

APBD STRUCTURE ON REGIONAL FINANCE AND ECONOMIC GROWTH IN NORTH SUMATRA

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Abstract

This research aims to evaluate whether the Medan city government has used the APBD economically, efficiently and effectively (value for money), so a budget analysis is carried out on regional expenditure, among other things, to determine the occurrence of Expenditure Variances, regarding differences or discrepancies between shop realizations on a budget. To find out the growth rate of spending, the development of spending from year to year. To determine the Harmony of Expenditures or balance between expenditures in the budget function as a means of distribution, allocation and stabilization carried out by the Medan City Government. To measure the level of efficiency in using the Medan City government budget in realizing Regional Expenditures. The data collected and used in this research is secondary data obtained from official documents, namely the Budget Realization Report relating to the performance of the Medan City Government budget for 2016 to 2020 which was obtained from the Medan City Regional Financial and Asset Management Agency (BPKAD).

Keyword: APBD, Regional Finance, Economic Growth

INTRODUCTION

Economic growth can be interpreted as the process of increasing the production capacity of an economy which is realized in the form of an increase in national income.

According to Priyo Day Adi (2006), economic growth that has occurred so far is largely determined by regional development expenditure factors. Development of infrastructure and public facilities can improve the quality of services. Regional expenditure, or what is known as regional government expenditure in the Regional Revenue and Expenditure Budget (APBD), is one of the factors driving regional economic growth. Therefore, regional expenditure is known as one of the fiscal policy instruments carried out by regional governments, in addition to local government revenue items. It is hoped that the greater regional spending will further increase regional economic activity.

The problem faced by Regional Governments in public sector organizations is regarding budget allocation. Budget allocation is the total allocation of funds for each program. With limited resources, regional governments must be able to allocate the revenue they receive for productive regional expenditure. Regional expenditure is an estimate of the regional expenditure burden that is allocated fairly and evenly so that it can be relatively enjoyed by all groups of society without discrimination, especially in the provision of public services. Mahmudi (2010:142) Regional Expenditure Analysis was carried out to evaluate whether the regional Medan City government had used the Regional Revenue and Expenditure Budget (APBD) economically, efficiently and effectively.

Expenditure Variance Analysis provides information on differences or discrepancies between actual expenditure and the budget. Expenditure Growth Analysis is useful for

knowing the development of expenditure from year to year. Shopping compatibility analysis will provide information about the balance between purchases. The Expenditure Efficiency Ratio provides comparative information between actual expenditure and the expenditure budget, while the 3 Regional Expenditure Ratio to GRDP will show the productivity and efficiency of regional expenditure. The following is presented regarding the Medan City Government Expenditure Budget and Realization of Expenditures from 2016 to 2020.

Table 1 Budget and Realization of Medan City Government Expenditures

Year	Shopping Budget (Billion Rupiah)			
	Budget (Rp)	Realization (Rp)	Difference Over (Under)	Percentage (%)
2016	5,380.36	4,525.23	855.13	84%
2017	5,493.56	4,395.83	1,097.73	80%
2018	5,451.09	4,215.00	1,236.09	77%
2019	6,134.66	5,060.73	1,073.93	82%
2020	6,188.22	3,993.25	2,194.97	65%

Based on table 1 above, you can see the budget and actual expenditure of the Medan City Government. In 2016, the Medan City Government budget was set at Rp . 5,380.36 with a realization of Rp . 4,525.23 , there is a difference of less than Rp . 855.13 with a percentage of 84%. In 2017, the Medan City Government's expenditure budget was set at Rp . 5,493.56 with a realization of Rp . 4,395.83, there is a difference of approximately Rp . 1,097.73 with a percentage of 80%. Then in 2018 the Medan City Government budget was set at IDR. 5,451.09 with realized expenditure of Rp . 4,215.00 there is a difference of less than Rp . 1,236.09 with a percentage of 77%. In 2019, the Medan City Government's budget is IDR. 6,134.66 with a realization of Rp . 5,060.73, there is a difference of less than Rp . 1,073.93 with a percentage of 82%. In 2020 the expenditure budget is IDR. 6,188.22 with a realization of Rp . 3,993.25, there is a difference of less than Rp . 2,194.97 with a percentage of 65%. This shows that the Medan City Government's budget that was determined was not realized in its entirety because the realization achieved was smaller than what was budgeted. From the data on the Medan City Government's budget, it can be seen whether the budget and expenditure realization show good results in accordance with the performance that has been achieved. It is very important to carry out regional expenditure analysis to evaluate whether the Medan City Government has used the APBD economically, efficiently and effectively. So it took the title "Analysis of Regional Expenditures in the Medan City Government in 2016-2020".

METHOD STUDY

Research design

Current research focuses on descriptive research, namely research carried out to obtain as accurate a picture as possible (clear and detailed) regarding aspects related to a particular phenomenon (Solimun et al, 2017). In general, descriptive research already contains exploratory research. Current research seeks to explain systematically about the facts obtained when the research was carried out, related to the structure of the APBD on regional finances and economic growth in the province of North Sumatra.

Data Types and Sources

The type of research data based on the measurement method in current research is

quantitative data (metric) and based on the level (scale) of measurement is the ratio scale (Asra and Rudiansyah, 2017). Collecting research data by accessing secondary sources, such as official statistical publications presented by BPS institutions at the national level, North Sumatra Province, and districts/cities in North Sumatra. The data collected and used in this research is secondary data. obtained from official documents, namely the Budget Realization Report relating to the performance of the Medan City Government budget for 2016 to 2020 obtained from the Medan City Regional Financial and Asset Management Agency (BPKAD) as well as economic growth data obtained from the North Sumatra Central Statistics Agency (BPS).

The type of data used in this research is quantitative data, namely data in the form of numbers as an analytical tool. The data collected and used in this research is secondary data obtained from official documents, namely the Budget Realization Report relating to the budget performance of the Medan City Government from 2016 to 2020 obtained from the Medan City Regional Financial and Asset Management Agency (BPKAD).

Analysis Tools

In this research the author analyzes Regional Expenditures in the Medan City Government in the Budget Realization Report using the problem formulation in Mahmudi's book Analysis of Regional Government Financial Reports (2010:156-166). The stages of the analysis tool are as follows:

Shopping Variance Analysis

Mahmudi (2010:157) Variance analysis is the difference or difference between actual expenditure and the expenditure budget.

Shopping Growth Analysis

Mahmudi (2010:160) Expenditure Growth Analysis measures the extent of the regional government's ability to maintain and increase the success achieved in the following period.

Shopping Compatibility Analysis

Mahmudi (2010:162) Expenditure harmony is a balance between expenditures. Expenditure harmony for local governments is useful in allocating overall expenditure in accordance with the needs of the budget work plan.

Analysis of Expenditures per Function on Total Expenditures

Expenditure analysis per function is very important to understand the pattern and orientation of regional government expenditure.

Analysis of Operational Expenditures on Total Expenditures

Mahmudi (2010:164) Operational Expenditure Analysis Total Expenditure is a comparison between total operational expenditure and total regional expenditure. This ratio informs report readers regarding the portion of regional expenditure allocated for operational expenditure.

Analysis of Capital Expenditures on Total Expenditures

Mahmudi (2010:164) Analysis of Capital Expenditures on Total Expenditures is a comparison between the total realization of capital expenditures and total regional expenditures.

Direct and Indirect Shopping Analysis

Mahmudi (2010:165) Analysis of Direct Expenditures and Indirect Expenditures is useful for the purposes of internal management of local governments, namely for cost control and budget control. The Direct Expenditure Ratio is formulated as follows:

Shopping Efficiency Ratio

Mahmudi (2010:166) The spending efficiency ratio is a comparison between actual spending and the spending budget. This spending efficiency ratio is used to measure the level of budget savings made by the government.

Expenditure to GRDP Ratio

Mahmudi (2010:166). The Expenditure to GRDP Ratio is a comparison between total regional expenditure and the GRDP produced by the region. This ratio shows the productivity and effectiveness of regional spending.

Economic growth

The rate of economic growth of a country can be measured using the growth rate of Gross Domestic Product (GDP) at constant prices (Sadono Sukirno, 2004).

RESULTS AND DISCUSSION

General Overview of Medan City

Medan is the capital of North Sumatra Province with an area located at 30.30' N-30.48' N and 980.39'E-980.47'36" E with a height of 0-40 meters above sea level. floods in Medan City (Medan City Flood Case Study), Medan: 2005, p. 10 The position and location of the city of Medan is on the East coast of Sumatra, right between the Strait of Malacca and the mountain range that stretches from the southwest to the southeast of Sumatra Island, making the city of Medan a strategic area both for running the economy and as a cultural center. Medan is a place that always open to anyone who has the competence and ability to survive as a city person. Medan City is the capital of the province of North Sumatra , Indonesia . This city is the third largest city in Indonesia after DKI Jakarta and Surabaya and the largest city outside Java .

Medan City is the gateway to western Indonesia with the presence of Belawan Port and Kuala Namu International Airport which is the second largest airport in Indonesia. Access from the city center to the port and airport is provided by toll roads and trains . Medan is the first city in Indonesia to integrate an airport with a train. Bordering the Strait of Malacca , Medan is a very important trade, industrial and business city in Indonesia. In 2020 , the city of Medan had a population of 2,435,252 people, and a population density of 9,522.22 people/km² .

Results of Analysis of the Realization of the Regional Expenditure Budget for the 2016 – 2020 Fiscal Year of the Medan City Government

Expenditure analysis is carried out to evaluate whether the regional government has used the APBD economically, efficiently and effectively (Value For Money). To achieve the research objectives, an analysis of regional spending was carried out, namely knowing the variance of spending, the level of spending growth, the level of spending harmony, the level of spending efficiency and the level of spending on GRDP in the Medan City Government Budget Realization Report.

Shopping Variance Analysis

Expenditure Variance Analysis in 2016 was 84%, in 2017 it was 80%, and in 2018 it was 77%, in 2019 it was 82%, in 2020 it was 65%. Expenditure variances from 2016 to 2020 show a lack of difference (negative balance) which indicates efficiency and budget savings in the Medan City Government.

Table 2 Shopping Variance Analysis

Year	Percentage
2016	84%
2017	80%
2018	77%
2019	82%
2020	65%

Shopping Growth Analysis

Expenditure growth in 2016 was 19%. In 2017 it was -3%. Then in 2018 it was -4%. In 2019 it rose again by 20%. In 2020 it rose by -21%. And the difference is from 2016-2020 very much. Expenditure growth from 2016 to 2020 experienced increases and decreases.

Table 3 Analysis of Expenditure Growth

2016	842	0.185961819	19%
2017	-129.40	-0.028595232	-3%
2018	-180.83	-0.041136714	-4%
2019	845.73	0.200647687	20%
2020	-1067.48	-0.210933996	-21%

Shopping Compatibility Analysis

Expenditure Analysis Per Function

Expenditure Ratio Per Function from 2016 to 2020, regional expenditure was realized at 100%. Implementing statutory provisions such as the provisions of the Constitution which mandates that the education budget be 20% of the total APBD, as well as adequacy regarding the portion of the budget for health, environment and social protection. In accordance with expenditure per education function in 2016 it was 35.00%, in 2017 it was 100%, in 2018 it was 100.01%, in 2019 it was 100%, in 2020 it was 128.42%.

Table 4 Analysis of Expenditures Per Function

Year	Percentage
2016	35%
2017	100%
2018	100.01%
2019	100%
2020	128.48%

Operational Expenditure Analysis

The operating expenditure ratio regarding the portion of Medan City government expenditure in 2016 was 30% of the total budget used, in 2017 the operating expenditure used was 35%. In 2018 the operating expenditure used was 39%. In 2019 the operating

expenditure used was 41%. In 2020 the operating expenditure used was 49%. The average value of the operating expenditure ratio of 39% is said to be harmonious because it is less than 100%, so budget savings are working well.

Table 5 Analysis of Operational Expenditures

Year	Percentage
2016	30%
2017	35%
2018	39%
2019	41%
2020	49%

Capital Expenditure Analysis

The 2016 capital expenditure used was 26% of the total budget expenditure. In 2017, 31% of the total budgeted expenditure was used. In 2018, 28% was used. In 2019, 24% was used. In 2020, 25% was used. The average capital expenditure ratio of 27% is said to be less than 60%.

Table 6 Capital Expenditure Analysis

Year	Percentage
2016	26%
2017	31%
2018	28%
2019	24%
2020	25%

Direct and Indirect Shopping Analysis

The ratio of the proportion of direct expenditure and indirect expenditure is useful for the internal management of the Regional Financial and Asset Management Agency. In the 2016 direct expenditure ratio calculation of IDR 3,176.03 and indirect expenditure of IDR 2,204.29 with total expenditure of IDR. 5,380.32 The percentage of total direct expenditure used was 70% and indirect expenditure was 49%.

Table 7 Direct and Indirect Shopping Analysis

Year	Direct Shopping	Indirect Shopping
2016	70%	49%
2017	81%	44%
2018	84%	46%
2019	80%	41%
2020	91%	64%

Meanwhile, in 2017 direct expenditure amounted to IDR 3,545.77 and indirect expenditure amounted to IDR 1,948.65 with total expenditure amounting to IDR. 5,494.42 The percentage of total direct spending used was 81% and indirect spending was 44%. In 2018 Direct Shopping was IDR 3,531.99 and Indirect Shopping was IDR 1,919.66 with total spending of IDR. 5,451.65 The percentage of total direct expenditure used was 84% and Indirect expenditure was 46%. And in 2019 direct expenditure amounted to IDR 4,058.75 and indirect expenditure amounted to IDR 2,075.90 with total expenditure amounting to

IDR. 6,134.65 The percentage of total direct spending used was 80% and indirect spending was 41%. Then in 2020 direct spending was IDR 3,639.85 and indirect spending was IDR 2,549.91 with total spending of IDR. 6,189.76 The percentage of total direct expenditure used was 91% and indirect expenditure was 64%.

Shopping Efficiency Ratio

In table 4.27 it is explained that this ratio is useful for knowing the government's ability to measure the level of budget savings made by the government. Based on the calculation results, the efficiency value in 2016 was 84%, the efficiency value in 2017 was 80%, the efficiency value in 2018 was 77%, the efficiency value in 2019 was 82%, the efficiency value in 2020 was 65%, if you look from 2016 to 2020 the efficiency value is less than 100%, so budget savings are running well or efficiently.

Table 8 Shopping Efficiency Ratio

Year	Percentage
2016	84%
2017	80%
2018	77%
2019	82%
2020	65%

Expenditure to GRDP Ratio

In table 4.28 it is explained that the GRDP Expenditure Ratio in 2016 was 3%, in 2017 it was 3%, in 2018 it was 3%, in 2019 it was 3%, in 2020 it was 3%. The GRDP ratio tends to be unstable, which results in low spending income in a region. Instability of GRDP results in a decrease in regional spending.

Table 9 Expenditure Ratio to GRDP

Year	Percentage
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%

Discussion of the Results of the Realization of Expenditure Analysis for the 2016 – 2020 Fiscal Year of the Medan City Government

Based on the results of the analysis carried out on the Medan City Government budget realization report from 2016 to 2020 as follows:

Shopping Variance (Difference) Analysis

Medan City Government Regional Expenditures from 2016 to 2020 experienced a lack of difference. The factor causing the underspend is low capital expenditure as a result of low realization of capital expenditure on land, expenditure on equipment and machinery, building and building expenditure, road and irrigation expenditure and fixed assets. exceeding the budget, in other words a favorable variance.

Shopping Growth Analysis

The growth rate of Medan City Government spending in the 2016 budget year to the 2016 budget year experienced increases and decreases in percentage. Expenditure growth in 2016 was 19% with a positive balance, growth in 2017 was -3% with a negative balance. 2018 growth was -4% negative, 2019 growth increased by 20% positive, 2020 growth decreased by -21% but was still good because it had a negative balance. Each year the percentage increased and decreased, it is said that spending growth is unstable. In 2019 the largest increase was 20%, this ratio was at very good growth compared to 2016, 2017, 2018, 2020. Expenditure growth from 2016 to 2020 increased with the exception of 2017, 2018 and 2020.

Table 10 Analysis of Expenditure Growth

2016	842	0.185961819	19%
2017	-129.40	-0.028595232	-3%
2018	-180.83	-0.041136714	-4%
2019	845.73	0.0200647687	20%
2020	-1067.48	-0.210933996	-21%

This is because the Medan City Government did not realize capital expenditure properly and reduced the portion of expenditure allocated to overcome the fiscal gap and increase regional financial capacity, such as development in the infrastructure and economic sectors as well as human resources and educational assistance, which affected the growth rate. The percentage increase every year goes up and down, this indicates that the quality of activity output from 2016 to 2020 has not been implemented optimally.

Shopping Compatibility

Analysis of Expenditures per Function on Total Expenditures

Expenditure Ratio per Function of the Medan City Government, to assess the Medan City Government in implementing the provisions of the Constitution which mandates a budget for education of 20% of the total APBD, as well as the adequacy of other budget portions. From 2016 to 2020 the portion for the education sector has fulfilled the budget of 20% of the total APBD. As well as adequacy for portions of other sectors.

Table 11 Analysis of Expenditures per Function on Total Expenditures

Year	Percentage
2016	1,583.80
2017	4,395.69
2018	4,215.53
2019	5,060.86
2020	5,128.19

Operational Expenditures

Operational Expenditures increased from 71.27% in 2016 to 30% in 2017 resulting in an increase in the ratio of 35%, meaning that the portion of Regional Expenditures allocated for Operational Expenditures in 2017 was greater than the portion of Regional Expenditures allocated for Operational Expenditures in 2017. 2016. In 2018 it decreased to 39% and experienced an increase of 41% in 2019, and increased slightly to 49% in 2020. And the average percentage of harmony ratio in operating expenditure is 39% which is said to be quite harmonious. Medan City Government Operational Expenditure It cannot be said to be compatible because the calculation results are below 60 – 80%. This shows that the higher

the income of the Medan City government, the higher the total operating expenditure.

Table 12 Operational Expenditures

Year	Percentage
2016	1,368.74
2017	1,542.06
2018	1,642.08
2019	2,052.71
2020	1,949.44

Capital Expenditures

Medan City Government Capital Expenditure cannot be said to be harmonious because the calculation results are below 60 – 80%. Capital expenditure in 2016 was 26% and increased in 2017 by 31%, then decreased in 2018 by 28%, decreased again in 2019 by 24%, increased in 2020 by 25%. The average percentage of compatibility ratio for capital expenditure is 27% which is said to be less harmonious. In total, more spending is allocated to spending related to programs and activities carried out by the government. In general, the proportion of capital expenditure to total regional expenditure is between 19% – 45%. Medan City Government in 2016 – 2020 had an average capital expenditure of 27%.

Table 12 Capital Learning

Year	Percentage
2016	1,190.61
2017	1,352.89
2018	1,168.57
2019	1,232.12
2020	1,006.20

This shows that most of the funds owned by the Medan City Government are still prioritized for operational expenditure so that capital expenditure is relatively small. This can be seen from the average operating ratio which is still large compared to the average capital expenditure ratio. The large allocation of funds for operational expenditure is mainly due to the large employee expenditure for salaries, Regional Civil Servant allowances, Additional income, KDH/WKDH Operational Allowances and acceptance of DPRD Leaders and Members, Regional Tax collection costs, Civil Servant/Non Civil Servant Honorarium and Overtime pay. This shows that the Medan City Government focuses more on routine expenditures to fulfill activities.

Direct and Indirect Shopping

Direct Expenditure and Indirect Expenditure in the Medan City Government are calculated using the ratio of direct and indirect expenditure, showing that direct expenditure from 2016 to 2020 is greater than indirect expenditure. The percentage of total direct spending used in 2016 was 70% and indirect spending was 49%. Direct spending used in 2017 was 81% and indirect spending was 44%. Then direct spending used in 2018 was 84% and indirect spending was 46%. Direct spending used in 2019 was 80% and indirect spending was 41%. And in 2020 direct spending used was 91% and indirect spending was 64%.

Table 13 Direct and Indirect Shopping

Year	Direct Shopping	Indirect Shopping
2016	3,175.03	2,204.29
2017	3,545.77	1,948.65
2018	3,531.99	1,919.66
2019	4,058.75	2,075.90
2020	3,639.85	2,549.91

Shopping Efficiency Analysis

The efficiency ratio in the 2016 fiscal year was 84%, in the 2017 fiscal year it decreased to 80% and in the 2018 fiscal year it decreased to 77%, while in the 2019 fiscal year it rose again to 82%. And then in the 2020 Fiscal year it decreased to 65%.

Table 14 Shopping Efficiency Analysis

Year	Percentage
2016	84%
2017	80%
2018	77%
2019	82%
2020	65%

When compared with the Expenditure Efficiency Ratio for Fiscal Year 2016, the Expenditure Efficiency Ratio for 2020 experienced an increase in the ratio of 9.17%, meaning that in 2016 the Medan City Government's expenditure was relatively more efficient. This increase in the Expenditure Efficiency Ratio was due to the total realization of Medan City Government Expenditures in 2016 being smaller than the realization of Expenditures in 2020.

The Medan City Government is in the predicate of less than 100%. So it is said to be in the efficient category in using its regional budget so that budget savings are achieved. This shows that there is an improvement in the management of the Medan City Government's budget. From 2016 to 2020, the average regional expenditure efficiency ratio of the Medan City Government has been able to minimize the use of existing resources (regional budget) but has not maximized the use of existing budget resources.

Expenditure to GRDP Ratio

The effectiveness of regional expenditure on Medan City Government's GRDP in 2016 was 3%. In 2017 it was 3%. In 2018 it was 3%. In 2019 it was 3%. In 2020 it was 3%. The regional expenditure to GRDP ratio tends to be stable. From 2016 to 2020, the percentage ratio of expenditure to GRDP is the same.

The average ratio of regional expenditure to GRDP of the Medan City Government is 3%, which is stable. This means that the ratio of expenditure to GRDP each year has an impact on government expenditure. Due to the decline in GRDP, income will decrease and allocations for regional spending will also decrease.

Table 15 Expenditure to GRDP Ratio

Year	Percentage
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%

Discussion of Economic Growth

Based on the table, it can be seen that in 2016 it was IDR 184 809.04 billion . Furthermore, in 2017 GRDP amounted to IDR 203 035.74 billion or an increase of 9.86% from the previous year. In 2018 GRDP amounted to IDR 222 483.24 billion or an increase of 9.57% from the previous year. In 2019 GRDP amounted to IDR 241 482.35 billion or an increase of 8.53% from the previous year. In 2020 GRDP was IDR 242 198.24 billion or an increase of 0.29% from the previous year. With an average economic growth of 5.65%.

Table 16 Economic growth

Year	GDP (Rp billion)	Development (%)
2016	184 809.04	
2017	203 035.74	9.86%
2018	222 483.24	9.57%
2019	241 482.35	8.53%
2020	242 198.24	0.29%
Developmental average		5.65%

Data source : BPS Medan city

CONCLUSION

Based on the analysis and discussion that has been carried out, it can be concluded that the Medan City Government Expenditure Variance is said to be efficient and effective because the actual expenditure does not exceed the budget. The growth of Medan City Government Expenditures from 2016 to 2020 has increased from year to year, except that in 2020 it experienced a decline. Shows that performance in preparing the budget experiences growth every year. Medan City Government Expenditure Efficiency in 2016 to 2020 is said to be able to save the expenditure budget well and the efficiency is less than 100%, this can be seen from the average percentage reaching 78% with matching criteria .

SUGGESTION

The suggestions that can be given to agencies, especially the Medan City Government, are as follows:

1. Can increase the efficiency ratio of spending in the future in the use of regional budgets owned and maximize the use of budget resources owned.
2. Pay attention to spending growth by balancing it with the rate of income growth so that it increases in the future .
3. Manage operational and capital expenditure budgets in accordance with applicable laws and regulations. With good performance in managing the budget, there will be better productivity and spending efficiency.

4. Prioritize the implementation of government and balance spending for regional development between spending on government (Indirect Shopping) and spending on development (Direct Shopping)
5. Prioritizing community welfare, increasing regional economic growth as reflected in Gross Regional Domestic Product (GRDP).

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