



Accountability of the performance of the Langsa City Regional financial management agency in planning and preparing Langsa City regional budgets and expenditures

Jambo Pramana¹, Budi Hartono², Isnaini¹

¹ Master of Public Administration, Universitas Medan Area, Indonesia

² Master of Law, Universitas Medan Area, Indonesia

Abstract

This article discusses the performance of local government, especially in preparing budgets and spending in Langsa City. Even though the concept of good governance has been introduced, the implementation of the performance budget is considered not yet optimal. This qualitative research involved 6 informants and used observation, interviews and documentation as data collection methods. Data analysis uses the Miles, Huberman, and Saldana models. The results show that the performance accountability of the Langsa City Regional Financial Management Agency is in accordance with the service standards of Pollit & Bouckaert's performance theory. To improve budget planning performance, researchers recommend providing assistant officers for Regional Apparatus Organizations that experience problems in budget preparation. Thus, this research contributes to improving and increasing the performance of local governments in planning revenue and expenditure budgets.

Keywords: Performance, accountability, budget planning

Introduction

The performance achieved by an organization is basically the achievement of the members of the organization itself, from the top level to the bottom level. The concept of regional government performance itself emerged when government institutions began to try to introduce new concepts in managing public affairs to become good governance. A successful organization is an organization that has a clear and measurable vision and mission. This means that the vision and mission will not be meaningful if they are not actualized in organizational performance within the framework of creating good governance. In an effort to achieve good organizational performance, a good, directed and comprehensive work plan is needed, so that it is easy for management to control the operational activities of the organization. The results are presented in a budget prepared by management based on targets adapted to the conditions and needs of the organization, with a period of one year, or a period of more than one year, and prepared in a certain format (Dan & Rizky, 2012) ^[7].

Accountability, in the context of good governance, refers to the obligation of individuals or groups to provide accountability for actions and decisions taken, both in the current and future contexts (Agusti *et al.*, 2022 ^[2]; Putra, 2018) ^[15]. This involves complex relationships between stakeholders, where they must explain and account for every step taken, whether approved or rejected. As a basic principle, accountability also requires transparency in carrying out duties and authority, as well as being ready to accept the consequences arising from actions taken, including sanctions if there is abuse of power.

More concretely, accountability strengthens the bond between government and society, because society has the right to demand accountability for government actions. Thus, accountability is not just a formal obligation, but is also a critical aspect in ensuring the integrity and credibility of government (Hakim & Pakam, 2014 ^[8]; Syerly *et al.*, 2018) ^[19]. In practice, implementing accountability requires a strong system for monitoring and evaluation, as well as

clear mechanisms to address violations and abuse of power. By ensuring good accountability, the government can build strong public trust, thereby creating a solid foundation for quality governance oriented towards the interests of the community (Setiawan, 2015) ^[16].

The concept of public accountability can be used to see how much the policies and activities of public organizations are consistent with the will of the general public. Therefore, seen from this dimension, organizational performance by public or government organizations, such as achieving targets (Widodo, 2011) ^[21]. Performance should be assessed from external measures, such as the values and norms that apply in society. An organizational activity has high accountability if the activity is considered correct and by the values and norms that develop in society (Bachtiar, 2022) ^[4]. Budget preparation is a crucial stage, where a budget that is ineffective and does not focus on performance can hamper previously planned programs. Often, budget preparation is considered separate from its implementation, causing a misalignment between the successful implementation of the budget and the achievement of organizational goals. This approach does not produce an effective budget as a management tool to achieve organizational goals. There are weaknesses in budget management by government officials, which can affect organizational performance. Local governments, as the authority in managing organizations, need to pay more attention to achieving organizational goals and improving performance. It is hoped that this effort can prevent budget-related problems from arising in carrying out obligations, especially those related to budget management. Budgeting problems that have occurred in every region, in the process of preparation, discussion and determination of the budget contained in the Regional Revenue and Expenditure Budget (APBD) which is prepared based on a collection of RKA OPD, generally the DPRD's attention is more focused on the size of the budget (Subiyantoro, 2011). Determining the budget in an incremental manner, determining the budget is influenced by the name of the activity, determining the budget is influenced by who

submits the budget. This phenomenon is a form of weak budget planning in local governments. Budget evaluation also plays an important role in efforts to improve government performance. Budget evaluation is basically the process of comparing the prepared budget with its implementation, so that from this comparison we can identify any deviations that have occurred. The deviations that occur will be used as a basis for measuring efficiency and evaluating performance (Dan & Rizky, 2012) [7].

Evaluation is the main function of management to assess the implementation of activities, performance, HR capabilities, results records, financial reports, and examination of results. Performance evaluation aims to identify obstacles in budget implementation, which can affect organizational performance (Simanjuntak, 2005) [17]. The evaluation is expected to find solutions to the obstacles faced, improve budget performance, and continue budget implementation as planned (Nasution & Muttalib, 2017; Tarigan *et al.*, 2019) [20].

Problems related to budget preparation and expenditure in Langsa City are related to the implementation of the performance budget which is considered not yet optimal. This is caused by non-compliance in budget preparation with applicable rules, the influence of previous year's programs, and budget determination that is not fully based on output and outcomes.

This research emerged from the desire to implement good governance in Langsa City, related to financial reform and the implementation of a performance-based budget system. In addition, there is a need for accountability in regional budgeting with a performance-based budgeting system. The unrealism of the budget plan in the five-year planning document and its incompatibility with the dynamics of government needs in the era of globalization are other backgrounds. The preparation of the annual budget should follow the Medium Term Expenditure Framework as is done by developed countries.

The results of previous research involving various researchers and topics provide in-depth insight into evaluation and budget preparation as well as local government performance. One of the studies by Salbiah and Ridha Rizky in 2012 [7] showed the significant influence of budget evaluation on the performance of Regional Work Units (SKPD) in North Sumatra Province (Dan & Rizky, 2012) [7]. However, the main differences between these studies are the research focus, location, and research results.

Another research by Chelsea Pangalila in 2017 [13] discussed the evaluation of budget preparation and financial performance in Sonder District, Minahasa Regency (Pangalila *et al.*, 2017) [13]. Qualitative methods are used to examine the budget preparation process using an integrated planning, program and budget approach. The difference in this research lies in the focus, title, location and research results. Faisal Ismid in 2019 [10] analyzed the factors that influence the preparation of performance-based budgets in Aceh Singkil Regency. The research results highlight the importance of improved administrative systems, sufficient resources, and rewards and sanctions in supporting performance-based budgeting (Ismid, 2019) [10]. What this research has in common is the use of a qualitative approach and a focus on organizational performance.

Research by Teuku Rully Hendrawan in 2019 [9] identified constraining factors in budget planning and evaluation in Aceh Singkil Regency. Findings show a tendency to reduce

budget allocations for certain activities and obstacles in performance evaluation related to late reporting or evidence of expenditure that has not been recorded (Hendrawan, 2019) [9]. The differences in this research lie in the title, focus, location and research results.

Research by Afrizal and Dedy in 2018 [1] analyzed the performance of the public bureaucracy at the Dumai City Social Service. The research results show good performance scores with supporting factors including employee accountability and responsibility in task administration, while inhibiting factors include service quality and productivity (Afrizal, 2018) [1]. The difference in this research is the descriptive statistical analysis method used. Arusn's research (2023) shows that the bureaucratic performance of curriculum administration services at UPT SMP Negeri 6 Medan is good but still needs to be addressed and improved to be even better in the future, especially in the current era. Government regulations regarding curriculum administration services are contained in the Regulation of the Minister of National Education of the Republic of Indonesia Number 24 of 2008 concerning school/madrasah administration standards (Aruan, 2023) [3]. What this research has in common is a qualitative approach and a focus on organizational performance, with differences in the theoretical approach used.

From this background and previous research, this research aims to first, assess the level of accountability of the performance of the Langsa City Regional Financial Management Agency (BPKD) in planning and preparing the Langsa City Revenue and Expenditure Budget (APBK). In this case, the research will identify the extent to which the Langsa City BPKD meets performance accountability standards in the planning and preparation process of the APBK. The second objective is to identify the problems and obstacles faced by the Langsa City BPKD in implementing the planning and preparation of the Langsa City APBK. The focus of this objective is to delve into the factors that may hinder or influence the optimality of the APBK planning and preparation process at the regional level. By detailing this objective, it is hoped that this research can provide a deeper understanding of the accountability of Langsa City BPKD performance and identify problems that need to be corrected in the implementation of planning and preparation of APBK at the city level.

Research methodology

This research uses a qualitative descriptive method, which aims to systematically describe the characteristics of certain populations or fields without looking for or explaining relationships. This method does not test hypotheses or make predictions, but only describes situations and events (Bah *et al.*, 2020b) [6].

Informants in this research are individuals who have a lot of information related to research data and are asked for information about the subject at hand. The term "informant" is more closely associated with sources that are usually present in research and whose subjects are usually grouped into "cases", such as institutions or social organizations. The key informant is the Head of BPKD Langsa City, the main informant is the Secretary of BPKD Langsa City, and additional informants include the Head of Accounting, Head of Treasury, Head of Assets and Inventory, and Head of Revenue of BPKD Langsa City. They are considered sources who understand the research subject and are able to

provide explanations about the conditions and background of the research.

This research uses descriptive methods to collect, analyze and present data related to the problem under study. Data collection was carried out through observation, interviews and documentation (Bah *et al.*, 2020a)^[5]. Observations were carried out using the open observation method at the Langsa City Regional Financial Management Agency Office, which was carried out by researchers as the main instrument. Interviews were conducted with sources involving the Head of BPKD Langsa City, BPKD Secretary, Head of Accounting, Head of Treasury, Head of Assets and Inventory, and Head of Revenue. The purpose of the interview was to determine the accountability of the planning and preparation performance of the Langsa City APBD, as well as supporting and inhibiting factors. Meanwhile, documentation involves collecting data from written or electronic documents, such as task distribution schedules, additional task distribution documents, and other supporting documents related to accountability for planning performance and preparing the Langsa City APBD at the Langsa City Regional Financial Management Agency.

This research uses descriptive qualitative data analysis techniques, where the data collected is analyzed by describing and linking it to theories relevant to the problem. The analysis process involves data reduction, data presentation, and drawing conclusions or verification (Miles *et al.*, 2014)^[14]. First, in data reduction, field reports that include complete information will be simplified, summarized, and focused on the main things and looking for emerging themes or patterns. Second, data presentation is carried out to make it easier for researchers to see the overall picture or certain parts of the research. Data is presented in the form of a narrative description. Finally, drawing conclusions or verification is carried out by trying to draw tentative conclusions from the data collected. These conclusions are temporary and will continue to develop through an ongoing verification process as data increases. With this approach, qualitative research can provide answers to the problem formulation, although it is still dynamic and can develop as the research progresses in the field.

Results and Discussion

Accountability of the Performance of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Revenue and Expenditure Budget

The implementation of planning and preparation of the Langsa City Regional Expenditure and Revenue Budget is the responsibility of the Regional Financial Management Agency. This process involves systematic and structured steps to ensure that regional budget preparation is in accordance with government policy and community needs. The Medium Term Development Plan (RPJM) is the basis, then elaborated in the Government Work Plan (RKP) and Regional Apparatus Organization Work Plan (Renja OPD) for the Mayor level.

The Work Plan and Budget Document (RKA) is the estuary of planning, becoming the basis for preparing the Budget Implementation Document (DPA). The importance of good budget planning by Regional Apparatus Organizations (OPD) has a positive impact on the quality of the DPA and, ultimately, effective and efficient budget implementation.

The Regional Financial Management Agency has a strategic role in planning, coordinating, coaching, supervising and evaluating the budget prepared by the OPD.

The performance of the Langsa City Regional Financial Management Agency is measured based on the theory of Pollit and Boukaert (2000), which assesses performance through relevance, efficiency, effectiveness, utility and longevity. Effectiveness is measured by comparing goals with the final results or impacts, while efficiency is measured by comparing input and output (Pollitt & Bouckaert, 2003)^[14]. In this case, the performance of the Regional Financial Management Agency is also assessed through the completion time of the Budget Implementation Document (DPA) by the OPD, which is a significant performance indicator.

1. Relevance

Langsa City Regional Financial Management Agency (BPKD) employees carry out steps in planning and preparing the Regional Revenue and Expenditure Budget (APBD) to ensure performance effectiveness. In interviews, they emphasized that BPKD's performance in coordinating and evaluating budgets by Regional Apparatus Organizations (OPD) is important to ensure that Budget Implementation Documents (DPA) can be prepared well, support current year activities, and be published on time.

The relevance of BPKD's performance in planning and preparing the APBD can be seen in the context of preparing budget administration and DPA. According to the Head of BPKD, this is necessary to make OPD budget planning more organized and coordinated, ensuring that the objectives of determining the DPA are met on time. BPKD's performance must also be accountable so that leaders and the public understand the performance achievements. Coordination with the Regional Secretary and the Mayor of Langsa is carried out to issue Circular Letters and qanuns determining the APBD, enabling OPD to prepare DPAs or Budget Change Implementation Documents (DPPA) if necessary.

This view shows that measuring the accountability of BPKD performance in planning and preparing the Langsa City APBD is relevant to the duties and functions of BPKD. This linkage is also seen as an effort to provide public services that are beneficial to the community, in accordance with the objectives of determining the APBD.

Based on the results of the interview above, it can be concluded that the accountability of the performance of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Revenue and Expenditure Budget has basically met the needs of the community. The performance provided also measures the linkage or relevance between needs and the objectives formulated and is in accordance with the mechanisms, procedures and implementation arrangements implemented so far.

2. Efficiency

Efficiency in bureaucratic services is measured through a comparison between input (cost and time) and service output. Langsa City BPKD is described as an efficient institution in planning and preparing the Regional Revenue and Expenditure Budget (APBD). Informants from BPKD emphasized the importance of determining the APBD on time in accordance with regulations. They ensure that

service procedures, including coordination and evaluation, are carried out efficiently in providing services to Regional Apparatus Organizations (OPD). BPKD's involvement in APBD planning up to the determination of Budget Implementation Documents (DPA) is considered to have fulfilled the element of efficiency. The coordination process between BPKD and OPD enables joint evaluation, ensuring the suitability of programs and activities. Timely determination of the APBD is also seen as an indicator of success in financial performance and budgeting.

The services of the Langsa City Regional Financial Management Agency for coordinating and evaluating the planning and preparation of the Regional Apparatus Organization (OPD) APBD have been effective, especially when comparing service input and output. If the service bureaucracy is able to provide service input that relieves other OPDs, in this case as service users, such as costs and service time, then the service will ideally be efficient.

An ideal bureaucracy must also be able to provide high quality service products on the output side, especially in terms of costs and service time. On the input side, efficiency is used to determine how easy it is for regional apparatus organizations to obtain assistance in planning and preparing the budget. Based on the interview results, it can also be concluded that the current system will be better and more effective if a study and evaluation is carried out on SOPs which can facilitate access and fulfill the needs of regional apparatus organizations in assisting with planning and budget preparation.

3. Effectiveness

The effectiveness in planning and preparing the Langsa City APBD looks very systematic, with the Regional Financial Management Agency (BPKD) being able to collect and compile proposals from various regional apparatus organizations (OPD). BPKD's performance in coordinating the APBD draft, discussions with the legislature, and determining the APBD is considered effective. Proposed programs and activities compiled by BPKD are in accordance with the OPD Strategic Plan, ensuring that needs in accordance with the OPD's duties and functions can be accommodated, achieving a direct positive impact on the community. Thus, BPKD's performance in planning and preparing the Langsa City Revenue and Expenditure Budget is considered to have met the elements of effectiveness.

The performance of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Regional Revenue and Expenditure Budget has been effective. This can be seen from the level of conformity between goals and intermediate outcomes (results) and final outcomes (impacts). It can be said that all parties agree that the performance provided always shows satisfactory results, all regional apparatus organizations in planning assistance and budget preparation are well coordinated.

4. Utility and Sustainability

Langsa City BPKD provides assistance and coordination that makes it easier for Langsa City OPD to plan, prepare and determine budgets that support programs and activities according to their duties and functions. This assistance is considered very useful and has a positive impact, especially in preparing the OPD budget. BPKD employees provide friendly and clear service, as well as provide support to

operators who do not understand the operation of planning applications and APBD preparation. Thus, the performance of the Langsa City BPKD in planning and preparing the APBD is considered very helpful in assisting the preparation of the OPD budget, ensuring that the preparation of the Langsa City regional income and expenditure budget runs on time.

The usefulness and sustainability of the performance of the Langsa City Regional Financial Management Agency in planning and preparing the Langsa City Regional Revenue and Expenditure Budget (APBD) has met the needs of the OPD in Langsa City as a companion in budget preparation and the use of budget preparation applications, so that programs and activities are prepared in accordance with duties and functions and impact society with maximum final outcomes (impacts). The community also hopes that the planning and preparation of the Langsa City APBD can be determined on time.

Factors that Support and Inhibit the Performance Accountability of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Revenue and Expenditure Budget

In a service it will definitely not run smoothly, there will be supporting factors as well as inhibiting factors, both in terms of service and service. For supporting factors, if the supporting factors are good, they need to be maintained and improved as best as possible, which is different from the inhibiting factors. identify what the problem is then correct it and improve it until it is considered good, therefore there are several inhibiting and supporting factors for the performance of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Revenue and Expenditure Budget.

1. Relevance

The relevance of accountability for the performance of the Langsa City Regional Financial Management Agency in planning and preparing the Regional Revenue and Expenditure Budget (APBD) is measured through supporting and inhibiting factors. The main supporting factor is the existence of the SIPD (Regional Development Information System) application system, which allows the Langsa City BPKD to monitor the planning and preparation of the OPD budget. SIPD helps OPD plan and organize programs and activities according to priorities by monitoring the predetermined ceilings. However, the inhibiting factor lies in the lack of familiarity of some OPDs with the SIPD system, coupled with the emergence of similar systems such as SIPD-RI, so that some OPDs face obstacles in understanding the use of the application. However, this challenge can be overcome through assistance and coordination in the implementation of planning and budget preparation.

From discussions and interviews conducted by researchers with informants, both key informants, main informants and additional informants, it is known that no inhibiting factors have been found that influence the performance of the Langsa City Regional Financial Management Agency in Planning and Preparing the Langsa City Regional Revenue and Expenditure Budget. Regional Apparatus Organizations in Langsa City are quite satisfied with the services provided which are on track based on applicable procedures.

2. Efficiency

Efficiency in planning and budget preparation in Langsa City is measured through assistance and coordination carried out by the Regional Financial Management Agency (BPKD) at Regional Apparatus Organizations (OPD) using the Regional Development Information System (SIPD). This process aims to ensure that priority programs and activities can be accommodated in the determination of the Budget Implementation Document (DPA). Even though the mechanisms and systems in place are clear, the inhibiting factor lies in adjusting the assistance schedule, which sometimes does not suit the operators or OPD employees who are responsible for implementing SIPD. This can result in inefficiencies in assisting with OPD budget preparation, due to schedule adjustments with SIPD operators who are also involved in other applications in the OPD.

The system that has been running so far will be more efficient and better if SOP studies and evaluations are carried out which can facilitate access and needs for OPD in Langsa City in coordinating planning and budget preparation. Then, the factors that hinder BPKD's performance in planning and preparing the Langsa City APBD are mostly hampered by time adjustments so that this can be used as an evaluation for BPKD and OPDs in Langsa City to find solutions to overcome these obstacles.

3. Effectiveness

The effectiveness of planning and budget preparation in Langsa City is reflected in the positive enthusiasm of the Regional Apparatus Organization (OPD) in responding to budget-related problems. Even though adjustments were made to the mentoring time, the results were proven by the timely determination of the APBD budget. Langsa City BPKD achieves effectiveness by coordinating directly with OPD during the planning and budget preparation process. The input process carried out at the BPKD budget office makes this entire series of activities effective, has a significant impact, and results in timely determination of the APBD. The system that has been running so far will be more effective. This can be used as an improvement for the Langsa City Regional Financial Management Agency to be able to maintain and improve its effective performance in serving the community.

4. Utility and Sustainability

Management of planning and preparation of Regional Revenue and Expenditure Budgets in Langsa City is considered very useful, although there are often discrepancies in ceilings which are influenced by regional financial considerations. The budget determination process is carried out systematically, enabling Regional Apparatus Organizations (OPD) to take serious steps in determining priority programs and activities that have a direct impact on the community. Even though it has not been affected by political issues, it is hoped that there will be improvements in performance and sustainability, as well as encouragement of innovation to improve services to the community. Further outreach regarding planning and use of the Regional Development Information System (SIPD) in OPD is expected to increase the utility of this system. In conclusion, it is hoped that the Langsa City Regional Financial Management Agency will continue to innovate to improve the quality of its services to the community.

Conclusion

The Regional Financial Management Agency (BPKD) of Langsa City shows good performance accountability, in accordance with the four elements analyzed in the Pollit and Boukaert (2000) method. The planning and preparation services for the Langsa City Revenue and Expenditure Budget by BPKD have met the needs of Regional Apparatus Organizations (OPD) and the community, reflected in the conformity between the formulated needs and the stated objectives. Efficiency in providing services looks good, with service products that are of high quality in terms of cost and time. BPKD's performance in the planning and budget preparation process in Langsa City is also classified as effective, as evidenced by the coordination and assistance carried out, resulting in timely determination of the OPD budget. Supporting factors involve harmonizing understanding of OPD in Langsa City, planning, compiling and determining budgets, as well as good coordination in inputting budgets in the Regional Development Information System (SIPD). However, adjusting the assistance time when applying SIPD involves obstacles. Overall, Langsa City BPKD has adequate performance, but still needs improvement, especially in handling obstacles related to application assistance times.

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