, and the capacity of public officials rather than on the mere availability of applications (Darusalam et al., 2023).

Existing studies often examine financial reporting, transparency, internal control, digitalization, or audit as separate variables. This fragmentation leaves limited explanation of how institutional integration and accountability operate across the complete public financial management cycle. This article addresses that gap by developing a governance framework that positions state financial administration as institutional infrastructure connecting policy priorities, organizational responsibility, financial transactions, risk management, public disclosure, audit follow-up, and performance evaluation. It asks how Indonesia's public financial management system can move from procedural compliance toward integrated, accountable, and outcome-oriented governance. The study uses qualitative policy analysis and document review to identify institutional strengths, persistent gaps, and reform priorities across the full financial administration cycle.

LITERATURE REVIEW

Government Governance and Public Accountability

Government governance refers to the institutional arrangements through which authority is exercised, decisions are implemented, resources are controlled, and public officials are held answerable. Good governance is generally associated with legality, accountability, transparency, participation, effectiveness, equity, and integrity. These principles are not abstract ideals separate from administration; they become visible through budget choices, procurement decisions, service standards, and the quality of public information. Bovens (2007) distinguishes accountability as a relationship in which an actor is obliged to explain conduct to a forum that can question, judge, and impose consequences. This relationship requires both information and enforceable responsibility.

Transparency is necessary but insufficient. Publishing large volumes of technical data may satisfy formal disclosure requirements while remaining unusable to citizens and decision makers. Sofyani et al. (2022) found that accountability and transparency can strengthen community trust when they are connected to credible government practices. Pratolo et al. (2022) similarly show that public trust depends not only on the disclosure of information but also on the quality of services produced from public resources. Governance quality must therefore be assessed through the relationship between financial information, administrative conduct, and substantive results.

State Financial Administration as a Public Management Cycle

State financial administration covers the institutions and procedures used to mobilize revenue, allocate budgets, control commitments, manage cash, procure goods and services, record transactions, administer assets and liabilities, prepare financial statements, and account for results. The Indonesian framework distributes these functions among political executives, finance officials, line agencies, internal supervisors, legislatures, and the Supreme Audit Institution. Law Number 17 of 2003 establishes the broad scope and authority of state financial management; Law Number 1 of 2004 regulates treasury responsibilities; and Law Number 15 of 2004 structures financial, performance, and special-purpose audits (Republic of Indonesia, 2003, 2004a, 2004b).

A robust public financial management system must maintain fiscal discipline, allocate resources according to policy priorities, and ensure operational efficiency. The PEFA framework treats budget reliability, transparency, asset and liability management, policy-based fiscal strategy, predictability and control, accounting and reporting, and external scrutiny as interrelated dimensions (PEFA Secretariat, 2016). The OECD (2015) likewise emphasizes credible fiscal objectives, alignment with strategic priorities, participatory budgeting, performance evaluation, and independent audit. These approaches indicate that the quality of financial administration depends on the coherence of the entire cycle, not on the isolated performance of accounting units.

Internal Control, Audit, and Integrity

Internal control translates rules into routine managerial safeguards. Indonesia institutionalized the Government Internal Control System through Government Regulation Number 60 of 2008, covering the control environment, risk assessment, control activities, information and communication, and monitoring (Republic of Indonesia, 2008). Empirical studies show that internal control contributes to financial reporting quality and governance, although effectiveness depends on leadership commitment, professional competence, organizational culture, and the authority of internal auditors (Afiah & Azwari, 2015; Nadirsyah et al., 2024).

External audit provides independent assurance, but its governance value depends on corrective action. Audit findings that repeatedly identify similar weaknesses indicate that the accountability chain has stopped at disclosure rather than institutional learning. Follow-up mechanisms should assign responsibility, deadlines, evidence of completion, and evaluation of whether recommendations address root causes. Audit must therefore be connected to risk management, budget planning, personnel evaluation, and system improvement rather than treated as a ceremonial end to the fiscal year.

Digital Government and Financial Information

Digitalization can improve transaction traceability, reporting speed, audit trails, and public access. Indonesia has established the national Electronic-Based Government System and subsequently strengthened its architecture and service integration through Presidential Regulations Number 95 of 2018, Number 132 of 2022, and Number 82 of 2023 (Republic of Indonesia, 2018, 2022, 2023). These policies provide a basis for integrating planning, budgeting, procurement, treasury, accounting, performance, and public service data.

Technology, however, can reproduce fragmentation when agencies build separate applications, use inconsistent classifications, or treat data entry as an administrative burden. Darusalam et al. (2023) argue that digitalization improves governance only when it changes institutional capability and decision processes. Purnamasari et al. (2024) also show that information systems and internal control reinforce performance and accountability. Digital public financial management should therefore be understood as data governance, process integration, and organizational reform, not merely software acquisition.

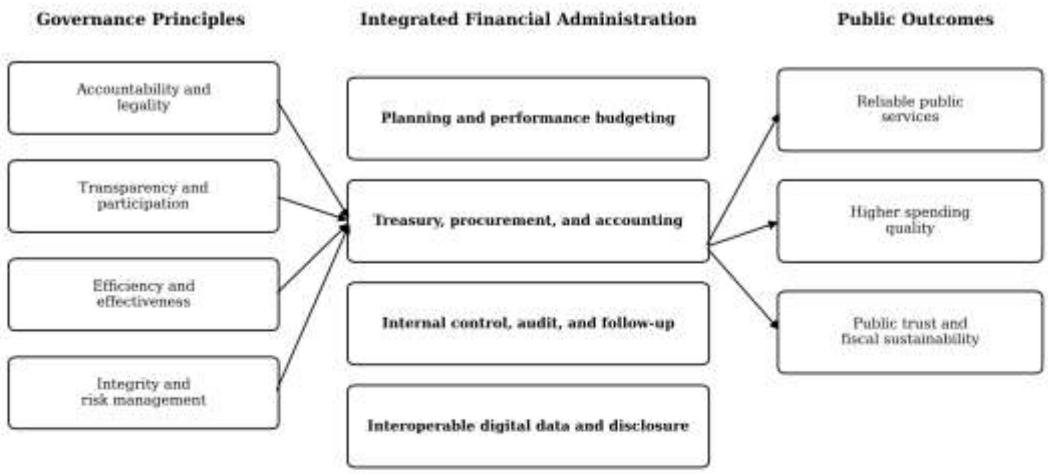

Figure 1. Integrated Governance Framework for State Financial Administration

METHODOLOGY

This article uses a qualitative policy-study design combining document analysis and a structured narrative review. The analysis was conducted from January to July 2026. The documentary corpus consisted of Indonesian laws and regulations governing state finance, treasury, audit, internal control, government accounting, regional financial management, digital government, and public procurement. It also included the 2025 Semester I Summary of Audit Results published by the Audit Board of Indonesia, the Indonesia Public Expenditure Review, and peer-reviewed studies published mainly between 2015 and 2026.

Documents were selected purposively according to four criteria: direct relevance to government governance or public financial administration; official or peer-reviewed status; applicability to the Indonesian institutional context; and sufficient information regarding processes, risks, outcomes, or reform implications. The analysis did not treat every legal provision as an independent variable. Instead, regulations and studies were read as evidence of the formal architecture, administrative implementation, recurring problems, and relationships among governance mechanisms.

Data were coded into five analytical themes: planning and budgeting alignment; treasury, procurement, and accounting reliability; internal control and risk management; transparency and digital integration; and audit follow-up and performance accountability. Findings were compared across legal documents, audit evidence, international frameworks, and academic studies. Triangulation was achieved by examining whether similar institutional problems or reform needs appeared in more than one source category. The study is interpretive and does not claim to measure causal effects or represent every government institution. Its purpose is to develop an integrated policy explanation and reform framework.

RESEARCH RESULT

A Comprehensive but Segmented Regulatory Architecture

The document review shows that Indonesia possesses a comprehensive formal framework for public financial management. The State Finance Law defines the scope, authority, and accountability of APBN and APBD management. The Treasury Law establishes responsibilities for authorization, commitment, payment, cash, receivables, debt, investment, and assets. The Audit Law provides for financial, performance, and special-purpose audits. Government Regulation Number 71 of 2010 requires government financial statements to follow accrual-based Government Accounting Standards, while Government Regulation Number 12 of 2019 regulates the regional financial management cycle (Republic of Indonesia, 2010, 2019).

The principal weakness is not the absence of rules but segmentation among institutions, documents, applications, and accountability forums. Planning units may focus on program targets, budget units on expenditure ceilings, treasury units on transaction legality, accounting units on financial statements, internal auditors on compliance, and external auditors on examination results. Each function is legitimate, but governance deteriorates when responsibilities are not connected. The administrative system may then produce complete documents without a coherent explanation of how resources generated public outcomes.

Planning and Budgeting Remain Weakly Connected to Outcomes

Policy-based budgeting requires a clear line from public problems to strategic objectives, programs, activities, outputs, outcomes, indicators, and financing. The review identifies persistent risks of incremental budgeting, fragmented programs, weak indicators, and changes during implementation that are not adequately reflected in performance expectations. Budget absorption frequently becomes a dominant administrative measure because it is easy to calculate, even though high absorption does not necessarily demonstrate service quality, equity, or sustainability.

The World Bank (2020) argues that Indonesia needs to improve expenditure quality by strengthening institutions and linking resources to results. Performance information should guide budget formulation, midyear adjustment, and program continuation. This requires fewer but more meaningful indicators, reliable baseline data, clear responsibility for outcomes, and evaluation of cost-effectiveness. Financial administrators and program managers must work within the same accountability structure, because the separation of “financial” and “technical” responsibility encourages each side to explain failure by pointing to the other.

Transaction Reliability Is Stronger than Administrative Integration

Treasury, procurement, and accounting reforms have improved standardization and traceability. Accrual accounting expands information on assets, liabilities, operational costs, and long-term obligations, while electronic procurement reduces some forms of discretionary interaction. Presidential Regulation Number 46 of 2025 further amended the government procurement framework, confirming that procurement remains a central element of financial governance (Republic of Indonesia, 2025).

However, administrative reliability can still be undermined by disconnected data, late reconciliation, inaccurate asset records, weak contract management, and limited use of accounting information in managerial decisions. A transaction may be correctly recorded after payment while the underlying procurement was poorly planned, delivered late, or generated an asset that is underused. Financial administration must therefore connect commitment control, contract milestones, physical progress, inventory, asset utilization, and performance information. Accounting should not only describe past transactions but also support risk detection and future resource allocation.

Digitalization Has Advanced Faster than Interoperability

Indonesia's digital government policies provide a strong mandate for integrated architecture and priority applications. The review nevertheless indicates that multiple applications, duplicated data entry, inconsistent coding, and limited interoperability remain common governance risks. When planning, budgeting, procurement, treasury, accounting, personnel, and performance systems do not exchange validated data, officials must reconcile information manually. This increases administrative workload and creates opportunities for inconsistency.

Effective digital financial administration requires common data standards, master data governance, access controls, audit trails, application programming interfaces, and clear ownership of data quality. Public disclosure should also move beyond scanned budget documents toward searchable and understandable information on allocations, procurement, implementation progress, beneficiaries, assets, and results. Digitalization becomes a governance instrument when it reduces information asymmetry for managers, auditors, legislatures, and citizens, not simply when paper procedures are transferred to a screen.

Control and Audit Have Not Fully Become Learning Mechanisms

The 2025 Semester I Summary of Audit Results reported 741 audit reports, consisting primarily of financial audits as well as performance and special-purpose audits. The report also recorded substantial efforts to safeguard state finances, demonstrating the scale and importance of external oversight (BPK, 2025). At the same time, the continued appearance of weaknesses in compliance, internal control, asset management, procurement, and program effectiveness suggests that audit findings are not always converted into durable organizational change.

Internal control is frequently interpreted as document verification rather than risk management. This approach can detect missing signatures while failing to address unrealistic planning, conflicts of interest, weak supervision, or poor service design. Nadirsyah et al. (2024) emphasize the role of internal audit in fraud prevention and control effectiveness. Internal auditors should therefore be involved early enough to assess strategic and operational risks, while preserving independence from management decisions. External audit recommendations should be linked to corrective action plans, responsible officials, deadlines, and evidence that root causes have been resolved.

Table 1. Governance Gaps and Reform Priorities in State Financial Administration

Dimension	Institutional Strength	Persistent Governance Gap	Priority Reform
Planning and budgeting	Formal plans, budget classifications, and performance documents.	Indicators and allocations are not always connected to measurable outcomes.	Joint program-finance accountability, baseline data, spending reviews, and outcome-based evaluation.
Treasury and procurement	Standardized authorization, payment, and electronic procurement procedures.	Weak contract management, reconciliation, and links between financial and physical progress.	Integrated commitment control, contract monitoring, and real-time reconciliation.
Accounting and assets	Accrual-based Government Accounting Standards and regular financial reporting.	Reports are underused for managerial decisions; asset records and utilization can remain weak.	Decision-oriented financial analysis, asset lifecycle management, and data-quality ownership.
Internal control	National SPIP framework and internal supervisory institutions.	Control remains document-oriented and insufficiently risk-based.	Risk registers, early assurance, ethical leadership, and capability development for internal auditors.
Digital governance	National SPBE policies and expanding financial applications.	Duplicated systems, inconsistent master data, and limited interoperability.	Common architecture, interoperable data standards, access controls, and citizen-accessible disclosure.
Audit and follow-up	Independent external audit and formal recommendation monitoring.	Corrective action may address symptoms rather than recurring root causes.	Time-bound action plans, executive accountability, and evaluation of sustained improvement.

DISCUSSION

State Financial Administration as Governance Infrastructure

The findings demonstrate that state financial administration should not be understood as a technical support function located at the end of policy making. It is governance infrastructure because it determines which priorities receive resources, who is authorized to commit public funds, what evidence is produced, which risks are visible, and whether decision makers can be held answerable. The legal framework already distributes authority across executive, treasury, accounting, supervisory, legislative, and audit institutions. The unresolved problem is the quality of relationships among these actors.

An integrated governance model requires vertical and horizontal accountability. Vertical accountability connects officials to ministers, regional heads, legislatures, auditors, and citizens. Horizontal accountability connects planning units, program managers, procurement officials, treasurers, accountants, asset managers, and internal auditors within the same institution. Fragmentation occurs when each unit meets its own formal requirements but no actor assumes responsibility for the complete chain from public need to outcome. Financial administration must therefore be organized around programs and results while retaining segregation of duties for control.

Moving from Compliance to Public Value

Compliance remains indispensable because public funds must be managed under law. The difficulty arises when compliance becomes the final definition of success. A program can comply with expenditure rules and still be poorly targeted, duplicated, delayed, or ineffective. Hood's (1991) account of new public management helped shift attention toward results, but performance regimes can create new rituals when indicators are selected merely to satisfy reporting requirements. The relevant reform is not to replace rules with managerial discretion, but to connect legality with evidence of economy, efficiency, effectiveness, equity, and service quality.

Outcome-oriented financial governance requires institutional use of performance information. Budget hearings should examine expected results and implementation risks, not only line-item changes. Midyear reviews should compare financial realization with physical progress and beneficiary data. Completion reports should assess unit costs, service coverage, asset utilization, and unintended effects. Programs that repeatedly fail to demonstrate value should be redesigned or terminated, while effective interventions should receive predictable financing. This approach makes budgeting a mechanism of policy learning rather than annual resource bargaining.

Digital Integration Requires Administrative Redesign

Digital transformation offers the clearest opportunity to integrate the financial administration cycle, but technology cannot compensate for unclear responsibilities or inconsistent business processes. When agencies preserve old procedures inside new applications, digitalization may increase data-entry tasks without improving decisions. Darusalam et al. (2023) show that governance benefits arise when digital systems change institutional capacity. The SPBE architecture should therefore be used to simplify processes, standardize classifications, connect applications, and define authoritative data sources.

Interoperability must be accompanied by data governance. Each important data element should have an owner, definition, validation rule, update schedule, and access policy. Financial data should be linked to procurement contracts, locations, service units, beneficiaries, physical outputs, and assets while respecting privacy and security. Dashboards should distinguish operational monitoring from public disclosure. Managers need detailed risk and transaction information, while citizens need concise and understandable explanations of budget commitments and results. Transparency is meaningful only when information can be interpreted and used for oversight.

Control, Audit, and Ethical Leadership

The review supports a shift from document-based control to risk-based governance. Internal control should begin when objectives are designed, not after expenditure has occurred. Risk assessment should consider procurement concentration, unrealistic schedules, weak suppliers, conflicts of interest, data manipulation, underused assets, and exclusion of intended beneficiaries. Control activities should be proportional to risk so that low-risk transactions are not buried under excessive procedure while high-risk programs receive insufficient scrutiny.

Internal audit can create value by providing early assurance, thematic reviews, fraud-risk analysis, and advice on system design. Nadirsyah et al. (2024) show that internal audit supports fraud prevention and control effectiveness, but this role depends on independence, competence, access to data, and leadership support. Ethical leadership is equally important because formal controls can be overridden by senior officials. Performance contracts should include responsibility for audit follow-up, data quality, procurement integrity, and service outcomes. Sanctions must be credible, but recognition should also be provided for units that identify and correct their own weaknesses.

Multi-Level Fiscal Governance and Citizen Oversight

Indonesia's decentralized system creates an additional coordination challenge. Central policies, transfers, sectoral standards, and digital applications interact with diverse local capacities. Government Regulation Number 12 of 2019 standardizes regional financial management, but uniform procedures do not eliminate differences in staffing, infrastructure, revenue capacity, and oversight. Reform should combine national standards with differentiated capacity building, shared services, peer learning, and targeted supervision for high-risk entities.

Citizen participation should be connected to usable financial information and specific decision points. Participation is weak when communities are invited to propose activities but cannot track whether priorities entered the budget, how procurement was conducted, or what results were delivered. Public dashboards, procurement notices, service-level information, social audits, and complaint mechanisms can reduce this gap. Evidence from Indonesian local governance shows that accountability and transparency strengthen trust when citizens can relate public information to government performance (Sofyani et al., 2022; Pratolo et al., 2022).

The governance framework proposed in this article therefore combines five mutually dependent reforms: outcome-based planning and budgeting; reliable transactions and asset management; risk-based control; interoperable digital information; and enforceable audit follow-up. Improving only one component will produce limited results. Better accounting without program evaluation creates accurate records of ineffective spending. Digital disclosure without data quality creates visible confusion. Audit without corrective action creates repeated findings. Governance improves when the complete financial administration cycle produces credible information, responsible decisions, and demonstrable public benefits.

CONCLUSIONS AND RECOMMENDATIONS

State financial administration is a central mechanism of government governance because it connects public authority, policy priorities, organizational responsibility, transactions, information, control, and public outcomes. Indonesia has established a comprehensive legal and institutional framework, but segmentation among planning, budgeting, procurement, treasury, accounting, performance management, digital systems, and audit continues to limit the use of public resources. Reform should move beyond document compliance by integrating financial and performance data, assigning joint responsibility to program and finance managers, applying risk-based internal control, improving contract and asset management, and ensuring time-bound follow-up to audit recommendations. The national digital-government architecture should be used to create interoperable data standards and citizen-accessible disclosure. Central and local governments should also institutionalize spending reviews, outcome evaluation, ethical leadership, and differentiated capacity development. These measures would transform financial administration from a reporting obligation into an active system for public value, integrity, and fiscal sustainability.

ADVANCED RESEARCH

This study is limited by its reliance on documentary sources and does not measure the implementation quality of individual ministries, agencies, or local governments. Future research should test the proposed framework through comparative case studies, interviews with financial managers and auditors, and analysis of linked budget, procurement, performance, and audit datasets. Quantitative studies could examine whether interoperability, internal-audit capability, audit follow-up, and outcome-based budgeting improve spending efficiency and public service performance. Research is also needed on data governance, artificial intelligence in financial supervision, cybersecurity, and the institutional effects of integrated digital public finance platforms.

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