



## Responsibilities of The Regional Representative Council of North Aceh District In Order to Implement Budgetary Functions Regarding The Regional Revenue and Expenditure Budget (APBD)

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### ABSTRACT

This study aims to examine the North Aceh Regency Regional People's Representative Council in order to carry out its Budget Function towards the APBD, what obstacles the North Aceh Regency Regional People's Representative Council faces in carrying out its Budget Function towards the APBD and the efforts made by the Regency Regional People's Representative Council North Aceh if there are obstacles in carrying out its duties as a Budget Function for the APBD. The Regional People's Representative Council is the regional government administrator whose task is to voice the aspirations of the community and act on behalf of the people in the legislative field. The preparation of the APBD is based on a plan that has been determined in advance regarding the programs and activities that will be implemented by the regional government. The APBD preparation process begins with the preparation of the General Budget Policy draft and the Temporary Budget Priorities and Ceiling documents. The process of establishing a new Regional Budget Regulation will be carried out if it has been declared not to conflict with the public interest and higher regulations by the Minister of Home Affairs or the Governor. It is hoped that this study will be able to provide benefits both scientifically, namely in the realm of legal studies, both practically and academically. The research method used in this research

is a type of qualitative research using a normative empirical approach. This approach is basically a combination of a normative legal approach with the addition of various empirical elements. There are three legal materials used by the author, namely primary legal materials, secondary and tertiary materials. The results of this analysis and research conclude that the Regional People's Representative Council of North Aceh Regency is the party responsible for APBD accountability and does not comply with the provisions regarding the preparation of the APBD in the legislation. Because when preparing the APBD, one of the bodies in the DPRD is the Budget Body whose task is to discuss together the North Aceh Regency APBD until early December or the final deadline for determining the North Aceh Regency APBD based on the provisions of the law.

### INTRODUCTION

The Regional People's Representative Council (DPRD) functions as the voice of the people in the administration of regional government.<sup>1</sup> The DPRD's main role is to represent the aspirations of the community and act on behalf of the people in the legislative arena. This representative function is very important in upholding democratic principles, because it guarantees that sovereignty and the wishes of the people take priority. Therefore, the formation of a dedicated representative to fulfill this task is very important. In a democratic system, the people are the most important and prioritized party in decision making and policy formulation. In addition, the central government delegates certain authorities and responsibilities to regions, thereby enabling regions to address local problems effectively. This decentralized approach ensures that regional issues are handled efficiently and in line with democratic principles.<sup>2</sup>

To build strong relationships and ensure accountability towards their constituents, it is important for DPRD members to be involved in various meeting activities. These meetings serve as a means of establishing relationships between representatives and their constituents, enabling them to understand the concerns, aspirations and needs of the communities they represent. It acts as a bridge, facilitating the exchange of ideas and opinions, which ultimately leads to the discovery of effective solutions to existing

<sup>1</sup> Article 1 paragraph (1) Government Regulation Number 12 of 2018 concerning Guidelines for Preparing Rules for Provincial, Regency and City Regional People's Representative Councils.

<sup>2</sup> Lukman Santoso, Regional Government Law, Student Library, Yogyakarta, 2015, p. 31.

social problems. Apart from that, these meetings also play an important role in forming public policies that are in the best interests of constituents, as well as in utilizing the potential of the community and growing their trust in both the political system and individual DPRD members.<sup>3</sup>

In accordance with Government Regulation Number 12 of 2018 which provides a reference for drafting regulations regarding the rules and regulations of regional people's representative councils at the provincial, district and city levels, Article 87 paragraphs (1) to (4) specifically regulates sessions and meetings of regional people's representative councils. <sup>4</sup>It is stated that the session year consists of more than three session periods, which include the session period and the recess period. However, please note, during the final trial period of each session year, the recess period for membership of the regional people's representative council is eliminated. If the trial period coincides with the implementation of the duties and obligations of the Regional People's Representative Council as required by statutory regulations, then a recess is scheduled after all these tasks are completed. The purpose of the recess is so that DPRD members can be accountable for their actions and responsibilities as council members to their constituents. Usually, DPRD members have three recess periods a year, which are divided into session years, and each recess lasts a maximum of six working days.<sup>5</sup>

The main tasks and functions of the DPRD are:<sup>6</sup>

- a. The function of making regional regulations or legislation is collaboration between regional heads and other stakeholders in order to form specific legislative rules for a particular region.
- b. The budgeting or budgeting function involves collaborative efforts between regional heads and other stakeholders to prepare and determine the annual regional income and expenditure budget, known as APBD.
- c. The supervisory or control function includes supervision over the implementation of statutory policies at the regional level, as well as policies determined by regional heads. This responsibility includes monitoring and ensuring compliance with this legal framework in certain jurisdictions. By actively overseeing the implementation of various regulations, this function plays an important role in maintaining order, upholding the rule of law, and promoting effective governance at the local level.

The preparation of the Regional Revenue and Expenditure Budget (APBD) should aim at budget norms and principles namely:<sup>7</sup>

- a. Transparency and Accountability. It is important for regional governments to ensure openness in sharing information regarding the aims, targets, results and benefits related to the Regional Expenditure Budget (APBD). Additionally, they must be responsible for all the funds they obtain.
- b. Budget Discipline. To ensure that the Regional Revenue and Expenditure Budget (APBD) is sufficient to meet community needs, it is necessary to establish a harmonious balance between government financing, development and community services. In addition, this budget must be prepared by considering efficiency, effectiveness, timeliness and accountability, because these principles are the basis for its successful implementation.
- c. Budget Justice. It is important for the government to ensure that budget allocations are distributed fairly to all groups in society, without bias or discrimination, so that everyone can benefit from the services provided.
- d. Efficiency and Effectiveness. Efficient use of existing budget funds is essential to provide exemplary services and improve community welfare. The budget planning process should involve the articulation of clear goals, desired outcomes, and the benefits that society can derive from planned activities.
- e. The format of the Regional Expenditure Budget (APBD) should be made in accordance with the deficit budget format so that it can be seen whether there is a disparity between income and expenditure, causing a budget surplus or deficit. This process ensures a thorough evaluation of the financial situation and facilitates effective planning and decision making.

The Regional Revenue and Expenditure Budget (APBD) goes through several stages before being finalized. It all starts with the preparation of the General Budget Policy (KUA) and Priority and Temporary Budget Ceiling (PPAS) documents. The Implementation of Village Financial Management (PPKD) then prepares the RKA-OPD into a Raperda APBD which is a draft regulation regarding the APBD. This draft is then discussed and agreed upon with the DPRD (Regional People's Representative Council) before it can proceed to the evaluation process. If the proposed APBD is deemed to be based on public interests and

<sup>3</sup> Regional People's Representative Council Pocket Book, Building Relations with Constituents. Local Government Support Program (LGSP), USAID, 2007, p. 15.

<sup>4</sup> Ibid. p.5.

<sup>5</sup> Imam Hidayat, Achmadur Rifai and Hari, Understanding the Duties, Functions and Authorities of DPRD, Aditya Media Publishing, Yogyakarta, 2009, p. 129.

<sup>6</sup> Dadang Suwanda, Improving the Function of the DPRD in Preparing Responsive Regional Regulations, PT Teen Rosdakarya, Bandung, 2016, p. 17.

<sup>7</sup> HAW Widjaja, Regional Autonomy and Autonomous Regions, PT. Raja Grafindo Persada, Jakarta. 2002, p. 67.

higher policies, then the APBD will be designated as a regional regulation after obtaining approval from the Minister of Home Affairs or the Governor.<sup>8</sup>

## RESEARCH METHODS

This study discusses three problem formulations, namely, what are the responsibilities of the North Aceh Regency DPRD in carrying out the Budget Function over the Regional Revenue and Expenditure Budget, what factors are obstacles that influence the North Aceh Regency DPRD in its responsibilities as a Budget Function over the Regional Revenue and Expenditure Budget (APBD) as well as what efforts are being made by the DPRD of North Aceh Regency related to the Budget Function of the Regional Revenue and Expenditure Budget. The assessment method used in this study is a qualitative assessment type. by using a sociological empirical/juridical approach (sociological legal research) and a normative juridical approach. This study was carried out using secondary legal material sources with the legal material collection techniques used, namely literature study, interviews and documentation for document accuracy.

## RESULTS AND DISCUSSION

### DPRD's responsibility for the Regional Revenue and Expenditure Budget

Good governance is a fundamental aspect of any democratic government, as it prioritizes the distribution of power to the people. In a democratic system, the crucial principle lies in giving authority to the people to make decisions that have a direct impact on their lives.<sup>9</sup> This includes the important task of evaluating government and state policies, because these policies hold the key to determining the quality of life of individuals in society. The concept of popular sovereignty in Indonesia is expressed both directly and through a representative system. This means that people's power is clearly visible in various branches of government. One form of this is the People's Consultative Assembly which consists of the People's Representative Council and the Regional Representative Council. These two bodies hold legislative power and are responsible for representing the interests of the people. In addition, executive power is vested in the President and Vice President, who are given the responsibility to carry out and implement laws. The Regional People's Representative Council (DPRD) acts as an important component in regional government and acts as a medium for effectively implementing democratic practices rooted in Pancasila. Therefore, the DPRD always upholds the principle of regional autonomy and works within the framework of the Unitary State of the Republic of Indonesia.<sup>10</sup> In this way, the DPRD dutifully carries out its responsibilities and carries out its functions in accordance with the basic values and values of the nation. The Regional People's Representative Council plays an important role in the implementation of regional government. Basically, this council carries out four main functions, namely legislation, budgeting, supervision and representation.<sup>11</sup>

According to Law no. 32 of 2004, legislative institutions are considered regional institutions that represent the people and have an important role in the administration of regional government. In articles (41) and (42) it is stated that the legislature has three main functions, namely:<sup>12</sup>

- a. Legislative function,
- b. Supervisory function and,
- c. Budget function.

The Regional People's Representative Council plays an important role in proposing changes to the revenue and expenditure components in the Regional Revenue and Expenditure Budget Plan (RAPBD) that has been submitted by the government. UU no. 17 of 2003 article (20) concerning State Finance.<sup>13</sup> Legislative budgets play an important role in translating policies into concrete actions and government initiatives tailored to meet societal needs. This means creating work programs and development plans that are not only legally binding, but also serve as a tool for assessing the DPRD's commitment to the welfare and interests of the community.<sup>14</sup> According to Schick, apart from functioning as a people's

<sup>8</sup> Dadang Suwanda, DPRD Budgeting Function, PT Teen Rosdakarya, Bandung, 2016, p. 67.

<sup>9</sup> Budiyo, Implementation of the DPRD's Supervision Function towards Regional Government in the Context of Realizing Good Governance, *Fiat Justitia, Journal of Legal Sciences*, Vol 7 No. 1 January-April 2013, p. 6.

<sup>10</sup> Deddy Supriady Bratakusumah and Dadang Solihin, *Autonomy for Regional Government Administration*, PT. Gramedia, Jakarta, 2003, p. 232.

<sup>11</sup> Khairul Muluk, *Menggugat Partisipasi Publik dalam Pemerintahan Daerah*, Bayumedia Publishing, Malang, 2007, hlm. 233.

<sup>12</sup> Law Number 32 of 2004 concerning Regional Government.

<sup>13</sup> Pasal 20 Undang-undang Nomor 17 Tahun 2003 Tentang Keuangan Negara.

<sup>14</sup> Nurhasmah, Nadirsyah, Syukriy Abdullah, Influence of the Role of the Regional People's Representative Council (DPRD), Executive Competence and Organizational Commitment on the Preparation of the Regional Revenue and Expenditure Budget for North Aceh Regency, *Master of Accounting Journal, Syiah Kuala University Postgraduate*, Vol-4, 2015 quoted from Asshiddiqie, Jimmy. *The Budget Function of the House of Representatives*. Paper presented at the General Hearing Meeting (RDPU) of the DPR-RI Budget Agency, Jakarta, 2011, p. 92.

representative institution, the legislative institution also plays an important role in increasing the distribution of public funds and ensuring the effectiveness of DPRD operational management, thereby increasing overall efficiency.<sup>15</sup>

### **Budget Function**

The budget has an important meaning because it is a direct result of policy decisions made to determine program priorities and goals. These priorities and objectives serve as descriptive guidelines for government service efforts, allowing governments to assess the overall impact and effectiveness of their activities. The preparation of the APBD includes the preparation of a Strategic Plan (Renstra) and Work Plan (Renja).<sup>16</sup> These plans serve as a blueprint for resource allocation and implementation of various projects and programs within a specific time period.<sup>17</sup> The Strategic Plan outlines the long-term goals and objectives of the government or organization, while the Work Plan details the specific actions and activities that need to be carried out to achieve those goals. By carefully compiling and aligning these plans, APBD preparation will ensure that resources are utilized effectively and desired results are achieved. Regional work units are tasked with creating budget proposal documents called RKA. This document is carefully reviewed by the executive budget team to determine its appropriateness. After review, the information from the RKA is condensed and summarized in the RAPBD. This summary document is then submitted to the legislature for approval and will ultimately be adopted as a regional regulation.<sup>18</sup>

According to Article 21 of Minister of Home Affairs Regulation no. 13 of 2006, the APBD includes the main framework for managing a region's financial resources throughout the fiscal year, from January 1 to December 31. This policy emphasizes the importance of the APBD as a comprehensive tool that guides financial decisions and allocations made by local governments, ensuring efficient and effective financial management at the regional level.<sup>19</sup> According to Article 106, if there is a delay in an area, monthly expenditure must be kept the same as the APBD figure for the previous fiscal year. These expenses are limited to necessary and mandatory expenses only.

### **Regional Revenue and Expenditure Budget**

#### 1) Tinja General overview of the Regional Revenue and Expenditure Budget

Anggaran A budget is a document that outlines the desired financial performance projections that can be achieved in a specific time period. The budget-making process, known as budgeting, can be very complex in public sector organizations, especially government entities, as it involves not only economic considerations but also significant socio-political influences. The government budget must pay attention to various important elements, such as planning, control, transparency and accountability to the public.<sup>20</sup>

Throughout history, budgeting systems in the public sector have evolved in response to changes in public sector management practices and the needs of society. This system can generally be grouped into two types: traditional budgets and budgets oriented to the public interest. Traditional budgets are generally characterized by a line item approach and incrementalism, involving small adjustments to previous budgets. On the other hand, public interest-oriented budgeting uses methodologies such as zero-based budgeting, planning programs, budgeting systems, and performance-based budgeting, to align with the public interest and achieve desired results.<sup>21</sup>

Several meanings regarding the APBD according to experts and statutory policies, namely:<sup>22</sup>

- a. According to Bastian, the APBD functions as a real representation of the aims and targets set by the regional government for a particular budget year, with the main focus on improving the well-being and well-being of the community.
- b. According to Nordiawan, the APBD is the regional government's annual financial plan which is officially approved by the Regional People's Representative Council (DPRD) and stated in the form of Regional Regulations.

<sup>15</sup> Nurhasmah, Nadirsyah, Syukriy Abdullah, Influence of the Role of the Regional People's Representative Council (DPRD), Executive Competence and Organizational Commitment on the Preparation of the Regional Revenue and Expenditure Budget for North Aceh Regency, Master of Accounting Journal, Syiah Kuala University Postgraduate, Vol-4, 2015 quoted from Schick, Allen. Can the National Legislature Regain an Effective Voice in Budget Policy? OECD Journal of Budgeting. Vol. 1, No.3, 2002. p. 15.

<sup>16</sup> Nurhasmah, Nadirsyah, Syukriy Abdullah, Influence of the Role of the Regional People's Representative Council (DPRD), Executive Competence and Organizational Commitment on the Preparation of the Regional Revenue and Expenditure Budget for North Aceh Regency, Master of Accounting Journal, Syiah Kuala University Postgraduate, Vol-4, 2015 quoted from Steiss, Alan W. Strategic Management for Public and Nonprofit Organizations. Virginia Polytechnic Institute and State University. New York. 2003, p. 217.

<sup>17</sup> Mahsun, Moh., Sulistyowati Firm and Purwanugraha H.A. Public sector accounting. Third edition. First Printing, BPFE, Yogyakarta. 2011, p. 78.

<sup>18</sup> Halim, Abdul and Kusufi M.S. Public Sector Accounting: Regional Financial Accounting. Salemba Four. Jakarta, 2013, p. 30.

<sup>19</sup> Article 21 Domestic Government Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management.

<sup>20</sup> Pramono Hariadi and Yanuar Restianto, Regional Financial Management, Salemba Empat, Jakarta, 2010, p. 7.

<sup>21</sup> Irwan Taufik Ritonga, Regional Financial Planning and Budgeting in Indonesia, UGM Postgraduate School, Yogyakarta, 2009, p. 21.

<sup>22</sup> Dadang Suwanda, Optimizing DPRD Budgeting Functions, Teen Rosdakarya, Bandung, 2016, p. 77.

- c. According to Mardiasmo, the APBD includes a comprehensive framework for long-term and medium-term plans in the region, based on the vision and mission of the regional head. This important document was carefully prepared by the regional government, through careful discussion and agreed upon by the Regional People's Representative Council (DPRD), which ultimately resulted in a Regional Regulation which has binding legal force. The APBD acts as a guide for all institutions in the region, ensuring compliance and implementation of its provisions.
- d. Minister of Home Affairs Regulation no. 13 of 2006 explains that the APBD includes the basic framework for regulating and managing regional finances throughout the fiscal year, starting from the first of January to the last of December.

In the management aspect of the APBN or APBD, principles apply, including:<sup>23</sup>

- a. Unity: This principle requires the inclusion of all state and regional income and expenditure in a comprehensive budget document.
- b. Universality: This principle mandates that all financial transactions must be included in full in budget documents, without any omissions or exceptions. This means that every transaction, whatever its nature or size, must be presented accurately and comprehensively in budget documents. There should be no partial or selective representation of transactions, because this principle emphasizes the importance of transparency and accountability in budgeting. By adhering to these principles, organizations and individuals can ensure that all financial transactions are properly recorded and reflected in budget documents, thereby enabling a clear and accurate understanding of the financial state and activities of the entity.
- c. Annually, this principle provides limits regarding the period of validity of a budget in a particular year.
- d. Specialization: This principle states that a clear and detailed designation must be given to budget credits.
- e. Accrual, This principle states that costs that must be paid or income that is expected to be received must be included in one year's budget, even though these costs have not yet been paid or received in cash.
- f. Cash, According to this principle, whenever money is spent or received from the regional treasury, the appropriate amount for the entire year's budget must be calculated and allocated accordingly. This ensures that financial burdens are accurately reflected in the budgeting process in a given year.

#### **North Aceh Regency Regional Revenue and Expenditure Budget**

North Aceh Regency is located in Aceh Province and has implemented regional autonomy effectively by using the various resources available in the region. However, despite these efforts, the district remains heavily dependent on the central government for financial support. This dependence can be seen from the large subsidy received from the balancing fund, which exceeds the district's original regional income. It is important for the government to take proactive steps in managing and exploring alternative sources of income effectively to meet regional spending needs. The APBD includes a number of budgets for regional government administration, including the DPRK budget, which authorizes the DPRK to maintain its operations financially and fulfill its responsibilities effectively.<sup>24</sup>

In Article 25 paragraph (1) letter h UUPA it is stated that "The DPRA/DPRK has the right to use the budget as stipulated in the APBA/APBK and administered by the DPRK Secretary in accordance with statutory regulations". Likewise, Article 109 paragraph (3) letter c of the UUPA states that "the DPRK Secretary carries out the management and administration of the DPRK budget". DPRK expenditure management is carried out by the DPRK Secretary guided by applicable legislation.<sup>25</sup> Regarding the DPRD's supervisory duties and authority, Article 101 paragraph (1) letter c of Law Number 23 of 2014 concerning Regional Government states that the DPRD has the duty and authority to carry out "the implementation of the Provincial Regional Regulations and the provincial APBD".

Implementation of APBK includes financial reports containing, namely:<sup>26</sup>

- a. Budget Realization Report; b. report on changes in excess budget balance; c. operational reports; d. equity change report; e. regional balance sheet; f. cash flow statement; g. notes to financial reports. The financial report as intended in paragraph (1) is accompanied by a performance report, a summary of the village financial report and a summary of the financial report of the regionally owned enterprise/regional company;

<sup>23</sup> Ibid, p. 80.

<sup>24</sup> Desri Irfandi, Dahlan, Mukhrijal, Analysis of Supervision of the Budget Implementation of the West Aceh Regency People's Representative Council, FISIP Unsyiah Student Scientific Journal, Vol-5, No 1, February 2020, p. 4.

<sup>25</sup> Aceh Government Law Number 11 of 2006 concerning Aceh Government.

<sup>26</sup> North Aceh Regency Qanun Number 3 of 2021 concerning Accountability for the Implementation of the North Aceh Regency Revenue and Expenditure Budget for the 2020 Fiscal Year.

## CONCLUSION

The Regional People's Representative Council (DPRD) functions as the voice of the people in the administration of regional government. Its members are elected directly by the people through general elections, making it an important element in the democratic process. The main tasks and functions of the DPRD are: a. The function of making regional regulations or legislation is collaboration between regional heads and other stakeholders in order to form specific legislative rules for a particular region. b. The budgeting or budgeting function involves collaborative efforts between regional heads and other stakeholders to prepare and determine the annual regional income and expenditure budget, known as APBD. c. The supervisory or control function includes supervision over the implementation of statutory policies at the regional level, as well as policies determined by regional heads. This responsibility includes monitoring and ensuring compliance with this legal framework in certain jurisdictions. By actively overseeing the implementation of various regulations, this function plays an important role in maintaining order, upholding the rule of law, and promoting effective governance at the local level. The process of preparing the Regional Revenue and Expenditure Budget (APBD) starts from preparing the draft General Budget Policy (KUA) and the Temporary Budget Priorities and Ceilings (PPAS) documents. The Village Financial Management Implementer (PPKD) compiles the RKA-OPD into a Draft Regional Budget for discussion and obtains joint approval with the DPRD before being submitted in the evaluation process. The process of establishing a new Regional Budget Regulation will be carried out if it has been declared not to conflict with the public interest and higher regulations by the Minister of Home Affairs or the Governor.

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