



Application of Academic Study Analysis Shopping Standards (ASB) in Realizing Good Governance in The City of Palopo

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Abstract. Regions are the spearhead of a country's development. Since the implementation of Regional Autonomy in Indonesia, the role of central government as a regional coach has not shown significant success in developing the regions, especially regions that are far from the capital. The purpose of this study was to determine the effect of Academic Studies in realizing Good Government in Palopo City. The focus of this research is on the Regional Government of Palopo City, South Sulawesi Province. By knowing the influence of the Academic Study of ASB in the budgeting process, we can prepare better planning in preparing the APBD, more effective and efficient Government Program Planning and sustainable Development Planning supported by the results of academic studies and research by experts in their fields as a form of collaborative Government. The method used is Qualitative Research, and by using data in the form of analysis of the preparation of the Regional Revenue and Expenditure Budget obtained from BPKAD Palopo City. The results of the analysis show that academic studies have a very large role in realizing Good Government. The results showed that the Palopo City Government still depends on the Central Government in preparing and financing its government development activities. The preparation of budgeting still does not involve academics and experts in their fields contained in the academic study of Standard Expenditure Analysis, so it is necessary to consider more academic studies in preparing programs and activities in the local government budget of Palopo City in the future.

Keywords: Academic Review, Good Government, Effective and Efficient Government, Collaborative Government.

1 Introduction

Regions are the spearhead of a country's development, because the state is a combination of all regions. Since the implementation of regional autonomy in Indonesia, the goal of regional autonomy is still far from reality. Fiscal decentralization has been pursued proportionally by the central government, but has not shown equitable development to date. Therefore, it is necessary to examine and find out how far the level of success of regional autonomy is reviewed from the Budget Planning sector which is the

main source of development funding in the Region. Public Accountability Budgeting is an important pillar in realizing Good Government that has effective and efficient governance. In realizing the Good Government, a strategy is needed in the form of a Performance-Based Budget System. One of the strategies in the Performance-Based Budgeting System is Performance-Based Budgeting, and one of the Performance-Based Budgeting instruments is the Analysis of Standard Expenditure (ASB) [1].

Standard Expenditure Analysis is a standard or guideline used to assess the reasonableness of the workload and outputs used to carry out an activity to produce a certain level of service in accordance with community needs (Permendagri Number 13 of 2006). Law Number 1 of 22 concerning financial relation between central government and regional governments article 143 (1) Regional Expenditures are prepared based on standard prices and 'standard expenditure analysis. (5) Standard expenditure analysis as referred to in paragraph (1) is prepared based on an assessment of the reasonableness of the workload and costs used to carry out an activity. Analysis of Standard Expenditure (ASB) is an assessment of the reasonableness of the cost and workload used to carry out activity in each Regional Apparatus Organization (OPD) [2].

The development of autonomy is both an opportunity and a challenge to realize the improvement of people's welfare in the regions. Responsible discretion in the General Regional Budget Policy allows regions to optimize regional potential and excellence. This strategic performance must further encourage autonomous regions to "do the right things" and "do things right" according to the principles of social justice and equitable development in the regions in order to improve the welfare of the people in the regions. For this reason, it is necessary to regulate and strengthen the discipline of Regional Expenditure in the APBD. Improvements in these arrangements are carried out starting from the budgeting of Regional Expenditures, simplification and synchronization of regional priority programs with national priorities, as well as the management of Regional Expenditures based on price standards (operating expenditures and Regional performance allowances) and standard expenditure analysis [1].

Regional development is inseparable from the contribution of the central government, in the form of decentralization, deconcentration and co-administration funding, as well as fiscal and monetary policies that indirectly affect regional development. Since the start of regional autonomy in 2001, the measure of success of regional autonomy has not yet reflected equitable development and the level of success is still far from expectations. The application of academic studies in the budget preparation process is expected to increase the chances of successful development in the regions by improving the quality of planning and budgeting in the APBD [2].

Strengthening the fiscal capacity of regions in the development of growing autonomy to local governments is a strategic way. In addition to the internal impetus that expects progress in democratization and good governance, the demand for broad autonomy also arises in response to modernization, which has implications for the birth of new policies and laws. This modernization is marked by the emergence and development of new government management. Demands for transparency and accountability in regional financial management are increasing. To be able to meet these demands, especially for accountability demands can be done by managing regional finances economically, efficiently, effectively and transparently.

With the significant increase in tax objects and the amount of transfer funds to the regions, it is necessary to implement good budgeting so that the government can run effectively and efficiently. This study wants to find out what factors influence the application of academic studies in realizing Good Government in Palopo City.

The most important thing in Regional Policy is regional financial management, which leads to a better Regional Budget. The quality of budget planning, implementation and accountability is one of the factors that determine the capability and effectiveness of local government where the local budget is a form of commitment in implementing the local government work plan. The regional budget is used as a tool to determine the amount of income and expenditure with the aim of increasing its capability and effectiveness in a certain period. As well as assisting decision making in development, authorization of future expenditures, allocation in programs that become vision and mission, a source of developing standard measures for performance evaluation, a toll for motivating employees, and an economic stabilization tool.

The assessment of reasonableness in ASB consists of two things, namely the reasonableness of the workload and the reasonableness of the costs of each program or activity applied in the budget planning by the regional apparatus (PD). Local governments that do not apply ASB have the potential to experience various problems, including: 1) Activity budget ceilings in PPAS are set using “intuition” and the subjective interests of the budget team leader; 2) It is difficult to assess the reasonableness of the workload and costs of an activity; 3) Two or more of the same activities receive different allocations; 4) No strong arguments when “accused” of waste/inefficiency and 5) Delayed budgeting. ASB will theoretically encourage more accountable, transparent and fair budget management in accordance with the burden and performance targets that have been set. [3].

Legislation has made it mandatory for all local governments to implement ASB in budget planning. ASB is expected to encourage local governments to prepare more equitable budget allocations and accountability, and the budget will focus on the performance target policies (outputs and outcomes) set out in the Strategic Plan. The application of ASB in financial management will be able to reduce the injustice and impropriety of budget expenditure between similar activities between programs and between regional apparatus.

In Government regulation No. 105 of 2000 concerning the management and accountability of regional finances, under the name of Standard Expenditure Analysis (SAB). SAB then changed to Standard Analysis of Expenditure (ASB) with the enactment of law number 32 of 2004 concerning regional government. Article 167 paragraph (3) of the law emphasizes that the preparation of regional expenditure pays attention to the analysis of expenditure standards (ASB), price standards, performance benchmarks; and minimum service standards (MSS) which are determined in accordance with statutory regulations. The implementation of ASB continues to be strengthened with the issuance of Law No. 23/2014. Article 298 paragraph (3) of this law emphasizes that regional expenditure is guided by an analysis of expenditure standards and regional unit price standards in accordance with the provisions of laws and regulations [3].

Expenditure Standards (ASB) are also listed in Government Regulation No. 58/2005 on regional financial management. Article 41 paragraph (3) states that discussions by

the budget team are carried out for planning documents as well as performance achievements, performance indicators, standard expenditure analysis (ASB), unit price standards and minimum service standards (SPM). It is also explained in the Regulation of the minister of home affairs Number 13 of 2006 concerning regional management guidelines, Article 93 that the preparation of the RKA-SKPD is based on performance indicators, performance achievements and targets, standard expenditure analysis, standard unit prices and minimum service standards [2].

The Regional Revenue and Expenditure Budget (APBD) is a form of regional financial management that is determined annually by Regional Regulation. The APBD is prepared in accordance with the needs of government administration and regional revenue capabilities. The preparation of the APBD is guided by the Regional Government work plan in order to realize the achievement of state goals, the essence of which is to improve the welfare of the people in the Region fairly and evenly.

Law Number 33 of 2004 states that the APBD consists of a revenue budget, expenditure budget, and financing budget. Regional revenues are sourced from Regional Original Revenue, Balance Funds, and Other Revenues. The expenditure budget is classified according to organization, function, program, activity, and type of expenditure [4].

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The principle of performance-based budgeting in theory is a budget that links the local government budget with the desired results in the form of outputs and outcomes so that every rupiah spent can be accounted for its benefits [3]. Abdul Halim defines performance-based budgeting as a budgeting method for management to link each funding poured into activities with expected outputs and results including efficiency in achieving the results of these outputs. The outputs and results are outlined in the performance targets of each performance unit [5].

The legal basis for applying ASB in the preparation of activity expenditure budgets in local government is:

1. Law number 17 of 2003 concerning state finances stipulates that APBDs are prepared based on a work performance approach. For this reason, performance-based APBDs prepared by local governments must be based on Minimum Service Standards (SPM) and Analysis of Expenditure Standards (ASB).
2. Law Number 1 of 2004 concerning state treasury,
3. Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility.
4. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.
5. Law Number 23 of 2014 concerning Regional Government. In Law No. 23 of 2014 Article 298 paragraph (3), "regional expenditures for funding government affairs which are the authority of the regions other than as referred to in paragraph 1 are guided by the analysis of expenditure standards and regional unit price standards in accordance with statutory provisions."
6. Government regulation No.105/2000 on the Management and accountability of regional finance article 20 paragraph (2), "To measure the performance of regional governments, standard expenditure analysis, performance benchmarks and cost standards are developed."
7. Government Regulation 12 of 2019 concerning Regional Financial Management is promulgated and placed in the State Gazette of the Republic of Indonesia of 2019 Number 42 and the Explanation of Government Regulation 12 of 2019 concerning Regional Financial Management is placed in Supplement to the State Gazette of the Republic of Indonesia Number 6322.
8. Minister of Home Affairs Regulation Number 13 of 2006 concerning Regional Financial Management Guidelines article 89 paragraph 2 letter e, article 93 paragraph 1, and article 100 paragraph 2.

9. Permendagri Number 21 of 2011 concerning the Second Amendment to Permendagri Number 13 of 2006 concerning Regional Financial Management Guidelines. ASB is one of the main instruments in performance-based budgeting.
10. Palopo Mayor Regulation Number 91 of 2017 concerning ASB of Palopo City.

2 Method

The method used is Qualitative with descriptive research type. This qualitative research method is a research method to examine observations and observations of an object. This descriptive research type is a research method that aims to describe events and events objectively. This research aims to solve a problem in the field [9].

The research method uses Qualitative Methods with data collected with qualitative data collection techniques, namely; Literature Study Based on Mayor Regulation of palopo city Number 91 of 2017. The method is used because it can describe in detail the processes and stages in budgeting and the application of academic studies in the budgeting process.

The data source used is secondary data supported by primary data. The secondary data collection technique in this study uses document studies, namely data obtained through library research in the form of secondary data. Secondary data in this study is also supported by primary data obtained through interviews with informants.

The legal research method used in the research of preparing the Study through the following methods:

1. Conducting textual studies, namely analyzing legal texts, namely articles in laws and regulations and public policies (state policies) critically and explaining their meaning and implications for legal subjects in the local government of Palopo city.
2. Conducting a contextual study, which is related to the context in which the legislation is made or interpreted in the context of the formation of local regulations in the city of Palopo.

The legal research method used in the research for the preparation of this Academic Paper is the interpretivism paradigm pertaining to the use of legal hermeneutics in the Palopo City local government's ASB preparation. In essence, legal hermeneutics is an approach to legal text interpretation that reveals both explicit—the sound of the texts—and implicit—the concepts that underlie the texts. So that the gathering of *Analisis standar belanja* in Palopo city is formed, it is necessary to comprehend the idea behind the creation of the legal text as well as the insight of the current context when the legal text is applied or interpreted to fully understand its meaning.

In the early stages, researchers conducted data collection through literature studies, then looked for temporary determining factors in the process of implementing academic studies using data collection techniques through interviews with relevant research subjects, data collection of relevant government regulations and data retrieval of previous research results.

Data collection uses primary data by analyzing relevant regulations in the city of palopo. this can strengthen the author's research due to the limitations of previous literature studies related to the implementation of academic studies in the palopo city government.

3 Results and Discussion

There is a good understanding of the systems and procedures for regional financial management of each employee, the performance of performance-based budgeting will be more effective and an understanding of the awareness of the regional budget (APBD) will also have an impact on the absorption of the term-based budget so that it will be absorbed properly according to the budget target [8].

Many problems at the budget planning stage must be solved in order to improve the quality of regional budget planning. One of the common problems affecting the quality of budget planning is that (proposed) expenditure budgets tend to be set higher than they should be while the workload of sub-activities tends to be set relatively unclear, qualitative and or too low.

This tendency to inflate expenditure budgets will result in lower levels of efficiency and effectiveness in achieving expenditure performance targets. The level of efficiency tends to be lower because for the same performance targets, the proposed expenditure tends to be greater than it should be. On the other hand, the level of effectiveness also tends to be lower because adjustments to the proposed expenditure are forced to be made by reducing the burden of achieving the proposed expenditure targets. The low level of efficiency and effectiveness will certainly affect the performance achievement of the Sub-Activity concerned.

The importance of ASB preparation is due to the injustice and inequality of budget expenditures between similar sub-activities between programs and between SKPD [6]. From the above description, the position and urgency of the Standard Expenditure Analysis is clear. ASB has an important role in regional financial management, namely:

Planning Phase ASB can be used during regional financial planning. ASB can be used during musrenbang, long term planning (RENJA), and when determining priorities. At these stages ASB is used to determine the indicative ceiling of sub-activities proposed by the community.

At the budgeting stage, ASB is used during the budget planning process. ASB is an approach used by the Local Government Budget Team to evaluate the proposed programs, Sub-Activities, and budgets of each work unit by analyzing the workload and costs of the proposed program or Sub-Activity concerned. ASB is used when quantifying the programs and sub-activities of each SKPD into RKA-SKPD. The RKA-SKPD contains plans for programs and sub-activities to be implemented along with the proposed budget to be used. To determine the optimal workload and cost burden of each proposed program or Sub-Activity, the step taken is to use the ASB calculation formula contained in each type of ASB.

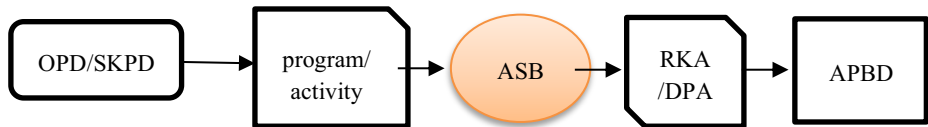
At the supervision/examination stage, the supervisor/examiner can use the ASB to determine the limits of waste/state loss. If the budgeted expenditure exceeds the ASB, it is called waste.

Determination of sub-activities and performance targets. This first step includes 2 (two) things, namely: selection of Sub-Activities and establishment of performance targets. This step is very important because it will affect the benefits and impact of the

planned Sub-Activities on the performance of the SKPD concerned. In this step, the selection of Sub-Activities needs to be done carefully so that the proposed Sub-Activities selected are the best response in the sense that they are relevant to realizing the mission and vision of the SKPD as well as the targets set in the general policy direction of the APBD in the planned year.

After selecting the Sub-Activity, the next thing that needs to be done is setting the performance targets of the Sub-Activity concerned. The important thing to note is that all performance targets of a Sub-Activity must be specific and measurable.

Determination of activities (steps) for completing work or realizing performance targets. After determining the performance target, the next step is to determine the steps to complete the work to realize the predetermined performance target.



3.1. ASB is one of the RKA-SKPD assessment instruments for the preparation of RAPBD.

By looking at the form and structure of the RKA-SKPD format, the indicators and performance targets of the Sub-Activities that must be specific and measurable are as shown in the following figure:

From the chart, the indicators and performance targets that must be filled in are as follows:

Program Outcomes, namely: the target (target) expected from a program. Program is a form of policy elaboration instrument in the form of efforts containing one or more activities carried out by regional apparatus organizations using the resources provided to achieve measurable results in accordance with regional development goals and objectives.

Outputs, outputs are goods or services produced by activities carried out to support the achievement of program and policy goals and objectives.

Outcomes, namely: is everything that reflects the functioning of the outputs of the Sub-Activities in a program. Outcome is everything that reflects the functioning of the outputs of the activities in a program.

These completion steps are actually sub-activities that are generally outlined in a Gantt Chart or Time Schedule or Work Plan Table. This table will inform:
The series of activities to realize the performance targets that have been set.
The schedule for implementing each activity and its respective deadlines.
The parties responsible for carrying out each activity.

These three pieces of information are very important for the implementation of the Sub-Activity concerned as well as for the preparation of the proposed expenditure for the Sub-Activity concerned [10].

Program : X.XX.XXX.XX Forest fire control program		
Activities : X.XX.XXX.XX Mapping of forest fire prone areas		
Activity location : District/City Scope		
Direct expenditure performance indicators and benchmarks		
indicator	performance benchmarks	performance target
Program achievements	Controlling the incidence and potential of forest fires	Maximum of only 2 unexpected events
Input	Amount of funds required	Rp. 50.000.000,-
Output	Mapping results document of forest fire prone areas which at least contains : List of forest fire prone areas based on their level of vulnerability. List of root causes of vulnerability List of solutions to prevent and control forest areas List of main tasks and roles of stakeholders related to the prevention and control of forest vulnerability.	40 Dokumen
Results	Improved functioning of stakeholders in forest fire prevention and control	100% of functionality components fulfilled
Activity target group : stakeholders related to forest fire prevention and control		

3.2. General profile of sub-activity

It has components that differ from each other, which in turn will affect the size of the proposed expenditure. In this subchapter, the criteria used are:

- 1.) Similarity of outputs produced, and
- 2.) The similarity of the activities involved.

The first criterion is the similarity of the outputs produced by the Sub-Activities concerned. If two or more Sub-activities have the same outputs, then these Sub-activities are basically the same. Conversely, if two or more Sub-Activities have different outputs, then these Sub-Activities are basically different and cannot be equated.

An example is maintenance and development sub-activities. Development and maintenance sub-activities cannot be equated because the outputs of these two sub-activities are different. Another example is the training Sub-Activity and the technical guidance Sub-Activity. To a certain extent, these two Sub-activities can be equated. Why? Because the outputs of these two Sub-activities tend to be the same; both seek to improve the skills of participants on the subject being trained.

Another criterion to be used in grouping Sub-Activities is the similarity of activities within the Sub-Activity concerned. This criterion is a complement to the previous criterion [10].

The two components above are basic information that must be known when determining the expenditure requirements of a Sub-Activity. In a merit-based budgeting approach, these two pieces of information must be known before the total proposed expenditure can be determined.

In practice, the output of a Sub-Activity cannot only be described, but must be specified and measurable. The formulation of specific and measurable output targets will facilitate the determination of the activities needed to realize them.

The unit of analysis in ASB is the Sub-Activity. Another way to determine the reasonableness of the workload and costs of a Sub-Activity is by assessing its performance indicators and understanding the profile of the Sub-Activity.

The subject of this chapter is the development of indicators of a Sub-Activity's performance and the development of a general profile of some common Sub-Activities in local government.

Is the proposed Sub-Activity X reasonable? The reasonableness of each proposed Sub-Activity must be assessed. Assessing the reasonableness of a Sub-Activity is done by developing an appropriate set of indicators so that the reasonableness conclusion can be justified but is still easy to implement. What are the indicators of a proposed Sub-Activity's reasonableness? The answer to this question is an integral part of the Standard Expenditure Analysis.

This means that the assessment of the indicators of a Sub-Activity's performance is a standard expenditure analysis, which will provide confidence about the reasonableness of the workload and costs used to carry out a Sub-Activity. In this subchapter, several key indicators will be derived that can be used to assess the performance of a proposed Sub-Activity.

These indicators are categorized as general indicators, workload reasonableness indicators, and expenditure reasonableness indicators. The list of indicators is to improve the Sub-Activity components suggested by the indicators. However, from some of these indicators it can be seen that if it turns out that the value of the indicator is relatively very low, it is necessary to replace the Sub-Activity proposal with a new proposal.

3.3 Formulation of Standard Expenditure Analysis

Details of Standard Expenditure Analysis of Palopo City Government Based on Mayor Regulation Number 91 of 2017 which is valid until now. Example of ASB 01. Construction of 2-Meter-High Primary Irrigation Canal;
Description:

Construction of 2-Meter-High Primary Irrigation Channels is the work or manufacture of channels that carry water from tapping buildings to secondary channels and to irrigated tertiary plots with a height of 2 meters.

Standard of Expenditure:

Activity expenditure standards are as follows:

Control unit for fixed cost = Rp. 0

Variable cost control unit = Rp. 3,107,000 per meter

Controller expenditure (cost driver): the length of the channel section.

Total Expenditure Calculation Formula = (Fixed Expenditure + Variable Expenditure) x (100% + Average Inflation) = (0 + Rp. 3,107,000 x Length of channel section) x (100% + Average Inflation) [10].

Variable Spend Controller Details

No.	Description	Unit	Forecast Quantity	Price Unit (Rp)	Sum Price (Rp)
a	b	c	d	e	f = (d x e)
1	EARTHWORKS				
a	Ordinary soil excavation ≤ 1 m deep	m3	0,65	89.250,98	58.013,14
b	Landfill returns	m3	0,22	52.314,08	11.334,72
2	SPOUSE WORK				
a	Pack. Stone pair (mix 1 PC:4 PP)	m3	2,16	1.045.149,90	2.252.298,03
b	Pack. Broadcast Plaster/Voeg (mixture 1 pc:3 PP)	m2	3,14	85.003,98	266.912,48
c	Pack. 1.5 cm thick plaster (1 PC:3 PP mixture.)	m2	0,80	108.297,57	86.638,06
3	CONCRETE WORK				
a	Pack. Concrete floor 10 cm thick, (quality f _c =14.5 Mpa / K-175)	m3	0,14	1.055.918,42	149.412,46
AMOUNT OF FEES					2.824.608,88
PPN				10%	282.460,89
TOTAL COST					3.107.069,77
ROUNDED CORNERS RIGHT					3.107.000,00
ASB PER METER RUNS THE CONSTRUCTION OF PRIMARY IRRIGATION CANALS 2 METERS HIGH					3.107.000,00

4. Conclusion

With this research, it is hoped that there will be a clear explanation in the stages of applying academic studies to the process of government financial management, especially budget preparation in local governments and can then be applied in the central government. The results of the conclusions obtained are gaps that can still be used by unscrupulous government officials which can lead to waste of budget so that it is necessary to add more Activity Program Analysis (APK) to complement the Analysis of Expenditure Standards (ASB) so that government administration is more directed, effective and efficient. Activity Program Analysis is used in determining the right program to run in the next fiscal year. The right program is used by SKPD/OPD to achieve the vision and mission of the Region effectively and efficiently.

By examining the application of Academic Studies in financial management in accordance with applicable regulations and looking for weaknesses that can cause budget waste and provide solutions for implementing the right system to improve overall and fair national development. The results of the research are expected to find new findings that can fix leaks and budgeting errors as a whole and continue to be updated following technological developments from time to time, so that system improvements can continue to be made in order to maximize the output of government administration in the future.

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