

Optimizing Regional Financial Management in Order to Improve Infrastructure Projects of the Gorontalo Regency Public Works and Public Housing Agency

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ABSTRACT

This study aims to determine the financial management of the Gorontalo Regency Public Works and Spatial Planning Agency (PUPR) that impacts budget efficiency, particularly in infrastructure projects. This study uses a qualitative descriptive approach, which aims to provide a detailed description of the issues under study. The results of the study show that low local revenue (PAD) due to stagnation in the revenue sector, suboptimal collection, and economic conditions that have not yet recovered are the main obstacles to financing. Although the PUPR Office has made efforts to improve efficiency through budget verification, project prioritization, and feasibility studies, inefficiencies still occur due to delays in disbursement, irregular administration, weak coordination between OPDs, and suboptimal utilization of the Regional Financial Information System (SIKDA) and supervision. Identified improvement efforts include accelerating disbursement procedures, improving SIKDA discipline, strengthening coordination, simplifying procurement, and improving supervision and planning. It is hoped that these steps will increase the efficiency of budget utilization and support better infrastructure development in Gorontalo Regency.

INTRODUCTION

Public sector accounting in Indonesia has developed rapidly post-reform, driven by regional autonomy and fiscal decentralization (Temenggung et al., 2020). Regional autonomy requires local governments to be independent in managing resources and budgets, and to compete internationally. The success of this autonomy depends on the financial capacity of the region, as reflected in the Regional Budget (APBD). Putri & Saputra (2023) and Anggraeni et al. (2023) said that, the APBD is not only a measure of internal performance but also a strategic instrument for driving economic growth, reducing poverty and unemployment.

Therefore, public sector accounting plays a crucial role in achieving development goals and

improving public welfare equitably throughout Indonesia (Setyawan, 2025; Amalia, 2023). In the era of decentralization, each autonomous region in Indonesia has the ability and capacity to set development goals tailored to its own needs, including managing its own financial revenue sources to support national development goals (Haryanto, 2018).

According to Akindele et al. (2002) and Shah (2016), the development of regulations governing regional governments has created a situation where each region has equal opportunities to expand its jurisdiction, particularly in regional financial management through fiscal policy. With the issuance of Law No. 23/2014 concerning Regional Government, the Indonesian government has authorized regions to manage their own governance and utilize all available potential and productive resources to improve community welfare, without relying on assistance from the central or provincial governments. Consequently, local governments strive to utilize local revenue (Shi, 2018).

Local Revenue (PAD) indicates the potential for regional financial revenue. The greater the PAD received, the better the region's financial performance. PAD also indicates a region's relatively low dependence on external revenue, namely transfer assistance from the central or provincial governments (Qur'ani & Panggiarti, 2021). According to Bere (2018), good and effective management is crucial for an organization to achieve its goals, namely regulating the implementation of its main tasks towards order and connectivity.

Good management is expected to bring positive change and even create new, higher value. Regionally, West Papua Province has the lowest number of districts/cities and provincial governments. This is in accordance with Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 13 of 2006. Based on Law No. 7 of 2003, regional heads (governors, regents, or mayors) hold the power and responsibility for regional financial management and may delegate this authority to regional apparatus officials. Thus, regional financial management and accountability policies are integrated with regional government policies.

As heads of government, regional heads are responsible for regional financial management and asset ownership and must appoint officials and treasurers for these purposes. A country's economic development is crucial for improving the standard of living and well-being of the community, including through infrastructure changes that support growth. According to an interview with the Head of Finance at the Public Works and Spatial Planning (PUPR) Office of Gorontalo Regency, financial management is a major obstacle to infrastructure development. This obstacle is caused by low Regional Original Revenue (PAD) revenue and inefficient financial management.

As a result, projects funded by the General Allocation Fund (DAU) are often not fully disbursed, forcing the office to prioritize the most urgent projects. A lack of transparency exacerbates the situation, leading to delays, postponements, declining quality, and increasing project costs. In the long term, this problem results in public dissatisfaction, hampered economic growth, loss of trust in the government, potential social conflict, and hampered achievement of regional development goals. This is supported by the following data from the Regional Original Revenue (PAD) and Budget Realization of the Public Works and Housing Agency (PUPR) of Gorontalo Regency:

Table 1. List of Targets for 2020-2024 of the Public Works and Spatial Planning Agency of Gorontalo Regency

No	Year	Target (Rp)	Achievement (Rp)	Percentage (%)
1	2020	203,616,400.00	42,490,000.00	20.87%
2	2021	85,000,000.00	102,905,000.00	121.06%
3	2022	2,693,727,414.00	511,781,949.00	19.00%
4	2023	2,693,727,414.00	831,275,135.00	30.86%

5	2024	2,693,727,414.00	721,407,994.00	26.78%
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Source: PUPR Service, Gorontalo Regency (2025)

Based on Table 1 above, the Public Works and Spatial Planning Agency of Gorontalo Regency demonstrated significant performance in achieving its Regional Original Revenue (PAD) target from 2020 to 2024. In 2020, PAD realization only reached 20.87% of the target, but jumped to 121.06% in 2021. The PAD target experienced a drastic decline starting in 2022, but realization remained far below target, reaching 19.00% in 2022, 30.86% in 2023, and 26.78% in 2024. This indicates instability in financial management, particularly in PAD management, as well as challenges in achieving the set targets.

Table 2. Budget Realization Data for the Public Works and Spatial Planning Agency of Gorontalo Regency, 2019-2023

Year	Target	Realization	Percentage (%)
2019	117,362,986,548	111,140,642,136	94.70%
2020	73,421,121,905	65,167,489,291	88.76%
2021	337,414,754,999	156,375,168,693	46.35%
2022	247,057,719,360	205,108,398,943	83.02%
2023	100,458,866,176	82,375,013,651	82.00%

Source: PUPR Service, Gorontalo Regency (2025)

Based on budget realization data for the Gorontalo Regency Public Works and Housing Agency from 2019 to 2023, there were significant fluctuations in both targets and budget realization. In 2019, the realization percentage reached 94.70%, indicating excellent budget absorption. However, in 2021, the realization percentage fell to 46.35%, indicating serious constraints in budget implementation. Meanwhile, in 2020, 2022, and 2023, realization percentages were in the 80s. This fluctuation indicates that the budget planning of the Gorontalo Regency Public Works and Housing Agency is highly dynamic, influenced by various factors such as economic conditions and government policies.

The low budget realization in 2021 requires an in-depth investigation to identify the causes, which may include policy changes, technical constraints, or procurement issues. Suboptimal budget realization can hamper infrastructure projects and impact public services. Therefore, more accurate and efficient budget planning, as well as transparency and accountability in financial management, are essential to ensure the effective use of public funds. The purpose of this study is to analyze how to optimize regional financial management to improve infrastructure projects at the Public Works and Housing Agency (PUPR) of Gorontalo Regency.

Several previous studies have shown that regional financial management still faces various structural and technical issues. The results of Yulisa et al. (2020) indicate that these three factors have a positive effect on financial management, and leadership commitment can moderate the impact of SIPKD implementation. This study was limited to three regional government agencies, so the generalizability of the results is limited.

Furthermore, research conducted by Alam et al. (2024) shows that financial and asset management in Lamongan is suboptimal. Obstacles include a lack of experienced human resources, delays in budget discussions, and inadequate asset data processing. Furthermore, uncertified local government land is also a problem. This study provides recommendations for improving the quality of human resources and improving the management system to make it more efficient and accountable. Meanwhile, Frisca (2025) in their research showed that financial management in the Talaud Islands Regency Government faces several challenges. First, planning and budgeting often do not align with implementation, caused by SKPD programs that do not align with their functions and require revision. This research is expected

to provide input for the Gorontalo Regency Government, particularly the Public Works and Housing Agency, in optimizing regional financial management through increased regional revenue (PAD), budget efficiency, and thorough planning. Evaluation of budget absorption, utilization of financial information systems, and transparency and accountability of financial reports must be strengthened. Monitoring of infrastructure projects and analysis of user feedback are also crucial for improving service quality.

METHODOLOGY AND PROCEDURES

This is a qualitative descriptive study aimed at providing a detailed and in-depth overview of financial management for infrastructure projects. The research location was determined to be the Public Works and Spatial Planning (PUPR) Office of Gorontalo Regency, which serves as the center for regional project financial management. The study is planned to last three months, from February to April 2025. In accordance with the philosophical foundation of qualitative research, the researcher will be the primary instrument for understanding the natural conditions of the research object. The approach used is qualitative descriptive, focusing on the analysis and description of the research object based on the social activities, attitudes, and perceptions of individuals or groups. The researcher's presence is active and participatory, where the researcher acts not only as an observer but also directly participates in the data collection process. This active presence in the field aims to establish good relationships with informants, increase trust, and directly monitor and report data. This approach is expected to produce more valid and accurate data and provide a comprehensive understanding of the context and dynamics of regional financial management. The research data is sourced from primary and secondary data obtained without manipulation. Primary data will be collected directly from informants through interviews, including: the Head of Finance (1 person), Finance Staff (2 people), the Head of Planning (1 person), and Planning Staff (1 person). Meanwhile, secondary data will be obtained from existing documents, reports, or publications, such as financial reports, APBD documents, and project evaluation reports. For comprehensive data collection, three main techniques will be used: (1) Observation. Researchers will conduct direct observations, including active participant observation at infrastructure project sites, to capture dynamics and facts related to financial management; (2) Interviews. Conducted in a semi-structured manner with key informants to gain an in-depth understanding of the perspectives, experiences, and information related to the research topic; (3) Documentation. Used to supplement the data by analyzing various relevant official documents, such as financial reports and APBD. Qualitative data analysis will be conducted interactively and continuously until completion, following the stages of Data Collection, Data Presentation in narrative text, and Conclusion Drawing and Verification. This analysis involves organizing data into categories, synthesizing, and developing patterns to draw easily understood conclusions. To ensure the accuracy of the data, the Data Validity Checking technique is used through Triangulation, namely: (1) Source Triangulation, Testing the credibility of the data by comparing information obtained from various different sources (informants); (2) Technical Triangulation, Testing the credibility of the data by using different data collection methods (interviews, observations, and documentation). This is done to ensure the consistency and accuracy of the data obtained.

RESULTS AND DISCUSSION

Based on interviews, the researchers concluded that the Gorontalo Regency Public Works and Housing Agency manages regional finances with a focus on efficiency, effectiveness, and transparency. Although a performance-based budgeting system and technology have been implemented to increase productivity, challenges such as delayed budget disbursement and suboptimal coordination between regional government agencies (OPDs) still need to be addressed. Improvements are being made through the implementation of project management software, employee training, and energy conservation policies. Close monitoring of budget

realization and regular evaluation are key to achieving program objectives. The PUPR Agency is also committed to improving the quality of training services through staff and user feedback. The financial planning process follows Government Regulation No. 12 of 2019, identifying potential increases in local revenue (PAD). Despite challenges, improvements are being made through human resource capacity building and the use of technology. Overall, the PUPR Agency demonstrates a strong commitment to efficient and transparent financial management, with steps to achieve improved regional development goals.

The development of a region is significantly reflected in the development it undertakes. The implementation of regional autonomy policies in Indonesia has stimulated development in various sectors, both formal and informal. One crucial aspect of this development is improving road transportation infrastructure, which plays a crucial role in the smooth running of the entire regional development process. Adequate road infrastructure is a crucial foundation for improving public welfare and driving economic growth (Cigu et al., 2018). To achieve this goal, optimizing the financial management of the Public Works and Spatial Planning (PUPR) Agency is imperative. Effective financial management encompasses not only regulatory compliance but also how public funds are allocated and utilized efficiently to produce high-quality infrastructure that provides maximum benefits to the community. With optimal financial management, every infrastructure project initiated by the PUPR Agency is expected to have a sustainable positive impact, both in the short and long term. Furthermore, transparency and accountability in regional financial management are essential elements for building public trust and supporting sustainable development.

In the context of financial management, several theoretical perspectives provide a foundation for understanding. This research specifically utilizes indicators from optimization theory (Rew et al., 2020), which include efficiency, effectiveness, productivity, service quality, innovation, and user satisfaction. These indicators serve as benchmarks for assessing the success of achieving financial management objectives. The primary focus of this research is to understand the strategy of the Gorontalo Regency Public Works and Public Housing Agency in optimizing regional financial management. Therefore, the theoretical framework used encompasses the concept of general optimization and the principles of effective regional financial management, with the aim of analyzing and understanding the efforts undertaken by the Public Works and Public Housing Agency to improve its financial management performance.

Optimization, according to Fajrillah et al. (2024), is the process of finding the best solution from various available options to maximize objectives without being hindered by limitations, with the aim of increasing system effectiveness through increased profits or time efficiency. More specifically, regional financial management (Kikavets, 2022) defines it as the planning, organizing, directing, and controlling of financial activities, including the procurement and utilization of business funds, as a series of controlled activities to ensure the effective and efficient use of public funds, involving the Regional Budget (APBD) as an annual planning instrument aligned with the Regional Work Plan (RKPD). Based on the results of interviews conducted by researchers, it can be concluded that the optimization of financial management in the Public Works and Housing Agency of Gorontalo Regency has not fully aligned with the optimization theory, particularly in the efficiency indicators proposed by (Aneta et al., 2023).

However, the results of the interviews also revealed significant efforts by the Public Works and Housing Agency to improve the efficiency of financial management through a series of strategies such as tightening the budget process, evaluating budget absorption, prioritizing projects, conducting feasibility studies, and improving monitoring. These strategies are steps the Public Works and Housing Agency of Gorontalo Regency is taking towards more optimal financial management. Financial management at the Gorontalo Regency Public Works and Housing Agency (PUPR) also does not fully align with financial management theory, particularly in the planning, budgeting, and implementation indicators. For the planning and

budgeting indicators, interviews revealed a focus on increasing previously low Regional Original Revenue (PAD). The low PAD at the Gorontalo Regency PUPR Agency is caused by stagnant revenue, suboptimal collection, and an economic downturn. This hampers infrastructure development, delays project implementation, and impacts the effectiveness of planning strategies.

Therefore, the Gorontalo Regency PUPR Agency strives to allocate infrastructure funds efficiently through project impact analysis, comprehensive feasibility studies, prioritization aligned with the Regional Medium-Term Development Plan (RPJMD), implementation of e-procurement, and a focus on potential returns on investment and improving inter-regional connectivity. For the implementation indicator, interviews identified inefficiencies in infrastructure budget management at the Gorontalo Regency PUPR Agency. This inefficiency is manifested in delays in budget disbursement, irregular financial administration, suboptimal utilization of the Regional Financial Information System (SIKDA), lack of coordination between relevant Regional Apparatus Organizations (OPDs), convoluted procurement processes, and perceived weak oversight. In response to these issues, focused improvement efforts include streamlining procedures to expedite budget disbursement, increasing discipline in the use of SIKDA, strengthening coordination between OPDs, simplifying the procurement process, increasing the intensity of oversight, and implementing more thorough and comprehensive planning.

Therefore, based on the overall interviews and observations conducted by the researcher, management at the Public Works and Housing Agency of Gorontalo Regency is suboptimal and does not align with the optimization principles outlined by experts and the indicator theory proposed by Nurrohman. The researcher concluded this because informant interviews revealed that the Public Works and Housing Agency (PUPR) is still making efforts to improve the efficiency of financial use through tightening the budget process, evaluating absorption, prioritizing projects, conducting feasibility studies, conducting stricter monitoring, and providing public awareness to encourage participation and awareness of tax payments. One of the obstacles to suboptimal management is the low local revenue (PAD) of the PUPR Agency in Gorontalo Regency. This has become the agency's strategy for improving sound financial management. The findings of the researcher also share similarities with those found by Mega Raharja et al. (2015) in "Regional Financial and Asset Management (Study of the Regional Financial and Asset Management Agency, Lamongan Regency)."

This study indicates that financial and asset management in Lamongan is suboptimal. Obstacles include a lack of experienced human resources, delays in budget discussions, and inadequate asset data processing. Furthermore, uncertified local government land is also a problem. This study provides recommendations for improving the quality of human resources and improving the management system to make it more efficient and accountable. This research is also supported by the theory Wilson, 2020 in "Financial Management," which explains that good financial management is crucial to ensuring the sustainability and success of an organization or company. Key principles that must be applied include separating personal and company accounts to facilitate financial measurement and prevent misuse of funds, conducting thorough planning and budgeting to ensure efficient and targeted use of funds, and regularly monitoring and controlling the use of funds to ensure they align with the plan.

Furthermore, asset and liability management must be carried out optimally, and adhere to applicable accounting standards and principles to maintain the accuracy and transparency of financial reports. Principles such as consistency, accountability, and transparency need to be applied to facilitate oversight and accountability. Furthermore, financial decision-making must be based on a cost-benefit analysis, so that funds are used efficiently and profitably. By consistently applying these principles, organizations can maintain financial stability, increase the effectiveness of resource use, and support long-term goals responsibly. Next, regarding

financial management theory, based on interviews and researcher analysis, it was found that financial management at the Gorontalo Regency Public Works and Housing Agency (PUPR) is suboptimal. This is due to the lack of public awareness campaigns by the PUPR Agency regarding the importance of paying taxes. This is a contributing factor to the low Regional Original Revenue (PAD) and impacts the optimization of the PUPR Agency's financial management, particularly in funding infrastructure projects.

This finding aligns with previous research by (Nurfadila, 2024), which, in terms of financial management, provided recommendations for improving the quality of human resources and improving the management system to make it more efficient and accountable. However, this contradicts the theory (de, 2013), which stipulates that the benchmark for a regional management system, including regional financial management, must be based on the public interest. This is evident not only in the size of the budget allocation but also in the extent of public participation in the planning, implementation, and oversight of regional financial management. Clarity regarding the mission of regional financial management in general and the regional budget in particular is lacking. From the description above, through initial observations and overall interview results and the results of the researcher's analysis, it can be concluded that financial management at the Public Works and Housing Agency of Gorontalo Regency is not optimal, mainly due to the lack of socialization of tax awareness which results in low PAD. This finding is in line with Mega's research, but not entirely in line with the theory Mardiasmo, 2018 which emphasizes public participation and is oriented towards the public interest. Although the Public Works and Housing Agency has attempted to increase efficiency through budget tightening, evaluation, and feasibility studies, low PAD is a major obstacle in optimizing regional financial management.

CONCLUSION

Based on the results of interviews and analysis, it can be concluded that the Public Works and Housing Agency of Gorontalo Regency faces various challenges in financial management that impact the efficiency of budget use, particularly in the implementation of infrastructure development projects. The low Regional Original Revenue (PAD) is caused by stagnation in the revenue sector, suboptimal collection, and the unrecovered economic conditions of the community, hampering the local government's ability to finance important programs. Although the PUPR Agency has taken steps to improve efficiency, such as tightening the budget verification process, setting project priorities, and conducting feasibility studies, inefficiencies remain, evident in delays in budget disbursement, irregular administration, and a lack of coordination between Regional Apparatus Organizations (OPDs). Furthermore, suboptimal utilization of the Regional Financial Information System (SIKDA) and weak oversight are also contributing factors to inefficiency. Improvement efforts include accelerating disbursement procedures, increasing discipline in the use of SIKDA, strengthening coordination between OPDs, simplifying the procurement process, and improving oversight and more thorough planning. With these steps, the PUPR Agency is expected to improve the efficiency of budget use and support better infrastructure development in the region.

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