

ABSTRACT

Regional financial management reforms in Special Region of Yogyakarta have long been implemented since 2009. The Lack of human resources, masterplan document and unintegrated data from planning until evaluating is the main problems hinder the e-budgeting implementation. However, regional financial transparency and accountability have been seen as a significant progress. Through SWOT and strategic management analysis, this research is going to answer two main questions: *first*, what is the strength, weakness, opportunity, and threat that might appear in the implementation of the e-budgeting system: second, how is the strategy management used in the e-budgeting implementation. The aims of this research are to identify e-budgeting system implementation by SWOT analysis and to understand maintenance and supervision of e-budgeting system by strategic management analysis. This research was carried out in Yogyakarta Special Region (DIY) with a descriptive qualitative research methodology. The final results of the study cover two main findings: *first*, the implementation of e-budgeting system in DIY has not been fully implemented because until now the data of planning, budgeting and evaluation has not been integrated yet. *Second*, there has no system to support the document integration. Thus, it is necessary to optimize the role of local government in the e-Budgeting system, including optimizing the conceptual aspects, implementing, auditing and standardizing the system.

Keyword: e-budgeting, local government, financial management