

The Effect of Regional Financial Management Principles and Functional Supervision Policies on Government Performance in Increasing Regional Genuine Revenue (PAD) In Pohuwato District

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ABSTRACT

This study aims to determine the effect of (1) regional financial management principles on government performance in increasing local revenue (PAD), (2) functional supervision policies on government performance in increasing regional original income (PAD) and (3) regional financial management principles and the policy of functional supervision simultaneously on government performance in increasing local revenue (PAD). The approach in this research is quantitative. The research method is Expost factor and type of research that is correlational. The sample in this study was 85 people consisting of employees from PAD producing agencies. The data analysis technique used is Multiple Regression. The results showed that (1) the principles of regional financial management had a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 30.00%. (2) The functional supervision policy has a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 45.20%. (3) The principles of regional financial management and functional supervision policies together have a significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a coefficient of determination of 75.20%. Meanwhile, the remaining 24.

INTRODUCTION

The government as the bearer of the mandate of the people has an obligation to carry out its duties effectively and efficiently, one of which is to manage state finances properly and accountably. In an effort to realize good governance, the government is obliged to apply the basic principles of good governance namely accountability, transparency and participation. These general principles become an inseparable pillar in the administration of good governance so as to produce good government performance. The performance of government agencies is closely related to inspection and supervision.

Performance according to Mahmudi (2014: 6) is a construct (construct) that is multidimensional, its measurement also varies depending on the complexity of the factors that shape performance. So performance is defined as a form of work itself (outcomes of work),

because work results provide a strong link to the organization's strategic goals, customer satisfaction, and economic contribution. Government performance, especially in financial management, really needs to be done, especially in increasing local revenue from a regional government area.

Regional original income comes from regional taxes, regional levies, separated regional wealth management results, and other legitimate regional original income (article 6 paragraph (1) Law No. 33 of 2004). Regional Original Revenue is used to finance regional development. By using regional original income, it shows that the area is capable of achieving regional independence. The independence of regional original income for the region will have a positive impact on regional independence for budget allocation in the APBD. Regional independence in the APBD is closely related to the independence of regional original income,

In an unstable economic situation, where all the economic potential of the community is at the lowest growth rate, regional independence in relation to regional original income and the regional budget is urgently needed so that the target of stimulation is truly in accordance with the regional potential. Because, when compared to the central government, local governments will be more familiar with the needs of the people in their regions (Soekarwo, 2013: 95). The higher the degree of independence of a region indicates that the region is increasingly able to finance its own expenses without assistance from the central government or independence in the ratio of regional government fiscal decentralization.

When combined with the degree of fiscal decentralization used to see the contribution of regional original revenues to regional revenues as a whole, it will show the overall regional financial performance (Setiawan, 2010). Regional Original Income (PAD) for each region is different. Regions that have progress in the industrial sector and have abundant natural wealth tend to have a much larger regional original income (PAD) than other regions, and vice versa. Because of that, there is an imbalance in regional original income. On the one hand there are regions that are very rich because they have high own-source revenue (PAD) and on the other hand there are regions that are lagging behind because they have low original regional income (PAD) (Hardiyansyah, 2013).

Performance is a systematic management process. In order for the process to be successful, management must adopt a strong administrative mentality. During this process, the planning, assessment and development stages must be significantly driven. strong human resources in management can only be achieved through a strong performance appraisal. In today's competitive market, when the performance appraisal of management is marketing and sales oriented, employee motivation will be focused on profit targets (Kaynak and Bulbul, 2012).

Performance appraisal is a periodic determination of the effectiveness of an organization's operations, its parts and personnel, based on predetermined goals, standards and criteria. Because organizations are basically operated by human resources, performance measurement is actually an assessment of human behavior in carrying out the roles they play in the organization (Mulyadi, 2014). Performance appraisal can be used to suppress inappropriate behavior and to stimulate and enforce behavior that should be desired, through feedback on performance results in time to provide rewards, both intrinsic and extrinsic. Performance according to Mahmudi (2014: 6) is a multidimensional construct, the measurement also varies depending on the complexity of the factors that shape performance. So that performance is a form of work itself (outcomes of work), because work results provide a strong link to the organization's strategic goals, customer

satisfaction, and economic contribution

According to Chabib Soleh and Suripto (2011: 5) that the importance of local government performance is divided into six parts, namely:

- 1) As feedback for the Regional Head to improve the performance of the Regional Government in the future;
- 2) To find out which SKPDs have made the greatest contribution and which SKPDs are lacking in contributing to the process of achieving the Regional Head's vision and to identify the various factors that cause the success and lack of success of each SKPD;
- 3) To generate work motivation for the Head of SKPD and his staff to work more productively;
- 4) To reformulate policies, programs and activities which are considered to be more effective along with their budgeting as well as more efficient implementation methods/techniques in the process of achieving the vision.
- 5) Through performance reports, the local government informs the level of success/failure honestly and explains the various factors of failure both to the community, to donors, to the DPRD and to the higher levels of government;
- 6) Increasing the degree of trust in the public, that the public funds entrusted to them have been used according to the mandate given.

a. Locally-generated revenue

Regional Original Revenue (PAD) is all income or income obtained by the regions through levies based on regional regulations in accordance with statutory regulations. Local own-source revenue which is the source of regional revenue itself needs to be continuously increased in order to be able to bear part of the expenditure burden required for the administration of government and development activities which increase every year so that broad, real and responsible regional autonomy can be implemented. Meanwhile, according to Mardiasmo (2002: 12) "Regional Own Revenue (PAD) is regional revenue from the regional tax sector, regional levies, results of separated regional wealth management, results of regionally owned companies and other legal income".

Regional original income is revenue derived from regional taxes, regional levies, results of regionally owned companies, results of separated regional wealth management, and other legitimate regional original revenues. This is also supported by Halim and Khusufi (2012: 101) who argue that local original income is all regional revenues originating from local economic sources. Regional income is the right of the local government which is recognized as an addition to the value of net assets that have been managed. In essence, regional own-source revenues are all regional revenues originating from regional original economic sources, in this case, the utilization of the potential of existing resources in the area.

According to Simanjuntak in Ladjin (2008) to find out potential sources of local revenue (PAD), there are several things that need to be considered, including:

- 1) Initial conditions of an area. This condition depends on the state of the economic and social structure of a region
- 2) The ability of the community to pay all levies set by the region.

Regional Original Revenue (PAD) is the income received by the region from the sources of the regional income itself such as regional taxes, regional levies and wealth from the area which

is collected based on regional laws and regulations. As stipulated in article 6 of Law Number 33 of 2004, sources of local revenue consist of:

- 1) Local tax

Regional taxes as one of the regional original revenues are expected to be one of the sources of financing for governance and regional development, to increase and equalize the welfare of the community. Thus, the region is able to carry out autonomy, that is able to regulate and manage its own household. Although several types of regional taxes have been stipulated in Law Number 34 of 2004, district/city regions are given the opportunity to explore their potential financial resources by establishing types of taxes other than those that have been stipulated, as long as they meet predetermined criteria and are in accordance with the aspirations of the community.

RESEARCH METHODS

A. Location and Time of Research

The location that is used as the object of research is the Government of Pohuwato Regency. The basis for choosing the location in this study were (1) the ease of obtaining research data, (2) the existence of problems that were in accordance with the main duties and functions of the researchers, (3) the level of government performance in increasing regional original income (PAD) which varied. This research will be carried out for \pm 3 months from September 2022 to December 2022.

B. Approach, Method and Research Design

1. Research Approach

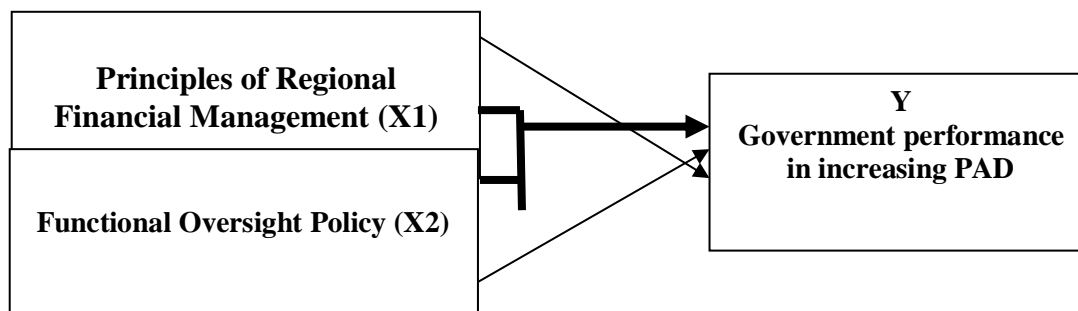
This research was carried out using a quantitative research approach, with a quantitative paradigm. According to the problem raised in this study is an associative problem, namely a research question that connects two or more variables. The variable relationship in the study is a causal relationship, namely a causal relationship.

2. Research methods

The method used in this research is ex-post facto research. Ex-post facto research based on the meaning of the word, namely "from what was done after the fact", then this research is called post-event research. Therefore, this research can only be carried out when an event in which there are components of the independent variable and the dependent variable has occurred. Ex post facto research is often referred to as casual comparative research, because this research seeks information about the causal relationship of an event.

3. Research design

This research is a quantitative research, namely research that aims to measure the effect of the independent variables on the dependent variable. The research design to determine the effect of regional financial management principles and functional supervision policies on government performance in increasing local revenue (PAD) is described as follows:



DISCUSSION

The influence of regional financial management principles on government performance in increasing local revenue (PAD) in Pohuwato Regency

The creation of financial reports that have good information value that can be used as a form of accountability, of course there must be support from the information system used. In this case the use of information technology will have a good impact on the value of financial statement information. In general, the benefits offered by an information technology include the speed of processing transactions and assisting in preparing reports. In addition, it can store large amounts of data, minimize errors, and lower processing costs. Good use of information technology is expected to produce reliable and timely financial reporting, so that the reliability and timeliness of financial reporting can also increase (Widjajanto in Sembiring, 2013).

The results of the descriptive analysis regarding the principles of regional financial management found that the variable score of the principles of regional financial management was 75.69% which was in the "good" category. This shows that regional financial management has been carried out properly in accordance with the principles of quality financial governance by the Government of Pohuwato Regency where with this good financial management the opinion on the financial statements is in accordance with expectations (unqualified). The principles of regional financial management are very important to be implemented and guided for good government financial reports which have consequences in optimizing and increasing local revenue from Pohuwato Regency. Based on the results of each indicator, the result is that the transparency indicator means that the Pohuwato Regency government always strives to be transparent in financial governance, both vertically and horizontally. Then the lowest indicator is Value For Money, which means that the financial management of Pohuwato Regency still needs to be further optimized in terms of efficient spending and effective local revenue.

Regional financial management of all activities which include planning, implementation, accountability reporting and regional financial supervision. Regional financial management is the whole activity which includes planning, administration, reporting, accountability, and regional financial supervision. The regional financial management process in an institution must be arranged in such a way as to produce effective financial management. The effectiveness of regional financial management is the achievement of regional financial management objectives which include planning, implementation, administration, reporting, accountability, and supervision carried out by local governments in carrying out their regional activities (Mulyadi, 2010: 17).

The results of the regression analysis show that the principles of regional financial management have a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 30.00%. The better the application of the principles of regional financial management, the Regional Original Revenue (PAD) in Pohuwato Regency will experience an increase. Through these results, the Pohuwato Regency Government should improve the competence of employees not only focusing on knowledge and skills at work but also need to increase commitment in the organization,

The results of the study found that there was an influence of regional financial management principles on government performance in increasing local revenue (PAD) in Pohuwato Regency so that it was in line with and supported research that had been conducted by Bastian (2012: 274) that good financial management also became a reference that regional has been able to carry out regional autonomy related to fund management which is the goal of financial decentralization in the Republic of Indonesia. Good regional financial management will affect the progress of a region. Good regional financial management not only requires reliable human resources but also must be supported by adequate regional financial capacity. The local government's efforts to explore regional financial capacity can be seen from the regional financial performance as measured using the ratio analysis of local government finances. Measurement of financial performance in local government is also used to assess regional accountability and financial capacity in implementing regional autonomy

1. The effect of functional oversight policies on government performance in increasing local revenue (PAD) in Pohuwato Regency

Functional supervision is an important part of supervisory practices in Indonesia. The function or role of functional supervision is to evaluate and provide recommendations regarding the implementation of government activities. Functional Supervision according to Halim and Damayanti (2014) that functional supervision is supervision carried out by APBD functional supervision apparatus which includes BPKP, Itwilprov, Itwikab/city. "Supervision is carried out by functional supervisory apparatus, both from the internal environment of the regional government and those from the external environment of the regional government.

The results of the descriptive analysis regarding the functional supervision policy found that the functional supervision policy variable lies in the "good" criteria with a score percentage of 75.29%. This shows that the functional supervision policy in Pohuwato Regency has been carried out in accordance with the stages of supervision that have been determined or generally apply to government agencies. Functional supervision is supervision from APIP to various OPDs that receive various funds for the operational activities of program activities from these regional government organizations. The results of each indicator found that the highest indicator is regarding the supervision of government affairs so that government affairs, especially in terms of achieving a good opinion in regional financial governance, are the main concern.

Functional supervision as supervision carried out by institutions or apparatus and has the task of carrying out inspections, tests, assessments, monitoring and evaluation. The purpose of functional supervision is to ensure the implementation of general government and development tasks in accordance with applicable laws and regulations in order to create a clean and dignified government apparatus. JB Sumarlin (2014) states that with the increasing demands of society for the administration of state governance based on the principles of good governance, the need for a

supervisory role will increase. Supervision needs to be carried out optimally, namely carried out effectively and efficiently as well as beneficial for the audit (organization,

The results of the regression analysis show that the functional supervision policy has a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 45.20%. the more effective the functional supervision policies carried out by the government, the better the government's performance in increasing local revenue (PAD) in Pohuwato Regency. Through these results, it is necessary to increase supervision by developing SIMDA and SIPD which are used by the government where development must touch on the system aspects (computerization) of the internal control system that is carried out and the integration of various policies between agencies within the government in Pohuwato Regency.

Functional implementation carried out by functional supervisory apparatus, both from the internal environment and from the government's external environment. supervising the implementation of regional government is a process of activities aimed at ensuring that regional government operates efficiently and effectively in accordance with the plans and provisions of the applicable laws and regulations. Functional supervision carried out by functional apparatus, both from the internal environment and from the government's external environment, can direct government officials to the implementation of performance in accordance with plans and applicable laws and regulations.

Therefore the performance of the Regional Government needs to be developed so that in its performance it can achieve an appropriate goal in accordance with the applicable laws and regulations. This is intended to achieve good performance and accountability for local government performance that is accurate, reliable and on target, as well as the creation of local government performance that is centralized to decentralization.

2. The effect of the principles of regional financial management and functional supervision policies simultaneously on government performance in increasing local revenue (PAD) in Pohuwato Regency

The achievement of government performance and development stability as well as economic equality is not only oriented at the national or regional level but also needs to pay attention to the lowest government area, in this case the region which is one of the administrative areas that regulates its own government affairs. When administering government, community services and development, the government carries out three main functions, namely the allocation function which includes economic resources in the form of goods and services for the community, the function of distribution which includes among others the income and wealth of the community, equitable distribution of development and the function of stabilization. Sarundajang, 2016: 82-83)

Stabilization in development is of course an illustration of the government's performance. Government performance is said to be a result (output) of a certain process carried out by all organizational components against certain sources used (input). Furthermore, performance is also the result of a series of process activities carried out to achieve certain goals of the organization. Within the organizational framework, there is a relationship between individual performance and organizational performance. Government or private organizations, large or small, in achieving the stated goals must go through activities driven by a person or group of people who actively act as actors,

The results of a descriptive analysis of government performance in increasing local revenue (PAD) show that the score for the variable government performance in increasing local revenue (PAD) in Pohuwato Regency is 77.59% which lies in the "good" criteria. This shows that the Government of Pohuwato Regency has organizational performance that is able to increase the achievement of Regional Original Income (PAD), where this achievement can be seen from the increase in regional original income after the Covid-19 Pandemic. This good performance represents that the Pohuwato Regency government is able to maintain the stability of financial performance according to the target because of the principles of regional financial management and functional supervision policies. The highest indicator of this variable is the performance of the PAD optimization program, which means that the Pohuwato Regency Government is able to maximize various programs that have an impact on increasing PAD. Then the lowest indicator is the performance of PAD optimizing activities, which means that there are various activities carried out that still need to be streamlined for better PAD.

Performance can also be said as a result (output) of a certain process carried out by all components of the organization against certain sources used (input). Furthermore, performance is also the result of a series of process activities carried out to achieve certain goals of the organization. For an organization, performance is the result of cooperative activities among members or organizational components in order to realize organizational goals. Organizational performance is the totality of work results achieved by an organization. The achievement of organizational goals means that, the performance of an organization can be seen from the level to which the organization can achieve goals based on predetermined goals (Surjadi, 2015: 7)

Simultaneous test results show that the principles of regional financial management and functional supervision policies together have a significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a coefficient of determination of 75.20%. While the remaining 24.8% can be explained by other variables not examined in this study such as regional head leadership, employee competence, intensification and extensification of regional taxes and fees, optimization of capital expenditures and central government fund transfers. Through these results, the results of performance gains, especially on results, positive progress must continue to be made by developing employees who are in charge of supervision and technical matters in the financial and technical management of public services in Pohuwato Regency. This optimal performance can be achieved by intensive training and technical guidance for employees and also by increasing the commitment of field officers, for example, tax and retribution collectors.

The work results achieved by an agency in carrying out their duties within a certain period of time, both related to input, output, outcome, benefit, and impact with responsibility can facilitate the direction of government organization management. The existence of work results achieved by agencies with full responsibility will achieve an increase in effective and efficient performance. The achievement of the results of an agency is related to the vision carried out by an organization and to know the positive and negative impacts of a policy taken. Performance is a description of the level of achievement of the implementer of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization contained in the formulation of an organization's strategic planning.

The performance of local governments in advancing development in various fields is very important for local governments in achieving the government's goal of becoming good

governance. Of course, the transfer of some of the responsibility for administering the state to the regions must be supported by the readiness of the regional administrators. The achievement of the performance of an organization is basically the achievement of the members of the organization itself starting from the top level to the lower level. Management planning and control systems are the systems needed to make the organization a successful organization.

The results of the study found that there was an influence of the principles of regional financial management and functional supervision policies on government performance in increasing local revenue (PAD) in Pohuwato Regency in line with and supporting research conducted by Kartikahardi (2014: 182) that performance issues are important in carry out activities. In order for activities to be measured, the objectives of these activities are clearly defined, because without objectives, we cannot judge whether or not this effectiveness has been achieved. If an agency succeeds in achieving its goals, then the agency can be said to have been running effectively. The most important thing to note is that effectiveness does not state how much money has been spent to obtain these goals.

This result is in line with the statement Mulyadi, (2010: 17) the effectiveness of regional financial management is the achievement of regional financial management objectives which include planning, implementation, administration, reporting, accountability and supervision carried out by local governments in carrying out their regional activities. Then according to Gilaninia., et., al (2013) that governancethat effectively provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes. If one or more material weaknesses exist, the entity's internal control cannot be considered effective. So it can be said that financial management can be influenced by internal control agencies.

Then it is also in line with Putra's findings (2018) that (1) Functional supervision, public accountability and improvement of public services simultaneously affect government performance within the Regional Government of Jambi Province. (2) Functional oversight, public accountability, and public service improvement partially affect government performance within the Jambi Provincial Government. (3) The effect of Functional Supervision, Public Accountability and Improvement of Public Services on the performance of local government in Jambi Province is 61.6% and is included in the big category.

CONCLUSION

Based on the results of the research and discussion above, several conclusions can be drawn as follows:

1. Principles of regional financial management has a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 30.00%. The better the application of the principles of regional financial management, the Regional Original Revenue (PAD) in Pohuwato Regency will experience an increase.

2. Functional oversight policy has a positive and significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a partial determination coefficient of 45.20%. The more effective the functional supervision policies carried out by the

government, the better the government's performance in increasing local revenue (PAD) in Pohuwato Regency.

3. The principles of regional financial management and functional supervision policies together have a significant effect on government performance in increasing local revenue (PAD) in Pohuwato Regency with a coefficient of determination of 75.20%. While the remaining 24.8% can be explained by other variables not examined in this study such as regional head leadership, employee competence, intensification and extensification of regional taxes and fees, optimization of capital expenditures and central government fund transfers.

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