

CHAPTER IV

CONCLUSION AND SUGGESTION

1.1. CONCLUSION

Based on the finding and result of data and information analysis, it can be concluded that strategic management of E-Budgeting implementation in the Special Region of Yogyakarta Provincial Government are as follow:

- a. In general, the implementation of strategic management of E-Budgeting implementation which organized by Planning and Development Agency of DIY, Revenue, Financial Management, and Assets Agency of DIY, and the Communication and Information Agency of DIY run well and smoothly. Some steps and gradual development are completed at some point of the area specified in the priority program target.
- b. The implementation of E-Budgeting is a decision that should be supported because with this system it is expected that supervision and protection of the budget can be increased so that cases of corruption can be detected and eradicated more quickly. In addition, through E-Budgeting the regional budget will be more transparent to the community. Not only in the case of corruption, through E-Budgeting, the local government can save the cost of preparing the budget, namely the cost of paper and so on. The time needed also becomes faster, from

the preparation to budget evaluation because the data is integrated and available well.

E-Budgeting is only a tool to control approved expenditures and revenues. E-Budgeting is based on assumptions. Wrong in making an assumption, will harm the institution, resulting in over and under budget, which will disrupt other budgets. As good and perfect as any system used, all will remain back to the person who runs it. E-Budgeting is a good budgeting system to increase the quality of local financial management eventough in the implementation of E-Budgeting in DIY Province still facing some obstacles. The main problem that DIY Provinve should be done as soon as possible is creating system that can integrated data from planning, budgeting, and evaluating.

1.2. SUGGESTIONS

Based on the research result obtained, the suggestions that can be put forward are as follow:

- a. In optimizing the existing potentials, Special Region of Yogyakarta is expected to be more responsive, creative and innovative. In order to be able to respond the environmental changes and challenges to realize quality of local financial management. It is expected to be done immediately. Beside that, there have been many deviations of technology utilization between the regulations with the condition of the field and immediately adapted to the budget management issues

which stands out in Special Region of Yogyakarta Provincial Government today.

- b. Create a system that can be integrated into three main data in the local financial management that are planning, budgeting and evaluating. Other than that, Special Region of Yogyakarta Provincial Government needs a blueprint and master plan for the E-Budgeting system because until now the module for local financial management still use the module from Ministry of Home Affairs or it called SIPKD.