

An Analysis of Tinalan Village Preparation Report for Prodamas Plus Infrastructure Sector Activities

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ABSTRACT

This study aims to analyze the preparation of the cost budget plan in the field of Prodamas Plus infrastructure in Tinalan Village. The quantitative-descriptive method is the type of method used in this research. In realizing the research objectives, observations, documentation, and interviews were used to obtain data in the form of a budget plan and the realization of a budget plan for infrastructure activities in Tinalan Village in 2021. According to research, it shows that the budget planning in Prodamas Plus for 2021 in Tinalan Village has not been in accordance with the realization of activities. This is indicated by the difference between the total amount of expenditure before and after the activity. Therefore, the Tinalan Village must make a detailed budget plan in order to minimize errors in calculating the activity budget in the Prodamas Plus infrastructure sector.

Keywords: Infrastructure Activities, Prodamas Plus, Budget Plan, Cost Budget Plan

INTRODUCTION

The government is defined as a type of organization that is tasked with administering a government system, one of which is the economic system, where the government has policies to manage and regulate finances and budgets both regionally and centrally. This is explained in Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. Every government has an activity plan that must be carried out every period. In realizing the planned activities, the government needs funds that have been optimally managed starting from planning, implementation, administration, reporting, accountability and

supervision. The budget provided by the central government will be allocated to regional governments to be managed according to the needs of their respective regions.

According to law No. 32 of 2004 concerning regional government and law No. 33 of 2004 concerning financial balance between the central government and regional governments, it opens the widest possible opportunities for regions to grow and develop according to their needs and priorities. With the passage of these two laws, local governments are now responsible for allocating funds effectively and efficiently, especially in efforts to improve people's welfare and public services.

In managing regional budgets, weaknesses are sometimes found in terms of planning, implementation, reporting, and accountability. This can be seen from the many regions that are late in ratifying the APBD by the Provincial Legislatives Council which results in delays in budget realization, so that many regions are only able to realize their budgets in the middle of the fiscal year. The slow realization of the APBD has also had an impact on development in the area. The unrealized budget at the end of the fiscal year becomes the Budget Overtime Calculation (SILPA). There are still many local governments that have not properly planned, budgeted and implemented programs in implementing the Regional Revenue and Expenditure Budget (APBD).

In the Mayor of Kediri Regulation Number 32 of 2021 concerning Technical Guidelines for the Community Empowerment Program Plus for the 2022 Fiscal Year Chapter II Article 2 Prodama Plus is implemented with the intention of further increasing the participation and mobilization of the potential of the urban village community. The purpose of implementing Prodama Plus is to help the community identify problems and articulate their needs, as well as assist the Kediri community in building environmental facilities and infrastructure, as well as improve community welfare through economic, social, education, health, and youth activities, as well as increase participation and encourage community empowerment in development. All Neighbourhood (RT) that have been officially formed within the local government environment are targeted for the implementation of Prodama Plus. The Prodama Plus control team was developed and assisted by assistant employees to ensure the successful implementation of Prodama Plus in the regions, especially Tinalan Village.

Activities in the Prodama Plus infrastructure sector as referred to in Article 12 paragraph (2) letter a are carried out for the construction and repair of public facilities and infrastructure, including: construction of water absorption wells or biopores; construction of drilled wells,

reservoirs and clean water networks; construction or maintenance of environmental roads, bridges, culverts, drainage/water channels; village park development; construction or maintenance of public sanitation; procurement of environmental street lighting; construction or maintenance of infrastructure for houses of worship; construction or maintenance of the neighbourhood/hamlet Hall building; construction or maintenance of portable sheds; construction or maintenance of hydrants; development of neighborhood alley portals; construction or maintenance of a platform; construction or maintenance of sidewalks; construction or maintenance of road retaining walls; painting public facilities; construction of a children's play area; construction or maintenance of early childhood education programs buildings; construction or maintenance of place to study Al-Quran buildings; and/or construction or maintenance of public infrastructure supporting Kampung Keren.

Based on the background that has been explained, the researcher takes the following problem formulation: How is the analysis of preparing a budget plan with the realization of the budget for activities in the Prodama Plus infrastructure sector in Tinalan Village?

LITERATURE REVIEW

Previous Research

Nugraha & Awami (2019) with the title "A Comparative Analysis of the Planned Budget with the Realization of the Budget in the Building Procurement Project for the C2 Inpatient Phase II Hospital of the Cimacan Hospital for the 2018 Fiscal Year" the output of the research describes the amount of the budget plan with the realization of the budget there is a difference approximately 15% of the budget plan includes 5% contingencies. Another study by Nellyanti, Darwanis, and Abdullah (2016) with the title "The Influence of Changes to Local Original Revenue Budgets, Changes to Revenue Sharing Funds Budgets, and Changes to Budget Remaining Budget Calculations on Changes to Indirect Expenditure Budgets" states that changes to the SILPA budget have a negative effect on budget changes

Prodama Plus

In the Mayor of Kediri Regulation Number 32 of 2021 concerning Technical Guidelines for the Community Empowerment Program Plus for the 2022 Fiscal Year Chapter II Article 2 Prodama Plus is implemented with the intention of further increasing the participation and

mobilization of the potential of the urban village community. The purpose of implementing Prodama Plus is to facilitate the community in identifying problems and helping to articulate their needs, facilitating the people of the city of Kediri in building environmental facilities and infrastructure, improving community welfare through economic, social, educational, health and youth activities, increasing participation and encouraging community empowerment in development. The target for the implementation of Prodama Plus is all neighbourhoods that have been officially formed in the local government area. In order to succeed in the implementation of Prodama Plus in the regional area, especially in the Tinalan Village, a Prodama Plus control team was formed and supported by assistant staff.

The City Government of Kediri allocates a maximum of 100 million funds for each RT per year, with 25% -30% for infrastructure together with the results of village meetings while funding for RT environmental infrastructure is a maximum of 10%, 50% for the health sector, 20% for social and culture, 30% for the economy, education 20%, and youth sector 10% (Kediri Mayor Regulation Number 32 of 2021).

Infrastructure Sector

In the Mayor of Kediri Regulation Number 32 of 2021 there are infrastructure activities in the form of building new objects which must pay attention to the clarity of the location of activities as follows:

- a. If the location of the activity is on land owned by the local government, a written permit must be submitted to the local government.
- b. Developments located on housing public facilities and/or social facilities land can only be carried out if the status of the land for public facilities and/or social facilities has been handed over by the developer to the local government.
- c. If the location of the activity is on land owned by other government agencies, and/or on land owned by State-owned Enterprise assets, a written permit must be granted from the authorized official for the use of said asset.
- d. If the activity location is on privately owned land, there must be a written statement granting permission to use the land from the land owner for at least 5 (five) years and taking into account the use value of the building object..

In the Mayor of Kediri Regulation Number 32 of 2021 there are infrastructure activities in the form of maintenance of an object, must pay attention to the condition of the object that is happening at that time, such as :

- a) Land status for public facilities (fasum) and/or social facilities (fasos) for objects located in housing must have been submitted by the developer to the local government;
- b) The physical condition of the object is really damaged and needs to be repaired immediately;
- c) The age of the object to be rehabilitated is at least 3 (three) years from the time the object was constructed, except for objects built through community self-help, buildings that are heavily damaged and/or required for larger needs or functions.

In an emergency situation such as a natural disaster, the infrastructure sector can be diverted and focused on labor-intensive activities to overcome the impact of the natural disaster.

Budget Planning

Self-management planning is carried out together with the process of preparing the Regional Apparatus Work Plan and Budget (RKA-PD) after the memorandum of agreement on the general policy of the Regional Revenue and Expenditure Budget (APBD) as well as priorities and provisional budget ceilings (KUA-PPAS).

Self-management planning includes :

- a) Preparation of planning technical specifications or Terms of Reference (TOR).
- b) Preparation of cost estimates or planning Budget Plans (RAB).

Budget Plans is used as the basis for submitting a budget for the procurement of goods/services through Swakelola in the preparation of Regional Apparatus Work Plan and Budget (RKA-PD). The Budget Plan includes:

- a) Salaries for technical staff, wages for labor (foreman, chief craftsman, handyman) and honorarium for resource persons;
- b) Cost of materials/materials including equipment/spare parts (if needed); and/or
- c) Other fees required.

RESEARCH METHOD

The object of this research was carried out in the Tinalan Village which is located on Jl. Tinalan Gang II, Tinalan, Kec. Islamic Boarding School, City of Kediri, East Java 64132. This research was conducted due to budget planning that was not optimal in the implementation of the community empowerment program plus in accordance with the set timeframe, which hindered the process of realizing development in the infrastructure sector. This research uses a type of applied research, namely how to find out reality with scientific evidence according to Cordero (2021), by compiling and concluding between the regulations for making the Prodamas budget plus the implementation of the existing budget in the field

The type of data that will be used in this study is secondary data, while primary data is only used as a source of supporting data. The source of data in this study is secondary data, the data can be obtained from the Tinalan Village, the data needed are:

- 1) Data on the budget plan for infrastructure activities in 2021 Tinalan Village.
- 2) Data on the realization of the budget for infrastructure activities in 2021 Tinalan Village.

Data collection techniques using interviews, observation and documentation.

RESULT

The results of the data that have been processed by researchers are based on data on the planned budget and realization of the prodamas budget plus infrastructure activities in Tinalan Village. Every time you run a program, there must be separate stages and mechanisms so that a program to be implemented can achieve certain goals, as well as the Community Empowerment Plus Program in Kediri City which is designed and implemented in such a way as to be able to run it as fully as possible according to the needs of the community. According to Harmawanto & Winarto (2019), the budget plan is an analysis of the cost of a building which is obtained by multiplying the volume of a work by the unit price of the work. A study of the quantity of each work item is known as work volume. The unit price of work is the sum of the price of materials and labor wages based on analytical calculations, and accurate and precise working drawings are required in compiling the quantity of work so that the volume calculation is correct.

The following is a calculation of the difference between the planned budgetary costs and the actual budgeted costs for activities in the Prodamas Plus infrastructure sector in Tinalan Village 2021:

Table 7
Calculation Of Differences In Pland Cost Budget With Realization Of Field Cost
Budget Prodamas Infrastructure Plus Bridge Elevation In Tinalan Village RT/RW
01/01

No	Description	Unit	Volume	Budget Plans		Realization		Difference	
				Unit price (Rp)	Total cost	Unit price (Rp)	Total cost	Unit price (Rp)	Total cost
I. SALARY									
1	Pekerja	HOK	26	80.000	2.080.000	80.000	2.080.000	-	-
2	Tukang	HOK	28	100.000	2.800.000	100.000	2.800.000	-	-
Sub Total I.				180.000	4.880.000	180.000	4.880.000	-	-
II. MATERIALS									
1	Paving press 6 cm	M2	32	69.000	2.208.000	65.000	2.080.000	4.000	128.000
2	Pasir Beton	M3	3	185.000	555.000	185.000	555.000	-	-
3	Pipa Galvanis dia 2"	Ljr	3	348.000	1.044.000	348.000	1.044.000	-	-
4	Baja Profil	Kg	128	15.000	1.920.000	15.000	1.920.000	-	-
5	Kawat Wermes	M2	15	125.000	1.875.000	125.000	1.875.000	-	-
6	Besi Hollo 4x4	Ljr	4	110.000	440.000	110.000	440.000	-	-
7	Pasir Urug	M3	3	150.000	450.000	150.000	450.000	-	-
8	PC	Zak	6	58.000	348.000	50.667	304.000	7.333	44.000
9	Kerikil (Maks 30mm)	M3	1	245.000	245.000	245.000	245.000	-	-
10	Paku 5 cm - 12cm	Kg	2	23.000	46.000	23.000	46.000	-	-
11	Besi Beton (polos/ulir)	Ljr	9	90.000	810.000	90.000	810.000	-	-
12	Kawat Beton	Kg	2	25.000	50.000	25.000	50.000	-	-
13	Plywood tebal 9 mm	Lbr	2	140.000	280.000	140.000	280.000	-	-
14	Kayu 4/6 x 3m	Btg	22	35.000	770.000	35.000	770.000	-	-
15	Pengelasan	cm	189	8.000	1.512.000	8.000	1.512.000	-	-
Sub Total II.				1.626.000	12.553.000	1.614.667	12.381.000	11.333	172.000
III. DEVICE									
1	Prasasti	bh	1	130.000	130.000	130.000	130.000	-	-
2	Kuas 4"	bh	4	22.000	88.000	22.000	88.000	-	-
3	Kertas gosok	bh	6	5.000	30.000	5.000	30.000	-	-
Sub Total III.				157.000	248.000	157.000	248.000	-	-
Total Cost				1.963.000	17.681.000	1.951.667	17.509.000	11.333	172.000

Source: Processed Data, 2022

Table 7 above describes that the difference in the total spending needed for bridge raising activities is from the difference in purchasing paving press, in the planned budget it is explained that with a volume of 32 with a unit price of Rp. 69,000 requires Rp. 2,208,000, but at the time of realization of the activities the costs required to purchase paving press with the same volume of 32 cost Rp. 2,080,000, because the unit price for the paving press is different from the plan, the realized unit price for the paving press is Rp. 65,000, then there is a difference in the unit price of Rp. 4,000 so that the total cost difference is Rp. 128,000.

There are also differences in the purchase of cement (PC), in the budget plan it is explained that with a volume of 6 with a unit price of Rp. 58,000 requires Rp. 348,000, but at the time of realization of the activities the costs required to purchase cement (PC) with the same volume 6 cost Rp. 304,000, because the unit price of cement (PC) is different from the plan, the realized unit price of cement (PC) is Rp. 50,667, then there is a difference in the unit price of Rp. 7,333 so that the total cost difference is Rp. 44,000.

Table 8
Calculation Of The Difference In The Budget Plan With The Budget Realization
Infrastructure Sector Of Prodamas Plus Pavingisation In Tinalan Rt/Rw 04/01

No	Description	Unit	Volume	Budget Plans		Realization		Difference	
				Unit price (Rp)	Total cost	Unit price (Rp)	Total cost	Unit price (Rp)	Total cost
I. SALARY									
1	Pekerja	HO K	24	80.00 0	1.920.0 00	63.333	1.520.0 00	16.66 7	400.00 0
2	Tukang	HO K	7	100.0 00	700.000	85.714	600.000	14.28 6	100.00 0
Sub Total I.				180.0 00	2.620.0 00	149.04 8	2.120.0 00	30.95 2	500.00 0
II. MATERIALS									
1	PC (semen) Gresik	Zak	3	58.00 0	174.000	38.667	116.000	19.33 3	58.000
2	Pasir pasang/pa	m3	11	185.0 00	2.035.0 00	185.00 0	2.035.0 00	-	-

sir beton									
3	Bata Merah	Bh	450	650	292.500	-	-	650	292.500
4	Paving press 6 cm	m2	40	69.000	2.760.000	69.000	2.760.000	-	-
Sub Total II.				312.650	5.261.500	292.667	4.911.000	19.983	350.500
III DEVICE									
.									
1	Prasasti	Bh	1	130.000	130.000		130.000	-	-
2	Benang	Bh	2	6.000	12.000	6.000	12.000	-	-
3	Timba cor	Bh	8	11.000	88.000	11.000	88.000	-	-
Sub Total III.				147.000	230.000	147.000	230.000	-	-
Total Cost				639.650	8.111.500	588.714	7.261.000	50.936	850.500

Source: Processed Data, 2022

Table 8 above describes that the difference in total spending on needs for paving activities comes from the difference in payment of labor costs, in the planned budget it is explained that with a volume of 24 with a unit price of Rp. 80,000 requires Rp.1,920,000, but at the time of realization of the activity the costs required to pay for labor costs with the same volume 24 cost Rp. 1,520,000, because the unit price is different from the plan, the realized unit price is Rp. 63,333, then there is a difference in the unit price of Rp. 16,667, so the total cost difference is Rp. 400,000.

There are differences in the payment of labor costs in the planned budget, it is explained that with a volume of 7 with a unit price of Rp. 100,000 requires Rp. 700,000, but at the time of realization of the cost of activities required to pay for the cost of workers with the same volume 7 costs Rp. 600,000, because the unit price is different from the plan, the realized unit price is Rp. 85,714, then there is a difference in the unit price of Rp. 14,286 so that the total cost difference is Rp. 100,000.

The next difference is in the purchase of cement (PC), in the budget plan it is explained that with a volume of 3 with a unit price of Rp. 58,000 requires Rp. 174,000, but at the time of realization of the activities the costs required to purchase cement (PC)

with the same volume 3 cost Rp. 116,000, because the unit price of cement (PC) is different from the plan, the realized unit price of cement (PC) is Rp. 38,667, then there is a difference in the unit price of Rp. 19,333 so that the total cost difference is Rp. 58,000.

The budget difference is also found in the red brick, in the budget plan it is explained that with a volume of 450 with a unit price of Rp. 650 requires Rp. 292,500, but at the time of the realization of the red brick activities no purchase transactions occurred, so there was a difference in the unit price of Rp. 650 so that the total cost difference is Rp. 292,500

Table 9
Calculation of The Difference in The Prodamas Plus Prodamas Infrastructure
Procedure of Abstract Procedure in The Tinalan Kelurahan RT/RW 03/02

No	Description	Unit	Volume	Budget Plans		Realization		Difference	
				Unit price (Rp)	Total cost	Unit price (Rp)	Total cost	Unit price (Rp)	Total cost
I. SALARY									
1	Pekerja	HO K	7	80.000	560.000	80.000	560.000	-	-
2	Tukang	HO K	3	100.000	300.000	100.000	300.000	-	-
3	Pengeboran	LS	4	800.000	3.200.000	800.000	3.200.000	-	-
Sub Total I.				980.000	4.060.000	980.000	4.060.000	-	-
II. MATERIALS									
1	Semen 40 kg	Zak	3	58.000	174.000	54.000	162.000	4.000	12.000
2	Pasir pasang/pasir beton	m3	1	185.000	185.000	185.000	185.000	-	-
3	Koral	m3	1	245.000	245.000	245.000	245.000	-	-
4	Besi 10mm	Ljr	4	90.000	360.000	90.000	360.000	-	-
5	Papan randu	Lbr	8	10.000	80.000	10.000	80.000	-	-
6	Kawat ikat	Kg	1	25.000	25.000	25.000	25.000	-	-
7	Paku	Kg	1	23.000	23.000	23.000	23.000	-	-

8	Pipa PVC 4" D	Ljr	8	220.00 0	1.760.0 00	220.00 0	1.760.0 00	-	-
9	Buis beton	Bh	8	110.00 0	880.00 0	110.00 0	880.00 0	-	-
10	Ijuk	Ikat	4	20.000	80.000	20.000	80.000	-	-
Sub Total II.				986.00 0	3.812.0 00	982.00 0	3.800.0 00	4.00 0	12.00 0
III DEVICE									
1	Prasasti	Bh	1	130.00 0	130.00 0	130.00 0	130.00 0	-	-
2	Lem PVC	Bh	2	13.000	26.000	13.000	26.000	-	-
3	Timba cor	Bh	8	11.000	88.000	11.000	88.000	-	-
4	Sekop	Bh	1	100.00 0	100.00 0	91.500	91.500	8.50 0	8.500
Sub Total III.				254.00 0	344.00 0	245.50 0	335.50 0	8.50 0	8.500
Total Cost				2.220.0 00	8.216.0 00	2.207.5 00	8.195.5 00	12.5 00	20.50 0

Source: Processed Data, 2022

Table 9 above describes that the difference in total spending needed for cement purchasing activities (PC), in the budget plan it is explained that with volume 3 with a unit price of Rp. 58,000 requires Rp. 174,000, but at the time of realization of the activities the costs required to purchase cement (PC) with the same volume 3 cost Rp. 162,000, because the unit price of cement (PC) is different from the plan, the realized unit price of cement (PC) is Rp. 54,000, then there is a difference in the unit price of Rp. 4,000 so that the total cost difference is Rp. 12,000.

The difference is also found in the purchase of shovels, in the budget plan it is explained that with volume 1 the unit price is Rp. 100,000 requires Rp. 100,000, but at the time of realization of the activity the costs required to purchase shovels with the same volume 1 cost Rp. 91,500, because the shovel unit price is different from the plan, the realized shovel unit price is Rp. 91,500, then there is a difference in the unit price of Rp. 8,500 so that the total cost difference is Rp. 8,500.

CRITISM

Prodamas Plus funds budgeted by the Kediri City government are at most Rp. 100,000,000 for each RT per year, this will be used differently in each RT according to the priority scale of the needs of each RT with an infrastructure sector of 10% for the use of each RT. The preparation of the budget and the implementation of Prodamas Plus activities are carried out in accordance with the procedures and principles of Prodamas Plus management by adhering to citizen consultations as the highest decision-making process and all implementation is carried out transparently by knowing all activities to be carried out and the funds needed by the community. The budget for the costs used in carrying out Prodamas Plus activities is prepared by the self-management planner based on a survey of goods/services prices and the field beforehand.

Based on the results of the data obtained from the planned budget with the realization of the 2021 infrastructure budget and the results of the analysis, it can be seen that there is a difference between the planned budget and the realization of the budget used in implementing these infrastructure activities. The following is a table of the results of a budget comparison between planning and the results of implementing three activities in the 2021 infrastructure sector in Tinalan Village :

Table 10
Comparison Results of Cost Budget Plan With Realization of Field Activity Cost Budget Prodamas Infrastructure Plus In The Tinalan Village

No.	RT/RW	Activity		Budget Plan	Realization	Difference
1.	01/01	Bridge Elevation		17.681.000	17.509.000	172.000
2.	04/01	Laying Paving		8.111.500	7.261.000	850.500
3.	03/02	Making Absorption	Water	8.216.000	8.195.500	20.500
Total number				4.008.500	32.965.500	1.043.000

Source: Processed Data, 2022

Based on the calculations that have been carried out, the total budget plan used for infrastructure activities in the Tinalan Village in 2021 is Rp. 34,008,500, but when the implementation of the activities begins until the activities are completed, the total funds used are only Rp. 32,965,500, so the difference in the budget obtained Rp.

1,043,000. From the paving of RT/RW 04/01 and the making of water infiltration in RT/RW 03/02, approximately 10% of Prodamas Plus funds are used for users of each RT, so this is in accordance with Mayor of Kediri Regulation Number 32 of 2021 which states that each RT gets 10% fund for infrastructure. However, in the activity of raising the RT/RW 01/01 bridge, more than 10% of the funds used per RT could occur because the priority scale in the RT required bridge repairs, so that more funds could be allocated to the infrastructure sector. The difference in the total amount between the planned budget costs and the actual budgeted costs of the three infrastructure activities resulted in an excess of budget financing, namely the difference between the planned budget and the results of net financing. Then the remaining budget can be allocated for the development of other fields in Prodamas Plus.

CONCLUSION

Based on the results of the discussion, it can be concluded that for the planning and realization of the prodamas plus infrastructure sector budget in 2021 there are still differences for each activity between the planning of the budget and the realization of the budget, this is because the budget planning was carried out in the previous year, namely 2020 so there will be a difference the difference in the unit price of goods/services in the year of implementation of the 2021 activity budget and also the lack of the latest field survey which resulted in a difference in the unit price of goods/services in the budget plan and budget realization. The preparation of the budget is based on field surveys beforehand, not only with uncertain estimates, as is the case with infrastructure development activities, the majority of planning and realization are always different and cause discrepancies even though the planned funds are not less than the actual funds.

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