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**Influence of Regional Financial Management Information Systems,
Government Internal Control System and Clarity of Budget Targets on
Performance Accountability of Government Agencies**

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Abstract

This research aims to obtain empirical evidence of the influence of regional financial management information systems, government internal control systems, and clarity of budget targets on the accountability of government agency performance at the Regional Financial and Asset Management Agency (BPKAD) of Papua Province. This research is quantitative research using a descriptive approach. The population in this study were employees of the Regional Financial and Asset Management Agency (BPKAD) of Papua Province, totaling 187 employees, while the sample obtained was 65 employees. Hypothesis testing in this research uses analytical methods of multiple regression. The research results show that the regional financial management information system, internal control system, and clarity of budget targets have a significant positive effect on the accountability of the performance of regional government agencies.

Introduction

Accountability for the performance of government agencies is a manifestation of the obligation of a government agency to be accountable for the success and failure of implementing the organization's mission in achieving the targets and objectives set through a periodic accountability system. The Government Agency Performance Accountability Report (LAKIP) is a form of accountability of government officials to the public regarding government performance during a fiscal year. The purpose of preparing the LAKIP is to describe the implementation of strategic plans in carrying out the main tasks and functions of the organization in each regional apparatus, as well as the success of current achievements to accelerate the quality of performance achievements expected in the coming year.

In Presidential Decree Number 29 of 2014, it is stated that accountability for the performance of government agencies is the embodiment of the obligation of a government agency to be accountable for the success of implementing the organization's mission in achieving the goals and targets that have been set through periodic accountability. To deal

with this accountability, the government needs to pay attention to several things, including the budget, accounting control, effectiveness of budget implementation, and reporting systems.

Papua Province Regional Financial and Asset Management Agency (BPKAD) as a context for public services in implementing good governance. Development and improvement of regional financial management to structure professional and quality regional apparatus organizations in the system and prepare Regional Revenue and Expenditure Budgets to develop and improve regional financial management. They are structuring professional regional apparatus organizations for supervision and accountability, quality, and preparation of reporting and management of regional finances.

The current phenomenon of increasing accountability for the performance of government agencies is taking responsibility for the success of implementing the organization's mission in achieving the goals and targets set through periodic accountability. To deal with this accountability, the government needs to pay attention to several things, including budget clarity, accounting control, effectiveness of budget implementation, and reporting systems. Having clear budget targets will make it easier to take responsibility for the success or failure of organizational tasks to achieve the goals and objectives that the organization has previously set. With the target of achieving an Unqualified Opinion (WTP), as in the previous year, the Papua Provincial Government carried out a trial phase for the budget and financial reporting system using a web application, namely the Regional Government Information System (SIPD) at the Regional Financial and Asset Management Agency. (BPKAD) Papua Province previously used the SIMDA (Regional et al.).

Papua, where the provinces of Papua and West Papua are particular autonomous regions with special governance provisions, has unique characteristics that other regional governments do not share in Indonesia. Papua Province and West Papua is the easternmost province in Indonesia and, at the same time, the furthest from the position of the National Capital, so it can be said that its supervision from the Central Government is the most complex and most vulnerable in implementing transparency and accountability in its financial management, as well as the results of the BPK audit which shows that there are irregularities in autonomy funds. Specifically for Papua, it reaches Rp. 4.12 trillion (from Rp. 19.12 trillion examined) during the 2020-2022.

Then, every organization must have a goal, vision, and mission. Likewise, the Regional Apparatus Organizations (OPD) within the Papua Provincial Government, including the Regional Financial and Asset Management Agency (BPKAD) of the Papua Provincial Government, have the same goal. The same goal is achieved in a smaller work unit, with the division of labor and clear work mechanisms. An organization's performance is the accumulated performance of all individuals working there. This is where human resources are needed in efforts to achieve organizational goals.

The financial report of the regional government of Papua Province since 2018 is accrual-based, and the BPK's opinion on the financial report for 2018 to 2021 is unqualified (WTP). However, in 2022, the results of the 2022 Papua Provincial Government Financial Report will be accrual-based, and the BPK will provide an opinion on the financial report of the Papua Provincial Government as Fair with Exceptions (WDP). Based on the BPK report in 2022, the Papua Provincial Government's Financial Report presents the realization of regional expenditure worth IDR. 11.45 trillion. Of these values, there are realizations of expenditure worth IDR. 1.5 trillion exceeds the central budget with details, namely expenditure on goods and services worth Rp. 403.70 billion, Grant Expenditure worth Rp. 437.44 billion, Social Assistance Expenditure worth Rp. 27.45 billion, Capital Expenditure worth Rp. 466.11 billion and Unexpected Expenditures worth Rp. 141.02 billion.

Due to the excess expenditure realization, the Papua Provincial Government has established an amended budget by Papua Governor's Regulation Number 55 of 2022 concerning Amendments to Papua Governor's Regulation Number 1 of 2022 concerning the Elaboration of the Regional Revenue and Expenditure Budget for Fiscal Year 2022. together with the DPRD and the approval of the Minister of Home Affairs, the implementation and substance of the expenditure needed to fully meet the criteria, namely an emergency including urgent needs by the provisions of statutory regulations. As a result, BPL is still determining the necessary adjustments to the actual expenditure exceedance and its impact on the presentation of the Papua Provincial Government's expenditure in 2022.

Research conducted by Zelda Triyani (2018) shows that regional financial management information systems influence financial reports in the Bandar Lampung and Metro City Governments. An Accounting Information System is a set of computer-based systems designed to collect, process, record, and process data transactions to produce information for internal and external parties.

Apart from the regional financial management information system, the government's internal control system is also needed as a benchmark and improvement in the accountability of the performance of government agencies. A control system that uses accounting information is called an accounting-based control system or accounting control system. Accounting control systems are all formal procedures and systems that use information to maintain or change organizational activity patterns. Using an accounting control system allows managers to make better decisions, control operations more effectively, estimate costs and profitability, and, of course, succeed and choose the best alternative in each case and problem to increase accountability for the performance of government agencies.

The Government Internal Control System (SPIP) in the regional government of Papua Province has been implemented since 2010. This socialization was held in the framework of the Papua Provincial Government's commitment to eradicate KKN in various aspects and the governor's hope of gaining adequate confidence regarding the goal of effective and efficient financial management. It is said that SPIP in the regions is the responsibility of the regional head. For this reason, every regional official needs to understand this in depth. Implementing the Government Internal Control System (SPIP) aims to realize good governance or governance that is good and free from KKN. He added that the internal control system is the mandate of state financial reform. The three main objectives of state financial reform are achieving performance, transparency, and accountability of state finances and an internal control system supporting these objectives. This internal control system has been mandated in Law no. 1 of 2004 article 58, that to improve performance, increase transparency, and increase accountability of state and regional finances, the president must formulate and implement an internal control system and stipulate it in a Government Regulation. This is intended so that regional officials can implement the 2010 SPIP with indicators of success in the form of WTP opinions.

Research conducted by Ana 'Ainul Mukarromah (2021) shows that the internal control system significantly affects the quality of Probolinggo City regional government reports. With a reasonable and adequate internal control system, improving the quality of local government financial reports in Probolinggo City will be possible. The internal control system is the main thing in an organization because an organization needs particular policies that can coordinate every activity carried out. Moreover, the internal control system can minimize errors in preparing and presenting financial reports.

In an organization, clarity of vision is essential because a clear vision will make an organization run properly. In order to carry out duties and authority in the field of regional financial and asset management so that they are more directed and focused on the results to be achieved, the primary duties and functions of the Papua Province Regional Financial and

Asset Management Agency as regulated in Regional Regulation (Perda) Number 11 of 2008, the Management Agency Regional Finance and Assets (BPKAD) of Papua Province is tasked with assisting the Governor of Papua in the Implementation of Provincial Government in matters of managing regional finances and assets.

Based on the Government Agency Performance Accountability Report (LAKIP), it is a manifestation of the obligation of government agencies or Regional Apparatus Organizations (OPD) to be accountable for success/failure in implementing the organization's vision and mission to achieve predetermined goals and targets. The Regional Financial and Asset Management Agency's implementation of programs and activities is supported by DAU (General et al.), PAD (Original et al.), and DBH (Profit et al.) funds amounting to Rp. 190,589,081,689.00 with details of Indirect Expenditures of Rp. 124,059,529,830.00 and Direct Shopping Rp. 66,529,551,859.00. It is realized through 8 (eight) programs and 70 activities to achieve the goal. The Papua Province Regional Financial and Asset Management Agency has succeeded in implementing several targets, with budget realization reaching 84.05% (BPKAD et al.).

Based on the evaluation of the implementation of the Papua Province Regional Asset and Management Agency activities, all of them have been implemented well. However, activities have not been implemented, namely the Socialization of the Regulatory Package on Regional Financial Management, Maintenance of the Regional Financial Management Information System, and Development of the Regency Regional Financial Management Information System and Database. /Cities throughout Papua, Preparation/Discussion of Regional Financial Management Regulations, and Development of an Archival Information Database. Of the five activities that were not implemented, the absorption or realization of several activities was relatively low, influencing the achievement of only 84.05 % (BPKAD et al.).

Compared with the previous year's achievement of 84.21%, it shows that there has been a decline in the implementation of programs and activities in terms of budget due to a lack of cooperation and coordination between leaders and staff within the Papua Province Regional Asset and Management Agency. Preparing the Government Agency Performance Accountability Report (LAKIP) will become information that must be communicated periodically to stakeholders and the public, which is then evaluated by the agency carrying out the evaluation function (BPKAD et al.). Research conducted by Muhammad Hafzhan (2021) shows that clarity of budget targets influences the accountability of government agency performance in the Medan City Regional Financial and Asset Management Agency. Having clear budget targets will make it easier to take responsibility for the success or failure of carrying out organizational tasks in order to achieve the goals and objectives previously set by the organization.

Literature Review and Hypothesis

Regional Financial Management Information System and Performance Accountability of Government Agencies

The government needs a system that can produce financial reports and other financial information more comprehensively regarding information on regional financial positions. This system refers to Governor Regulation Number 1 of 2023 concerning Regional Financial Management Systems and Procedures. On this basis, regional governments can develop a financial information system with robust features, complete functionality, and strengths in the integration process with related systems and reasonable regional financial management procedures.

The Regional Financial Management Information System is part of the Regional Financial Information System (SIKD). The Regional Financial Management Information

System (SIPKD) is an integrated application that is used as a tool for regional governments to increase the effectiveness of the implementation of various regulations in the field of regional financial management, which are based on the principles of efficiency, effectiveness, economy, transparency, accountability, and auditability.

Research conducted by Yogi Isnanto, Suharno, and Bambang Widarno (2020) shows that the reporting system has a partially positive effect on the accountability of the performance of local government agencies. Based on the explanation and results of previous research, the hypothesis in this research is:

H₁: Regional financial management information systems influence the accountability of government agency performance

Internal Control System and Performance Accountability of Government Agencies

The control environment is a component of internal control. If a government has an excellent working atmosphere, environment, and contribution, it will improve the performance of government agencies. According to IAPI (2011), the internal control system is a process carried out by the board of commissioners, management, and other entities designed to provide adequate confidence regarding achievements in the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Research conducted by Medelyn Sonya Mikoshi (2020) shows that the internal control system has a positive effect on the accountability of the performance of local government agencies. This is different from research by Ima Reza Viola (2023), which states that the internal control system does not affect the accountability of the performance of local government agencies. Based on the explanation and results of previous research, the hypothesis in this research is:

H₂: The internal control system influences the accountability of government agency performance

Clarity of Budget Targets and Accountability of Government Agency Performance

According to Ginting (2010), clarity of budget targets is the extent to which budget objectives are determined clearly and specifically so that the budget can be understood by the people responsible for achieving the budget targets. Therefore, local government budget targets must be stated clearly, specifically, and understandable by those responsible for implementing them.

In this context, clarity of budget targets means the budget is unambiguous. The budget targets that have been designed must be measurable and achievable in the future to motivate management to be more effective and efficient. Clarity of budget targets is intended as a tool to control employees. Employees will only feel comfortable with their work if they have clear budget goals. This will lead to a lack of motivation among employees to achieve the desired results. Thus, the effectiveness of employee performance influences the clarity of budget targets. Based on several views, clarity of budget targets can positively impact the accountability of government agencies in their implementation.

Research conducted by Yulia Cantika (2018) shows that clarity of budget targets has a positive effect on the accountability of the performance of local government agencies. Based on the explanation and results of previous research, the hypothesis in this research is:

H₃: Clarity of budget targets influences the accountability of government agency performance

Research Methods

This research is a type of explanatory research using an associative approach through hypothesis testing. The population in this study was 187 employees at the Regional Financial and Asset Management Agency (BPKAD) of Papua Province. The number of samples determined was 65 employees using probability sampling techniques. Hypothesis testing in research uses analytical methods, such as multiple regression.

Results and Discussion

The Influence of Regional Financial Management Information Systems on Regional Government Performance Accountability

frequency test carried out regarding regional financial management information system variables at the Regional Financial and Asset Management Agency (BPKAD) of Papua Province is classified as good because the average response of respondents from the 8 question items given has an average answer of 4.19, which is at agree on category. This means adequate equipment and software support the regional financial management information system at the Papua Province Regional Financial and Asset Management Agency (BPKAD). The existence of a regional financial management information system supported by adequate tools can increase the accountability of the performance of regional government agencies.

Testing the influence of information system variables on the accountability of local government agency performance using the t-statistical test resulted in a significance level of 0.034, smaller than $\alpha = 0.05$, and a regression coefficient of 0.304. This shows that the information system variable partially has a significant positive effect on the accountability of local government agencies. The results of this research align with research by Medelyn Sonya Mikoshi (2020), which shows that information systems influence the accountability of local government agencies.

In terms of administering and managing regional finances, a regional financial management information system is essential because it will determine how to manage and use regional finances well. In this case, the regional financial management information system can be interpreted as coordinating records and reports in such a way as to provide regional financial information needed by regional governments to facilitate existing financial management. Ratih (2016) stated that the design and understanding of regional financial management information systems make the process easy and fast. The ability to administer regional finances and manage regional property simultaneously influences OPD performance.

The regional financial management information system reflects the obligation to present and report the performance of all activities and resources that need to be accounted for. A sound reporting system is needed to monitor and control managers' performance in implementing the budget that has been set. The government is obliged to provide financial and other information that will be used for economic, social, and political decision-making by interested parties. A reporting system is needed to monitor the work results of the responsibility center. The report must show the results of the responsibility center's work and the budget so that budget retention can be known (Diah, 2015).

The financial report of the regional government of Papua Province since 2018 is accrual-based, and the BPK's opinion on the financial report for 2018 to 2021 is that it is unqualified (WTP). However, in 2022, the 2022 Papua Provincial Government Financial Report results are accrual-based. The BPK provides an opinion on the Papua Provincial Government's financial report as Fair with Exceptions (WDP). Based on the BPK report in 2022, the Papua Provincial Government's Financial Report presents the realization of regional expenditure worth IDR. 11.45 trillion. Of these values, there are realizations of expenditure

worth IDR. 1.5 trillion exceeds the central budget with details, namely expenditure on goods and services worth Rp. 403.70 billion, Grant Expenditure worth Rp. 437.44 billion, Social Assistance Expenditure worth Rp. 27.45 billion, Capital Expenditure worth Rp. 466.11 billion and Unexpected Expenditures worth Rp. 141.02 billion.

Due to the excess expenditure realization, the Papua Provincial Government has established an amended budget by Papua Governor's Regulation Number 55 of 2022 concerning Amendments to Papua Governor's Regulation Number 1 of 2022 concerning the Elaboration of the Regional Revenue and Expenditure Budget for the 2022 Fiscal Year, this provision of the Governor's Regulation was not approved. With the DPRP and the approval of the Minister of Home Affairs, the expenditure's implementation and substance must fully meet the criteria, namely an emergency including urgent needs by the provisions of statutory regulations. As a result, BPL is still determining the necessary adjustments to the actual expenditure exceedance and its impact on the presentation of the Papua Provincial Government's expenditure in 2022.

Research conducted by Zelda Triyani (2018) shows that regional financial management information systems influence financial reports in the Bandar Lampung and Metro City Governments. An accounting information system is a set of computer-based systems designed to collect, process, record, and process data transactions to produce information that can be presented to internal and external parties. One of the supporting factors for the quality of financial reports is the accounting information system, where financial reports are produced from a process based on good input, good processes, and sound output. In this way, it is hoped that the resulting financial reports meet the expected information and improve the quality of results and the availability of timely financial reports.

The Influence of the Government's Internal Control System on Regional Government Performance Accountability

The frequency test results regarding the government's internal control system variables at the Papua Province Regional Financial and Asset Management Agency (BPKAD) are classified as good because the average respondent's answer to the 10 question items given has an average answer of 4.12 in the agreed category. Thus, the government's internal control system, carried out by the Regional Financial and Asset Management Agency (BPKAD) of Papua Province, is by applicable criteria and regulations. An excellent internal government control system can increase the accountability of the performance of local government agencies.

The t-statistical test tested the influence of the government's internal control system variables on the performance accountability of local government agencies. It obtained a significance level for the internal control system variables of $0.042 < \alpha (0.05)$ and a regression coefficient of 0.389. This shows that the variable of the government's internal control system partially has a significant positive effect on the accountability of the performance of local government agencies. The results of this research align with research by Rusnanda Dian Kartika and Sukamto (2019), which states that the government's internal control system has a significant positive effect on the accountability of the performance of local government agencies.

Mihaela and Iulian (2015) stated that *corporate governance* and internal control should be viewed in various ways. To survive, an organization must have an efficient long-term leadership perspective and effective internal control mechanisms. Therefore, *corporate governance* will only be effective with reasonable internal control.

Government Regulation Number 60 of 2008 concerning SPIP in the second part concerns internal supervision over the implementation of the duties and functions of government agencies. The regional inspectorate is the regional government's internal

supervisor (internal auditor). As an internal supervisor, the existence of a regional inspectorate is considered very important in terms of its primary function, namely supervising all activities related to the duties and functions of the regional apparatus by the regional revenue and expenditure budget (APBD). Government oversight increases financial accountability through evaluating and improving internal control, risk management, and governance processes (Aikins, 2016).

Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) defines the government Internal Control System as an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals. The Financial and Development Supervisory Agency (BPKP) stated that the Government Agency Supervisory Apparatus is one means of fostering the implementation of the Government Agency Internal Control System (SPIP) and that SPIP has an important role in guarding the accountability of regional financial management.

Agency theory: The *principal* is the party who gives a mandate to other parties, namely agents, to carry out all activities on his behalf *principal* in his capacity as a decision maker. Many irregularities and leaks are still found in the accountability of village fund management. This shows that an internal control system is needed to minimize fraud in a system. The government's internal control system can provide confidence that implementing activities in a government agency can achieve effective and efficient goals. Implementing the government's internal control system can influence the village government's internal decision-making and can have implications for the accountability of the performance of local government agencies. The better the internal control system, the better the accountability of the performance of local government agencies.

The Papua Provincial Government is to eradicate KKN in various aspects, and the governor hopes to obtain adequate confidence regarding the goal of effective and efficient financial management. It is said that SPIP in the regions is the responsibility of the regional head. For this reason, every regional official needs to understand this in depth. Implementing the Government Internal Control System (SPIP) aims to realize *good governance* or governance that is good and free from KKN. He added that the internal control system is the mandate of state financial reform. There are three main objectives of state financial reform: achieving performance, transparency, and accountability of state finances, and an internal control system that supports these three main objectives. This internal control system has been mandated in Law no. 1 of 2004 article 58, that to improve performance, increase transparency, and increase accountability of state and regional finances, the president must formulate and implement an internal control system and stipulate it in a Government Regulation. This is intended so that regional officials can implement the 2010 SPIP with indicators of success in the form of WTP opinions.

Research by Ana 'Ainul Mukarromah (2021) shows that the internal control system significantly affects the quality of Probolinggo City regional government reports. With a reasonable and adequate internal control system, improving the quality of local government financial reports in Probolinggo City will be possible. The internal control system is the main thing in an organization because an organization needs particular policies that can coordinate every activity carried out. Moreover, the internal control system can minimize errors in preparing and presenting financial reports.

The Effect of Clarity of Budget Targets on Regional Government Performance Accountability

The frequency test results regarding the variable clarity of budget targets at the Papua Province Regional Financial and Asset Management Agency (BPKAD) are classified as good

because the average response of respondents to the 8 question items given has an average answer of 4.16 in the agreed category. This means that clarity of budget targets at the Papua Province Regional Financial and Asset Management Agency (BPKAD) has been carried out by the Regional Revenue and Expenditure Budget Plan (RAPBD). Having a clear budget will have a good impact on the accountability of the performance of local government agencies.

Testing the influence of the budget target clarity variable on the performance accountability of local government agencies used the t-statistical test and obtained a significance level for the budget target clarity variable of 0.000, which was smaller than $\alpha = 0.05$ and a regression coefficient of 0.597. Clarifying budget targets is vital in helping regional government officials obtain sufficient information and achieve the targets. Unclear or confusing budget targets will result in uncertainty for implementers, which will have implications for decreased performance, which also means decreased accountability for the performance of government agencies.

Based on the Government Agency Performance Accountability Report (LAKIP), it is a manifestation of the obligation of government agencies or Regional Apparatus Organizations (OPD) to be accountable for success/failure in implementing the organization's vision and mission to achieve predetermined goals and targets. The Regional Financial and Asset Management Agency's implementation of programs and activities is supported by DAU (General et al.), PAD (Original et al.), and DBH (Profit et al.) funds amounting to Rp. 190,589,081,689.00 with details of Indirect Expenditures of Rp. 124,059,529,830.00 and Direct Shopping Rp. 66,529,551,859.00. It is realized through 8 (eight) programs and 70 activities to achieve the goal. The Papua Province Regional Financial and Asset Management Agency has successfully implemented several targets with budget realization reaching 84.05% (BPKAD et al.).

Based on the evaluation of the implementation of the Papua Province Regional Asset and Management Agency activities, all of them have been carried out well. However, activities still need to be implemented, namely the Socialization of the Regulatory Package on Regional Financial Management, Maintenance of the Regional Financial Management Information System, and Development of the Regency Regional Financial Management Information System and Database. /Cities throughout Papua, Preparation/Discussion of Regional Financial Management Regulations, and Development of an Archival Information Database. Of the five activities that were not implemented, the absorption or realization of several activities was relatively low, influencing the achievement of only 84.05 % (BPKAD et al.).

Compared with the previous year's achievement of 84.21%, it shows that there has been a decline in the implementation of programs and activities in terms of budget due to a lack of cooperation and coordination between leaders and staff within the Papua Province Regional Asset and Management Agency. Preparing the Government Agency Performance Accountability Report (LAKIP) will become information that must be communicated periodically to stakeholders and the public, which is then evaluated by the agency carrying out the evaluation function (BPKAD et al.). Research conducted by Muhammad Hafzhan (2021) shows that clarity of budget targets influences the accountability of government agency performance in the Medan City Regional Financial and Asset Management Agency. Having a clear budget target will make it easier to take responsibility for the success or failure of carrying out organizational tasks to achieve the goals and objectives previously set.

Having clarity on budget targets will make budget implementers more accountable for their performance so that they can increase accountability for the performance of government agencies (Fadila & Budiwitjaksono, 2022). The reporting system is a system that holds subordinates accountable to their superiors for all activities that have been carried out in a

certain period in order to increase accountability for the performance of government agencies.

This reporting system will later provide an overview to interested parties regarding the performance of a local government agency. The reporting system plays a vital role in reducing uncertainty regarding a problem faced by decision-makers and generating appropriate action to overcome that problem (Pitaloka & Handayani, 2019).

The inconsistent results between the clarity of budget targets and the accountability of government agency performance indicate that there are still unclear budget targets due to budget implementation, which needs to be clarified, not yet calm, and not satisfied in working. Budget implementation has not been motivated to achieve the expected performance, resulting in decreased performance accountability. Having a clear budget target will make it easier to take responsibility for the success or failure of organizational tasks to achieve previously determined goals and objectives. The results of this research align with research by Ima Reza Viola (2023), which states that clarity of budget targets influences the accountability of the performance of local government agencies.

Conclusion

The conclusion of the research results explains that the regional financial management information system has a significant positive effect on the accountability of the performance of regional government agencies. A regional financial management information system can be interpreted as coordinating records and reports in such a way as to provide the regional financial information needed by regional governments to facilitate existing financial management. The government's internal control system has a significant positive effect on the accountability of the performance of local government agencies. Implementing the government's internal control system can influence the village government's internal decision-making and has implications for the accountability of the performance of local government agencies. The better the internal control system, the better the accountability of the performance of local government agencies.

Clarity of budget targets partially has a significant positive effect on accountability for the performance of local government agencies. Having clear budget targets will make it easier to take responsibility for the success or failure of carrying out organizational tasks to achieve previously determined goals and objectives.

Efforts have been made to conduct this research correctly and by scientific guidelines. However, this research still has several limitations that can be used as a reference for further research. This research was only conducted at the Regional Financial and Asset Management Agency (BPKAD) of Papua Province, so comparisons were not made regarding the accountability of the performance of regional government agencies. This research only uses a questionnaire technique, so it cannot obtain more detailed and in-depth information regarding the obstacles faced regarding the accountability of the performance of local government agencies. The research sample used in this research was determined by the researcher and was limited to employees of the Regional Financial and Asset Management Agency (BPKAD) of Papua Province. The research results show that other variables still influence the accountability of regional government agency performance by 37%; other variables that influence include human resource competency.

Suggestions for the Regional Financial and Asset Management Agency (BPKAD) of Papua Province are that this computer-based information system will not always experience problems in the computer network. Hence, further improvements are needed to connect and handle data consolidation between OPDs so that existing data can be integrated with good data, making reporting and control more accessible to get information. The Regional Financial and Asset Management Agency (BPKAD) of Papua Province is expected to

improve the performance of the regional government so that it becomes better, so an excellent internal government control system is needed. Monitoring internal control over the government's internal control system in supervising financial disbursement is done consistently to reduce the risk of delays in financial disbursement.

The Papua Province Regional Financial and Asset Management Agency (BPKAD) is expected to pay attention to the clarity of budget targets in budget preparation by providing training on using the latest information systems used by the Papua Province Regional Government. Future research can add research variables that were not included in this research, namely human resource competency, which can influence the accountability of the performance of local government agencies.

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