



Information technology-based budget accountability at the University of Borneo Tarakan

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ABSTRACT

This research aims to describe Information Technology-Based Budget Accountability at the University of Borneo Tarakan (UBT) and analyze efforts to improve UBT Budget Accountability. This research uses a qualitative approach using observation, in-depth interviews, Focus Group Discussions (FGD), and documentation. Snowball sampling was used with three informants: Internal, Business Partners, and Beneficiaries. This research analyzes public accountability in government using Chandler and Plano dimensions: Fiscal accountability, Legal accountability, Program accountability, Process accountability, and Outcome accountability. The University of Borneo Tarakan (UBT) has various programs and activities that support the implementation of the Tri Dharma of Higher Education, including Education and Teaching, Research and Development, Community Service, Facilities and Infrastructure, and Operational Management Support. This operational support includes salaries, activity honorariums, official travel, and financing electricity and service subscriptions. The university implements budget accountability using the Agency Level Financial Application System (SAKTI) developed by the Ministry of Finance of the Republic of Indonesia. SAKTI operators adapt independently to application development. UBT is a State University (PTN) with Work Unit status whose budget planning, implementation, and financial reporting are regulated by the ministry. The university aims to realize good university governance through accountability aspects. In conclusion, Information Technology-based UBT Budget Accountability is good and strives to improve yearly.

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1. INTRODUCTION

The Republic of Indonesia Government Regulation Number 04 of 2014, concerning the Implementation of Higher Education and Management of Higher Education, states that higher education management includes higher education autonomy, management patterns, governance, and public accountability (Pradhana, 2021). Management Autonomy at State Universities (PTN) covers academic and non-academic fields. For the non-academic sector, one of the norms, operational policies, and financial implementation provisions consists of a financial recording and reporting system following statutory provisions (Aldabbagh & Altaee, 2019; Darlis et al., 2023).

Public accountability of higher education institutions is realized through fulfilling the obligation to carry out the vision and mission of national higher education following higher education permits and study program permits determined by the Minister. Fulfillment of performance targets set by the Minister and National Higher Education Standards through implementing the Higher Education quality assurance system established by the Minister (Meilisa, 2022; Milad et al., 2019; Wardhani et al., 2019).

Public organizations must adapt to developments in information technology; this is a form of innovation and organizational change. Previously, data collection was manual, took a long time, and was prone to human error. Information Technology makes performance more effective and time efficient and minimizes human error (Agitia, 2019; Herizal et al., 2020; Rizal et al., 2023).

Public organizations' performance accountability capabilities are currently of concern to the public regarding financial management, transparency in the use of finances, and the results and benefits obtained from the finances that have been spent (Dwimawanti et al., 2019; Lusiana et al., 2019). Borneo Tarakan University as a state university, how to manage the Tri Dharma of Higher Education. Education, research, and community service are the obligations of universities. This is why universities sometimes "forget" financial administration management, where the budget should be obtained from the state. Hence, the state sets budget management regulations (Budiarto & Puspitasari, 2020; Frinosta et al., 2021).

Budget Accountability is expected to be able to provide accountability in financial activities delegated by the Budget User (PA), in this case, the Minister of Education, Culture, Research and Technology, to the Budget User Authority (KPA), namely the Chancellor of the University of Borneo Tarakan and can be held accountable to the relevant stakeholders. The performance resulting from a budget that is obtained transparently will make the disclosure of information received even better (Hastina et al., 2020; Lussiana et al., 2019; Natawibawa et al., 2019).

The realization of UBT PNBPN is only from Education Fees, which consist of Single Tuition Fees (UKT), Non-UKT, and Bidikmisi, or, now called Smart Indonesia Card – Tuition (KIP-K). In the last three years, UBT managed a budget sourced from State Sharia Securities (SBSN) funds, which were used to construct the Integrated Lecture Laboratory Building in 2019 and the Central Life Sciences Laboratory Building in 2021. Pure Rupiah (RM) funds are used for salaries and allowances, while State University Operational Assistance (BOPTN) is used for Non-PNS Honor Payments, student activities, and learning facilities and infrastructure. PNBPN funding sources include education, research, community, and office services. UBT has managed these finances well, with actual expenditure reaching 91.07% in 2021.

The Indonesian Ministry of Finance has set Budget Implementation Performance Indicators (IKPA) to evaluate the quality of work unit budget implementation performance. The indicators assessing financial management in the budget implementation of State Ministries/Institutions are based on 13 indicators from January to December each year. However, the University of Borneo Tarakan has experienced a decline in Budget Performance Figures over the past three years, primarily due to the implementation of work plans and budgets for state ministries/institutions, indicating a need for improved budget performance measures.

Before October 2019, Higher Education was under the Ministry of Research, Technology, and Higher Education. After the 2nd Advanced Indonesia Cabinet was announced, it became part of the Ministry of Education and Culture. The University of Borneo Tarakan received an evaluation of implementing the Government Agency Performance Accountability System (SAKIP), which aims to strengthen accountability and create a clean government free of corruption, collusion, and nepotism. Since 2020, the SAKIP assessment predicate has become one of the performance targets of state universities to improve the governance of work units within the Directorate General of Higher Education (Ditjen Dikti) of the Ministry of Education, Culture, Research and Technology. However, the University of Borneo Tarakan faced obstacles because the target set by the Directorate General of Higher Education was the BB predicate, while the predicate obtained was still below the target.

The Ministry of Education, Culture, Research, and Technology and the Ministry of Finance are optimizing information systems for planning, monitoring, and evaluating university programs and budgets. However, the human resources (HR) factor in system operations is a separate issue

in strengthening budget accountability. The Planning Department of the University of Borneo Tarakan consists of six employees, including a Budget Analyst, JFT Planner, and General Functional Positions. HR issues are crucial for effective budget accountability (Indra, 2020; Mangar et al., 2022).

Apart from human resources, which is one of the problems in filling out the management information system (SIM), the geographical location of Tarakan, which is an archipelago in North Kalimantan Province, is very susceptible to disruption in the process of using the SIM. Data entry delays and automatic input shutdowns may occur, requiring the UBT to submit a top-up request. SIM output is used for leadership meetings and evaluation of programs, activities, and budgets by echelon I (Ditjen Dikti) and the Regional Office of the Directorate General of Treasury (Kanwil DJPb) in North Kalimantan Province (Said et al., 2021).

This research explores the use of Information Technology-Based Budget Accountability at the University of Borneo Tarakan (UBT) and its potential to improve it. It introduces the Agency Level Financial Application System (SAKTI) for budget planning, implementation, and reporting in university work units. The study also discusses the implementation of Minister of Finance Regulation Number 171/PMK.05/2021, focusing on the magic system. The urgency of this research is driven by the critical need for UBT to enhance its budget accountability practices, align with government regulations, improve performance, and optimize resource allocation. Failing to do so may result in financial and operational challenges that can impact the quality of education and services provided by the university. The research has theoretical implications for understanding the role of IT in public sector accountability and practical implications for enhancing budget management and performance in higher education institutions like UBT. It underscores the importance of embracing innovation and technology to meet the evolving needs of the public sector. The research, unlike previous studies, is a state university with work unit status, highlighting the importance of developing IT-based budget accountability management strategies for creating good university governance.

2. RESEARCH METHOD

This research uses a qualitative approach. This research is a descriptive study of Information Technology-Based Budget Accountability at the University of Borneo Tarakan, a study of Organizational Management Administration and Organizational Strategy Management towards Improving Budget Quality. This research is located at the University of Borneo Tarakan with the background of the problems that occur and as an effort to increase Budget Accountability in achieving Good University Governance. Sources of information in this research were divided into 3 groups of informants, namely internal parties, work partners, and beneficiaries. This research uses data collection techniques in the form of observations, in-depth interviews, Focus Group Discussions (FGD), and documentation involving Planning and Budgeting Substances - Director General of Higher Education, Research and Technology, Regional Office of the Directorate General of Treasury of North Kalimantan Province, Head of Service Office Tarakan State Treasury. In analyzing the dimensions of accountability, researchers differentiate public accountability in government administration based on Chandler and Plano, namely Fiscal accountability, Legal accountability, Program accountability, Process accountability, and Outcome accountability (Dewi et al., 2020).

3. RESULTS AND DISCUSSIONS

Budget Accountability at the University of Borneo Tarakan

Fiscal Accountability

Referring to the results of Budget realization at the University of Borneo Tarakan for the 2019 - 2022 Fiscal Year, the average budget absorption was above 90%, except in the 2020 fiscal year; this is known to be due to the COVID-19 pandemic. As in Table 1 below:

Table 1. Allocation and realization matrix

No.	Fiscal year	Allocation	Realization	%
1	2019	126.454.935.000	122.577.474.015	96,93%
2	2020	68.367.875.000	58.370.663.851	85,38%
3	2021	175.405.816.000	159.749.190.396	91,07%
4	2022	103.755.309.000	98.271.622.802	94,71%

The University of Borneo Tarakan received a budget allocation of IDR 126,454,935,000 in the 2019 budget, with a realization of IDR 122,577,474,015 or 96.93%. In the 2020 budget, all State Universities under the Ministry of Research, Technology and Higher Education were transferred to the Ministry of Education and Culture, resulting in an allocation of IDR 68,367,875,000 and a realization of IDR 58,370,663,851 or 85.38%. This decline was caused by the coronavirus-19 pandemic, which required the ministry to refocus and reallocate the budget according to priorities. In the 2021 budget year, the university received a budget allocation of IDR 175,405,816,000,- realized at IDR 159,749,190,396 or 91.07%. In the 2022 budget, the university received an allocation of IDR 103,755,309,000,- realized at IDR 98,271,622,802 or 94.71%.

Financial accountability is crucial in budget management, which involves planning, implementation, and reporting. The University of Borneo Tarakan, a State University, supports the Tri Dharma of Higher Education through various programs and activities. As the Authorized Budget User, the Chancellor plays a crucial role in managing financial accountability. Operational Management Support includes salaries, activity honorariums, official travel, and funding for power and service subscriptions. The Chancellor is responsible for budget planning and financial reporting, ensuring each budget supports the programs and activities stated in the Performance Agreement. Financial reporting helps achieve high achievement figures and shows accountability for resources entrusted to the entity. The University of Borneo's accountability includes providing information on economic resources, liabilities, equity, and changes in these positions. The financial report for the 2019-2021 fiscal year has become an "audited" financial report, while the 2022 fiscal year's research data is still in the audit stage at the Ministry of Education, Culture, Research and Technology.

Legal Accountability

Legal accountability is a crucial aspect of budget management at the University of Borneo Tarakan, a State University with Work Unit status. The university follows the general state budget management pattern, with three stages regulated by Indonesia's Minister of Finance. The process ensures university plans align with the Ministry of Education, Research and Technology's plans, particularly the Directorate General of Higher Education, Research and Technology. The Directorate General and Inspectorate General can reject the proposed budget if there are irregularities. Preparing Work Plans and Budget documents for State Ministries/Institutions is part of the State Revenue and Expenditure Budget (APBN).

Budgeting is a system that regulates the preparation, classification, and implementation of budget documents, including integrated budgeting, performance-based budgeting (PBK), and medium-term expenditure framework (MTEF). Government Regulations 50 of 2018 and Regulation 45 of 2013 aim to modernize the APBN implementation process, speed up implementation, and maintain good financial management principles. The University of Borneo Tarakan must have a Budget User Authority, Commitment Making Official, and Payment Order Signing Official for efficient budget implementation, with KPPN as the financial partner. Government Regulation Number 8 of 2006 requires state financial managers to submit financial management accountability reports, including Budget Realization Reports, Balance Sheets, Cash Flow Reports, and Notes to Financial Reports prepared using SAP. Delays in financial reporting can result in administrative sanctions. A Chancellor's performance agreement is in place to prevent errors and delays.

Programme Accountability

The University of Borneo Tarakan's accountability can be assessed through its Program Planning and Realization (RKA) and existing programs. The Higher Education Program includes educational services, learning operational support, research, community service, and educational facilities. The Management Support Program includes salary, benefits, and office maintenance

operations. The university aims to provide academic and vocational education in science and technology and, if necessary, professional education. Existing programs support this goal, including educational services, research, community service, student activity reports, learning support facilities, office support facilities, funding assistance, governance, and institutional and HR system development services. As a State University, the university has Program Accountability, implementing programs and activities that support the good Tri Dharma of Higher Education, including Education and Teaching, Research and Development, and Community Service.

Process Accountability

Since 2017, the University of Borneo Tarakan has used a decentralized budget planning mechanism led by Chancellor Prof. Adri Patton, M.Sc. The budget is allocated to each work unit to support its activity program, following a performance agreement between the Chancellor and the Minister. Proposals are collected and discussed in meetings between the Chancellor and Deputy Chancellor for Student Affairs, Planning, and Cooperation. If a fixed budget is proposed, it is sent to the ministry for determination. The University Planning Section receives budget proposals and brings them to meetings with the Directorate General of Higher Education, Research and Technology and the Inspectorate General of the Ministry of Education, Culture, Research and Technology. The Budget User Authority (KPA) creates good budget planning, following Government Regulation Number 45 of 2013. The KPA is delegated to PPK and PPSPM and is not directly involved in the budget implementation process.

The University of Borneo Tarakan oversees existing processes and mechanisms, as evidenced by assessments from the Ministry of Finance, such as Budget Performance Implementation Indicators (IKPA) and Budget Performance Evaluation (EKA). IKPA is a budget implementation indicator used to evaluate the quality of budget performance of State Ministries/Institutions. It is integrated into SPAN Online Monitoring (OM) and reflects work unit performance in planning, implementation, and budget results. The Ministry of Finance evaluates budget performance based on implementation, benefits, and context. Implementation evaluation focuses on budget use in activities, benefits evaluation examines changes in stakeholders as beneficiaries, and context evaluation assesses the quality of performance information in the RKA-K/L document.

Table 2. NKA 2019 - 2022

No.	Elements of Assessment	2019	2020	2021	2022
1	Budget Implementation Performance Indicators (IKPA)	98,06	97,69	90,65	91,86
2	Budget Performance Evaluation (EKA)	99,31	93,43	88,90	88,84
	Budget Performance Value (EKA [60%] + IKPA [40%])	98,81	95,13	89,60	90,05

The University of Borneo Tarakan's Budget Performance Value (NKA) is a crucial aspect of its Performance Agreement with the Director General of Higher Education, Research, and Technology. The average budget performance value for implementing RKA-K/L Satker is at least 80, demonstrating the university's accountability in the budget process. This achievement aligns with the Directorate General's goal of improving work unit governance and activity performance indicators.

Outcome Accountability

The University of Borneo Tarakan's 2019-2022 budget aims to support its Strategic Plan and Performance Agreement. Researchers analyzed the budget usage and identified internal and external benefits. Internal benefits include benefits for lecturers, education staff, and students, while external benefits come from business communications with the community and partners. The budget benefits the academic community, including Research and Community Service assistance, improved lecture hall facilities and laboratory equipment, and community service activities. The budget also benefits the surrounding area and supports large budget absorption by university management.

The University of Borneo Tarakan's budget accountability is based on the Three R's Principles: responsibility, responsiveness, and representativeness. This accountability is based on a clear division of tasks and duties, a standard work system, and a focus on organizational

interests over personal interests. The budget management process is based on the Performance Agreement, as evidenced by the programs in the RKA, which align with the established standards. This accountability is integral to the university's moral ethics of budget managers.

Information Technology-Based Budget Accountability at the University of Borneo Tarakan

The Indonesian Ministry of Finance has introduced regulations to streamline the management of Accrual-based Government Accounting Standards (APBN), necessitating the development of an integrated application system (SAKTI). These regulations, including Minister of Finance Regulation Number 270 of 2014 and Regulation 223 of 2015, aim to enhance financial implementation from planning to reporting. Before SAKTI, Kalimantan Tarakan University used nine APBN management applications, including SAS, SIMAK-BMN, Inventory Application, RKA K/L DIPA, SiLabi, SAIBA, e-Rekon, Pin PPSPM, and RenKas. However, using multiple applications can cause data differences in reports, and operators must master the applications to avoid data entry issues during employee transfers. The Ministry of Finance is developing the Integrated Application System (SAKTI) for all APBN management work units, aiming to simplify, speed up, and improve financial management (Tumindiga et al., 2023).

Fiscal Accountability

In this case, Financial accountability occurs in Information Technology-based budget management using the Agency Level Financial Application System (SAKTI) service developed by the Ministry of Finance of the Republic of Indonesia. The results of the work carried out by magic operators, from budget operators to reporting operators, are the information in the Financial Report of the University of Borneo Tarakan.

Legal Accountability

The information technology used is the Agency Level Financial Application System (SAKTI) service developed by the Ministry of Finance of the Republic of Indonesia (Nasrudin & Widagdo, 2020). The University of Borneo Tarakan has issued Chancellor's Decree Number 005/UN51/KPT/2022 to support the implementation of the Institutional Level Financial Application System (SAKTI) at the University of Borneo Tarakan Work Unit. This is in line with the Indonesian Minister of Finance Regulation Number 171/PMK.05/2021. The SAKTI system aims to achieve orderly, efficient, economical, effective, transparent, and accountable state financial governance by integrating planning and budgeting processes, implementation, and accountability of state revenue and expenditure budgets in government agencies.

Programme Accountability

The Information Technology-Based Budget Accountability Agency Level Financial Application System (SAKTI) is part of the Integrated Financial Management Information System (IFMIS), a crucial component in modern financial management. IFMIS records financial transactions and provides summary information, increasing accountability and transparency. Technological advancements and the need for efficient financial management drive the demand for IFMIS. Integration of IFMIS involves a single, reliable database for all financial data, influencing features like data classification standards, internal controls, transaction processing, reporting, and eliminating duplication of data entry (Sudarto, 2019).

The concept of good university governance and the Management Information System that exists and is implemented at SAKTI is to integrate several financial management applications, which were previously stand-alone applications, into one client-server application based on cash and accrual accounting. The technology used is cloud computing; all data is processed centrally on the server and stored in one database (single database). Thus, the division of roles between system managers and users becomes clearer. System managers are responsible for service availability, and users are responsible for transaction data entered into the system.

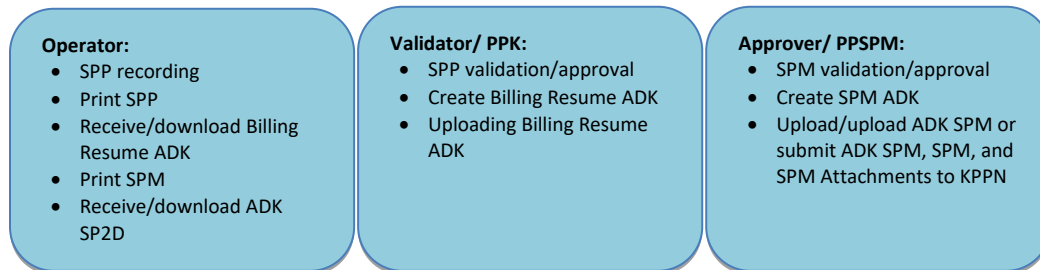


Figure 1. Division of SAKTI duties

SAKTI implements an electronic check and balance mechanism. This is realized by implementing the roles of operator, validator, and approver. Each user is responsible according to the limits of their authority. SAKTI also implements an audit trail where all user activity with several attributes is recorded electronically. This audit trail can help trace or even explain the chronology of occurring transactions.

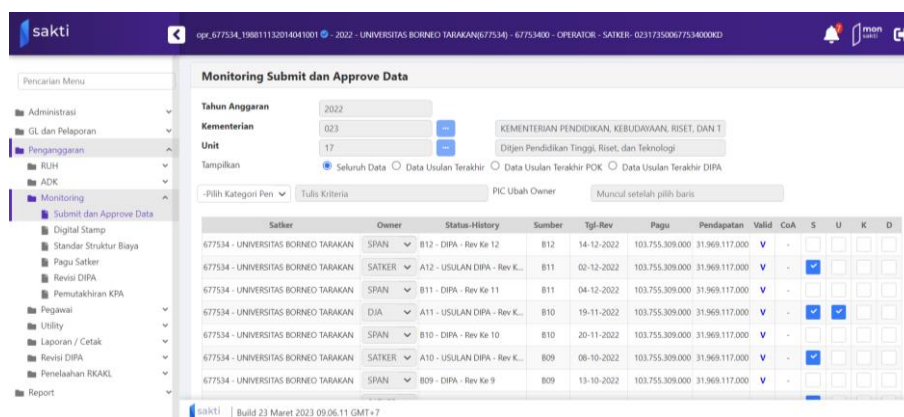


Figure 2. Check and balance budget planning

Process Accountability

SAKTI is a new module developed by SPAN to improve financial management on the Satker side. It includes modules for commitment, payment, cash, UP, and accounting, implementing state financial management functions. SAKTI integrates various systems, including RKA/DIPA, Satker Application System, Agency Treasurer Reporting System, State Property Management and Accounting Information System, Inventory Application, and Accrual-Based Accounting System, to ensure system effectiveness and efficiency. It consolidates numerous state financial management applications into a single database, simplifying the process and reducing work and data entry duplication. Satker officers can submit payment applications online, eliminating the need to visit KPPN. SAKTI and SPAN facilitate relationships at every stage of the state financial management process.

Outcome Accountability

The SAKTI application provides several benefits for implementing good governance, including more effective management of state financial operations, efficient utilization of resources, faster consolidation of K/L APBN data with real-time transactions, and improving the quality of K/L financial reports. It also increases transparency and consistency in government financial reports by using the accrual basis in SAKTI, which allows all users at all levels to access the same database.

Obstacles that occur in improving Information Technology-Based Budget Accountability at the University of Borneo Tarakan

The University of Borneo Tarakan faces challenges in budget accountability, including frequent budget revisions, deviations between the Fund Withdrawal Plan and Realized budget, government policy regulations, and lack of budget reporting. These issues lead to activities being postponed or canceled and supporting activities greater than the main ones. The Work Unit needs an Internal Supervisory Unit partner, causing a lack of budget planning and implementation accountability. The implementation of SAKTI in 2022 will present challenges due to its new nature in budget planning, implementation, and financial reporting for managers. Several things are of concern, including:

Supporting facilities are inadequate: The SAKTI application, a web-based tool developed by the Ministry of Finance, is challenging for the University of Borneo Tarakan in North Kalimantan Province. It requires a stable internet connection and a computer or laptop with appropriate specifications. SAKTI offers a Single Entry Point for transactions and uses the MAKER, CHECKER, APPROVER concept to prevent transaction abuse.

The quantity and quality of human resources are inadequate: The University of Borneo Tarakan faces HR challenges in implementing SAKTI due to limited staff and poor financial management skills. The university's finance departments often rely on one person for operations, causing issues if employees cannot take time off or are transferred. To address this, the Directorate General of Treasury has increased the competency of Treasury officials through Treasurer, PPK, and PPSPM certification.

Suboptimal training: The Ministry of Finance has transitioned to non-face-to-face KPPN service activities due to the COVID-19 pandemic, using video conferencing and online preparation for Sakti. This approach offers flexibility and increased efficiency but has limitations like lack of focus and low participation rates. Offline socialization is suggested for better understanding. Implementing SAKTI requires qualified human resources and regular mentoring from the Tarakan City KPPN at the University of Borneo Tarakan.

By understanding the obstacles that occur, mitigation can be carried out against potential risks that occur so as not to hinder the smooth implementation of SAKTI as a whole in 2022. With SAKTI running optimally, the entire process of managing state finances, starting from the budgeting process, implementation process, and financial reporting, will become easier, more efficient, and transparent and can support the formulation of policies and decision-making.

Efforts to improve Information Technology-Based Budget Accountability at the University of Borneo Tarakan

The University of Borneo Tarakan has developed policies for 2020-2024 to achieve its vision and mission, aligning with the Ministry of Education and Culture's Independent Learning Policy. These policies aim to provide high-quality education for Indonesians, ensuring high participation rates, quality learning outcomes, and fair distribution across geographic and socio-economic backgrounds. UBT's strategies include improving PT graduates, curriculum, research productivity, human resources, institutional innovation, and good university governance. The university also implements budget accountability measures in line with the Chancellor's Policy Direction for 2020-2024 to achieve good university governance. Good corporate governance in higher education involves transparency, accountability, responsibility, independence, and justice, ensuring institution viability and reducing fraud. The university aims to become a knowledge, research, and community service center while maintaining competitiveness and market position.

Like good corporate governance, good university governance involves transparency, accountability, responsibility, independence, fairness, quality assurance, effectiveness, efficiency, and nonprofits (Putra & Roni, 2021). Implementing good university governance allows universities to face global competition and manage effectively. As a State University with Work Unit status, accountability is realized through the obligation to fulfill national Higher Education's vision and mission, performance targets, national standards, and annual reports. The Minister sets these principles and ensures higher education institutions' quality assurance system and transparency (Raga et al., 2020). Efforts to Increase Budget Accountability at the University of Borneo Tarakan through:

Budget Planning: The DIPA is reviewed to ensure its suitability to the needs of the satker/K/L. Regular reviews are conducted to make necessary adjustments. If necessary, DIPA revisions can be carried out immediately. Budget revisions are consolidated and determined internally to minimize them. An implementation schedule and funding plan accompany all activities. It is certain that policy changes will not affect National Priority programs/activities/budget allocations.

Budget Execution: Treasury officials, including KPA, PPK, PPSPM, and Treasurer, must establish roles and activity guidelines within a month of receiving the DIPA, considering seasonality and local conditions. Budget absorption should be optimized based on activity and withdrawal plans, and non-urgent operational expenses should be limited. Prioritizing activities for efficiency and effectiveness is crucial.

Budget Reporting: These tasks include assessing and handling obstacles in implementing activities, preparing strategies to overcome them, and ensuring regular monitoring and evaluation by the unit head. Performance indicators will be established as part of the evaluation, and the Internal Monitoring Unit (SPI) will be upgraded from planning to accountability to become a partner in monitoring the implementation of activities.

The University of Borneo Tarakan is enhancing its Information Technology-Based Budget Accountability through magic applications. This involves providing adequate facilities, such as stable internet networks, to ensure smooth inputting, processing, and results printing. Human resource training, particularly from the Ministry of Finance, is also crucial for magic operators to reduce errors in the application process. Additionally, better communication with the Tarakan City KPPN has significantly improved the University of Borneo Tarakan budget management process. These efforts aim to improve the accuracy and efficiency of the university's budget management.

4. CONCLUSION

The University of Borneo Tarakan's budget accountability is based on various types of accountability, including Fiscal, Legal, Program, Process, and Outcome Accountability. To improve the Information Technology-Based Budget Accountability, obstacles such as inadequate human resources can be minimized by providing separate training and incentives for better performance. The process involves three stages: budget planning, implementation, and financial reporting. Budget planning involves reviewing the strategic plan, ensuring a definite implementation schedule, optimizing budget absorption based on activity and fund withdrawal plans, and evaluating implementation obstacles. Financial reporting aims to evaluate these obstacles and prepare strategies to overcome them, increasing the role of the Internal Supervisory Unit (SPI) in planning, implementation, and accountability. The research was conducted at State Universities with Work Unit status (PTN Satker). It is recommended that future studies be conducted at the State University Financial Management Public Service Agency (PTN PK BLU), which has its financial management autonomy. Future researchers should choose between budget planning, implementation, financial reporting, or receipts or realization for State Universities to understand accountability better. The research contributes to the field of research by offering a comprehensive examination of how information technology can enhance budget accountability in a state university. It provides practical insights, performance evaluation tools, and strategies for overcoming obstacles, making it a valuable resource for both researchers and practitioners in the fields of finance, education, and public administration.

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