

SYSTEM ANALYSIS AND PROCEDURE FOR ISSUING FUND DISBURSEMENT ORDERS (SP2D) ON APBD FUNDS

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Abstract

This research aims to find out regional financial management where all activities that include planning, implementation, management, reporting, accountability, and regional financial supervision are an integral part of the Regional Financial Management process, both according to Government Regulation No. 58 of 2005 and based on Permendagri No. 13 of 2006 on Regional Financial Management Guidelines. The description of regional financial management includes the following: general principles of regional financial management, implementation of regional financial management, management of receipts, and management of expenditures. This thesis research was conducted to obtain information about the system and procedures for issuing a Disbursement Warrant (SP2D) at the Regional Financial Agency, or Regional Financial Management Officer (PPKD), as the Regional General Treasurer (BUD). SP2D is a letter used to disburse funds through a designated bank after the Pay Warrant is received by BUD power. The procedure starts from RKA-SKPD, DPA-SKPD, CASH BUDGET-SKPD, SPD, SPP, SPM and then SP2D is issued. This research method uses qualitative types that are descriptive and uses a data analysis approach from the results of interviews, observations, and data documentation and then reduced to draw into conclusions. The results of this study show that to increase the financial realization of regional spending at the Regional Financial Agency of the City of Parepare City Government in addition to the necessary documents in accordance with the rules and regulations, and technical measures, also required commitment of cooperation of the relevant parties, so that APBD can be implemented optimally."

Keyword: Regional Financial Performance, SP2D Issuance Procedure, Absorption of APBD fund.

INTRODUCTION

That in order to implement the Provisions of Article 155 of Government Regulation Number 58 of 2005 concerning Regional Financial Management, the Minister of Home Affairs issues Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management.

However, in line with that, the Ministerial Regulation has not been effectively implemented because there are still articles that need to be refined, in connection with the issuance of Government Regulation Number 38 of 2007 concerning the Distribution of Government Affairs between the Government, Provincial Regional Governments, and Regency/City Regional Governments, and Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations.

Therefore, the Minister of Home Affairs again issued Minister of Home Affairs Regulation Number 59 of 2007 concerning Amendments to the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management.

One of the amendments to this Ministerial Regulation is to regulate the implementation and administration of spending within the SKPD regarding the system and procedure for issuing Fund Disbursement Orders (SP2D) relating to the management of the absorption of funds or financial realization in the Regional Government Revenue and Expenditure Budget (APBD). Regency/City.

Creating the quality of disbursement of funds, there are several factors that influence it such as the legal basis, facilities and infrastructure, competence of implementers, service guarantees, service security and safety guarantees, and evaluation of implementing performance (Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 15 of 2014 concerning Standard Guidelines Bureaucratic Services).

Based on the theoretical basis of the implementation of regional financial management, the theoretical framework of this study can be presented in the flowchart 1 as follows;

Diagram 1. Regional Financial Research Conceptual Framework



With regional autonomy, each region has the authority to the description contained in the introduction above, then the main technical issues in this study are to find out:

1. What is the application of the system and procedure for issuing a Fund Disbursement Order (SP2D) against the conformity of the filing and reporting format that has been regulated with the provisions and mechanisms of the established laws and regulations.

2. How to increase the timely issuance of Funds Disbursement Orders (SP2D) by fulfilling the requirements or instruments which include the process of verifying or examining documents and the completeness of other supporting files.
3. What are the efforts to increase the issuance of Fund Disbursement Orders (SP2D) with the support of quality Human Resources, and Information Technology (IT) facilities, as well as the consistency of the attitude and motivation of implementing apparatus in carrying out regional financial management tasks in each Regional Work Unit (SKPD)).

Several studies have analyzed and examined the various factors that influence the issuance of Fund Disbursement Orders (SP2D) in various government agencies, both central and regional. Understanding financial management mechanisms can contribute to solving problems regarding matters that could hinder the disbursement or issuance of this SP2D. The research on SP2D includes;

- A. Bustan's research, (2007) has partially tested, with the thesis title "Analysis of Factors Affecting Delays in Issuance of Fund Disbursement Orders (SP2D) at the Regional Financial Management Board of Parepare City." The data collection methods used in this study were observation, interviews, and questionnaires resulting in findings that the quality of human resources has a negative effect on delays in the issuance of SP2D, or in other words if the human resources participating in education and training increase, it will reduce delays in the issuance of SP2D while the means the computer negatively affects the issuance of SP2D, in other words if computer facilities are improved, it will reduce the delay in issuing SP2D.
- B. Prianggono, (2013) conducted a study entitled "The Impact of the Implementation of Bureaucratic Reform on the Intensity of Fraudulent Practices in the Process of Disbursement of Funds at the Malang Service Office and State Treasury (KPPN), using qualitative methods to show that service transparency, organizational structure structuring, business process improvement, and improving the quality of human resources, can prevent fraudulent practices in the process of disbursing funds.

RESEARCH METHODS

1. Types of Research Data

Based on its nature, the data used in this study is qualitative data. Qualitative data can be interpreted as a form of interpretation of the data concept. The function of qualitative data is to translate raw data into descriptions, explanations or descriptions. Qualitative data is data that can be expressed in the form of words, sentences, schemes or pictures, **Sugiyono (2003)**.

The qualitative data in this study is an explanation of the general description of regional financial management which the authors then describe up to the financial administration stage, in this case the system and procedure for issuing the SP2D and the implications for the absorption of APBD funds at the Parepare City Government Regional Finance Agency.

2. Research Data Sources

In this study, the author uses **Data Primer** and **Data Seconds** classified according to their source. *Data Primer* where research data sources are obtained directly from participant sources (not through intermediaries), both individuals and groups. So the data is obtained directly from the respondent or informant. Primary data is specifically done to answer research questions. Respondents or informants used as sources in this study were **Mr Bustan, S.E., M.Si.**, as the Head of the Parepare Municipal Government's BKD

Budget Sector as the main task and function in APBD preparation, DPA Assistance, Cash Budget Assistance, up to the SPD Issuance stage, so that the Expenditure Treasurer can make SPP and SPM in their respective SKPD. Then Mr **Mursalim, S.E., M.Sc.**, as the Head of the Parepare City Government Assets Division as the Regional Asset and Property Manager in his authority in managing capital expenditures, physical realization and development finance, inventory, and data recording as well as physical control of regional assets. Next Mr **Noldy Yoseph Rengkuan, S.E., M.Si.**, as the Head of the BKD Treasury for the City Government of Parepare who has the role of the Regional General Treasurer's Authority to issue SP2D and authorize SKPD spending. Then next is Mr **Agussalim, S.E., M.Sc.**, as the Head of the Accounting and Reporting Division of the BKD of the City Government of Parepare who recognizes and authorizes regional expenditures and records them as financial realization reports in each SKPD of the City Government of Parepare. The author's key informant is the Head of the Regional Finance Agency of the Municipal Government of Parepare, namely, Mr **Jamaluddin Achmad, S.E., M.M.**, as the Head of PPKD and Proxy of BUD who are expected to be able to provide an explanation regarding the condition of regional financial management for the 2020 fiscal year as a sample of the Author's indicators.

RESULTS AND DISCUSSION

1. Research result

The Regional Finance Agency as BUD according to the Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the Second Amendment to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management explains that a BUD is a Regional Financial Management Officer (PPKD) who acts in the capacity of Regional General Treasurer. In Article 7 paragraph (2) point c has the responsibility for controlling the implementation of the APBD which, if reaffirmed in Article 8 by appointing the Proxy of BUD, will carry out the issuance of the SP2D. Furthermore, the duties and functions of the BKD of the City Government of Parepare are, carrying out some of the regional government affairs in the area of regional financial and asset management and carrying out tasks as an SKPD in regional government.

Then the Treasury Sector is a sector that has the authority to carry out main tasks and functions in the process of issuing Fund Disbursement Orders (SP2D) and providing services related to the implementation of the Parepare City Government regional revenue and expenditure budget. In line with this authority, the treasury sector is one of the important areas for measuring the performance of regional financial management at the city level.

2. Research Discussion

2.1. What is the application of the system and procedure for issuing a Fund Disbursement Order (SP2D) against the conformity of the filing and reporting format that has been regulated with the provisions and mechanisms of the established laws and regulations.

Based on the results of participatory observations that have been made by the Author in the Treasury Sector, information is obtained from the BKD Spending Treasurer regarding the SP2D issuance process - Supply Money (UP) so that each document, related parties and procedures used in the SP2D Issuance process can be understood. Cash on Supply Money (UP) at the Regional Finance Agency (BKD) and Regional Working Units

(SKPD) in the same Municipal Government of Parepare. The implementation mechanism is that the use of Supply Money (UP) can only be used for routine SKPD expenses and expenditures on programs and activities in goods and services expenditure posts that are small in nature with a nominal value of <10 million. UP (Supply Money) is replenished with a Change of Money (GU) / Revolving mechanism. As for routine expenditures, they are arranged in the DPA (Budget Implementation Document) in each SKPD and summarized in the Parepare City Government APBD for the 2020 fiscal year. The cash disbursement system for Supply Money (UP) is in the form of Change of Money (GU) at SKPD with the functions carried out by the Expenditure Treasurer making a letter of application for SPD (Letter of Provision of Funds), preparing the SPP document and its attachments, submitting SPP (Letter of Request for Payment) to the PPK-SKPD, recording SP2D (Warrant for Disbursement of Funds) on the administration document, testing the correctness and completeness of accountability documents, record evidence of funds spent from UP/GU on documents (General Cash Book, Tax Helper Book, Down Payment Book, Expenditure Support Book per Object), recapitulate expenses and record them in the SPJ which will be submitted to the User Budget (through PPK-SKPD) to be approved.

The documents used in the cash disbursement system for Supply Money (UP) at the Regional Finance Agency are good enough and used properly. Letter of Provision of Funds (SPD) based on a request from SKPD is issued by PPKD as BUD. The Payment Order (SPM) signed by the Budget User as approval for the disbursement of funds has been verified by the PPK-SKPD. The Fund Disbursement Order (SP2D) must be signed by the Proxy of the BUD so that the document has binding legal force and is immediately submitted to the Parepare Branch of the Sulsebar Bank authority for posting to the account listed on the SPM. The format of submission and reporting documents used is good enough and in accordance with existing procedures. Documents used are more than 1 sheet so that the control function can be carried out by related functions. Existing processes are effective and in accordance with applicable laws and regulations.

This can be compared with previous research by Isti Khomah Cahyanityas Puspitasari (2017) in his research entitled, Analysis of Procedures for Issuing Fund Disbursement Orders (SP2D) in the Tangerang City Government, has explained what is the procedure for issuing the SP2D and knowing what documents are used in issuing the SP2D at the Regional Financial Management Office of the Tangerang City Government. The procedure starts from RKA-SKPD, DPA-SKPD, SPD, SPP, SPM and then SP2D.

2.2. How to increase the timely issuance of Funds Disbursement Orders (SP2D) by fulfilling the requirements or instruments which include the process of verifying or examining documents and the completeness of other supporting files.

In order to fulfill the quality of service for the procedure for issuing a Disbursement Order (SP2D) in the Treasury Sector of the Parepare City Government Regional Financial Agency, the author can convey based on participatory observation or direct observation during research and the fact is obtained that, in each arrangement, the issuance of a Fund Disbursement Order (SP2D)) that, the SPM file will be processed if the requirements in managing the order for disbursement of funds are complete in accordance with the existing provisions and standard operating procedures and have fulfilled all the document completeness instruments, then the incoming and complete SPM file will be processed at the treasury counter, then it is submitted to the financial verification section to be

examined and tested for its validity, then it is printed and authorized so that SP2D is issued by the BUD power for SKPD activities listed in the SPM.

This process is also determined by the attitude and motivation of the implementing apparatus in the Treasury Sector who are thorough, reliable and responsive in carrying out the verification and inspection process as well as the completeness of each SPM file document from the SKPD.

Creating the quality of disbursement of funds, there are several factors that influence it such as the legal basis, facilities and infrastructure, competence of implementers, service guarantees, service security and safety guarantees, and evaluation of implementing performance (Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 15 of 2014 concerning Standard Guidelines Bureaucratic Services).

If the processes and provisions mentioned above are properly guided, then the commitment of the Regional Finance Agency with the SKPD to carry out the system and procedures for issuing SP2D in a timely manner can be carried out properly.

In general, the recapitulation of the data table for the frequency of issuance of SP2D results from register processing of receipt of SPM files at the registration counter until the issuance of SP2D from verifier staff in the Treasury Sector based on the range of time the date of receipt of SPM until the date of issuance of SP2D for the last 3 (three) years can be seen in the table, namely;

Table 1. Data on the Percentage Scale of SP2D Issuance of Direct and Indirect Expenditure at the Regional Financial Institutions for the 2018-2020 Fiscal Year.

Fiscal year	Number of SP2D Issuance	Number of SP2D Issuance That Was Not Timely	SP2D Issuance Delay (%)
2018	9.275	1.181	12,73 %
2019	10.859	754	6,94 %
2020	10.193	294	2,88 %
Rate-Rata	30.327	2.229	7,34 %

Source: BKD Treasury Sector Parepare City Government.

The table above shows that the issuance of the SP2D carried out by the Parepare City Government BUD from 2018 to 2020 shows a tendency for the issuance of SP2D to increase every year. However, on the other hand, SP2D which cannot be issued in a timely manner by BUD every year also fluctuates and does not show an increasing trend. On average each year about 7.34% of SP2D issued not on time or an average of 2,229 SP2D documents. Although overall the number of SP2D publications that were not timely was relatively small, it still indicated that there were internal organizational problems in providing quality service to stakeholders.

- 2.3.** What are the efforts to increase the issuance of Fund Disbursement Orders (SP2D) with the support of quality Human Resources, and Information Technology (IT) facilities, as well as the consistency of the attitude and motivation of implementing apparatus in carrying out regional financial management tasks in each Regional Work Unit (SKPD)).

Regional Finance Agency (BKD) Parepare City Government as an agency that issues Funds Disbursement Orders (SP2D) carried out by the Treasury Sector, in carrying out their duties there are 12 employees consisting of 6 State Civil Apparatuses/ASN and 6 Non-Permanent Employees/PTT to handle 35 SKPDs. According to the Head of Treasury, this is considered not yet proportional and effective in supporting official duties. Thus, it is hoped that in the future there will be additional staff or personnel with disciplines relevant to regional financial management that can support the smooth running of tasks in the treasury.

This is evidenced by previous research conducted by Bustan, (2007) which said that the quality of Human Resources has a significant effect on the quality of SP2D issuance both simultaneously and partially at the Regional Financial Management Board (BPKD) of the City Government of Parepare. So apart from the factor of adding staff or personnel, it turns out that the support for the quality of the human resources of the implementing apparatus is also important to improve.

Then the increase in the issuance of SP2D with the support of Information Technology (IT) facilities. influence the absorption of APBD funds parepare city government in previous years.

This IT facility support factor has been proven by research by Magdalena Idda Kusumaningsih, (2016) which says that,information technology affects the quality of SP2D issuance at the Regional General Treasurer of Bulungan Regency. Information technology in the form of adequate utilization of information and computerized systems and utilization of internet networks will improve SP2D publishing services that are relevant, reliable, comparable and understandable to users (users). The more these elements are used and applied, the more the SP2D issuance process will improve.

For this reason, this condition has been noticed and followed up by the Head of the Regional Finance Agency of the Parepare City Government through the Head of the Assets Division by making efforts; Procurement and upgrading of computers and increasing the capacity of high internet networks in BKD and in each SKPD to support regional financial management.

CONCLUSION

Based on the implementation, each function has been running well and implemented by different SKPD. Verification of documents and requirements is very important so that it is carried out by all related parties. Based on the results of the author's research, the Regional Finance Agency has involved several sections in regional financial management, so as to prevent irregularities from occurring. The existing process is effective and in accordance with the established mechanism and applicable laws and regulations.

Implementation of the Policy for Issuing Orders for Disbursement of Funds (SP2D) which is determined by the attitude and motivation of the implementing apparatus for managing regional finance at the Regional Finance Board and SKPD has been good, but in the future it is still expected that there will be regional treasury and treasury

administration activities that comply with statutory provisions so that the issuance process Accurate and timely SP2D can be improved and run more optimally.

SUGGESTION

Communication in the form of Technical Guidance, Outreach, Appeals and Circulars related to the contents, aims and objectives as well as the provisions of Permendagri Number 13 of 2006, concerning Budgeting, Administration and Accountability of APBDes still needs to be improved, therefore communication needs to be carried out intensely so that employees as implementers or executors can understand and implement it

In order to improve the quality of service for issuance of Letters of Disbursement of Funds (SP2D), especially the support of Human Resources, additional staff and personnel must be increased as well as the need to increase the quality and capacity of implementing apparatus, such as periodic evaluations, a sense of responsibility through work commitments, and time discipline, as well with formal education and training periodically given the opportunity to gain knowledge in both the field of finance and sustainable taxation.

Besides that, it is necessary to increase the support of Information Technology (IT), especially the procurement of computers, procurement of servers, improvement of internet quality which supports the smooth running of regional financial management tasks.

THANK YOU

Through this Journal, the Writer praises the presence of ALLAH SWT and His Majesty the Prophet Muhammad SAW (Al - Amin), and at the same time conveys his greatest gratitude to:

FATHERDr. Maryadi, S.E., M.M. as Director of the STIE-NOBEL Indonesia Makassar Graduate Program. Head of the Master of Management Study Program, IBU**Dr. Sylvia Sjarlis, S.E., M.Si., Ak., C.A. MOMProf. Dr. Hj. Masdar Masud, S.E., M.Si.** as Chairman of the Advisory Committee. The Honorable Head of the Regional Finance Agency of the City Government of Parepare, BAPAK**Jamaluddin Achmad, S.E., M.M.** Along with the ranks and elements of SKPD who have helped the author a lot in this research.

Thank you to all the Academic Community and fellow STIE-NOBEL Postgraduate Program students Batch 2019. Thank you to fellow Financial Management alumni who have progressed from the start of the seminar to the end of the closing exam. An invaluable thank you of all time to the Author's parents, MOTHER**Hj. Nurjannah** for his best sincere prayers and to your FATHER**Andi Muhari Iskandar** Rahimakumullah. Special thanks to MOM**Andi Anggareni Somp**a (Wife) who never stops giving motivation and support and prays tirelessly and to your children**Andi Ararya Batara Aswad** (Son) who always gives incredible inspiration and spirit to the Writer.

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