



Budget Transparency Nagan Raya Regency Government

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ABSTRACT: This study aims to examine the effect of legislative oversight, regulation, technology utilization, and leadership style on budget transparency. This research was conducted based on information obtained from questionnaires distributed to respondents. This research sampling technique uses purposive sampling method. This research uses quantitative methods by distributing questionnaires to 132 local officials who work in the Regional Apparatus Organization of Nagan Raya Regency. The data analysis technique used is multiple linear regression with analysis tools using SPSS 26 software. The results of this study indicate that legislative oversight and leadership style have a positive effect on budget transparency. While regulation and technology utilization have a negative effect on budget transparency.

KEYWORDS: Budget Transparency, Leadership Style, Legislative Oversight, Regulation, Technology Utilization.

INTRODUCTION

Reforms in local government management aim to realize good governance. The implementation of good governance can be fulfilled if it adheres to three basic principles, namely: transparent, accountable, and participatory (Harrison & Sayogo, 2014; Mesak, 2016). These three principles can be used by the community as a means of control over local governments in organizing government functions and public services. The principle of transparency in local government is more emphasized on aspects of local budget management (Nurwanda & Badriah, 2022).

The obligation to submit local government information has been regulated in the Minister of Home Affairs Regulation No. 13 of 2006 concerning Regional Financial Management Guidelines, which states that transparency is the principle of openness that allows the public to know and gain access to information more broadly about regional finances. Law No. 14/2008 on Public Information Disclosure requires every public body to provide and serve requests for public information in a fast, timely, low-cost and simple manner. Article 9 states that local governments are obliged to publish public information in the form of activities and performance as well as information on financial reports on a regular basis. In addition, local governments are required to provide public information that is accurate, correct and not misleading.

Government Regulation No. 71 of 2010 concerning Government Accounting Standards explains the concept of transparency is to provide open and honest information to the public because the public has the right to know the efforts that have been made by the government in managing the resources that have been entrusted. Followed by the Minister of Finance Regulation No. 74 of 2016 concerning the Implementation of Regional Financial Information Systems emphasizes that the government is obliged to manage financial data to be presented to the public for consideration. The regulation explains that local governments must realize the acquisition of financial information in order to create good governance. Transparency is defined as the disclosure of information by an organization that allows outsiders to monitor and assess its internal work and performance (Bearfield & Bowman, 2017). According to Government Regulation No. 71 of 2010 concerning Government Accounting Standards, transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations.

Nagan Raya Regent Regulation Number 11 of 2020 concerning Guidelines for Management of Information and Documentation Services (MIDS) within the Government of Nagan Raya Regency Article 11 states that MIDS is tasked with providing and publishing information on the Agency/Service Website to be accessed by the public, one of which is information regarding financial reports. However, based on the results of observations of the website, each Agency/Service within the scope of Nagan Raya Regency mostly does not have a website that can be accessed by the public. Each Agency/Service uses one website, namely the Nagan Raya Regency website.

Based on observations of the Nagan Raya Regency website which can be accessed via the link <https://www.naganrayakab.go.id/>, it can be seen that the budget information uploaded on the website is only financial reports for the last 2 years, namely 2020 and 2021.



Therefore, the use of the budget cannot be compared every year. This is not in accordance with Nagan Raya Regent Regulation Number 11 of 2020 concerning Guidelines for Management of Information and Documentation Services within the Government of Nagan Raya Regency Article 11. In addition, the uploaded financial report documents are incomplete such as the lack of notes on financial statements in the local government financial report section. The components that must be reported at least consist of budget realization reports, balance sheets, cash flow statements, and notes to financial statements. These components are contained in Government Regulation Number 8 of 2006 concerning Financial and Performance Reporting of Government Agencies Article 5. Then the local government of Nagan Raya Regency does not have guidelines for budget transparency like those of other local governments, one of which is the local government of East Belitung Regency.

Budget transparency is considered a necessary condition for a sustainable economy, good governance, and honesty in budget management in general (Montes & Luna, 2021). More transparent budgets are associated with increased government effectiveness, so higher levels of fiscal transparency have lower inflation rates (Montes et al., 2019; Montes & da Cunha Lima, 2018). The importance of transparency to integrate public value into the budgeting process can help balance democratic demands with efficiency needs (Bracci et al., 2019). The results of research by Bisogno & Cuadrado-Ballesteros (2021) state that the implementation of reforms to embrace the "openness" movement is intended to increase budget transparency, politicians and managers must consider not only the effects of public trust and participation but must also pay attention to the link between budget transparency and government financial sustainability.

Based on previous research, there are a number of variables that can affect Budget Transparency such as Legislative Oversight (Ríos et al., 2016), Regulation (Fajri et al., 2021), Technology Utilization (Chen et al., 2018), and leadership style (Andriyani, 2016). The first factor that affects Budget Transparency is Legislative Oversight. The legislature is a government agency that has the authority to make regulations and oversee the implementation of approved regulations. In the supervisory function, the budget that has been prepared by the executive will be supervised by the legislature which is useful to avoid misuse of the budget and show the public how the legislature supervises the executive. The Legislative Oversight instrument is used to account for the authority delegated to the executive in an appropriate manner and can contribute to the prevention of corruption. Research results show that Legislative Oversight affects Budget Transparency, as stronger Legislative Oversight results in greater Budget Transparency (Dikmen & Çiçek, 2019; Ríos et al., 2016, 2018).

The second factor affecting Budget Transparency is Regulation. In managing the budget, the legislature has approved the stipulation of laws, government regulations and local regulations that must be implemented by local governments as budget users. The regulations are outlined in the Law of the Republic of Indonesia Number 14 of 2008 concerning Public Information Disclosure, followed by Government Regulation of the Republic of Indonesia Number 16 of 2010 concerning the Implementation of Law of the Republic of Indonesia Number 14 of 2008 concerning Public Information Disclosure, then Regulation of the Minister of Home Affairs Number 35 of 2010 concerning Guidelines for Management of Information and Documentation Services within the Ministry of Home Affairs and Local Governments, then Information Commission Regulation Number 1 of 2010 concerning Public Information Service Standards, in the following year issued Information Commission Regulation Number 1 of 2013 concerning Procedures for Resolving Public Information Disputes. This was followed by Regulations from each Region on the Guidelines for Public Information Services and Documentation within the Government, on Governance of Public Information Disclosure in the Implementation of Government, on the Determination of Information Management and Documentation Officers within the Provincial Government, on Guidelines for Public Information Services and Documentation within the Local Government.

Regulations are used as guidelines or guidelines in the implementation of budget management. Local governments are required to carry out budget management as written in the regulations that have been set, if the government violates or does not carry out the budget according to the regulations, it will be subject to penalties in the form of sanctions or fines in accordance with what is written and determined. The budget is used to measure government policies as seen from the goals and efforts made by the government in serving the community (Dikmen & Çiçek, 2019). Regulations set by the government are a tool to fulfill the achievement of future goals as a form of policy implementation. Political competition can increase transparency, but governments with high levels of political competition can also inhibit changes in regulations and thus hinder transparency (Caamaño-Alegre et al., 2013).

In Latin America, the Organization of American States (OAS) has called for the adoption of disclosure laws, but research by García-Tabuyo et al. (2015) states that many local managers still maintain the use of traditional policies in secret and ignore information



disclosure regulations, resulting in many cases of corruption in local governments. This means that better application of regulations will increase budget transparency.

The third factor affecting Budget Transparency is Technology Utilization. Technology is a tool created to facilitate human work (Lantu et al., 2023). Not infrequently, the use of technology replaces human labor as the times progress. Technology utilization is also felt by the government as a form of making it easier to complete a job. Forms of technology use in local government through applications or software in budget preparation, dissemination of budget information, for example through websites, social media, email, and others. Utilization of existing technology in government is accompanied by knowledge of the use of technology. One of the government activities is to take part in training on the use of technology that will be used by local governments. The transparency law requires the government to be more transparent in delivering government programs through the use of technology that can be seen by the wider community, commonly referred to as e-government.

E-government is a technology used by government agencies to improve transparency in both performance and finance. The use of e-government provides many benefits to the government and society such as: the public can oversee the course of budget absorption being carried out by the Regional Apparatus Organization (RAO), information is received more quickly, information is accurate and more reliable. Public accountability and transparency are getting better if they utilize information technology (Nasution & Rizqy Ramadhan, 2019). The public can participate and oversee regional finances with the existence of Budget Transparency through the use of information technology. Several studies show that Technology Utilization affects Budget Transparency, for example Chen et al. (2018), Nasution & Rizqy Ramadhan (2019), and Puron-Cid & Bolívar (2018). Conversely, there are several studies that find that Technology Utilization has no effect on Budget Transparency, for example Mourao et al. (2020) and Mutmainnah et al. (2023).

The fourth factor that can affect Budget Transparency is Leadership Style. A leader is someone who has a role or position that in making decisions will influence others in their actions in an organization. Whether or not an organization's goals are achieved depends on the decisions made by a leader. Research by Amelia (2015) and Andriyani (2016) found that Leadership Style has an effect on Budget Transparency. Meanwhile, Sari (2017) found that Leadership Style has no effect on Budget Transparency.

Based on the sequence of phenomena that occur in local governments and the inconsistencies in the results of previous research on how the influence of legislative oversight, regulation, technology utilization, and leadership style on budget transparency. The limitations of previous research in this area have become an interesting trigger for researchers to conduct further exploration. To bridge the gap of previous research, this study takes an innovative approach by integrating the regulation variable as an independent variable. The use of regulatory variables as independent variables is a novelty in research, thus providing a unique aspect in this study. Therefore, this study re-examines how legislative oversight, regulation, technology utilization, and leadership style affect budget transparency with budget transparency regulation as a new variable used in the study.

Furthermore, to extend the reach of the research, this study adopts a comprehensive approach by investigating each element in budget transparency partially. The ultimate goal is to provide a deeper understanding of the impact of legislative oversight, regulation, technology use, and leadership style on budget transparency, especially in the context of local government. Therefore, a rigorous analysis of each of these elements aims to reveal how legislative oversight, regulation, technology use, and leadership style affect the level of budget transparency. Using this approach, researchers hope to make an important contribution to scientific knowledge by providing more detailed and contextualized insights into the complex relationships between legislative oversight, regulation, technology use, and leadership style with budget transparency.

THEORETICAL BASE

Agency Theory

Agency theory describes an agreement (contract) between a principal and an agent, where the principal authorizes the agent to make decisions on their behalf (Jensen & Meckling, 1976). According to the literature, transparency can be defined from the principal-agent theory, considering it as the ability to know what is happening within public sector organizations through various means such as open meetings, access to records or proactive posting of information on Web sites (Piotrowski & Ryzin, 2007). Other scholars have framed the determinants of transparency within the confines of agency theory (Alt & Lassen, 2006; Archidona & Gandi, 2008). By increasing budget transparency, local governments can address potential moral issues in budget management. Online information can reduce uncertainty about agent behavior, thus making principals more confident in delegating power to agents (Holmstrom, 1979).



Budget Transparency

Florini (2000) defines transparency as the release of information by institutions that is relevant for evaluating those institutions. This approach emphasizes two fundamental pillars on which transparency is based (Cucciniello et al., 2017). The first pillar is the availability of information that is investigated with various issues such as political or budgetary issues, administrative procedures (Meijer et al., 2012; Pina et al., 2010), operational issues (Tejedo-Romero & de Araujo, 2018), or the performance of public sector entities (Cuadrado-Ballesteros, 2014). The meaning in transparency after testing results emphasizes that it is not just the information itself that matters, but the fact that it can be found (Williams, 2015). Therefore, transparency must rely on the quality and quantity of information disclosed in order to build trust and accountability (Porumbescu et al., 2017; Wang & Niu, 2020). Budget transparency is measured using 4 indicators, namely: 1) availability and accessibility; 2) need and completeness of information; 3) process openness; 4) regulatory framework that ensures transparency (Nurhadianto & Khamisah, 2019; Ritonga & Syahrir, 2016).

Legislative Oversight

According to Article 20A paragraph 1 of the 1945 Constitution, the House of Representatives (DPR) has a legislative function, a budgetary function, and a supervisory function. The legislature has a role in making policies and overseeing the course of policies that have been agreed upon and approved. Legislative oversight can be done before, after, or during law enforcement and can be done internally or externally to the legislature (Pelizzo & Stapenhurst, 2013). Although legislators in developing countries approve government budgets and policies, they tend to be weak in monitoring and evaluating the implementation and effectiveness of these policies. There is no guarantee that legislative committees will have control over policy making (Clinton et al., 2012). Higher legislative involvement in the budget process will lead to fiscal discipline and budget transparency (Ríos et al., 2018). Further, strong legislative power over budget decisions is not only associated with fiscal indiscipline but also with budget transparency. This means that legislative oversight affects budget transparency. The results of this study are supported by the research of Ríos et al. (2016) which also states that legislative oversight affects budget transparency. Legislative oversight is measured using 3 indicators, namely: 1) legislative oversight before budget execution (leg.pre); 2) legislative oversight during budget execution (leg.dur); 3) legislative oversight after budget execution (leg.post) (Ríos et al., 2016). So it can be concluded that the hypothesis in this study is as follows.
H₁: Legislative oversight affects budget transparency.

Regulation

Regulations on budget transparency refer to policies, regulations, or frameworks implemented by governments or other entities to ensure that information relating to public budgets or public funds is presented in a transparent, open, clear, and easily accessible manner to the public. Strict regulations are more likely to enforce the transparent presentation of financial statements (Costello et al., 2019). This suggests that regulation is an important role in enforcing budget transparency. The implementation of stronger regulations will improve financial information (Watanabe et al., 2019). Lack of transparency regulations and regulatory inconsistencies can hinder the implementation of the budget transparency process to be ineffective and efficient (Nurunnabi, 2014). Nurdiansyah's research (2016) states that regulation affects budget transparency. This research is supported by Baharuddin's research (2020) which states that regulation affects transparency in the form of successful implementation of regulations to realize more transparent information disclosure. Regulation is measured using 3 indicators, namely: 1) availability, socialization and understanding of regulations; 2) consistency and ease of implementation; 3) response and linkages between regulations (Fajri et al., 2021). Therefore, it can be concluded that the second hypothesis in this study is as follows.

H₂: Regulation affects Budget Transparency.

Technology Utilization

The development of the times that requires an organization to use technology in every job, one of which is in information transparency. Many local government organizations use the web to provide information transparency through e-government. The ease of using e-government in obtaining information about budget transparency in a complete, accurate, timely, and understandable manner is the government's added value to the public (Cohen et al., 2022) norm (Nor et al., 2021). Governments that want to improve effectiveness and efficiency must improve fiscal transparency supported by adopting technology and information (Chen et al., 2018; Montes et al., 2019). Governments that have smooth internet access can easily use technology to disseminate information and people who have internet access can easily search for government financial information (Mourao et al., 2020). Technology utilization is measured using



2 indicators, namely: 1) technology suitability and 2) technology complexity (Gil-García & Pardo, 2005; Puron-Cid, 2014; Zhang & Hsieh, 2010). So it can be concluded that the third hypothesis in this study is as follows.

H₃: Technology Utilization affects Budget Transparency.

Leadership Style

Leadership is a person's action to influence others in understanding the tasks that must be carried out in order to improve performance, the greater the leadership style, the more member performance increases (Mukmin & Prasetyo, 2021). According to Aris (2020), the characteristics of this leadership are characterized by upholding moral values such as honesty, justice, loyalty and responsibility so that their rights and responsibilities are achieved. Leadership style in government organizations can help in implementing financial reporting transparency, because a leader will influence the planning, implementation, and success in achieving the goals of the government organization he leads (Andriyani, 2016). Leaders who have a commitment in their leadership style to follow compliance with penalties and regulations will realize the goals of government organizations (Amelia, 2015). Leadership style is measured using 4 indicators, namely: 1) telling style (directing style); 2) selling style (offering style); 3) participating style (participation style); 4) delegating style (delegation style) (Henkel & Bourdeau, 2018). So it can be concluded that the fourth hypothesis in this study is as follows.

H₄: Leadership style affects budget transparency.

RESEARCH METHOD

In this study, the population used was all officials who worked in the regional work unit of Nagan Raya Regency. The sampling technique used in this study was purposive sampling. The sampling criteria used in this study are only government officials who act directly in budget management, namely the head of the OPD, Secretary of the OPD, Head of the finance subdivision, so that there are 132 respondents used as samples. The primary data collected in this study will be analyzed with the help of the SPSS program which aims to predict the population average and the average value of the dependent variable. To see the effect of the variables studied on budget transparency, the study used multiple linear regression analysis with the following regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

Y = Budget Transparency (dependent variable)

α = Constant

β_1 = Legislative Oversight regression coefficient

β_2 = Regulatory regression coefficient

β_3 = Technology Utilization regression coefficient

β_4 = Regression coefficient Leadership style

X₁ = Legislative Oversight (independent variable)

X₂ = Regulation (independent variable)

X₃ = Technology Utilization (independent variable)

X₄ = Leadership Style (independent variable)

e = Standard error

RESEARCH RESULTS

The research sample obtained the results of the number of questionnaires totaling 132 questionnaires. The variable descriptions in this study include mean, standard deviation, minimum, maximum.



Descriptive Statistical Analysis

Table 1. Results of Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation
Legislative Oversight	37.00	55.00	47.1439	4.92405
Regulation	16.00	30.00	25.5909	3.23614
Technology Utilization	12.00	20.00	16.8258	2.10233
Leadership Style	22.00	35.00	30.1894	3.19621
Budget Transparency	26.00	40.00	33.8788	3.99815

Normality Test Results

The following are the results of the normality test as shown in table 2:

Table 2. Normality Test Results

Asymp. Sig. (2-tailed)	.200 ^{c,d}
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In this study, the normality test results show that the significance value (Asymp.sig. 2-tailed) is 0.200. Because the significance value is greater than 0.05 (Sig. > α) it can be said that the research data is normally distributed.

Multicollinearity Test Results

The following are the results of the multicollinearity test as shown in table 3:

Table 3. Multicollinearity Test Results

Variables	Tolerance	VIF
Legislative Oversight	.385	2.600
Regulation	.321	3.113
Technology Utilization	.501	1.997
Leadership Style	.357	2.802

Based on the results of the multicollinearity test, it can be seen that below the tolerance value is greater than 0.1 and the VIF value is less than 10, so the four variables do not occur multicollinearity.

Heteroscedasticity Test Results

The following are the results of the heteroscedasticity test shown in table 4:

Table 4. Heteroscedasticity Test Results

Model	Sig.
1 (Constant)	.837
Legislative Oversight	.413
Regulation	.973
Technology Utilization	.275
Leadership Style	.429
a. Dependent Variable: Abs_RES	

Based on the heteroscedasticity test, it shows that the significance value is greater than 0.05, so the four variables do not occur heteroscedasticity in the regression model. So that regression can be continued after passing the classical assumption test.



Hypothesis Test Results

The following are the results of the hypothesis test shown in table 5:

Table 5. Hypothesis Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.513	2.680		5.041	.000
	Legislative Oversight (X ₁)	.580	.083	.714	6.963	.000
	Regulation (X ₂)	-.690	.139	-.558	-4.978	.000
	Technology Utilization (X ₃)	-.741	.171	-.390	-4.336	.000
	Leadership Style (X ₄)	.767	.133	.613	5.763	.000

a. Dependent Variable: Budget Transparency

Based on the results of multiple linear regression tests, legislative oversight has a significance value smaller than 0.05, this means that the legislative oversight variable has a significant effect on the budget transparency variable. Regulation has a significance value 1 than 0.05, this means that the regulation variable has a significant effect on the budget transparency variable. Technology utilization has a significance value of less than 0.05, this means that the technology utilization variable has a significant effect on the budget transparency variable. Leadership style has a significance value of less than 0.05, this means that the leadership style variable has a significant effect on the budget transparency variable.

DISCUSSION

The Effect of Legislative Oversight on Budget Transparency

Legislative oversight has a positive and significant effect on budget transparency. This means that if legislative members supervise more frequently the running of the budget to SKPK, the more transparent the budget used by SKPK will be. This is in line with agency theory, namely the conflict of interest between the principal and the agent. The legislature as a representative of the community plays an important role in monitoring and evaluating the actions of the government as an agent. Legislative oversight can serve as a control mechanism to ensure that policies implemented by the government are in line with the public interest and in accordance with the mandate given by the principal. This study is in line with the results of research conducted by Costello et al. (2019), Dikmen & Çiçek (2019), Keyifli (2021), and Ríos et al. (2016, 2018) which state that legislative oversight has an effect on budget transparency, where the role of legislative institutions can help reduce the obscurity of budgets used by government agencies through their supervision.

Effect of Regulation on Budget Transparency

Regulation has a negative and significant effect on budget transparency. These results indicate that regulatory aspects such as certain rules or policies can have an impact that hinders transparency in budget management. This can happen if the interval between changing one regulation to the next is so fast, thus slowing down the transparency process. The results of this study are inversely proportional to agency theory because the results of the study state that regulations can reduce the level of budget transparency. This can happen if the application of complex regulations is not accompanied by the quantity and quality of human resources and the utilization of technology so that it is difficult to carry out processes in budget transparency. This research is not in line with the research of Montero et al. (2020) which states that regulation has a positive effect on transparency so that the application of regulations can increase budget transparency.

Effect of Technology Utilization on Budget Transparency

Technology utilization has a negative and significant effect on budget transparency. This negative effect indicates that constraints or challenges related to technology utilization in the budget process can hinder the level of openness and accountability in the management of public funds. The results of this study are inversely proportional to agency theory because the results of the study



state that technology utilization can reduce the level of budget transparency. This could happen if government officials do not want to disclose the entire budget. The results of this study are in line with previous research which states that technology utilization affects budget transparency (Chen et al., 2018; Mutmainnah et al., 2023; Nasution & Ramadhan, 2019; Nugraha & Wibowo, 2020; Valle-Cruz et al., 2015). This research is also supported by Pratolo & Fadilah's research (2022) which states that technology utilization has a significant and negative effect on transparency.

Effect of Leadership Style on Budget Transparency

Leadership style has a positive and significant effect on budget transparency. This finding indicates that an effective leadership style can have a positive impact on increasing openness and accountability in the management of public funds. This is in line with agency theory, namely the existence of conflicts of interest when a leader who understands the principles of agency theory will realize the importance of minimizing the risk of conflicts of interest through concrete actions that increase transparency. Applying the principles of accountability, clearly communicating budget decisions, and opening an open dialog with stakeholders are leadership strategies that support budget transparency efforts. Leaders who are able to lead with integrity, promote accountability, and open up to information exchange with stakeholders can create an environment that supports budget transparency, reduces the risk of agency conflicts, and builds trust in government financial management. The results of this study are in line with previous research which states that leadership style affects budget transparency (Andriyani, 2016; Basri et al., 2021; Mensah & Qi, 2016). However, this research is not in line with the research of Puspitasari et al. (2022) and Sari (2017) which state that leadership style has no effect on budget transparency.

CONCLUSION

This study aims to examine the effect of legislative oversight, regulation, technology utilization, and leadership style on budget transparency. Based on the test results from primary data, it can be concluded that legislative oversight has a positive effect on budget transparency in the local government of Nagan Raya Regency, regulation has a negative effect on budget transparency in the local government of Nagan Raya Regency, technology utilization has a negative effect on budget transparency in the local government of Nagan Raya Regency, and leadership style has a positive effect on budget transparency in the local government of Nagan Raya Regency.

IMPLICATIONS

Taking into account the research findings, it is hoped that local governments can increase transparency in budget disclosure by involving legislative institutions in overseeing and ensuring budget management. In addition, it needs to be accompanied by the procurement of appropriate technology and the need for re-evaluation of existing regulations so as not to hinder the course of budget transparency. Finally, local officials can implement a leadership style that prioritizes transparency values in public budget management. To achieve the success of this research, it should be recognized that this study has several limitations that need to be considered, namely, this research only focuses on one region so that it cannot be a picture that can represent other regions. For future researchers, this research can be developed by expanding the object of research such as taking objects throughout Indonesia. Then, the selection of respondents should use officials who are not financial managers to avoid sampling bias in the research results.

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Cite this Article: Tesa Putri Purwati, Mulia Saputra, Syukriy Abdullah (2024). Budget Transparency Nagan Raya Regency Government. International Journal of Current Science Research and Review, 7(5), 2881-2892