

## **Analysis of the Effectiveness of General Cost Standards (SBU) as a Budget Control Tool, studies on the Government Simeulue Regency area**

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**Abstract:** Simeulue District is located far from the center of government of Aceh Province. Has an impact on the implementation of the general cost standard (SBU) which has been stipulated by Presidential Regulation Number 33 of 2020 and the Simeulue Regency Regulation of 2022, regarding regional unit price standards, where the set price unit is sometimes not in accordance with what has been targeted, this is due to natural constraints such as sea storms, or the absence of shipping ships to Simeulue, causing the unit prices of commodities and services to not match what has been set. The data analysis method is qualitative. The results of the study prove that the process of preparing standard general cost planning, then the level of implementation of the SBU affects the increase in the price of goods imported from outside the Simeulue Regency and there are factors that support and hinder the implementation of the SBU in the Simeulue Regency Government, such as the geographical location of Simeulue Regency which is far from other mainland Aceh, thus impacting the determination of SBU, the entire price component must be adjusted to the cost of sea transportation.

**Keywords:** Budget Controller, Costs, Standards, General Expenses.

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### **Introduction**

The new paradigm of the regional budgeting system in Indonesia is entering a new phase by gradually moving away from the incremental budget system (a system of spending and income budgets that allows revisions during the current year, as well as the basis for determining budget proposals for the coming year) towards a performance budget system. Budgets with a performance approach are prepared to overcome various weaknesses and problems found in the practice of traditional budgeting systems. The performance budget system emphasizes the need for attention to the concept of value for money and monitoring of output performance. The performance budget system includes programming activities and performance benchmarks as instruments for achieving program goals and objectives. The preparation of the performance budget starts from planning the budget, formulating activities, determining indicators as a benchmark for achieving program/activity objectives, the overall amount of which has been regulated in the General Cost Standards.

Nowadays, the demand for transparency and accountability for regional financial management is increasing. Regional financial management economically, efficiently and effectively must be carried out to meet these demands, especially accountable demands, which must refer to predetermined cost standards. Regional budget expenditure must be based on economic fairness, efficiency and effectiveness by using the performance to be achieved by the regions, so that it is more transparent, fair and accountable, AgustinusSelle (2018)

According to Mulyadi (2017: 387) argues that standard costs are determined costs, which are the amount of costs that should be incurred to make one unit of product or to finance certain activities, under the assumption that economic conditions, efficiency, and other factors. The budget is a document that contains work estimates that can support the success of local government planning from the development sector, both in the form of revenues and expenses presented in monetary terms to be achieved within a certain time and includes past data as a form of control and as a measure of performance (Halim and Kusufi, 2014). Budgets with a performance approach are prepared to overcome various weaknesses and problems found in the practice of traditional budgeting systems. Budgets with a performance approach place great emphasis on the concept of value for money and monitoring of output performance (Mardiasmo, 2018). The performance budget system includes programming activities and performance benchmarks as instruments for achieving program goals and objectives. The preparation of the performance budget starts from planning the budget, formulating activities, determining indicators as a benchmark for achieving program/activity objectives, the overall amount of which has been regulated in the General Cost Standards.

Regional financial management economically, efficiently and effectively must be carried out to meet these demands, especially accountable demands, which must refer to predetermined cost standards. Expenditure

of the regional budget must be based on economic fairness, efficiency and effectiveness by using the performance to be achieved by the regions, so that it is more transparent, fair and accountable.

Regional budgets in the context of regional autonomy and decentralization occupy a very important position. However, currently the quality of regional budget planning used is still relatively weak. In the regional budget planning process, the old paradigm tends to be more dominant (Tanjung, 2016). Weak regional budget planning is also followed by the inability of the Regional Government to be sustainable, while on the other hand spending continues to increase dynamically, but is accompanied by determining the scale of priorities and the size of the budget ceiling (Hafiz, 2016). This situation ultimately raises the possibility of underfinancing or overfinancing, all of which affect the level of efficiency and effectiveness of the Regional Government Work Units (SKPD) (Hafiz, 2016).

Budget is a work plan that is expressed quantitatively from the activities of an organization or company. The budget must be able to present clear information regarding the goals, objectives, results and benefits to be obtained from an activity. Budgets are also an important tool for companies in providing direction in the company's operational activities to achieve goals, Miftahul et al (2020).

The position of spending by the Simeulue Regency Government for the last 3 (three) years can be seen in Table 1.1, where there has been a change in spending starting in 2018–2020 which has increased dynamically, and in 2018 it has decreased.

General Cost Standards are cost units in the form of unit prices and tariffs that are set to produce output component costs in the preparation of the Budget Work Plan (RKA) and to carry out the Budget Implementation Document (DPA) of the Regional Work Unit (SKPD) which functions as the highest limit and estimate by adhering to the principle of: a. Budget discipline, b. Orderly budget, c. Regional capabilities, and d. Effectiveness and efficiency

Regional budgets in the context of regional autonomy and decentralization occupy a very important position. However, currently the quality of regional budget planning used is still relatively weak (Mardiasmo 2004:117). The regional budget planning process with the old paradigm tends to be more dominant. Weak planning of the Regional Budget is also followed by the inability of the Regional Government to be sustainable, while on the other hand spending continues to increase dynamically, but is accompanied by determining the scale of priorities and the size of the budget ceiling (Tanjung, 2016). This situation eventually raises the possibility of underfinancing or overfinancing, all of which affect the level of efficiency and effectiveness of the Regional Government's SKPD/OPD.

To anticipate the problems that arise above and so that Regional Government spending is based on economic fairness, efficiency and effectiveness, the Regional Budget must be prepared by applying predetermined cost standards. In this regard, it is necessary to stipulate that the Cost Standard or Expenditure Standard Analysis (ASB) is the guideline used to analyze the reasonableness of the workload or cost of each program or activity carried out in one fiscal year.

Observing the background mentioned above, it can be said that in carrying out the main tasks and functions of the Regional Government in managing regional finances, it must be carried out properly and in a planned manner. The initial planning which is the basis or starting point for the wheel of regional financial management must be scrutinized in such a way that the continuation of regional financial management starting from budget planning, use or spending of the budget up to the preparation of reports on the use of the budget can be carried out properly.

In response to the above, the Simeulue Regency Government has established General Cost Standards to encourage regional development, improve public services and to control the spending of the Simeulue Regency Government's budget, so that the budget is expected to be implemented efficiently and effectively. This research will seek to examine how the Implementation of General Cost Standards (SBU) in the Simeulue District Government.

### **Standard Fee**

Standard costs in accounting can be a very useful tool for managers trying to plan a more accurate budget. Standard cost is a standard cost which is a cost where a standard has been determined which can be used to control management so as not to deviate from the standard cost.

Sujarweni (2015:134) A standard cost system functions to control costs. The standard cost system is an accounting system that processes cost information in such a way that management can detect activities within the company whose costs deviate from the predetermined standard costs. This cost system is used to control by comparing the standard costs with actual costs.

Then according to Mulyadi (2017: 387) suggests that standard costs are determined costs, which are the amount of costs that should be incurred to make one unit of product or to finance certain activities, under the assumption that economic conditions, efficiency, and other factors. By implementing standard costs, it

encourages executives and company providers to increase the efficiency and effectiveness of the production process to achieve the standards that have been set. The standard costing process in companies is often the duty and responsibility of all employees who are directly involved in the production process, the success or failure of a set standard cost depends on the ability and knowledge to compile and apply these costs, Miles et al (2014).

### **Definition of Effectiveness**

According to Pasolong (2017), effectiveness basically comes from the word "effect" and is used in this term as a causal relationship. Effectiveness can be seen as a cause of other variables. Effectiveness means that the goals that have been planned before can be achieved or the targets are achieved because of the activity process. According to Robbins (2017), providing a definition of effectiveness as the level of organizational achievement in the long term, Nirmala et al (2020). The point is effectiveness is a measurement standard to describe the level of success of an organization in achieving predetermined goals.

Based on some of the opinions expressed by the experts mentioned above, it can be concluded that the emphasis on the notion of effectiveness lies in achieving goals. This means that it can be said to be effective if the desired goals or objectives can be achieved in accordance with the original plan and have an effect or impact on what is desired or expected from an organization in achieving the goals that have been previously set.

Then according to Boby et al. (2014) Effectiveness is the relationship between output and goals or it can also be said to be a measure of how far the level of output, policies and procedures is from the organization. Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide community services which is a predetermined target, Dandy (2017).

According to Fajar, (2016) Effectiveness is a measure of the success or failure of an organization achieving its goals. If an organization achieves its goals then the organization has been running effectively. The effectiveness indicator describes the range of consequences and the impact (outcome) of the output of the program in achieving the program's objectives. The greater the contribution of the resulting output to the achievement of the specified goals objectives, the more effective the work process of an organizational unit.

According to Supriyono (2017: 33) in his book "Management Control System" suggests that effectiveness is the relationship between the output of a responsibility center and the targets that must be recorded, the greater the output contribution generated to the target recording value, the more effective the unit can be said. Mega (2016) suggests that achieving an effectiveness value starts with how a company operates a control. Control is basically comparing the plan with the implementation so that deviations that arise can be determined whether they have become a sign that is wrong for the organization or other units. These deviations are used as the basis for evaluation or performance appraisal and feedback for future improvements.

### **Common Cost Standard Concept**

Cost Standard or General Standard Analysis (SBU) is one of the components that must be developed as a basis for measuring financial performance in preparing the APBD using a performance approach, Basnawi, C. (2017). Cost Standard is a standard used to analyze the reasonableness of the workload or cost of each program or activity to be carried out by the Work Unit in one fiscal year. The cost standard is also meant by the amount of cost that is determined as a reference for calculating the need for activity costs, both general and special in nature. The cost standards set include standard input costs and standard output costs.

General Cost Standard (SBU) contains workload analysis and expense analysis. Workload analysis is an analysis of needs - the type, quality, and quantity of resources needed in a particular activity. Expenditure analysis is an analysis of the amount of expenditure needed for a particular activity which is the product of the quantity of a certain resource of a certain quality and the standard price obtained from the results of a standard price unit survey. The formation of standard fees is due to the increasing demands for the quality of public services that must be carried out by the Government, whose obligations must be given rights to implementers in accordance with applicable regulations with the amount of standard fees set by Supyani, and Umam, K. (2020).

Based on the Regulation of the Minister of Finance Number 71 of 2013 concerning Guidelines for Cost Standards, Indexation in the preparation of Work Plans and Budgets of State Ministries/Institutions, Cost Standards are cost units determined by the Minister of Finance as the fiscal manager (chief financial officer) both in the form of standard input costs and costs output standards, as a reference for calculating budget requirements in the preparation of RKA of Ministries and Institutions.

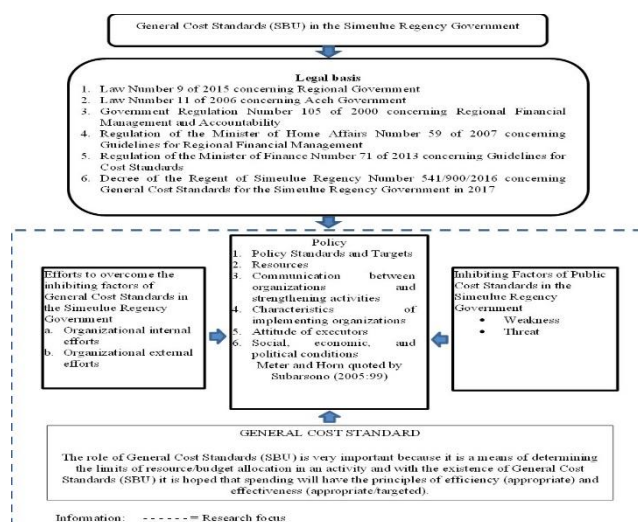
The General Cost Standard (SBU) is the highest cost unit that is determined as an input cost and/or output cost unit index whose users can be cross ministries/agencies and/or cross regions Regulation of the Minister of Finance Number: 01/PM.2/2009. The role of General Cost Standards (SBU) is very important because it is a means of determining the limits of resource/budget allocation in an activity. With the General

Cost Standards (SBU), it is hoped that expenses will have the principles of efficiency (appropriate) and effectiveness (appropriate/targeted), Abdul Haq. (2022).

Based on the Regulation of the Minister of Finance Number 71 of 2013 concerning Guidelines for Cost Standards, Indexation in the preparation of Work Plans and Budgets of State Ministries/Institutions, Cost Standards are cost units determined by the Minister of Finance as the fiscal manager (chief financial officer) both in the form of standard input costs and costs output standards, as a reference for calculating budget requirements in the preparation of RKA of Ministries and Government Institutions.

The Simeulue Regency Government through Law Number 9 of 2015 concerning Regional Government and Minister of Home Affairs Regulation Number 59 of 2007 concerning Guidelines for Regional Financial Management is making efforts to increase community welfare, improve the quality of community services by adjusting budget plans to expenditure analysis standards and/or standards price unit.

To see the Implementation of General Cost Standards in the Simeulue District Government, researchers will look at aspects of implementation, while research ideas can be seen in the following figure:



### Research Methods

According to Sugiyono (2012: 115), population is a generalization area consisting of objects/subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. Meanwhile, the sample is part of the number and characteristics possessed by the population. The total population is all SKPK of Siemelu Regency, totaling 43 SKPK. However, in the study the researchers only determined 4 SKPK as research samples, namely the Simeulue Regional Secretariat, the Simeulue DPRK Secretariat, the Health Office and the Public Works Office.

Sekaran and Bougie (2016: 180) explain that data sources consist of primary data (referring to information obtained first hand) and secondary data (referring to information from existing sources). The types of data used in this study are primary data and secondary data, namely in the form of surveys, interviews and documentation that can support research. From the results of surveys, interviews and documents, researchers obtain information about the effectiveness analysis of general cost standards (SBU) as a means of controlling budget costs. to the Regional Government of Simeulue Regency.

### Results and Discussion

#### A. Budget planning

The process of preparing the budget in Simeulue Regency starts with strategic planning, namely the preparation of the SKPD strategic plan (SKPD Renstra) which is then compiled into the Regency Strategic Plan. For the preparation of the 2022 RKA, it refers to the Regent's Circular number 900/26/SE/XI-2022 concerning Guidelines for the Preparation of Work Plans and Budgets for Regional Work Units (RKA-SKPD) within the Simeulue Regency Government, TA. 2022 which regulates technical provisions in the preparation of budgets in SKPD. Referring to the vision and mission of Simeulue Regency, which is to realize the world's number one nutmeg producing area supported by the fisheries and marine resources, trade and services, and tourism sectors, as well as quality education and health services. So it is necessary to have an adequate budget allocation for

these fields/sectors. However, based on the budget allocation table, it has not fully supported the achievement of the agricultural and marine sectors which are referred to as prime movers.

From the results of an interview with one of the officials, it seems that the SKPD Strategic Plan is the same every year and has not fully supported the achievement of the district's vision and mission, even though the performance achievements of LAKIP have shown an increase. This is because the activity programs and performance indicators compiled tend to be repetitive, and refer to the previous year. According to other officials, there are often budgetary errors in both programs/activities and expenditure objects and details of expenditure objects. So there are frequent budget shifts. Some of this was due to a lack of understanding on the part of the planners/part of the SKPD program in preparing the budget or something that occurred due to the following regulations/PMK, for example the PMK DAK and so on.

## **B. Budget Execution**

Budget execution is the process of how to implement or realize what has been planned in the budget planning document. Basically the implementation of the Simeulue Regency Regional Government budget has referred to Minister of Home Affairs Regulation Number 13 of 2006 as amended by Minister of Home Affairs Regulation Number 59 of 2007 and lastly amended by Minister of Home Affairs Regulation Number 11 of 2011 concerning Guidelines for Regional Financial Management. However, implementation of performance-based or results-oriented budgets is still lacking.

Where in its implementation, expenditure must be carried out in accordance with the details of the specified expenditure object. If what will be spent is different from the details of the object, a budget shift mechanism can be carried out. Likewise with the shift in the budget from spending objects to other spending objects. To shift the budget from one activity to another or between programs, it must be approved by the DPRK. When associated with the requirements for implementing performance-based budgeting, namely the classification of expenditures is determined on a program-based basis, meaning that the details of spending in a program or activity are only informational in nature and are not binding so that the implementation of spending becomes more flexible and budget users (executive agencies) are not bound by shopping details. Thus, part of Simeulue Regency still uses the line item budgeting approach in which the budget presents expenditures based on the inputs or resources used.

## **C. Analysis of the Effectiveness of General Cost Standards as a Cost Budgeting Tool**

The preparation of APBK for Fiscal Year 2019 is based on a performance approach that prioritizes output, outcome, and benefits from each cost allocation based on the principles of transparency, accountability, discipline, fairness, efficiency and effectiveness. Transparency and accountability are forms of regional government accountability for budget implementation, while budget discipline means a balance between revenue and expenditure. The participative principle is intended to accommodate the aspirations and needs of the community, as well as the principle of performance budgeting which is based on clear and measurable indicators.

Based on the results of interviews with the Regional Secretary of the Simeulue Regency Government, it can be explained that when the Regent of Simeulue was held by a temporary acting or Acting Regent, the budget was determined by the budget preparation team chaired by the Secretary of the Simeulue Regent, then based on the official travel budget, it can be explained that official travel costs have actually been determined based on the General Cost Standards, but this is due to the location of Simeulue Regency which is far from the mainland of Aceh, and is also related to the existing ship schedule, so that if there are officials leaving for Jakarta or other cities, those who actually it takes only 3 days, but in reality it can take up to 1 week, this is because the official in question cannot return to Simeulue immediately because he has to wait for the ship's departure schedule, while the cost of waiting for the ship is not in the budget list that has been approved by the Regional Government of Simeulue Regency. so that the official concerned must issue personal funds for these costs. (Source: Interview with the Regional Secretary of Simeulue Regency, 15 October 2022).

Then based on the results of the questionnaire above supported by the results of interviews with informants. The results of these interviews indicate that the officials involved in the planning and budgeting process at the Simeulue Regency Government are in accordance with the steps that must be carried out when preparing planning and budgeting and understand the importance of maintaining consistency between the two documents, this is supported by the results of the interviews with informants: All TAPK members who were involved in the planning and budgeting process at the Simeulue District Government were structural officials who did understand this field, so they understood very well what had to be done from the early stages of planning to the end of budgeting.

The Simeulue District Government has developed performance indicators as a basis for measuring performance. Performance indicators have been prepared at the time of preparation of the work plan (Renja)

followed by performance indicators. This indicates that performance planning has also been adjusted to the existing strategic plan (Renstra). The performance indicators that have been prepared go hand in hand with the implementation of the previously planned activities. However, it is not uncommon for these performance indicators not to be fully achieved, because there are activities that cannot be fully implemented in the current year and in the end the activities that are not implemented are adjusted and or rescheduled in the APBK changes.

Based on the results of the effectiveness analysis used in this study is to measure the level of success of the Simeulue District Government in determining general cost standards (SBU) in the context of being a means of controlling the budget for the implementation of development both physically and non-physically, so that the predetermined budget can be used as well as possible in order to improve the welfare of the community and also as an operational activity for the Regional Government of Simeulue Regency. Based on the results of the study, the effectiveness of the budget received by the Regional Government of Simeulue Regency has fluctuated in each period in the 2019-2021 period. The results of the calculations show the level of effectiveness of budget receipts and budget realization based on general cost standards in research with effective criteria from 2019 to 2021 with an average obtained of 100.00%. This indicates that the establishment of a general cost standard (SBU) for the Regional Government of Simeulue Regency can be used as a benchmark for the government in making a budget for each activity to be carried out annually. With the existence of a general cost standard, the government can determine the amount of unit costs in the form of unit prices, rates, and indexes used to compile the cost of activity input components, which are determined as input costs.

**The General Cost Standards (SBU) contain:**

1. Unit Price is the value of an item that is determined at a certain time for the calculation of activity input component costs;
2. Tariff, namely the value of a service determined at a certain time for the calculation of the cost of input activity components;
3. Index of input component cost units, namely cost units which are a combination of several input goods/services for calculating the cost of activity input components.

Based on the contents of the general cost standard, it can be explained that the General Cost Standard (SBU) is the unit price for each unit of non-goods/services such as honorarium and official travel that apply in an area. For Simeulue Regency, which is far from the mainland, the General Cost Standard also applies. aims to be a guideline for determining costs that are general in nature and apply equally to each SKPD within the scope of the Simeulue Regency Regional Government in the context of preparing the RKA/DPA/DPPA SKPD of the Simeulue Regency Regional Government for the 2022 Fiscal Year.

By setting a general cost standard, it will become a guideline for the preparation of activity costs in RKA-K/L. General Cost Standards (SBU) as a guideline for the preparation of activity input component costs, in the context of carrying out activities: Maximum transaction limits (eg honorarium, perjadin daily allowance, and so on). Estimated transactions (eg hotel rates, office cost index, etc.). Special Cost Standards (SBK) as a guide in calculating output costs from an activity, a reference for preparing advanced forecasts and calculating the indicative ceiling for the next Fiscal Year.

The results of this study have the implication that the general standard costing designed by the budget team is intended to control costs that may occur when the work is carried out. Common standard costs are an important tool in assessing the implementation of predetermined policies. If the general standard costs are determined by reality, this will stimulate executors to carry out their work effectively, because executors already know how the work should be carried out, and at what cost level the work should be carried out. The standard cost system provides guidance to management how much it should cost to carry out certain activities so as to enable them to reduce costs by improving production methods, selecting labor and other activities. A standard cost system that provides an analysis of deviations from true costs from standard costs allows management to carry out their management with "exception principles". By focusing their attention on circumstances that deviate from what should be, management, in this case the chief executor of the budget, is provided with an effective tool for controlling organizational activities.

**Conclusion**

The results of the study prove that the process of preparing general cost standard planning is a means of controlling budgetary costs in the Government Simeulue Regency has been running well based on the development mission that will be achieved by Simeulue Regency. The results of the study also prove that the implementation level of general cost standards (SBU) in the Simeulue Regency Government has been determined based on the variables that influence the increase in the price of goods imported from outside

Simeulue Regency. The results of the study also show that there are factors that support and hinder the implementation of the General Cost Standard (SBU) in the Simeulue Regency Government, such as the geographical location of Simeulue Regency which is far from other mainland Aceh, thus influencing the determination of the General Cost Standard, where each price component must be adjusted to the cost of sea transportation.

Researchers are aware of the limitations of presenting this scientific work. As a scientific work that is conceptual with a literature study approach by only analyzing secondary data, this paper is limited to presenting information and generating ideas that still need to be studied and further investigated by researchers in the future.

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