

## **ABSTRACT**

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***“Implementation of Regional Financial Management Policy in Realizing the Vision and Mission of the Regional Head in Indramayu Regency”***

*This study aims to examine the “implementation of regional financial management policies in realizing the vision and mission of the regional head in Indramayu Regency.” The focus is on the alignment between the General Budget Policy and Temporary Budget Priorities (KUA-PPAS) documents and regional planning documents (RPJMD and RKPD), assessing the effectiveness of APBD formulation, and analyzing the contribution of financial administration and reporting in correcting errors in the classification of expenditure account codes. In addition, the study also identifies obstacles and provides solutions in the implementation of regional financial management policies in Indramayu Regency.*

*The research method used is descriptive qualitative, employing document studies and in-depth interviews. A total of 10 informants were selected by the researcher. Data were analyzed using a triangulation technique, which includes data reduction, data presentation, and drawing conclusions.*

*The results of the study show that, in general, the KUA-PPAS of Indramayu Regency for the years 2022-2024 have been aligned with the policy directions in the RPJMD and RKPD, although in the initial year there were still several programs that were not yet fully integrated. The allocation of the APBD is considered fairly effective in supporting the vision and mission of the regional head as outlined in the RPJMD, as evidenced by the annual increase in budget allocation and realization for priority programs. On the other hand, financial administration and reporting have proven to play an important role in correcting errors in the classification of expenditure account codes through reclassification mechanisms. Moreover, several obstacles were encountered in implementing regional financial management policies, including regulatory and policy issues, human resources, inter-agency coordination and communication, as well as technological and information systems.*

***Keywords: RPJMD, RKPD, KUA-PPAS, APBD, financial administration, financial reporting, regional financial management.***