

***THE IMPLEMENTATION OF GOOD GOVERNANCE PRINCIPLES IN  
REGIONAL FINANCIAL MANAGEMENT AT THE REGIONAL FINANCIAL  
AND ASSET MANAGEMENT AGENCY IN MAPPI REGENCY***

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*This Legal Research objectively aims to determine the suitability of the principles of good governance applied in Indonesia in managing regional finances to create good financial governance in the Mappi Regency Regional Financial and Asset Management Agency. Furthermore, it aims to determine the implementation and supporting and inhibiting factors for implementing the principles of good governance in the Mappi Regency Regional Financial and Asset Management Agency.*

*This legal research uses empirical normative law, which contains field research to obtain primary data relating to the implementation of regulations that have been previously studied in the field, and legal research in literature which aims to bring secondary data by reviewing rules related to the topic under study. This research is descriptive in nature and uses qualitative methods, which are then arranged systematically and linked to relevant legal regulations.*

*There are two conclusions from the research results in this legal writing. First, implementing the principles of good financial governance in the Mappi Regency Regional Financial and Asset Management Agency (BPKAD) is to follow the rules that have passed. Regarding transparency in regional financial management at the BPKAD of Mappi Regency, it has been carried out in accordance with the principles of transparency and accountability in the presentation of financial reports so that all parties can access financial statements as needed. Second, the supporting factor in implementing the principles of good financial governance at the Mappi Regency Regional Financial and Asset Management Agency (BPKAD) is the commitment of the Head of the Mappi Regency BPKAD, Regional Leaders, and all employees to implement the principles of good governance. In contrast, the inhibiting factor is the limited competence of human resources due to job mutations and inadequate SIPKD applications, which are inadequate and are constantly updated every year.*

**Keywords:** *Principles of Good Governance, Regional Financial Management, Regional Government, Regional Financial and Asset Management Agency (BPKAD)*