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ABSTRACT

This study aims to find out how the implementation of government credit cards on the perception of spending treasurers increases transparency in managing state finances in ministries/institutional work units in the work area of the KPPN Pekanbaru. The number of research objects is three work units consisting of the DJPb Riau Province, the KPPN Pekanbaru, and the BPS Riau Province. The research method used was dept-interviews, document analysis, and observations from the online State Treasury and Budget Oversight System (OMSPAN). The results of this study show the implementation of government credit cards is carried out by the Ministry of Finance with a proportion of the use of 40% of the supply money. All expenditure treasurers support the use of government credit cards and the management of state finances can be more transparent in each work unit because it is monitored by a system of tools and all parties involved in the use of GCC.

Keywords: Government Credit Card, State Financial Management, Transparency

