



Cianjur District APBD Management System in State Administration Perspective

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ABSTRACT

The management of the APBD is legally handed over to the SKPD and initiated by the people's representatives, the DPRD of Cianjur Regency has a different view in terms of supervision, this study aims to see how the APBD management system is in the perspective of state administration. This research uses a case study method with a qualitative approach. The results of the study illustrate that decision makers involved in the APBD legislative process (DPRD and local governments) must have an evaluation system to compare and prioritize budget proposals. As a consequence of the DPRD's budget rights, DPRD members must know and understand the basic principles of the budget cycle, which include the preparation and budgeting phase, the implementation phase, and the reporting and evaluation phase.

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1. Introduction

So far, the science of state administration has not been able to produce a theory that can specifically be called a theory of state administration. So far, the science of public administration has adopted or borrowed theories developed in other disciplines to be used when explaining activities or behavior in public administration. For example, motivation and participation are concepts that were developed in psychology and political science, but are widely used in the public administration literature to explain the phenomenon of public administration.

It is difficult for us to find a theory that is originally a theory of state administration. The concept of efficiency was developed in economics or management. The concept of bureaucracy, formal and informal groups from sociology. Therefore (Karlina&Handayani, 2017) states "Public administration has not yet developed a systematic body of theory of its own. There are theories in public administration, but there are few general theories of public administration, Meanwhile, public administration has borrowed ideas, methods, techniques, and approaches from other disciplines and have applied them, with varying degrees of success, to public administration.

As Caiden said above, the science of public administration has not been able to develop its own theory. There are many theories in public administration, but very few general theories about public administration. The so-called administrative theory so far is actually an idea, concept, method or theory borrowed from other sciences. Stephen Bailey (Sriwijayanti, 2019) states that the theory of state administration is the whole body of human knowledge whatever appears relevant and useful in explaining the nature of public administration, verifiable through observation or experiment and capable of predicting the behavior of public organizations and the people who compose them and come into contact with them.

Looking at the characteristics of state administration theory which tends to be cross-disciplinary (Sidiq& Jalil, 2021) argues that all theories (from any discipline) that are useful for providing a theoretical picture either in the form of insight or proportions in order to improve the quality of government administration processes are state administration theories. , or at least, deserves to be included in the literature of state administration and applied in the practice of state administration.

State administration as a science contains theories, concepts, and principles from many applicable and universal sciences. However, in practice, the systems and processes of state administration that are developed in the face of the dynamics and complexities of the life of a country require adjustments to the foundational



philosophy of the state and the nation's view of life, as well as to the ideals and goals of the nation in the state, to the state constitution and environmental conditions and the life of the nation-state concerned. This is because no country has the same philosophical foundation and outlook on life or constitution and strategic environmental conditions as other countries. Therefore, the state administration system of a country has certain specifications and uniqueness (Sidiq & Achmad, 2020).

For Indonesia as a unitary state with a government system in the form of a republic, which is democratic and constitutional, it is appropriate if the state administration system is referred to as the Unitary State Administration System of the Republic of Indonesia (SANKRI) and acts as a system for implementing state policies (Syauqi et al., 2017).

As a vehicle for state administration and nation building in order to achieve the ideals and goals of the state as mandated in the state constitution, SANKRI was developed based on the 1945 Constitution as a state constitution with various dimensions of spiritual, cultural, and institutional values contained therein, and with taking into account the conditions and development of various environmental factors that are unique compared to other countries (Hasiara, 2012).

Indonesia was plunged into a dire, multi-dimensional crisis in the 1990s. This sad national development was indeed influenced by international developments, but many of the underlying factors originating from within the country played a significant role in the occurrence of this multi-dimensional crisis, so that it lasted quite a long time (Rindawati, 2021).

Among the factors causing the multi-dimensional crisis, which is very basic, lies in the weakness of the development of "systems and processes for the administration of state government and nation building", the main and essential is in the form of deviations from various dimensions of values that should be a reference for the behavior of individuals and institutions that play a role in state administration. This condition or inconsistency has caused the values and principles of good governance that are actually inherent or part of the characteristics of the state administration system to be neglected or not fully paid attention, so that the institutional system of the state, the business world, and the nation's community becomes fragile.

In these months, the local government (Pemda) is busy with the preparation of the Regional Revenue and Expenditure Budget (APBD). There is an interesting phenomenon related to the process of preparing the APBD. This phenomenon is actually not a new problem. But a classic problem that from year to year often repeats itself. Because it is a problem and has the potential to harm the community, it should be a common concern, especially for the local government.

According to Mandagi (2016), the executive director of the Institute for Development of Economics and Finance (INDEF), the base problems in Indonesia's budget, both APBN and APBD, are:

The State Budget/Regional Budget is always designed to be a deficit so as to provide opportunities for inefficiency and corrupt practices. The design of the APBN/APBD is only understood as a technocratic process to allocate economic resources (budget), but the APBN is also not understood as an ideological instrument to bring the goals of the state closer to the constitutional mandate. The macroeconomic assumptions that are drawn up only base on narrow goals but ignore the spirit of social justice, such as income inequality. The amount of the budget does not reflect the basic problems and contextualization of national development. The proof is that the budget allocation to the agricultural and industrial sectors is relatively small even though most of the workforce is in these sectors. The mandate of the Act is not all carried out properly. For example, the health budget allocation is required to be at least 5 percent of the APBN,

Regarding the political behavior of political officials and local public officials who feel disturbed or dislike budget transparency, because this will indirectly reduce the authority they have enjoyed so far. problems related to the existing formal rules, that each party and institution has its own limits of authority and procedures. These two constraints cause budget allocations in the APBD that often do not reflect partiality to the public. So far, the obstacle that is often raised as a reason for the inability of regional governments to provide services of adequate quality is limited funds, so that the APBD is more focused on optimizing the extraction of PAD (Anwar, 2019).

The issue of overdrawn budget or budget deficit. A budget deficit occurs because the government's revenue budget is unable to cover its budget. Regions experiencing a budget deficit may in fact not be able to cover the amount of regional expenditure. It is also possible that the deficit condition was "engineered" as a means to pressure the central government to increase the balancing fund or contingency fund. It is not easy to formulate a budget that is completely free of deficits when the paradigm of "big stakes rather than pillars"

and too dependent on external assistance is still a guide in its preparation. In fact, the regions are still very dependent on funding sources from the central government. Evidently, most of the regional revenue comes from the DAU and the Special Allocation Fund (DAK).

The local government's dependence on the center causes regional creativity to sometimes be hampered. Lack of spirit of efficiency. In relation to the issue of the budget deficit, a government that is too extravagant will tend to create a deficit.

In Permendagri No. 25/2009 concerning Guidelines for the Preparation of APBD for the 2010 Fiscal Year, it has also been stated that in order to achieve development targets, in the preparation of programs and activities the regions must apply the principles of efficiency.

Business trips and comparative studies should be limited in frequency and number of participants and carried out in accordance with the substance of the policy being formulated, the results of which are reported in a transparent and accountable manner. In fact, it is also determined budgetary restrictions for holding meetings held outside the office, workshops, seminars and workshops. However, compliance with the written rules seems still far from expectations. Just look, not a few regions that actually discuss their RAPBD outside the region (Siregar& Arlena, 2017).

Maybe the budget needed to finance it is relatively small compared to the figures discussed, but what about the spirit of efficiency? The local government's lack of sense of crisis can also be seen from their insensitivity to community conditions and regional financial conditions. It's ironic, although there are still many people who are afflicted with economic difficulties and limited regional financial conditions, in some areas they plan to buy official cars up to billions of rupiah (Tampubolon 2018).

Regions should understand and prioritize their budget allocation appropriately. As directed by Permendagri No. 25/2009, the main problems and challenges that must be solved and faced in 2010. Among them are efforts to reduce poverty, improve access and quality of education, and improve the quality of health.

In the field of education, for example, local governments need to consistently and continuously seek to allocate education budgets of at least 20% of regional expenditures. Lack of alignment of the government budget to the public. Almost all of the budget in Indonesia, the majority of which is allocated to meet personnel expenditures. Such as to pay salaries, allowances, honoraria and overtime pay. Costs for goods/services expenditures, business trips, and building/vehicle maintenance further increase the budget requirements for employees. Personnel expenditures that absorb large costs have an impact on the small budget for the public. Most regions more than 75% of their budget is used to finance internal bureaucracy, while the budget for development and public services is relatively limited. To what extent is the government budget in favor of the public, can be observed from how public services; such as health services, education, and infrastructure development; organized by the government.

The four issues surrounding the preparation of the APBD above should not have occurred, or at least could have been reduced, if in the preparation of the APBD the principles of APBD preparation had been outlined (there is public participation, budget transparency and accountability, budget discipline, budget fairness, and adherence to principles). and comply with applicable public sector budgeting rules (legal legitimacy, financial legitimacy, and political legitimacy).

2. Research Method

The method used in this research is the descriptive method with the type of case study. Nazir (1999; 22). The approach used in this research is a qualitative approach that focuses on facts and uses comparative analysis to make empirical generalizations on social phenomena. Using a qualitative approach, it is hoped that a fundamental understanding (*verstehen*) of APBD Problem can be obtained holistically and impressively by combining analysis and interpretation of the data presented in a narrative.

3. Research Results and Discussion

Efforts to improve regional financial management, especially APBD planning, are still a strategic agenda for accelerating the improvement of people's welfare in the regions, which is the core of the obligations of the Region, DPRD, and Regional Heads.

Failing to plan is planning to fail (Alan Lakein). Failure to plan means planning to fail. Failure in

planning the APBD is the same as planning for the failure of the region to fulfill its obligations, namely increasing the welfare of the people in its territory.

In addition to the things above, there are also those who argue that the problems in the preparation of the APBD stem from: The DPRD's budget right intervention is too strong, where DPRD members often propose activities that deviate far from the community proposals produced in the Musrenbang. The DPRD recess schedule with the Musrenbang process that does not match, for example the Musrenbang has been carried out, the DPRD just went into recess which resulted in many DPRD proposals appearing and changing the results of the Musrenbang. This legislative intervention may be based on political motives, namely the interest to seek constituent support so that DPRD members act like Santa Claus who divides projects. In addition, there is also the possibility that based on economic motives, namely making projects to get additional income for individuals or groups by hoping to intervene in aspects of procurement or implementation of activities. This budget right intervention also often results in the discussion of the RAPBD taking a long time for negotiations between the executive and the legislature. One strategy from the executive to "tame" the budget rights of the DPRD, for example, is to provide certain allocations for DPRD, for example in the distribution of Social Assistance (Bansos) or the provision of "Aspiration Funds" which can be used by DPRD members flexibly to respond to community requests. In one district in East Kalimantan, the aspiration fund per DPRD member can reach 2 billion rupiah per year. This budget right intervention also often results in the discussion of the RAPBD taking a long time for negotiations between the executive and the legislature. One strategy from the executive to "tame" the budget rights of the DPRD, for example, is to provide certain allocations for DPRD, for example in the distribution of Social Assistance (Bansos) or the provision of "Aspiration Funds" which can be used by DPRD members flexibly to respond to community requests (Achmad W, 2021).

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Some of the factors that interfere with DPRD budget rights that can become obstacles in the preparation of the APBD are:

Proposals from the DPRD which sometimes do not match the results of the agreement during the Development Planning Deliberation (Musrenbang) have political elements in order to realize certain interests, motives during project implementation in the field in order to seek personal gain, the term "sinterklas" (project sharing) is given to individuals DPRD members or regional officials with a participatory approach in planning through the musrenbang mechanism are still the rhetoric of development planning, still dominated by: Regional head policies, DPRD recess results and SKPD programs. This condition has resulted in the accumulation of disappointment at the village and sub-district levels which have fulfilled the obligation to make plans but the realization is very minimal (Rachmat, 2016).

Development planning in any field is still largely dominated by various interests related to regional head policies, DPRD recess results, SKPD programs and activities and even the interests of community elements. There has been a lot of evidence in the field, that what has been planned according to the matrix and proposals from the community (bottom up) with previously going through the process of preparing program proposals and activities at the village and sub-district level, for example, turns out to be very minimal.

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becomes less attractive to those who should participate in the activity. SKPD's own programs and activities and even the interests of community elements. There has been a lot of evidence in the field, that what has been planned according to the matrix and proposals from the community (bottom up) with previously going through the process of preparing program proposals and activities at the village and sub-district level, for example, turns out to be very minimal. This condition makes the implementation of the Musrenbang a mere routine and formality so that it becomes less attractive to those who should participate in the activity.

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The process of planning activities that are separate from budgeting, due to unclear information on the amount of the budget, the Musrenbang process is mostly still in the form of compiling a shopping list of activities. Many parties often make as many proposals as possible so that the probability of the proposal being approved also increases. It's like setting lots of traps, so that many targets are ensnared. untimely availability of funds. The separation of the planning and budget processes also continues at the time of budgeting. The APBD was passed in December of the previous year, but funds were often slow to become available. It's not unusual, even though the fiscal year starts on January 1, but until July, program budgets at the SKPD level are still difficult to obtain.

The breakdown of RPJPD to RPJMD and RPJMD to RKPD is often not matched. there is a tendency that the RPJP or RPJM/Renstra SKPD documents are often not taken as a serious reference in preparing the RKPD/Renja SKPD. One of the reasons for this condition is the quality of planners in SKPD, which is limited in quantity and quality. In some cases, it was found that planning was only made by Budget Users and Treasurers, and did not involve program staff so that many of the proposed activities were copy paste from past activities and were not visionary. The quality of the RPJPD, Regional RPJM and SKPD Renstra was often not optimal.

Some of the weaknesses that are often encountered in the preparation of the Plan are; achievement indicators that are often unclear and unmeasured (flowery sentences), basic data and assumptions that are often not valid, and less in-depth analysis where there is rarely an in-depth analysis that leads to "how to achieve" a target too many "orders" in the planning process and each wants to be mainstream, for example gender mainstreaming, poverty mainstreaming, disaster mainstreaming etc. Local planners often find it difficult to translate these issues. In addition, "mainstreaming" which should be used as a "principle of the development movement" is often simplified into new sectors, for example, the issue of poverty mainstreaming gave birth to the Poverty Eradication Commission, whereas what should be encouraged is how each SKPD can contribute to overcoming poverty according to their respective tupoksi. Likewise, gender issues are also reduced by the appearance of frills in the Social Section to become

"Social Section and Women's Empowerment" for example. There is intervention during the planning process. planning an activity especially related to increasing development in all sectors in order to improve community welfare, of course, begins with planning based on existing guidelines including strategic plans which has been prepared within the next 5 (five) years without compromising existing strategic issues as long as they are related and have clear outputs. It will be very harmonious when all can refer to the existing guidelines and it will be very easy later in the monitoring and evaluation process. However, if the planning deviates from the strategic guidelines that have been set, the regions will have difficulty in planning programs and activities for the next one year.

Coordination between SKPD for the planning process is still weak so that the activities that are built are



rarely synergistic and sometimes ego-sectoral appears. There is a case where in one area the Forestry Service encourages a reforestation program but on the other hand the Mining Service has a program for coal exploitation in that location.

SKPDs that have large budget allocations often do not have adequate planning personnel as a result of which the planning process is often delayed. This is often exacerbated by the lack of Bappeda personnel who are able to provide assistance to SKPD in the preparation of plans. HR Budget Evaluation at the Provincial Government. District/City APBD must be evaluated by the Provincial Government. On the other hand, the provincial government has limited manpower to carry out this evaluation. The implementation of this evaluation is not accompanied by the availability and competence of human resources at the Provincial Government who are involved in conducting budget evaluations. This makes the budgeting process ineffective and inefficient. In addition, there is no practical instrument that can be used to evaluate the budget. As a result, the evaluation process takes a long time and results in a longer revision process in the regions (districts/municipalities). The quality of the results of the Village Musrenbang is often low due to the lack of qualified Musrenbang Facilitators. mandated to be implemented by the District Government (can be via the District Government) often does not work.

The facilitation process was only provided in the form of circulars for villages to conduct Musrenbang, and rarely in the form of facilitation guidance in the field. The facilitation of the village level planning process which according to PP 72 of 2005 is mandated to be carried out by the district government (can be via the sub-district government) often does not work. The facilitation process was only provided in the form of circulars for villages to conduct Musrenbang, and rarely in the form of facilitation guidance in the field. The facilitation of the village level planning process which according to PP 72 of 2005 is mandated to be carried out by the district government (can be via the sub-district government) often does not work. The facilitation process was only provided in the form of circulars for villages to conduct Musrenbang, and rarely in the form of facilitation guidance in the field.

The guidelines for Musrenbang or planning are quite complicated (egPermendagri 66 of 2007), complicated and rather difficult to apply raw in remote rural areas where some village officials and the community have many limitations in terms of knowledge, technology etc. Team Work and Commitment Factors.

Normatively, planning and budgeting must be integrated, consistent and in sync with each other. This must be done because budgeting is a medium for realizing the planned performance targets. Without good planning, SKPD tend to be unfocused and tend to be reactive which in the end leads to inefficiency and ineffectiveness. When preparing plans, leaders sometimes only involve a handful of employees, while program and activity planning is on behalf of the organization, so it would be better if the entire budgeting process from the beginning of planning to the final monitoring and evaluation activities involved all employees as team work in order to achieve the ultimate goal to be achieved by the organization. In addition, in preparing the APBD, the parties involved should have a high commitment to carry out the preparation of the APBD in a timely manner and to implement the budget that has been determined effectively and efficiently. There is a commitment to provide an overview for the parties involved in the preparation of the APBD to clearly know the vision, mission, goals, and targets to be achieved in the preparation of the APBD. In addition, through commitment, it can create motivation and willingness for the APBD drafters to carry out better, effective, efficient, and in accordance with applicable regulations. has the potential to cause bias and oversimplification of an issue. Real case examples; in a village in East Kalimantan the community and government identified that the community's low level of knowledge was due to the absence of reading resource facilities in the area. As a solution they then proposed to build a "library building".

4. Conclusions

Decision makers involved in the APBD legislative process (DPRD and local governments) should have an evaluation system in place to compare and prioritize budget proposals. as a consequence of the budget rights owned by the DPRD, DPRD members must know and understand the basic principles of the budget cycle, which include the preparation and preparation phase of the budget, the implementation phase, and the reporting and evaluation phase. In addition to understanding the local financial management process, local governments and DPRDs need to understand the various standards used in accounting, such as cost standards in order to calculate the amount of budget needed for an activity. Through the implementation of this

standard, manipulation practices or budget mark-ups can be minimized. it is necessary to strengthen civil society, for example by advocating for various legal and institutional instruments that provide opportunities for the public to participate, access information, and control government accountability. In addition, it is also necessary to improve the quality of education, organizing, and assisting the community so that the community can articulate their aspirations and interests.

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