

## Analysis of the Performance of Regional Government Treasurers in Compiling Reports and Accountability

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Informasi Artikel	Abstract
E-ISSN : 3026-6874 Vol: 2 No: 12 December 2024 Page : 294-311	This study aims to analyze the role of local government treasurers in regional financial management, especially in terms of administration and preparation of accountability reports. Based on the importance of accountability and transparency in public financial management, treasurers play a key role in ensuring that regional budget management runs well. This study uses a qualitative method with a literature study approach . review ), where data were obtained from books, journals, laws and regulations, and regional financial reports. The analysis was conducted by exploring various concepts regarding the types of treasurers, their duties and authorities, and the challenges faced in the process of preparing regional financial accountability reports. The results of the study indicate that there are three types of regional government treasurers, namely expenditure treasurers, revenue treasurers, and goods treasurers, each of which has its own duties and roles in managing regional finances. The treasurer's duties include recording, reporting, and accountability for budget use, with great authority in managing regional funds. However, significant challenges are faced in the administration process , such as the complexity of the accounting system and limited competent human resources. In conclusion, to improve the quality of regional financial reports, improvements are needed in the financial information system, increased treasurer competence, and better coordination between treasurers and related agencies. Thus, regional financial management can be more transparent, accountable , and efficient.
<b>Keywords:</b> treasurer performance accountability local government	

### Abstrak

Pengelolaan keuangan daerah, khususnya dalam hal penatausahaan dan penyusunan laporan pertanggungjawaban. Berdasarkan pentingnya akuntabilitas dan transparansi dalam pengelolaan keuangan publik, bendahara memegang peranan penting dalam memastikan pengelolaan anggaran daerah berjalan dengan baik. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi literatur (literature review), dimana data diperoleh dari buku, jurnal, peraturan perundang-undangan, dan laporan keuangan daerah. Analisis dilakukan dengan menggali berbagai konsep mengenai jenis-jenis bendahara, tugas dan wewenangnya, serta tantangan yang dihadapi dalam proses penyusunan laporan pertanggungjawaban keuangan daerah. Hasil kajian menunjukkan bahwa terdapat tiga jenis bendahara pemerintah daerah, yaitu bendahara pengeluaran, bendahara penerimaan, dan bendahara barang, yang masing-masing memiliki tugas dan perannya dalam mengelola keuangan daerah. Tugas bendahara meliputi pencatatan, pelaporan, dan pertanggungjawaban penggunaan anggaran, dengan kewenangan yang besar dalam mengelola keuangan daerah. Namun, tantangan yang cukup besar dihadapi dalam proses penatausahaannya, seperti kompleksitas sistem akuntansi dan terbatasnya sumber daya manusia yang kompeten. Kesimpulannya, untuk meningkatkan kualitas laporan keuangan daerah, diperlukan perbaikan sistem informasi keuangan, peningkatan kompetensi bendahara, dan koordinasi yang lebih baik antara bendahara

**Kata kunci:** kinerja bendahara, akuntabilitas, pemerintah daerah

### INTRODUCTION

Good regional financial management is essential to achieve accountable and transparent governance. Accountability refers to the obligation of local governments to provide clear accountability for the use of public funds, while transparency requires that financial management be carried out openly and accessible to the public (Maharani, Hariani, Anjelia, & Putri, 2024) . Transparent and accountable financial management increases public trust and contributes to regional economic development. The main objective of regional financial management is to ensure that resources are used efficiently and in

accordance with development priorities. Unaccountable management can cause problems such as budget misuse and leakage of funds, while transparency allows for effective public oversight and community participation. Therefore, a management system is needed that involves planning, implementing, and monitoring and evaluating the budget periodically.

The regional government treasurer has a very important role in regional financial management, especially in managing budget revenues and expenditures (Setiawan & Muslim, 2021). The treasurer's duties include recording and reporting financial transactions in accordance with applicable regulations. The treasurer is responsible for managing revenue funds sourced from regional taxes, levies, and other sources of income, as well as expenditures for operational and development costs. The success of regional financial management is highly dependent on the treasurer's performance in preparing accurate and transparent financial reports. In addition, the treasurer must comply with applicable accounting principles and use technology to facilitate recording and reporting, so that the financial reports prepared can be accounted for to the public and supervisory institutions.

The preparation of regional financial reports often faces various challenges, such as lack of understanding of accounting standards, inadequacy of financial management systems, and inconsistencies between budget implementation and financial reports (Marshanda, 2024). The main problem that often occurs is the low quality of recorded financial data, due to the lack of treasurer training in correct accounting principles. In addition, many regions still use manual systems or systems that are not well integrated, which leads to inconsistencies in financial reports. The inability to prepare accrual-based financial reports is also a major obstacle, considering that accrual-based accounting standards require the presentation of more detailed information about assets and liabilities. External factors such as changes in central government policies and unsynchronized regional regulations also affect the process of preparing financial reports. For this reason, increased capacity and a better financial management system are needed to ensure more transparent and accountable regional financial management.

This study investigates the role of local government treasurers in local financial management. The first question focuses on the types of treasurers and their roles in local financial management. In this case, treasurers are divided into several types, such as expenditure, revenue, and goods treasurers, each with different but interrelated tasks. Understanding these roles is important to evaluate the effectiveness of local financial management.

Duties and authorities of the treasurer in preparing financial reports. The treasurer is responsible for recording, managing, and reporting all regional financial transactions accurately and in accordance with regulations. This study aims to ensure that the financial reports prepared reflect the actual financial situation and meet applicable standards.

Investigating the challenges faced by treasurers in the administration and preparation of accountability reports. These challenges include technical constraints, lack of training, and financial information system problems. A deeper understanding of these challenges will help in improving regional financial management.

This study aims to analyze the types of local government treasurers, including expenditure, revenue, and goods treasurers, and to understand their respective roles in regional financial management. In addition, this study also aims to explain the duties and authorities of treasurers in preparing transparent and accountable financial reports. This study also identifies factors that influence treasurer performance, such as HR competency, regional financial management systems, and supervision by related institutions.

This study provides insight into the importance of the role of treasurers in regional financial management. By understanding the types of treasurers and their duties, it is expected to increase the capacity of treasurers in carrying out their duties efficiently and transparently. In addition, this study can be a reference for local governments and supervisory institutions in formulating strategies to improve the regional financial reporting and accountability system, as well as strengthening good governance.

## METHOD

This research uses a qualitative approach with a literature study type of research . review ) ( Adlini , Dinda, Yulinda, & ..., 2022) , to gain an in-depth understanding of the roles and challenges faced by local government treasurers in financial management. This approach involves collecting and analyzing relevant literature, such as books, scientific journals, laws and regulations, and official documents related to local financial management and the duties of treasurers, especially in preparing local financial accountability reports.

The main data sources in this study consist of various relevant written references, including books on regional financial management, scientific journals that focus on budget accountability and transparency, and laws and regulations related to treasurer duties. In addition, regional financial reports published by government agencies are also used to identify financial report preparation practices. Data collection techniques are carried out through literature analysis by searching, collecting, and selecting credible and relevant sources to explore this research topic.

## RESULTS AND DISCUSSION

### Theoretical basis

Accountable and transparent regional financial management is an important pillar in realizing good governance. governance ). In this context, the local government treasurer plays a strategic role in ensuring that every process of managing public funds—from receipts, expenditures, to financial reporting and accountability—is carried out systematically, in accordance with regulations, and can be audited. Several theoretical bases that can be used to analyze the performance of local government treasurers in preparing financial reports and accountability include:

1. **Public Accountability Theory ( Public Accountability Theory) Accountability )**

The theory of public accountability is based on the concept that every manager of public funds is obliged to be accountable for their use to the public and interested parties (Putri, 2022) . The treasurer, as one of the key actors in regional financial management, has an obligation to prepare financial reports accurately and transparently. Through adequate accountability, financial reports prepared by the treasurer can be the basis for assessing the performance of public fund management as well as an effective monitoring tool by supervisory institutions and the public.

2. **Theory of Public Financial Transparency (Financial Transparency )**

Transparency in regional financial management encourages easy access to information for the public and supervisory parties (Nisak & Riza, 2023) . The treasurer must prepare financial reports that are clear, easy to understand, and prepared in accordance with applicable government accounting standards. That way, decision-making by stakeholders can be based on reliable information. The theory of financial transparency emphasizes that the presentation of open and honest financial information will increase public trust and minimize the potential for irregularities.

3. **Public Financial Management Theory**

Public financial management includes planning, implementation, administration , and budget monitoring and evaluation (Agustin & Dwiningwarni, 2023) . Within this theoretical framework, the treasurer plays a role in ensuring that regional financial administration is in accordance with the principles of effectiveness , efficiency, and economy. The treasurer must be able to manage regional revenues, expenditures, and assets properly, so that the use of the budget can support regional development priorities and prevent waste or misuse of public funds.

4. **Government Accounting Standards (SAP) Theory**

Government Accounting Standards (SAP) are a technical reference in preparing regional government financial reports (Rosyidah, 2023) . Treasurers are required to comply with SAP so that the financial information presented reflects the actual situation and can be compared with previous periods or with other entities. This theory provides a normative basis for the recognition, measurement, presentation, and disclosure of government financial transactions. The quality of financial reports that comply with SAP facilitates the audit process and evaluation of regional financial performance.

5. **Information Systems Theory and Internal Control**

This theory highlights the importance of adequate financial information systems and internal controls in supporting the treasurer's duties (Habi Yuda, 2023) . A reliable and integrated information system can speed up the recording process, minimize errors, and improve the quality of data that will later be processed into financial reports. Good internal control will ensure that all financial transactions are recorded, properly documented, and free from fraud and errors that can interfere with the accuracy of financial reports.

#### 6. **Human Resource Competency Theory**

The treasurer's competence and understanding of regulations, government accounting, and the use of information technology greatly affect the quality of the financial reports produced (Ratnasari & Mendo, 2024) . This theory emphasizes that increasing HR capacity through training, certification, and continuous professional development is essential to overcome technical challenges in financial administration and the preparation of accountability reports.

The study entitled *The Role of the Regional Finance and Asset Agency (BKAD) in Compiling Regional Financial Accountability Reports in Luwu Regency* (Herlina, Syamsiar, & Nurhidayani, 2023) aims to analyze the effectiveness of financial management at the Padang Sidempuan City DPRD Secretariat, which is carried out by the Administration and Secretariat Section in the Financial Management Sub-Division . The main focus of this study is on the aspects of Budget Planning, Budget Implementation, Budget Reporting, and Budgeting. Using a qualitative approach, data was obtained through observation, interviews, and documentation involving five key informants, namely the DPRD Secretary, Head of the Administration and Secretariat Section, Head of the Planning and Finance Sub-Division , Expenditure Treasurer, and Planning and Finance Section Staff. The results of the study indicate that financial management at the Padang Sidempuan City DPRD Secretariat is quite good and systematic, although there is still a need for improvements to facilities and infrastructure in order to increase the effectiveness and efficiency in carrying out financial management tasks.

The study entitled *Budget Management and Regional Apparatus of the Padang Sidempuan City DPRD Secretariat* (Haryanti & Apriliani, 2023) , analyzes the effectiveness of financial management at the Padang Sidempuan City DPRD Secretariat, which is carried out by the Administration and Secretariat Section in the Financial Management Sub-Division , with a focus on aspects of planning, implementation, reporting, and budgeting. Using a qualitative approach, data was collected through observation, interviews, and documentation from five key informants, namely the DPRD Secretary, Head of the Administration and Secretariat Section, Head of the Planning and Finance Sub-Division , Treasurer of Expenditures, and Staff of the Planning and Finance Section. The results of the study indicate that financial management at the Padang Sidempuan City DPRD Secretariat is quite good and systematic, although there are recommendations for improving facilities and infrastructure to increase the effectiveness and efficiency of financial management tasks.

### **Definition of Regional Government Treasurer**

The regional government treasurer is one of the important officials in the structure of the regional government's financial organization whose main task is to manage regional finances, both revenue and expenditure (Edtiyarsih & Izzabillah, 2023) . In general, a treasurer can be defined as an official who is responsible for managing, recording, and reporting all financial transactions that occur in the regional government environment. As an integral part of the state financial management system, the treasurer's duties are not only limited to managing funds, but also include accurate and transparent financial reporting to interested parties, such as the central government, legislature, and the public.

The role of the treasurer in a local government organization is very strategic, because they act as a liaison between different government units and are directly responsible for regional financial administration (Hendrawan, 2019) . For example, the revenue treasurer is tasked with receiving and recording all regional income, whether from regional taxes, levies, or other sources. On the other hand, the expenditure treasurer is tasked with managing and recording all expenditures made for the operational interests of the local government. In addition, the treasurer also plays a role in managing regional assets that are part of the government inventory. Thus, the treasurer has a very large

responsibility in ensuring that regional financial management is carried out efficiently, accountably, and transparently.

### **Legislation**

Local government treasurers operate within a clear and structured legal framework. One of the main regulations governing regional financial management is Law Number 17 of 2003 concerning State Finance, which is the legal basis for state financial management, including regional financial management (Saputri & Kuntadi, 2023). This law regulates the obligations of local governments in preparing and implementing budgets, as well as the mechanisms for financial management and reporting that must be carried out by each treasurer. This law also provides guidelines for the use of regional budgets which must be in accordance with the planning that has been approved in the Regional Revenue and Expenditure Budget (APBD).

Government Regulation Number 58 of 2005 concerning Regional Financial Management is a reference in regional financial management (Wahyono, Nugroho, Huraq, & Muhammad, 2023). This regulation provides guidelines regarding the duties, authorities, and procedures that must be followed by the treasurer in implementing regional fund management, including regulations regarding receipts, expenditures, and reporting of regional finances (Kusumaningrum, Niha, & Manafe, 2024). This regulation also emphasizes the importance of accountability and transparency in every financial transaction carried out by the treasurer. In addition, this regulation also includes provisions regarding audits and examinations by authorized institutions, such as the Audit Board of Indonesia (BPK), to ensure the accuracy and correctness of regional financial reports prepared by the treasurer.

Regulation of the Minister of Home Affairs Number 64 of 2013 concerning Guidelines for Regional Financial Management provides further details regarding the procedures for implementing regional financial management, including the role of the treasurer in it (Podayow, 2020). This regulation explains the treasurer's responsibilities in ensuring that all financial transactions that occur are recorded correctly and in accordance with applicable procedures, and must be reported in the form of accountable financial reports. In addition, Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments is also closely related to regional financial management, because it establishes the principles of efficient and fair financial management between the central and regional governments, which ultimately relates directly to the treasurer's duties in distributing the budget and reporting its use.

Through various laws and regulations, the regional financial management system is regulated comprehensively, with the aim of creating good, transparent, and accountable governance. The treasurer, as a key actor in the management, must be able to carry out his duties in accordance with applicable legal provisions in order to support the achievement of effective and efficient regional financial management.

### **Types of Local Government Treasurers**

In regional financial management, there are several types of treasurers who have their respective roles and responsibilities in ensuring the smooth administration of regional government finances. Each type of treasurer is tasked with different scopes of budget management and financial transactions. The types of treasurers in the regional financial organizational structure include Expenditure Treasurer, Receipt Treasurer, and Goods Treasurer.

#### **1. Expenditure Treasurer**

The Expenditure Treasurer has the main task of managing and recording all expenditure transactions carried out by the local government (Parera, Kalangi, & Budiarmo, 2019). These expenditure transactions include various government operational activities, both routine and non-routine, which are listed in the Regional Revenue and Expenditure Budget (APBD). The main function of the expenditure treasurer is to ensure that every budget expenditure is carried out in accordance with applicable regulations and has been approved by the authorities. The expenditure treasurer is responsible for disbursing funds according to the needs stated in the budget, as well as ensuring that each expenditure is recorded correctly and accurately (Batubara & Nasution, 2024). In this case, the



expenditure treasurer must ensure that every transaction is carried out transparently and can be accounted for, so that there is no misuse of funds that can harm regional finances.

## **2. Treasurer of Receipts**

The Revenue Treasurer has a very important role in managing all revenues received by the regional government. These regional revenues come from various sources, including regional taxes, levies, grants, and other legitimate income according to laws and regulations. The main task of the revenue treasurer is to receive, record, and deposit funds received into the regional treasury, and to ensure that all revenues are recorded correctly in accordance with existing provisions. In addition, the revenue treasurer must also carry out supervision to ensure that there are no revenues that are not recorded or not in accordance with procedures. As part of his duties, the revenue treasurer also coordinates with related agencies in terms of recording and reporting regional revenues to ensure accountability and transparency in regional financial management.

## **3. Treasurer of Goods**

The Treasurer of Goods is responsible for managing and recording all regional assets obtained or managed by the regional government (Utami, Aliamin, & Fahlevi, 2019) . These assets include assets used for government operational purposes, such as office equipment, official vehicles, and various other fixed assets. The function of the treasurer of goods is to record, maintain, and supervise regional assets, and to ensure that these assets are used according to their intended use and are properly recorded in the financial statements. The treasurer of goods is also responsible for the process of eliminating unused or damaged assets, as well as ensuring that the management of assets remains in accordance with the principles of efficiency and transparency (Ramadhan, 2024) . The existence of a treasurer of goods is very important to prevent the loss or misuse of regional assets that can harm the regional government.

### **Duties and Functions of Each Type of Treasurer**

Each type of treasurer has a very vital role in ensuring that regional financial management runs well. The Expenditure Treasurer functions to ensure that budget expenditures do not exceed the limits specified in the APBD and to ensure that each expenditure is carried out in accordance with applicable regulations (Kholifatul Khasanah, 2021) . The Receiving Treasurer plays a role in securing and recording all sources of regional revenue, as well as ensuring that funds entering the regional treasury are recorded clearly, transparently, and there are no leaks. Meanwhile, the Treasurer of Goods is responsible for maintaining the integrity and suitability of regional goods so that they can be used optimally, as well as carrying out accurate reporting related to fixed assets belonging to the regional government.

Overall, the duties and functions of each type of treasurer are crucial in creating an efficient, accountable , and transparent regional financial management system. The success of regional financial management does not only depend on the success of each treasurer in carrying out their duties, but also on good coordination between these treasurers in supporting the achievement of regional financial management goals in accordance with applicable laws and regulations.

### **Duties and Authorities of the Regional Government Treasurer**

The main duties of the local government treasurer include budget management, recording financial transactions, and preparing and submitting financial reports (Umasangaji, Morasa, & Sardjono, 2023) . In budget management, the treasurer is responsible for ensuring that every receipt and expenditure transaction is in accordance with the provisions contained in the Regional Revenue and Expenditure Budget (APBD) and applicable laws and regulations. The treasurer must ensure that the budget allocated for each government activity or program is used efficiently and on target, and does not exceed the predetermined budget limit.

The records made by the treasurer must be accurate and transparent, covering every transaction that occurs both in the receipt and expenditure of regional funds (Mitan & Dilliana, 2024) . Each of these records must be carried out in accordance with the applicable accounting system, in order to facilitate financial supervision and reporting. The financial report prepared by the treasurer is also the result of

the records made during one budget period. This report must include clear information regarding the financial position of the regional government, namely assets, liabilities, revenues, expenditures, and changes in equity. This report will later become evaluation material by the authorities, such as the Audit Board of Indonesia (BPK) and the Regional People's Representative Council (DPRD), to ensure transparency and accountability in regional financial management.

The regional government treasurer has the authority to manage funds received by the regional government, both funds sourced from regional income and funds obtained through grants or loans (Raharjo, 2021). This authority includes receiving, storing, allocating, and disbursing funds for regional operational and development purposes. The treasurer has the right to disburse funds based on valid orders and in accordance with the provisions of the APBD, as well as procedures established by the regional government.

The treasurer has an obligation to be responsible for the use of the funds. This responsibility includes the obligation to ensure that every use of funds is in accordance with its designation and can be accounted for through accurate and transparent reports (Al Hazmi et al., 2024). Accountability for the use of the regional budget is very important because the funds used are resources that come from the community. Therefore, the treasurer must maintain accountability at every stage of fund management, from planning, disbursement, to reporting. Any misuse or misappropriation of the use of the budget can result in legal and administrative sanctions that are detrimental to the treasurer and the regional government as a whole.

### **Relationship between the Treasurer and Other Parties**

The regional government treasurer has a close relationship with various parties in the regional government structure, including the Regional Secretariat, the Regional Finance Agency, and external auditors (DONA, 2021). This relationship is important to ensure that regional financial management is carried out as well as possible, and in accordance with the principles of accountability and transparency.

The relationship between the treasurer and the Regional Secretariat is very important in terms of administrative coordination, especially related to budget allocation and implementation of government programs. The treasurer needs to work together with the Regional Secretariat in preparing the budget and planning expenditures, so that they are in accordance with regional development priorities. In addition, with the Regional Finance Agency, the treasurer has a more technical working relationship in terms of financial management and recording. The Regional Finance Agency is tasked with providing technical guidance and providing guidelines in terms of budget management and financial reporting in accordance with government accounting standards.

The relationship between the treasurer and the auditor, such as the Supreme Audit Agency (BPK) or the local government's internal auditor, is very important to ensure that the financial statements prepared by the treasurer can be audited independently and objectively (Mentari & Kurniawati, 2024). The auditor has a role in examining the financial statements and matching whether the regional financial management is in accordance with applicable provisions, and whether the reports submitted by the treasurer are accurate and free from errors or deviations. Through this relationship, the treasurer is expected to receive input and recommendations for improvement in terms of better regional financial management in the future.

### **Administration and Report Preparation**

#### **1. Regional Financial Administration Concept**

administration is a system used to manage, record, and report all financial transactions that occur within the scope of regional government. This administration includes all administrative activities related to the receipt, expenditure, and management of regional assets (JAYANTI, 2020). The concept of regional financial administration aims to ensure that all financial transactions are recorded accurately, transparently, and accountably. This also includes recording in accordance with applicable accounting principles, as well as facilitating timely and complete reporting on the financial position of the region.

In the context of administration, the treasurer has a very important role, namely maintaining a good and correct recording system. Effective financial administration requires complete and structured documentation, such as proof of transactions, receipts, notes, and other relevant documents (Apriliani,

Ginaldo, & Seran, 2024) . Every transaction that occurs must be recorded carefully according to the account code set in the local government accounting system. In addition, financial administration must also include efficient fund management and in accordance with the priorities and objectives set in the Regional Revenue and Expenditure Budget (APBD).

## **2. Report Preparation Procedure**

The preparation of the accountability report by the treasurer is one of the final steps in the regional financial management process. This report must reflect all revenues and expenditures made by the regional government during a certain period. The procedure for preparing the accountability report begins with the collection and verification of transaction data that has been recorded during the budget period (Indriakati & Ananda, 2020) . All relevant transaction evidence must be neatly arranged and its accuracy must be confirmed before being included in the financial report.

The treasurer must prepare reports in accordance with applicable accounting formats and standards, which include budget realization reports, cash balance change reports, and cash flow reports (Wardayati & Sayekti, 2021) . These reports must clearly describe the flow of funds received and disbursed by the local government, and provide an accurate picture of the financial position of the local government at the end of the period. The preparation of accountability reports is not only an administrative obligation, but also a form of public accountability that is very important to ensure transparency in the use of public funds.

After the accountability report is completed, the report must be submitted to the authorized party to be audited and evaluated, either by the Audit Board of Indonesia (BPK) or by the internal auditor of the Regional Finance Agency (Arum Ardianingsih & CA, 2021) . The audit results will provide an assessment of the accuracy and reliability of the report prepared by the treasurer, as well as provide recommendations for improvement if necessary. This process aims to maintain the integrity of regional financial management and ensure that the budget used is in accordance with existing provisions.

## **Obstacles Faced**

Although regional financial administration and preparation of accountability reports are very important to create accountability, in practice there are several obstacles that are often faced by regional government treasurers (Wijaya, Roni, Barat, Raya, & Tongkok, 2019) . One of the main obstacles is the limited human resources who have adequate expertise and understanding of the regional government accounting system. Lack of adequate training for treasurers and administrative staff often leads to errors in recording and preparing reports, which ultimately affects the quality of the accountability reports prepared.

In addition, another obstacle that is often encountered is the unavailability of an adequate financial information system. Many local governments still rely on manual systems for financial recording and reporting, which are prone to human error and less efficient in processing large and complex data. Without an integrated and technology-based information system, the process of financial administration and reporting becomes more vulnerable to inconsistencies and delays in reporting.

Another obstacle that is often faced is the lack of awareness and understanding of the importance of accountability in regional financial management, both among regional government officials and the community (Susanti, 2023) . This can lead to weak internal supervision of budget management, as well as misuse of funds that are not detected in financial reports. The lack of support from regional leaders to strengthen the regional financial management system is also often an inhibiting factor in achieving effective financial management.

Overall, although the administration and preparation of accountability reports are very important obligations in regional financial management, various existing obstacles must be overcome by improving the system, increasing human resource capacity, and strengthening supervision to achieve optimal transparency and accountability.

## **Local Government Treasurer Analysis**

In regional financial management, there are several types of treasurers, each of which has different duties, functions, and roles in ensuring the smooth running of the regional government



financial system. Based on the theories that have been presented previously, it can be analyzed that the differences in the types of regional government treasurers lie not only in the administrative structure and responsibilities, but also in the scope of authority held by each treasurer in managing regional funds. These types of treasurers, namely Expenditure Treasurer, Receipt Treasurer, and Goods Treasurer, have a very vital role in supporting the achievement of accountability and transparency in regional financial management.

### **1. Expenditure Treasurer and His Role in the Regional Financial System**

The Expenditure Treasurer plays a role in managing and recording all expenditure transactions carried out by the regional government (Yuliani, 2022). Based on the theory of government accounting that focuses on transparency and accountability in budget management, the expenditure treasurer must ensure that all expenditures are made in accordance with the Regional Revenue and Expenditure Budget (APBD) that has been approved by the authorities. One relevant theory in this context is the theory of public accountability, which emphasizes that the use of public funds must be carried out efficiently and accounted for transparently to the public and supervisory agencies, such as the Audit Board of Indonesia (BPK).

The Expenditure Treasurer has the authority to disburse funds in accordance with legitimate instructions, but this must be done within the limits that have been set (MANDANI, 2022). Here, expenditure management does not only focus on administrative aspects, but also on supervision so that the funds disbursed are on target and in accordance with their designation. In line with the theory of public finance which states that regional financial management must be based on the principles of efficiency, the expenditure treasurer plays a strategic role in ensuring that budget expenditures do not exceed the limits specified in the APBD.

### **2. Treasurer of Revenue and His Role in the Regional Financial System**

The Treasurer of Revenue has different duties from the Treasurer of Expenditure, namely managing all regional revenues from various sources, such as regional taxes, levies, grants, and others (Manurung, 2020). Within the framework of regional financial accounting theory, especially in terms of recording revenues, the treasurer of revenues is responsible for ensuring that all regional revenues are recorded correctly and that no revenues are missed from recording. Based on the applicable accounting recording theory, recording of this revenue must be done completely and in detail to facilitate reporting and auditing in the future.

The role of the revenue treasurer is very important in maintaining the stability and transparency of regional finances. Therefore, from the perspective of the theory of financial transparency, the revenue treasurer must ensure that all revenue transactions carried out by the regional government can be easily audited by authorized parties, such as external auditors and the Financial Supervisory Agency (BPK). In addition, the theory of community participation in regional financial management is also relevant to the duties of the revenue treasurer, because every clearly recorded revenue will allow the public to monitor the use of public funds, as well as ensure that there are no leaks in the regional revenue system.

### **3. Treasurer of Goods and His Role in the Regional Financial System**

The Treasurer of Goods is tasked with managing and recording all regional assets, both those used for regional government operations and those with long-term investment value (Dahlan, 2024). In the context of public asset management theory, the treasurer of goods has a very strategic role in maintaining the feasibility and sustainability of regional government assets. The theory of state asset management emphasizes that regional goods and assets must be managed with the principles of efficiency and effectiveness, in order to provide maximum benefits to the community and not cause waste.

For example, the treasurer of goods is responsible for the procurement and maintenance process of regional goods, as well as eliminating goods that are no longer suitable for use or are not needed. Based on asset management theory, goods management must be carried out using a structured and integrated system, where each item managed must be properly recorded in the regional goods

inventory. The existence of a treasurer of goods is also very important in avoiding misuse or loss of regional government assets, so that accountability in goods management can be maintained properly.

### **Differences in Roles and Authorities in the Regional Financial System**

The difference between the types of regional government treasurers lies in the scope of management of regional funds and assets. The Expenditure Treasurer, Receipt Treasurer, and Goods Treasurer have complementary roles and authorities in creating an efficient, accountable, and transparent regional financial management system (Ashary, 2021). Theories on public accountability, public financial management, and state asset management provide the basis for these differences in duties and authorities.

Overall, although each treasurer has different responsibilities, collaboration between types of treasurers is essential to maintain a balance between regional revenues and expenditures, and to ensure that all regional assets are managed properly. As part of a larger regional financial management system, each type of treasurer must operate within a coherent and coordinated framework, so that the goals of transparent and accountable governance can be optimally achieved.

### **Analysis of Duties and Authorities of Regional Government Treasurers**

The duties and authorities of the regional government treasurer have a very strategic position in ensuring the smooth management of regional finances (Jatnika, Suryadi, & Suryadi, 2024). Based on the theories that have been presented previously, the duties and authorities of the treasurer are not only limited to administrative aspects, but also include regional financial management which must be carried out with the principles of efficiency, transparency, and accountability. As part of the public financial management system, the treasurer's authority in managing funds and carrying out regional financial tasks plays a role in maintaining the sustainability of regional government operations and improving community welfare through good budget management.

#### **1. Treasurer's Authority in Managing Regional Funds**

One of the main authorities held by the regional government treasurer is in the management of regional funds, both funds sourced from regional income and funds originating from loans, grants, or other assistance. Based on public finance theory, the management of regional funds must be carried out carefully and efficiently to ensure that the funds are used for the public interest and regional development. In this context, the treasurer is responsible for receiving, storing, and disbursing funds in accordance with legitimate instructions and in accordance with the provisions of the Regional Revenue and Expenditure Budget (APBD).

The treasurer's authority to manage funds also includes the process of allocating funds for various local government activities and programs. This is in line with the theory of resource allocation in regional financial management, where the treasurer must ensure that the funds received and disbursed are in accordance with the priorities set in the APBD. The treasurer has the authority to disburse funds that have been budgeted and ensure that the use of these funds is carried out appropriately and does not exceed the agreed limits (Marjani, 2023). This authority, however, must be exercised within a strict legal framework, with adequate supervision from authorized institutions such as the Financial Supervisory Agency (BPK) and the DPRD to avoid misuse of public funds.

#### **2. Treasurer's Duties in Financial Recording and Reporting**

The treasurer's duties in regional financial management also include careful recording and preparation of accurate financial reports. In this case, government accounting theory provides guidance that every financial transaction carried out by the regional government must be recorded systematically and structured in accordance with applicable accounting standards. This recording task aims to create transparency and accountability in the use of public funds, as well as to enable an effective audit process.

The treasurer is responsible for preparing financial reports that describe the financial position of the local government, which includes budget realization reports, financial balance sheets, and cash flow reports (Afriyeni, Zuliyana, & Asrina, 2024). These financial reports will be used by related parties, such as the DPRD, BPK, and the community, to evaluate the performance of regional financial

management. In this case, the theory of public accountability emphasizes the importance of transparency in financial reports to ensure that the use of public funds can be clearly accounted for to the public and authorities.

In addition, the preparation of accurate and timely financial reports is part of the treasurer's obligation to support the achievement of financial accountability. Based on the theory of accountability, the management of regional funds must be carried out with full responsibility, with clear and auditable reporting. The reports prepared by the treasurer become a control tool that allows the regional government to evaluate whether the budget has been used effectively and efficiently.

### **3. Treasurer's Authority in Supervision and Accountability**

The regional government treasurer also has the authority to supervise the use of regional funds, although the main supervision lies with higher institutions such as the BPK and DPRD. However, the treasurer is directly responsible for the use of funds within the scope of activities or programs managed. This authority involves the task of verifying that the funds disbursed are in accordance with the approved budget and that there is no waste or unauthorized use. In the context of state financial management theory, internal supervision carried out by the treasurer serves to prevent misuse of funds and ensure that the budget is used in accordance with the objectives that have been set.

The treasurer has an obligation to provide accountability for the use of regional funds. This responsibility refers to the principle of accountability which is the basis for public financial management. Based on the theory of public accountability, every official who manages public funds must be able to provide a report that can be accounted for on the use of these funds (Windasari, 2024). The treasurer, in this case, must be able to show that the funds received and disbursed have been used in accordance with applicable provisions and within legal limits.

### **4. Relationship between Treasurer and Other Parties in Regional Financial Management**

The treasurer's authority cannot be viewed separately from his/her working relationship with other parties in regional financial management. The treasurer is directly related to the Regional Finance Agency (BKD) in terms of financial recording and reporting, as well as with external auditors such as the BPK for financial audits. The treasurer also has an obligation to coordinate with the Regional Secretariat in preparing the budget and managing funds.

According to the theory of good governance (good governance), collaboration between institutions in local government is very important to achieve effective and efficient financial management (Maharani, Hariani, Anjelia, & Putri, 2024). In this case, the treasurer's authority in managing funds and carrying out regional financial tasks must be carried out with reference to the principles of coordination, integrity, and joint supervision, to ensure that the entire financial management process runs smoothly and can be accounted for.

Based on the analysis above, it can be concluded that the duties and authorities of the regional government treasurer are very crucial in regional financial management. The treasurer's authority in managing regional funds, preparing financial reports, and carrying out financial supervision and accountability must be carried out with full responsibility and within a clear legal framework. This is in line with existing theories, such as the theory of public accountability, state financial management, and government accounting, which emphasize the importance of transparency, efficiency, and accountability in regional financial management. Collaboration between the treasurer and various related parties is also a key factor in realizing good regional financial management and avoiding misuse of public funds.

### **Analysis of Administration and Preparation of Accountability Reports**

administration and preparation of accountability reports are an integral part of transparent and accountable financial management in regional government. As the party directly responsible for the management of regional funds, the treasurer plays a key role in ensuring that all financial transactions are recorded correctly and reported in accordance with applicable regulations. In analyzing the administration and preparation of accountability reports, various theories on government accounting,

financial transparency, and public accountability provide a strong basis for understanding the mechanisms implemented by the treasurer and the challenges faced in the process.

### 1. Administration Mechanism

administration is a process of recording, classifying, and reporting all financial transactions carried out by the regional government. The administration mechanism applied by the treasurer must be in accordance with generally accepted accounting principles, both based on government accounting standards (SAP) set by the central government and regulations applicable at the regional level. In this context, government accounting theory provides a basis for understanding how a good accounting system should be run so that regional financial reports reflect the actual financial situation and can be accounted for to the public.

The treasurer, as a financial manager, is responsible for recording accurately and systematically all receipts and expenditures made by the local government. Every financial transaction, be it receipts from local taxes, grants, or expenditures for various government programs, must be recorded carefully to facilitate the reporting and auditing process in the future (Hehanussa, 2024). Based on the theory of transparency, good governance is governance that allows all interested parties, including the public and supervisory institutions, to access financial information easily and clearly.

good administration mechanism also refers to the use of an integrated and information technology-based financial information system, which can improve efficiency and accuracy in recording transactions. For example, the use of an e- budgeting or e- finance system in local government allows the administration process to be more structured and avoid manual recording errors that often occur in traditional systems. Thus, effective administration will support the achievement of accountability and transparency in regional financial management.

### 2. Challenges Faced by Treasurers

Despite having a clear mechanism, local government treasurers often face various challenges in preparing regional financial accountability reports. One of the main challenges is the complexity of the accounting system and applicable regulations. Based on the theory of organizational complexity, regional financial management involves many parties and activities that must be recorded and reported in a manner that complies with applicable regulations. This often adds to the difficulty for treasurers in ensuring that all transactions are recorded correctly and nothing is missed.

Another challenge is the uncertainty in human resources involved in the administration and reporting process. As explained in the theory of human resource management, the quality of the workforce involved in regional financial management greatly affects the quality of the financial reports produced. If the treasurer and his staff do not have sufficient understanding of government accounting standards or are not well trained in the use of the new financial information system, errors in recording or reporting can occur.

In addition, another challenge faced by treasurers is the limited time available to prepare financial reports. Given that financial accountability reports must be prepared within a limited time after the end of the budget year, treasurers often have to work with incomplete or unconsolidated data. This challenge can be exacerbated by changes in regulations or policies that require treasurers to adjust reports to new provisions. In this case, time management and stress management theories can be used to explain how treasurers can overcome time pressure in preparing reports that are timely and accurate.

### 3. Factors Affecting Treasurer Performance

The performance of the treasurer in preparing regional financial accountability reports is influenced by various factors, both internal and external. The first internal factor is the treasurer's understanding and competence in managing regional finances. Based on the theory of competence in management, the treasurer's performance is highly dependent on the treasurer's level of understanding of government accounting principles and applicable regulations. The higher the treasurer's competence, the more efficient and accurate the process of administration and preparation of financial reports carried out.

The second factor that influences is the information system used in the process of recording and reporting finances. In information systems theory, good information technology can improve the efficiency and accuracy of financial recording. The use of an integrated system can make it easier for treasurers to manage financial data, speed up the process of preparing reports, and minimize human error. Therefore, the implementation of an adequate information system at the regional level greatly affects the performance of treasurers in preparing accurate and timely financial reports.

External factors that affect treasurer performance are policies and regulations implemented by the central government and supervisory institutions such as the Audit Board of Indonesia (BPK) (Pasha & Riswati, 2024). In this case, the theory of the influence of public regulation explains that clear and consistent policies from the central government, as well as guidelines prepared by supervisory institutions, greatly influence the financial reporting process at the regional level. Uncertainty in policy or sudden changes in regulations can make it difficult for treasurers to prepare financial reports in accordance with applicable provisions.

Another factor is the level of support and coordination between agencies involved in regional financial management. Based on the theory of collaboration between agencies, good coordination between the treasurer and the Regional Finance Agency, Regional Secretariat, and external auditors is very important in ensuring that all data needed to prepare financial reports can be obtained quickly and accurately. Lack of support from other agencies can slow down the process of preparing reports and increase the risk of errors in financial reports.

Analysis of the administration and preparation of regional financial accountability reports shows that the mechanisms applied by the treasurer must be in accordance with transparent and accountable government accounting principles. However, there are significant challenges faced by treasurers in preparing financial reports, both related to the complexity of the financial system, limited human resources, and time pressure. Factors that influence treasurer performance, such as competence, information systems, applicable policies, and support from related agencies, also play a major role in determining the quality of the accountability reports produced. Therefore, improving treasurer competence, strengthening financial information systems, and improving coordination between agencies are important steps to increase the effectiveness of administration and preparation of regional financial reports.

## CONCLUSION

Based on the analysis that has been done, it can be concluded several things related to the formulation of the problem proposed regarding the types of regional government treasurers, the duties and authorities of treasurers in preparing financial reports, and the challenges in the administration and preparation of accountability reports by regional government treasurers. Regional government treasurers consist of several types, each with different roles and responsibilities, namely expenditure treasurers, revenue treasurers, and goods treasurers. The expenditure treasurer is responsible for managing funds used to finance operational and development activities, while the revenue treasurer plays a role in managing regional revenues, be it taxes, levies, or other sources of income. The goods treasurer has the task of managing regional assets or goods. The role of each type of treasurer is very important in efficient and transparent regional financial management, as well as ensuring that regional funds are used in accordance with the objectives set out in the Regional Revenue and Expenditure Budget (APBD).

The main task of the regional government treasurer in preparing financial reports is to record, manage, and report all financial transactions that occur in the regional government. The treasurer has the authority to manage funds, disburse budgets, and is responsible for preparing financial reports that describe the state of regional finances. The report must meet applicable accounting standards and be accountable to the public and supervisory institutions, such as the Audit Board (BPK) and the Regional People's Representative Council (DPRD). Thus, the duties and authorities of the treasurer in preparing financial reports are very strategic in maintaining accountability and transparency of regional finances.

Local government treasurers face various challenges in administering and preparing financial accountability reports. Some of the main challenges faced include the complexity of the accounting system that must be followed, limited human resources competent in financial management, and time



pressure in preparing reports that must be completed within a tight deadline. In addition, sudden changes in regulations or policies are also challenges that complicate the administration process. Another influencing factor is the quality of the financial information system used by local governments, where a system that is not well integrated can slow down the recording and preparation of accurate and timely financial reports. The task of the regional government treasurer in managing and preparing financial reports requires a deep understanding of applicable government accounting regulations and standards. The process of administering and preparing regional financial accountability reports also requires attention to strengthening information systems, training human resources, and improving coordination between treasurers and related agencies. Overcoming these challenges will improve the quality of regional financial reports, which ultimately supports the achievement of transparency, accountability, and efficiency in regional financial management.

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