



ISSN 2621-458X

## **BUDGET USE SYSTEM IN IMPLEMENTING WORK PROGRAM IN THE WATER FIELD OF THE PUBLIC WORKS OFFICE OF BARRU DISTRICT**

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### **ABSTRACT**

*This research aims to determine the budget use system and the factors that hinder the budget use system in implementing work programs in the Water Sector of the Barru Regency Public Works Service. This research is a qualitative descriptive research using data collection techniques through observation, interviews and documentation. Then the data obtained was analyzed through the following stages, namely the data reduction stage, data presentation stage and conclusion arrangement (verification). Based on the data obtained by the author in the research from the data analysis process above, the budget use system in the Water Sector of the Barru Regency Public Works Service in the implementation of the work program for the 2018 and 2019 budget years, it has been said to be effective as a form of accountability in achieving the vision and mission. The factors that hinder the budget use system are policies and rules that sometimes change, time for employees to understand changes in mechanisms, lack of information data and the existence of interference of political interests.*

**Kata Kunci:** *Budget, implementation, work program*



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### **A. INTRODUCTION**

In Indonesia the budget system uses a regional and centralized budget system. During the New Order era, the budget system in Indonesia was a centralized budget system, where all existing budgets were listed in the APBN. In the reform era, namely around 1999, the regional autonomy policy was implemented which ultimately

required regional governments to have their own budget books or what could be called APBD. The APBN itself is ratified by the Ministry of Finance while the APBD is ratified by the Ministry of Home Affairs. In general, the budget system has experienced development from the feudal era, absolutism, to the modern era. In feudal times, state expenditure and income were considered the private means of the king or ruler, where the income and expenditure of other public authorities were not included in the state budget. In the era of absolutism, the system that applied in the portel system was that most of the State's opinions did not go into the central treasury, but into the coffers of officials who directly financed the State's actions.

A government is built based on a vision to be achieved. This vision is then reduced to a long-term plan, medium-term plan, strategic plan and finally an annual work plan. The annual work plan is then translated into rupiah. Availability of funds is an important factor in the process of executing an activity that has been planned by the government. For this reason, when the government formulates a policy, it should also take into account the availability of funds. As is known, finance is a very important part of an organization so that in managing State finances, various financial systems have emerged with the aim of efficiency and effectiveness in the administration of the State and Government ( Hariadi, et al. 2010: 2).

A system is a network of interconnected procedures, gathered together to carry out activities or carry out certain targets and is a collection of resources such as people and equipment, which are designed to convert financial data and other data into information. This information is communicated to various decision-making parties so that the system has dependencies in budget preparation. Implementation of the system in government agencies in Indonesia through the enactment of Law Number 17 of 2003 concerning State Finance and implemented in stages starting in 2005. State Finance has established a system for using the budget which is expected to be able to minimize several weaknesses in the budget system which is still traditional in nature established by the Indonesian government In the pre-reform era, this was a way of preparing budgets that was not based on thinking and did not pay attention to the concept of value for money (economy, efficiency and effectiveness) which had to be done to achieve the desired goals.has been determined. The preparation is based more on the need for shopping or expenses (Hutahean 2014: 2).

Budget use is a concept that is often used to view the performance of public organizations. The budget prepared must be based on the existing budget system approach in the agency. However, until now the implementation of budgets in government agencies in Indonesia has not been fully implemented properly and correctly. In fact, this benchmark is needed to serve as a guide, both for the government itself and interested parties in assessing regional government performance through regional government agencies (Ananda, Putra and Herdrastyo, 2017; Ananda and Zulvia 2018). The budget is an estimate of the resources needed to implement a work program. To ensure the implementation of the program, management prepares a budget containing an annual work plan with an estimated value of the resources needed to implement the work plan (Indra Bastian 2010).

Prastowo (2014: 525) states that indications of the success of the budget use system are the improvement of social welfare services and community welfare, increasingly advanced democratic life, justice, equality, and the existence of harmonious relationships between the center and the regions and between regions. This situation will only be achieved if public sector institutions are managed with attention to economy, efficiency and effectiveness. Deep reform State budget management requires the support of a more responsive budgeting system. Thus facilitating demands for increased performance, in terms of development impact, service quality, efficiency, resource utilization and success in development work programs

A work program is an arrangement of work activity plans that have been designed and mutually agreed to be implemented within a certain period of time. The work program must be made in a targeted manner because it will become an organization's guide in achieving a goal. Because in the analysis of the work program implementation environment, there are several threats, such as increasing public demand for the quality of work, which will affect the work process produced and the community's pressure to complete activities according to the predetermined schedule.

In preparing the administrative system for using the budget, what needs to be taken into account is the implementation of activities and work which includes administration, physical and financial activities. Therefore, having an optimal and controlled budget use system can encourage good administrative arrangements so that

each agency's work program implementation can run on time. However, in reality there are still several obstacles in the budget use system and it has not been able to provide equal work programs for the community.

The Water Sector of the Barru Regency Public Works Service is one of the fields in the Barru Regency Public Works Service which is an element of implementing Government affairs which is the authority of the Region which helps the Regent carry out Government affairs in the field of Public Works and spatial planning related to water resources (SDA) and drinking water. becomes regional authority and auxiliary tasks given to the Regency. In the water sector, the Public Works Department still has many comments from the public about the agency's successes and failures in carrying out its duties, especially regarding inadequate work programs and delays in payments to workers. It can be seen from several indicators and the media that in the Water Sector of the Public Works Department, the implementation of the work program has not been in accordance with the procedures in the theory above. This means that there is a gap because there is a difference between society's expectations and what actually guides the quality of management of an organization that provides public services.

When preparing administration, government managers often have the mindset that the measure of success of a government agency is emphasized on the agency's ability to absorb the budget. So, a work program is declared successful if it can absorb 100% of the government budget even though the results and impacts achieved from implementing the program are still far below the standard.

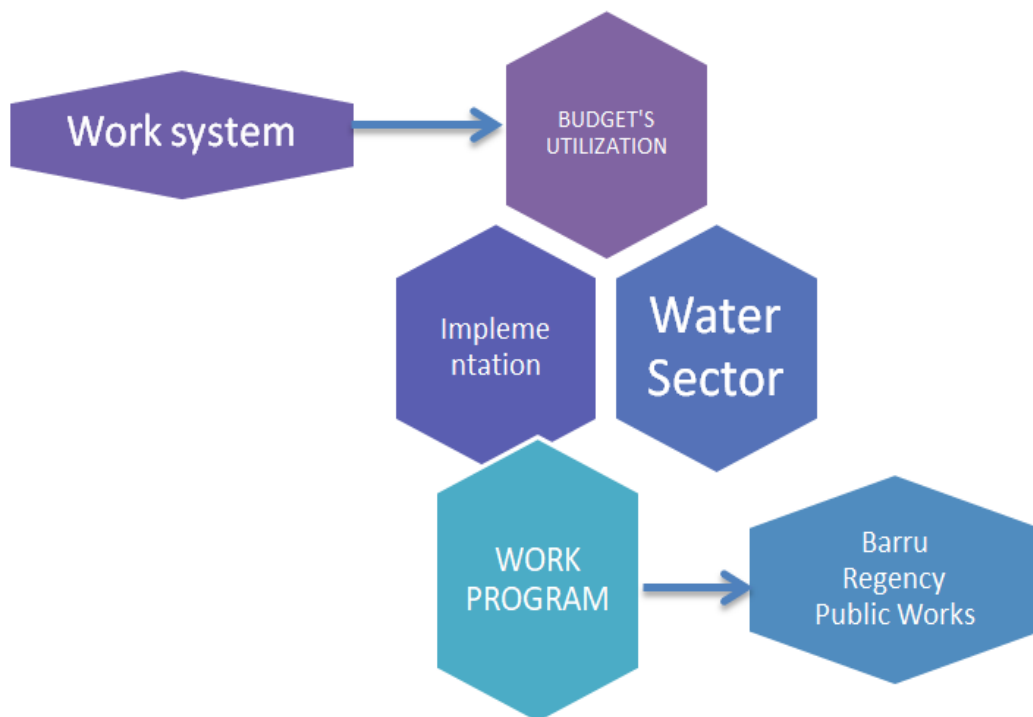
Even though the use of the budget is prepared very well, the presence of a system is still necessary because it will not guarantee that the implementation and administration will be perfect without being managed with a good system. This is due to several weaknesses, including the low level of skills/abilities in mastering technology, inadequate employee awareness of management, changes to the system or data for preparing budget fund estimates every year. The success or failure of budget implementation (realization) will depend greatly on the administrative preparation.

These issues and problems become a challenge for the government if in terms of success it only emphasizes the input preparation aspect without looking at the level of output or its impact.

## B. RESEARCH METHODS

The type of research used in this research is descriptive qualitative research. Qualitative research methods can be interpreted as research methods that are based on postpositivism/interpretive philosophy, used to research the conditions of natural objects where the researcher is the key instrument, data collection techniques are carried out by triangulation (Sugiyono 2016: 347).

The definition of descriptive according to Sugiyono (2012: 9) is a method that functions to describe or provide an overview of the object being studied through data or samples that have been collected as they are, without carrying out analysis and making generally accepted conclusions.



**Figure 1** Research Flow Framework

## C. RESEARCH RESULTS AND DISCUSSION

Based on the research results that researchers have obtained at the research location, they are as follows: System for using the budget in implementing work programs in the Water Sector of the Barru Regency Public Works Service.

To see how the system uses the budget, the budget used for the Irrigation Sector of the Barru Regency Public Works Department is as follows:

A system is a collection of elements that are interconnected and interact in one unit to carry out a process of achieving a main goal. Based on the results of research conducted by researchers, the system for using the Barru Regency Public Works Department's budget in terms of services for implementing activities in the Water Sector includes administration, physical and financial activities. In the preparation of Administration, there are

1. before physical matters such as planning documents, procurement preparation documents and procurement documents.
2. during physical activities such as implementation documents
3. after physical such as handover.

The author conducted interviews, the author obtained several answers from informants as follows:

"According to the former Head of the Barru Regency Public Works Service, Herman Jaya S.IP, he stated that "the system for using the Public Works Department's budget for the Water Sector has been said to be effective as a form of accountability in achieving the vision, mission, goals and objectives of the organization, as well as ensuring that only programs are truly "The benefits are allocated where information about the objectives of the Service is communicated well from superiors to subordinates so that the required information is available in a timely manner so that monitoring and prevention activities can be carried out and risks that can arise from the performance of ASNs."

"According to Runny Dwi Wahyuni, ST., MT. as Head of the Water Division, stated that the budget use system is in accordance with policies and procedures designed to provide management with appropriate certainty, especially in the water sector, both in financial administration, such as direct spending must be in accordance with program policies and activities that have

been determined, while indirect spending, for example salaries, allowances, staff and additional civil servant income.(Source: interview Wednesday 24 June 2020, 14.02)

Based on the results of the interview above, it can be concluded that the budget use system in the Water Sector of the Barru Regency Public Works Service is effective in its budget use system both in preparing its financial administration.

In Law Number 17 of 2003 concerning State Finance (UU 17/2003), especially in the budgeting system, it has brought many very fundamental changes, one of which is the application of the budgeting approach used in its preparation in the form of an integrated budgeting approach and a medium-term expenditure framework (KPJM).

After the author conducted interviews, the author obtained several answers from informants as follows:

"According to the former Head of the Barru Regency Public Works Department, Herman Jaya S.IP, he stated that it had been implemented in accordance with the law because of all the applicable regulatory mechanisms and so far it had been implemented optimally to achieve organizational goals because in administration a system that is in accordance with the law is definitely needed. the rules apply without any missed fraud." "According to Mrs. Runny Dwi Wahyuni, ST., MT. as Head of the Water Division, found that the budgeting system is in accordance with the applicable rules but there is still need for improvement in terms of accelerating the implementation of activities so that Budget absorption can be more optimal and the utilization of output and outcomes of work programs and activities can be felt earlier by the beneficiaries.(Source: interview Wednesday 24 June 2020, 14.15)

Based on the results of the interview above, it can be concluded that the implementation of the budget use system in the Water Sector of the Barru Regency Public Works Service has been implemented in accordance with applicable regulations, although it still needs improvement in terms of implementing its activities.

**a. Implementation of Work Programs for infrastructure needs**

Implementation is an activity or effort carried out to implement all plans and policies that have been formulated and implemented in order to achieve the targets of the program that were originally determined.

Based on data obtained by researchers from the Barru Regency Public Works Department, it can be seen from the table below:

**Table 1**  
**Programs and activities in the Irrigation Sector of the Barru Regency Public Works Department**

NO	PROGRAM	ACTIVITY
1.	Program for development and management of irrigation networks, swamps and other water networks	1. Construction of canal improvements and dams
		2.Rehabilitation/Maintenance of the irrigation network that has been built
		3. Implementation of river channel normalization (continued)
		4.Development/Improvement canals and dams (continued)
		5.Rehabilitation/maintenance irrigation network that has been built (continued)
2.	Flood Control Program	1. Rehabilitation and maintenance of river banks and embankments
		2. Rehabilitation and maintenance of river banks and embankments (continued)
		3. Increased development flood control centers

**Data source: Barru Regency Public Works Department 2021**

After the author conducted interviews, the author obtained several answers from informants as follows:

"According to Mr. H. Haeruddin, SE as expenditure treasurer for the PUPR Service stated that "the implementation of the work program for infrastructure needs at the Barru Regency Public Works Department has met the target and is allocated annually in the PUPR Service's Budget Implementation Document (DPA) because of the outcome. be the basic benchmark for the benefits of each use of the budget."

"According to Mrs. Runny Dwi Wahyuni, ST., MT. as Head of the Water Division, the implementation of the work program for infrastructure needs has so far met the targets set, especially in the water sector, because it is allocated annually in the PUPR Service's Budget Implementation Document (DPA) with 2 programs and 5 activities, making it easier for employees to monitor whether the targets are met. "set for each performance indicator, both for the target level and the performance indicators (input, output and outcome) at the activity level, are fixed targets."Source: (interview June 24, 2020 at 12:18).

Based on the results of the interview above, it can be concluded that the implementation of infrastructure needs at the Barru Regency Public Works Department for Water Affairs has met the target.

a. Comparison of the achievement of infrastructure needs for the 2018 and 2019 budgets.

Comparison is comparing the budget for last year and the current year to determine whether the difference between the budget and the actual budget is within control limits or not so that we can know the extent of the financial administration. Based on research on budget use in the implementation of programs and activities of the Barru Regency Public Works and Spatial Planning Service in the Water Sector in 2018 and 2019. Based on observations at the Barru Regency Public Works Office, the preparation of programs and activities in the Water Sector 2019 and 2020. In 2020 the total budget was 13,182,192,505.00 while the realized amount was 5,037,353,005.00 with a performance achievement of 254.11% and in 2019 it was seen that the total budget was 102,924,334,180.00 while the realized amount was 5,699,584,180, 00 with a performance achievement of 38.76%. After the author

conducted interviews, the author obtained several answers from informants as follows:

"According to Mr. H. Haeruddin, SE as expenditure treasurer for the PUPR Service stated that the budget achievement seen in budget realization or budget absorption capacity in the last 2 years was very satisfactory in 2018 and in 2019 there was a decline due to the budget being insufficient and not targeted from The budget that has been available for the past 2 years still has not met the target because the use of the budget must achieve public service targets/goals. "The use of the budget in financial realization can be said to be quite efficient and on target if the budget target issued reaches the target."

"According to Runny Dwi Wahyuni, ST., MT as Head of the Irrigation Division. stated that budget achievement is sometimes not effective and efficient because performance targets are seen from financial reports and compared with annual financial reports. Operational activities are said to be effective if the process of activities achieves the final policy goals and targets. Effectiveness means describing the government's ability to realize the budget as meeting the public interest, but not all public service targets can be met and realized, this depends on the planning of budget activities and their physical realization

Based on the interview above, it can be concluded that the comparison of achievements for infrastructure needs still does not meet the target because a program or activity is considered effective if the output produced can meet the expected goals and all physical activities will also have an effect on financial activities.

**b. Effectiveness of budget use in implementing the Water Sector work program.**

Effectiveness is a level of success produced by a person or organization in a certain way in accordance with the goals to be achieved, meaning that the more plans are successfully achieved, the more effective an activity is considered to be. Based on research at the Barru Regency Public Works Department, budget effectiveness plays a very important role in an agency or office.

The budget for implementing programs and activities is prepared in a recapitulation document for implementing changes to the direct expenditure budget. In the budget preparation process, it is determined who will play a role in carrying out some of the activities to achieve budget targets and the resources provided for role holders are also determined to enable them to carry out their role in achieving targets, all targets in the target performance indicators have been achieved. Optimal achievement of this performance indicator target has had implications for achieving targets if performance achievements of 50% - 100% have met targets. Based on this table, you can see the effectiveness of the budget in implementing programs and activities.

Looking at the table above, we can see the results of the achievement of budget program targets in the irrigation sector, namely in 2018 the program for developing and managing irrigation networks, swamps achieved a target of 61.85% and for other irrigation networks the target achievement was around 1.35%, while in 2019 the floating program and the management of irrigation networks, swamps and other water networks experienced a decline of around 28.28% and flood control programs around 0.58% in research and ratification of budget preparation documents, the efforts of the Barru Regency Public Works Department will be directed and assisted by careful planning.

After the author conducted interviews, the author obtained several answers from informants as follows:

"According to the former Head of the Public Works Department, Mr. Herman Jaya S.IP, he stated that it has been effective because to measure the effectiveness of budget use every year we calculate every budget that is entered and what has been realized, looking at the financial reports. "Then it is compared with the financial reports each year so that the activities run according to what was set and are right on target, even though seen from the level of performance achievement it is still lacking but in the implementation system it has been allocated well."

"According to Mrs. Runny Dwi Wahyuni, ST., MT. as Head of the Water Division stated that it was effective because the implementation of the work program was of course linearly correlated with the use of the budget

each year, the work program was carried out because of the periodic availability of the budget, the work program would be implemented maximally if the budget was also available according to needs, the effectiveness of the implementation of the work program and activities will result in effective use of the budget and efficient control of each activity in implementing the program work and activities, automatically creates efficiency in absorption and use of the budget so that every money spent will have value and benefits." (Source: interview Wednesday 24 June 2020, 14.20)

Based on the interview above, it can be concluded that in measuring the effectiveness of budget use in the water sector of the Public Works Department, it was effective in 2018 and 2019 because the use of the budget each year is calculated in the financial reports and correlates linearly each year, even though in 2020 it experienced a decline.

### **c. Performance Evaluation in the budget use system**

Evaluation is an activity carried out regarding the process of determining a value from zero and to measure/assess whether an activity or program is carried out according to plan and succeeds in achieving goals or not. Evaluation can also be interpreted as an activity to collect information about the performance of humans, systems or tools. then used to determine the best alternative in making decisions.

Based on data obtained by the Barru Regency Public Works and Spatial Planning Service, it has been able to carry out the main tasks that are the responsibility of the organization. In evaluating the implementation of the work program at the Public Works Department in the Irrigation Sector, it is carried out to determine the extent of the work program.

The success of each use of the evaluation mechanism budget is carried out periodically:

1. Annual evaluation to measure the performance achievements of the organization's general goals and objectives
2. Annual evaluation to measure the achievements and performance of the previous year's work program (n-1) as a basis for last year's budgeting (n).

3. Semester evaluation to measure the performance achievements of the currently ongoing work program to measure action plans and acceleration for the second semester.

The Public Works Service is an implementation and support element in the Public Works Sector which has the task of carrying out some of the government and development tasks in the fields of Public Works, settlements and regional infrastructure which are handed over and delegated by provincial regional heads in accordance with statutory provisions. Therefore, if we look at the Indonesian dictionary, the word Service is "Government Body", Work is "doing something or carrying out something that is often done," General "as a whole, not just specific (certain) things" while Province is "the region or region that headed by the Governor."

The public works department is divided into several sectors, including the irrigation sector, which consists of three sections, namely the irrigation operations and maintenance section, the irrigation development and maintenance section and the river and coast section. In this field, the task is to carry out the formulation of technical policies, provide support for the implementation of regional government affairs, develop, coordinate and implement programs and activities in the water sector based on applicable guidelines for the smooth running of the task.

A system is a collection of elements that are interconnected and interact in one unit to carry out a process of achieving a main goal. The system for using budgets in preparing budgets is an important cycle for companies or agencies to assist implementation in planning activities and provide an initial idea of how much funds will be spent to realize these activities as accountability so that deviations can be minimized.

The results of the research show that at the Barru Regency Public Works Office the system for using the budget in implementing the work program for the 2018 and 2019 fiscal years has been implemented well. Leaders and ASNs uphold the integrity of ethical values, this is proven by the existence of sanctions for ASNs who violate established rules by receiving verbal or written warnings. This can reduce irregularities at the Barru

Regency Public Works Office. Thus, it can be said that under the budget system environment in administrative preparation, the entire series of activities consists of receiving, recording, classifying, processing, storing, typing, procuring, sending written information and data required in the implementation of an activity. In supporting employee performance and accountability in achieving the vision, mission, goals and objectives of the organization, as well as ensuring that only programs are truly allocated benefits. In preparing a Service activity, information about the Service's objectives is communicated well from superiors to subordinates so that the required information is available in a timely manner so that monitoring and prevention activities can be carried out and risks that can arise from the performance of ASNs, especially in programs and activities in the Water Sector.

In order to assess risks, government agency leaders set agency goals at activity levels that are guided by statutory regulations so that budget absorption can be more optimal and the use of output and work program outcomes can be felt earlier by beneficiaries. Based on the results of the research, it shows that at the Barru Regency Public Works Office the budget use system has been implemented according to the applicable regulations.

The head of the Public Works Department communicated to all employees, including those in the Water Sector, that the budget use system is very important to realize and carry out the operational activities of the Department. Relating to the use of budgets such as funds, direct expenditure and indirect budget expenditure in the implementation of a work program which is often carried out for the benefit of smooth operational activities.

In order to prepare the SKPD, it is based on PP number 18 of 2016 by adjusting the work program in the 2019 and 2020 Renja documents which have been previously prepared based on in the nomenclature of work programs including internal ones along with the indicative ceiling contained in the SKPD plan.

In implementing the budget work program at the Barru Regency Public Works Department, the implementation of work programs and

activities is allocated every year in the budget document (DAP) and in this period, especially in the irrigation sector, the work program implemented is programs and activities, making it easier to monitor budget absorption to see whether it is experiencing increase or decrease. It can be seen in the performance achievements and the largest budget amount in 2018, because the budget was used to complete several works to improve development in Barru Regency. The research results show that the comparison of measurement results is based on budget realization for budget years, where the budget years are used to measure each existing budget. In 2018 the total budget was 13,182,192,505.00 while the realized amount was 5,037,353,005.00 with a performance achievement of 254.11% and in 2019 there was a decrease in the total budget of 102,924,334,180.00 while the realized amount was 5,699,584,180.00 with a performance achievement of 38.76%. The % of the budget that has been available as a budget in the past 2 years shows that it is still not effective because a program or activity is considered effective if the output produced can meet the objectives expected in a work program depends on the planning of budget activities and their physical realization.

Budget effectiveness plays a very important role in an agency or office. The implementation of programs and activities is prepared in a recapitulation of implementation documents, in the budget preparation process it is determined who will play a role in carrying out some of the activities to achieve budget targets and the resources provided for the role holders are also determined. To enable him to carry out his role in using the budget every year, the Treasurer calculates and arranges direct and indirect spending in the form of financial reports and correlates linearly every year so that it can be said to be effective.

Measuring/assessing whether an activity was carried out according to plan and succeeded in achieving the goal or not? Preparing the budget for the Public Works Department in the Water Sector in the achievement of evaluation can be interpreted as an activity of collecting information about human performance, systems or tools which is then used to determine the best

alternative in making decisions which are carried out periodically, namely five-year evaluations which measure the performance achievements of organizational goals and objectives. in general, annual evaluation to measure the achievements and performance of the previous year's work program (n-1), as a basis for this year's budgeting (n), universal evaluation to measure the achievements and performance of work programs currently in progress to measure action and acceleration in the second semester. This is proven by the division into 12 different functional areas. In the process of preparing financial reports, there are different revenue treasurers and expenditure treasurers in order to minimize fraud that could occur.

Accountability is the principle of responsibility which means that the budgeting process can truly be accountable to the community and its representative institutions at the Public Works Office for the Water Sector, which is sufficiently accountable and good because every activity has been reported in detail and once every 3 months there is an accountability report. the answer.

Based on the results of research on several indicators to determine the budget use system in implementing the Water Sector Work Program, it can be concluded that the budget use system is effective and adequate with results showing that the systems and procedures implemented by the company or agency have been running effectively with structured, clear and direct recording. run by the company.

In an agency or office, when preparing a budget use system, there are various obstacles and challenges

Based on the results of research at the Public Works Service Office in the Barru Regency water sector, the factors that hinder both input and output so that it is not realized properly are:

- a. policies and rules as a basis for decision making that often change.
- b. It takes time for implementation HR to understand and work on every change in mechanisms and systems.

- c. The high level of caution is due to the frequent dealings with the parties carrying out activities with related authorities and observers.

#### **D. CONCLUSION**

Based on the results of the research and discussion as stated above, it can be concluded as follows:

- The Public Works Department's budget usage system for the Water Sector has been said to be effective as a form of accountability in achieving the organization's vision, mission, goals and objectives, as well as ensuring that only programs that are truly beneficial are allocated.
- Factors that hinder the budget use system are policies and rules that sometimes change, time for employees to understand changes in mechanisms and a high level of caution in preparing the implementation of activities which include administration, physical and financial activities.

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