



Regional Work Unit Budgeting Process at the Archives and Library Service of West Sumatra Province

Fadhlan^{1*}

¹Public Administration Science Program, STIA Adabiah, Padang, Indonesia

Coressponding: fadhlan0987@gmail.com

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ABSTRACT

This research aims to describe the budgeting process and obstacles, as well as the efforts made to overcome obstacles that arise in the budgeting process at the West Sumatra Province Archives and Library Service. This research will use a qualitative descriptive method, or the author will provide and describe symptoms, facts, and events clearly regarding the Regional Work Unit Budgeting Process at the Archives and Library Service of West Sumatra Province. Researchers used informant selection techniques using the purposive sampling method. This type of research, namely qualitative research with descriptive methods, is carried out for data validity through triangulation techniques. Based on the research results, it was found that the budgeting process has many twists and turns, including rules and implementation processes that must be followed. From planning to evaluation and monitoring, everything goes according to predetermined stages. However, in this stage of the process, human resources are needed to support its implementation. Apart from that, the attitude of commitment and responsibility as a state apparatus must be maintained and can be improved to create good quality work, be able to compete well, and work hard in carrying out their duties and responsibilities to achieve excellent service and improve the welfare of the community.

1. Introduction

The West Sumatra Province Archives and Library Service has the main tasks and functions of implementing technical policy formulation, implementing public services, and guiding the implementation of Archives and Library Affairs tasks. The Archives and Library Service, as an organization operating in the public service sector, is required to have performance that is oriented towards the interests of society, which encourages the government to always be responsive to the demands of its environment by striving to provide the best services in a transparent and

quality manner. One of the supports for the performance of budget services lies in the budget. The stronger the budget is in an organization, the greater the hope of supporting the success of the organization's goals (Frow et al., 2010; Libby & Lindsay, 2010).

The budgets of the central government and regional governments in their implementation are included as public sector budgets. The budget used by the central government is called the State Revenue and Expenditure Budget (APBN), while the budget used by regional governments is called the Regional Revenue and Expenditure Budget (APBD). The APBD and APBN budgets are used

by the government as guidelines or benchmarks for implementing programs and activities. Regional governments, in preparing the APBD, apply participation to regional work units, where each function in this case is called the SKPD. Public sector reform accompanied by demands for democracy has become a global phenomenon, including in Indonesia. This demand for democracy causes aspects of transparency and accountability to become important in government management, including in the field of regional financial management.

Regional governments are given the authority to regulate and manage government affairs themselves according to autonomy and assistance duties by Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, which has opened up broad opportunities for regions to develop and develop their regions according to their respective priority needs. The enactment of these two laws has regional consequences in the form of accountability for allocating existing funds effectively and efficiently. The implementation of government affairs that fall under regional authority, as mentioned above, is funded by the burden of the Regional Revenue and Expenditure Budget (APBD), which is the basis for regional financial management within one fiscal year.

Financial management is supported by the issuance of Government Regulation Number 58 of 2005 and Minister of Home Affairs Regulation Number 13 of 2006 concerning Regional Financial Guidelines, which were later updated with Minister of Home Affairs Regulation Number 59 of 2007, which states that the Governor/Regent/Mayor submits draft regional regulations regarding accountability for implementing the APBD to the DPRD in the form of financial reports that have been examined by the Regional Financial Agency. With the issuance of Law Number 17 of 2003 concerning State Finance, the state budgeting process was reformed towards performance-based budgeting. The conceptual basis for performance-based budgeting is a method for measuring the progress of programs or activities carried out by public organizations or government agencies in achieving the results or

outcomes expected by all parties (stakeholders). According to Khan & Khan (2019), "Flexibility in budget management always maintains the principle of accountability, program/activity budget allocation is based on the tasks and functions of the work unit, which are embedded in the organizational structure."

Based on the provisions of Article 265 Paragraph 1 of Law Number 23 of 2014 concerning Regional Government, it is emphasized that the Regional Long-Term Development Plan (RPJPD) is a guideline in formulating the vision, mission, and programs of regional heads. Then, in paragraph (2) of the same article, it is stated that the Regional Medium Term Development Plan (RPJMD) and Regional Government Work Plan (RKPD) are used as instruments for evaluating regional government administration. Paragraph (3) of the same article states that the RKPD is a guide for regional heads in preparing general budget policy (KUA) and temporary budget guideline priorities (PPAS). The West Sumatra Province Archives and Library Service's budget preparation process begins with the strategic plan (Renstra), the results of which are outlined in the work plan (RENJA). The Regional Medium-Term Development Plan (RPJMD), which is formulated taking into account the National RPJM.

Guiding the budgeting process according to the flow above, many problems occur, namely: (1) The RPJMD is not in sync with the SKPD planning. (2) There are many reasons for reducing the budget for SKPD. (3) The period for the process of preparing the Budget Work Plan is limited (deadline). (4) Preparation of programs/activities in less mature fields.

2. Literature Review

Process Concept

According to Dörnyei (2000), the process is a series of activity stages, starting from determining targets to achieving goals. Meanwhile, according to Marion et al. (2015), "process is the course of an event from beginning to end or is still ongoing regarding deeds, work, and actions". In engineering, a process is a sequence of interrelated implementations or events that together transform input into output.

Based on Law No. 32 of 2004, Law No. 33/2004, and Law No. 17 of 2003, the regional budget planning cycle as a whole includes the regional government conveying the general policy of the APBD for the next fiscal year as the basis for preparing the APBD draft no later than mid-June of the current year. The RKPD serves as the guiding principle for the APBD's general policy. The process of preparing the RKPD is carried out, among other things, by carrying out development planning deliberations (*musrenbang*). The DPRD then discusses the general APBD policies submitted by the regional government in preliminary discussions on the RAPBD for the next fiscal year. Based on the general APBD policy that has been agreed upon with the DPRD, the regional government and the DPRD discuss priorities and temporary budget ceilings (PPAS) to serve as a reference for the SKPD. The Head of SKPD, as the budget user, prepares the RKA-SKPD for the following year by referring to the priorities and temporary budget ceiling that have been determined by the regional government together with the DPRD. The RKA-SKPD is then submitted to the DPRD to be discussed in preliminary discussions on the RAPBD. The results of the RKA-SKPD discussion are submitted to regional financial management officials as material for preparing a draft regional regulation regarding the APBD for the following year. The regional government submits a draft regional regulation on the APBD, accompanied by explanations and supporting documents, to the DPRD in the first week of October. Decision-making by the DPRD regarding the draft regional regulation on the APBD is carried out no later than one month into the year the relevant budget is implemented. (Law of the Republic of Indonesia Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, 2004: Chapter I).

Budget Concept

A budget is a document that forecasts the results and financial position of a particular business enterprise for one or more periods (Barrett, 2007). According to Bragg (2014), at a minimum, the budget contains an estimated income statement that describes anticipated financial results. Budgets play an important role in planning, controlling, and decision-making.

Various definitions put forward by experts include the definition of a budget according to Shim et al. (2011), a budget is a plan for company activities that includes various operational activities that are interrelated and influence each other as a guideline for achieving goals and objectives for an organization, generally prepared in writing. According to Mulia (2019), a budget is a statement regarding the estimated performance that will be achieved during a certain period expressed in financial measures.

A budget can be interpreted as a package of statements regarding estimates of revenues and expenditures that are expected to occur in one or several future periods (Schick, 2008). In public-sector organizations, budgeting is a political process. This is different from budgeting in the private sector; the budget is part of the company's secrets, which are closed to the public, but on the other hand, in the public sector, the budget must be informed to the public for criticism, discussion, and input. The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money. For public sector organizations such as the government, the budget is not just an annual plan but also a form of accountability for the management of public funds charged to it. The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money (Almquist et al., 2013; Santiso, 2006). The public sector budget describes government activities to meet the needs of the community as stakeholders. Therefore, every public budget must be in favor of the interests of the people at large and not just to meet the needs of implementers and increase the authority of the government. The budget is very essential in efforts to eradicate poverty and improve community welfare through government programs involving the community. Budget preparation must follow generally accepted principles (Marris, 2018; Reich, 2020).

The budget is a management planning tool to achieve organizational goals. The public sector budget is created to plan what actions the government will take, what costs will be required, and how much the government will obtain and spend (Budding & Grossi, 2014). The

budget is also an essential tool to link the planning process and the control process. As a control tool, the budget provides a detailed plan for government income and expenditure so that spending can be accounted for by the public. Without a budget, it is not an exaggeration to say that the president, ministers, governors, regents, and other public managers can be controlled through the budget. The public sector can be used to control or limit the power of the executive. The budget, as a government fiscal policy tool, is used to stabilize the economy and encourage economic growth (Kim et al., 2021; Nuru & Gereziher, 2022). Through the public budget, the direction of the government's fiscal policy can be known so that economic predictions and estimates can be made. The budget can be used to encourage, facilitate, and coordinate community economic activities so that economic growth can be accelerated.

The budget is used to decide priorities and financial needs for these priorities. In the public sector, the budget is a political document that serves as a form of executive commitment and legislative agreement regarding the use of public funds for certain purposes (McCaffery & Jones, 2002). Therefore, making a public budget requires organizational skills and an understanding of the principles of public financial management by public managers. As a government work unit, it is involved in the budget preparation process. The public budget is a coordination tool between parts of the government. A well-prepared public budget will be able to detect inconsistencies in a work unit within the executive environment (Kettl, 2003; Liu et al., 2011). The budget must be communicated to all parts of the organization to be implemented. The budget is a form of commitment, and the budget holder is the executive. Executive performance will be assessed based on the achievement of budget targets and the efficiency of budget implementation. The performance of public managers is assessed based on what has been achieved with the predetermined budget. Budgets are used as a tool to motivate managers and staff to work economically, effectively, and efficiently toward achieving predetermined organizational targets and goals. The budget target should not be too high so that it cannot be

met, but also not too low so that it is too easy to achieve. The budget as a tool for creating scope and public budgets cannot be ignored by the cabinet, bureaucrats, DPRD/DPR, society, NGOs, and universities. High and various community organizations must be involved in the public sector budgeting process. Organized community groups will try to influence the government budget in their favor.

The implementation of performance-based budgeting is regulated in Minister of Home Affairs Regulation No. 13 of 2006 and amended again by Minister of Home Affairs Regulation No. 59 of 2007 concerning guidelines for regional financial management. In this regulation, it is stated about the preparation of Regional Work Unit Work Plans and Budgets (RKA-SKPD). The existence of the RKA-SKPD means that the need for performance-based and accountability-based budgeting has been fulfilled. Performance-based budgeting requires optimal output or allocated expenditure so that each expenditure must be oriented, economic, efficient, and effective. Performance measurement is not intended solely to act as a mechanism that provides rewards and punishments, but also plays a role as a communication tool and management tool to improve organizational performance (Tuomela, 2005; Verbeeten, 2008). The basis for performance assessment is not solely on the process taken, the treatment of subordinates or the community, and how accountability operates within the organization, but more broadly, namely related to the quality of service and connection with the mission and vision or values that the organization strives for. Continuous performance measurement will provide feedback so that continuous improvement efforts will achieve success in the future.

Regional Work Unit

Regional Work Units, known as SKPD, are regional government (provincial and regency/city) devices in Indonesia. SKPD is the executor of executive functions and must coordinate so that government administration runs smoothly. The legal basis in effect since 2004 for the formation of SKPD is Article 120 of Law No. 32 of 2004 concerning Regional Government. The Governor and his Deputy, the Regent and his

Deputy, or the Mayor and his Deputy are not included in this unit because they have the status of Regional Head. The SKPD includes regional secretaries, expert staff, DPRD secretaries, departments, agencies, regional inspectorates, and other regional institutions who are directly responsible to the regional heads, sub-districts (or other units at the same level), and sub-districts or villages (or another unit at the same level).

Regional apparatus is determined in Regional Regulations, which contain the name or nomenclature, main tasks, and organizational structure of each regional apparatus work unit (regional secretariat, DPRD secretariat, service, agency, office, regional hospital, and other institutions) by the provisions of statutory regulations. The formation of a regional apparatus is important to hand over government affairs regarding regional authority to regional heads, which consist of mandatory affairs, namely mandatory affairs related to basic services and mandatory affairs not related to basic services. For efficiency and optimal utilization of regional resources, the government stipulates that mandatory affair be carried out by all regional governments, and those of superior nature are carried out by regional governments, which are the choice for the continued welfare of the people. Law Number 23 of 2014 concerning Regional Government brings significant changes to the formation of Regional Apparatus, namely the principle of appropriate function and appropriate size based on workload, that is, the real conditions in each region.

3. Methods

This research is descriptive (Sugiyono, 2018). Descriptive research is research that is used to describe or analyze research results but is not used to make broad conclusions. This research only describes or constructs in-depth interviews with research subjects so that it can provide a clear picture of the Regional Work Unit Budgeting Process at the Archives and Library Service of West Sumatra Province. Based on the explanation above, the writing in conducting this research will use a qualitative descriptive method, or the author will provide and describe symptoms, facts, and events clearly regarding the Regional Work Unit Budgeting Process at the

Archives and Library Service of West Sumatra Province.

The type of research used is qualitative. According to Sugiyono (2018), qualitative research is research based on the philosophy of post positivism, used to examine the condition of natural objects. Meanwhile, according to Moleong (2009), certain traditions in social science fundamentally depend on social observations. Fundamentally depends on observations of humans both in their area and in their terminology. This researcher used an informant selection technique with a purposive sampling method (Sugiyono, 2018), namely a technique for determining samples with certain considerations. These particular considerations, for example, the person who is considered to know best about what we expect, or perhaps as the authority, will make it easier for the researcher to explore the social situation being studied.

This type of research, namely qualitative research with descriptive methods, for data validity, is carried out through triangulation techniques. The triangulation technique is a data examination technique that utilizes something other than the data. In this research, the triangulation technique used is source triangulation, meaning comparing and checking the degree of trustworthiness of information obtained through different times and tools in qualitative research. Data analysis in this research is the process of compiling or processing data so that it can be interpreted further. The data obtained consists of field notes obtained from observations, interviews, and documentation studies, which must be analyzed first so that their meaning can be known. Miles and Huberman (2018) stated that activities in qualitative data analysis are carried out interactively and continue continuously until completion, so that the data is saturated.

4. Result and Discussion

Budgeting Process for Regional Work Units at the Archives and Library Service of West Sumatra Province

The results of research carried out at the West Sumatra Province Archives and Library Service regarding the Budgeting Process for

Regional Work Units at the West Sumatra Province Archives and Library Service based on Home Affairs Regulation Number 33 of 2019 indicate that the result will be the formation of a Budget Guidance Document called DPA. In the Budgeting Process at the Archives and Library Service of West Sumatra Province, the author observed and obtained the flow of the rules governing Law Number 23 of 2014 concerning the Regional Government. It was emphasized that the Regional Long Term Development Plan (RPJPD) is a guideline in formulating the vision, mission, and program of regional heads. Then, in paragraph (2) of the same article, it is stated that the Regional Medium Term Development Plan (RPJMD) and Regional Government Work Plan (RKPD) are used as instruments for evaluating regional government administration. Paragraph (3) of the same article states that the RKPD is a guide for regional heads in preparing general budget policy (KUA) and temporary budget guideline priorities (PPAS). Based on the above, all Regional Work Units and also the West Sumatra Province Archives and Library Service refer to paragraph two (2) in Law Number 23 of 2014.

Based on the analysis and observations of researchers in the field, the author immediately looked for informants from the Head of the Planning and Budgeting Subdivision regarding the budgeting process at the Archives and Library Service of West Sumatra Province. The Head of the Planning and Personnel Section of the Archives and Library Service of West Sumatra Province explained that the Head of the Planning and Personnel Section of the Archives and Library Service of West Sumatra Province explained by Law Number 23 of 2014 in article 265 paragraph 2 (two), which is what all SKPDs undergo and for the APBD preparation process under Domestic Regulation Number 33 of 2019, it is on this basis that the Governor's Regulation will be issued regarding the explanation of the APBD. These are the steps in preparing a regional revenue and expenditure budget.

The Provincial Archives and Library Service, according to its nomenclature, has been determined by Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations with scope and authority based on Government Regulation Number 38 of 2007

concerning the Division of Government Affairs between the Government, Provincial Regional Government, and Regency Regional Government/Cities, as well as the potential and characteristics of each region. In preparing the general APBD policy draft, the regional head collaborates with the regional government budget team, which is coordinated by the Regional Secretary (SEKDA) as regional financial management coordinator for the regional head. No later than early June. The draft general policy of the APBD is submitted by the regional head to the DPRD for discussion no later than mid-June of the current fiscal year to be discussed in preliminary discussions on the RAPBD for the following fiscal year. Discussions were carried out by the Regional Government Budget Team together with the DPRD Budget Committee.

The regional head submits the priority draft and temporary budget ceiling (PPAS) that have been prepared by the regional apparatus to the DPRD for discussion no later than the second week of July of the current fiscal year. The DPRD Budget Committee and the Regional Government Budget Team carried out the discussion. The PPAS draft that has been discussed will be continued as a priority and budget ceiling (PPA) no later than the end of July of the current fiscal year. According to Deddi Nordiawan (2009:89), Based on the KUA and PPAS memoranda of agreement, the Government Budget Team prepared Guidelines for Preparing Work Plans and Budgets for Regional Work Units (RKA-SKPD) as a reference for SKPD in preparing RKA-SKPD. The Regional Government Budget Team presents the RKA-SKPD that the SKPD has prepared to regional financial management officials for further discussion. Discussions by the Budget Team were carried out to examine the suitability of the RKA-SKPD with general APBD policies. The budget ceiling priorities that have been approved by the Council are then adjusted to performance achievements, performance indicators, unit price standards, and minimum service standards. If there are discrepancies in the results of the RKA-SKPD discussion, the SKPD will make improvements.

In this regard, the budget system in Regional Apparatus Units is good at evaluation and monitoring. Before realizing these activities,

operational standards have been determined and a Governor's Regulation has been made; this regulation is called the Governor's Regulation on the Explanation of the APBD. So, if the budget has been issued by the governor's regulation, then all elements of the fencing program cannot be changed until the time comes for it to be revised again. Evaluation of budget improvements is given twice a year, which is called budget review and budget amendment.

Obstacles that arise in the Budgeting Process of Regional Work Units at the Archives and Library Service of West Sumatra Province

The RPJMD process is running, and the results of the author's research obtained information that when the RPJMD planning process was made, the submission or proposal from the SKPD was in the form of an SKPD Work Strategic Plan (RENSTRA). All measurements, such as indicators and targets, had been made in preparation, but when it was implemented, they changed drastically. The Head of the Planning Department said that when the SKPD Strategic Plan preparation process had been made, it was included in the RPJMD formulation and had become a rule for five years, but during the budget implementation period, it was determined by the proposals for various reasons. So, whatever the form of planning, the budget must have strong mobility, and the budget will be able to achieve the targets it wants to achieve. The Regional Secretary-led Budget Team and the KUAPPAS discussion process discuss and propose SKPDs in accordance with the requirements of each SKPD. The Regional Finance Agency, in this case as the supervisor of the budget sector, helps direct it by following the established system of rules, but if the results of the Council's decision have been finalized, whatever budget is determined for the SKPD, it can only accept it.

Improvements in the RKA-making process were caused by the exchange of budget ceiling figures, which changed from the start of the process, for example: Activities regarding archive maintenance The initial ceiling of Rp. 250,000,000, after the KUAPPAS discussion, became Rp. 150,000,000. While the process involved in technical budget input is also not easy, it also takes time to input it into the

Regional Financial Management Information System (SIPKD), the administration of which is implemented by the Regional Financial Agency. It is through this system that the Regional Financial Agency monitors and straightens out the budgeting flow according to applicable regulations, so that later it becomes a budget guidance document called the DPA. Time-consuming discussions in the budgeting process regarding the alignment of targets, indicators, and benchmarks in the work plan flow process. Lack of coordination of areas in the activity program that will be created.

Efforts Made to Overcome Constraints in the Budgeting Process of Regional Work Units at the West Sumatra Province Archives and Library Service

The Head of the Planning Department explained that in the RPJMD evaluation process, which adjusts the wishes of the RKPDP and its implementation by the SKPD, the substance must be understood as to what the SKPD wants in carrying out its functions in the government. Don't bypass or interrupt the planning that has been determined, even though the budget will be reduced. When asked by the discussion team about the activity programs proposed by the sectors, they must understand the meaning of the activities that will be carried out; don't just look at the RKA for ATK, meals and drinks for meetings, and official travel. So that activities that have been budgeted in such a way may fail or the budget will be cut.

During the evaluation time, those responsible for the activity holders in their respective fields have to do a little extra work so that solutions to work problems are resolved quickly and there is no time rush, which results in the evaluation improving the budgeting plan not being urgent, which results in many losses in work implementation. Careful planning is important both in terms of physical and budgetary aspects, and all of this requires expertise in carrying out tasks in their respective fields.

5. Conclusion

The budgeting process has many twists and turns, including rules and implementation processes that must be followed. From planning

to evaluation and monitoring, everything goes according to predetermined stages. However, in this stage of the process, human resources are needed to support its implementation. Don't just get an activity with a large budget but don't understand how to carry it out, what is the purpose of the activity? budget will be reduced because they are deemed incapable of carrying it out. Good human resources support careful work program planning so that the assigned tasks and implementation can happen. Apart from that, the attitude of commitment and responsibility as a state apparatus must be maintained and can be improved to create good quality work, be able to compete well, and work hard in carrying out their duties and responsibilities to achieve excellent service and improve the welfare of the community.

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