



From Block Grant to Specific Grant: The Governance Consequences of PMK 212 in Local Budget Planning

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Abstract

This study examines the implementation and impact of Ministry of Finance Regulation No. 212/PMK.07/2022 on the 2023 Regional Budget (APBD) formulation in Madiun City. The regulation restructures the General Allocation Fund (DAU) from a block grant to a conditional grant with specific allocations for education, health, infrastructure, PPPK salaries, and urban village funding. This change disrupted the original APBD draft, prepared in January 2022, and required revisions to comply with the new rules. Previously, the DAU was a flexible block grant, budgeted based on the previous year. PMK 212 replaced the earlier regulation that only addressed suspension and reduction of transfer funds, introducing stricter use guidelines. The study employs a qualitative descriptive method through interviews with BKAD officials and analysis of financial documents. Findings show that the regulation reduced budget flexibility, increased administrative burdens, and limited local fiscal autonomy, but improved transparency, accountability, and alignment with national priorities. BKAD responded by issuing internal guidelines and restructuring planning processes. The study concludes that while PMK 212 strengthens fiscal discipline, it diminishes responsiveness to local needs. The managerial implication is the need for improved technical coordination and adaptive planning to address conditional funding constraints in future budgets.

Keywords: Regional budgeting, PMK 212/2022, DAU, fiscal decentralization, Madiun City

Abstrak

Penelitian ini mengkaji penerapan dan dampak Peraturan Menteri Keuangan Nomor 212/PMK.07/2022 terhadap perumusan Anggaran Pendapatan dan Belanja Daerah (APBD) 2023 di Kota Madiun. Peraturan tersebut mengubah Dana Alokasi Umum (DAU) dari hibah blok (block grant) menjadi hibah bersyarat dengan alokasi khusus untuk pendidikan, kesehatan, infrastruktur, gaji PPPK, dan pendanaan kelurahan. Perubahan ini mengganggu rancangan awal APBD yang disusun pada Januari 2022 dan memerlukan revisi untuk mematuhi ketentuan baru. Sebelumnya, DAU merupakan hibah fleksibel yang dianggarkan berdasarkan tahun sebelumnya. PMK 212 menggantikan peraturan sebelumnya yang hanya mengatur penundaan dan pengurangan dana transfer, dengan memperkenalkan pedoman penggunaan yang lebih ketat. Penelitian ini menggunakan metode deskriptif kualitatif melalui wawancara dengan pejabat BKAD dan analisis dokumen keuangan. Hasil penelitian menunjukkan bahwa peraturan ini mengurangi fleksibilitas anggaran, menambah beban administrasi, dan membatasi otonomi fiskal daerah, tetapi meningkatkan transparansi, akuntabilitas, dan keselarasan dengan prioritas nasional. BKAD merespons dengan menerbitkan pedoman internal dan restrukturisasi proses perencanaan. Penelitian menyimpulkan bahwa meskipun PMK 212 memperkuat disiplin fiskal, peraturan ini mengurangi daya tanggap terhadap kebutuhan lokal. Implikasi manajerialnya adalah perlunya peningkatan koordinasi teknis dan perencanaan adaptif untuk mengatasi keterbatasan pendanaan bersyarat dalam siklus anggaran mendatang.

Kata Kunci: Penganggaran daerah, PMK 212/2022, DAU, desentralisasi fiskal, Kota Madiun

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1. Introduction

Indonesia is composed of more than 500 regencies and cities, each with varying degrees of financial capacity. Regional financial management is governed by Government Regulation Number 12 of 2019, which mandates that the formulation and execution of the Regional Revenue and Expenditure Budget (APBD) must reflect principles of efficiency, transparency, accountability, and regulatory compliance. However, disparities in local financial independence continue to pose challenges in regional governance.

In eastern Indonesia, regions such as Bau Bau, Jayapura, and Alor remain heavily reliant on intergovernmental fiscal transfers, indicating low fiscal autonomy (Mahmuda, 2019; Melmambessy, 2022; Djaha, 2021). In contrast, some cities like Surabaya and Madiun have demonstrated stronger performance in maximizing their Local Own Source Revenue (PAD), reaching PAD contributions of over 60% to total revenues (Abdulaziz, 2021). Fiscal decentralization, introduced under regional autonomy, was intended to empower local governments and reduce vertical financial imbalances (Nalle et al., 2021). Nonetheless, unequal capacity among regions, inefficiencies in budget utilization, and excessive dependence on central transfers persist as ongoing issues (Mangappu Pasaribu, 2022).

The issuance of Minister of Finance Regulation (PMK) No. 212 of 2022 brought a fundamental change to the General Allocation Fund (DAU) structure. The regulation altered the DAU's previous nature as a *block grant* which allowed regional governments full discretion into a conditional transfer with specific mandatory allocations for sectors such as health, education, infrastructure, and civil servant salaries (PMK 212/2022). This shift has direct implications for the regional budgeting process, including APBD formulation and its responsiveness to local priorities. This regulatory change also has a direct impact on the planning and management of the 2023 Regional Budget (APBD), including in Madiun City. Although known for its fiscal independence, Madiun City must adjust its budget formulation to comply with the new regulations.

Despite prior studies exploring DAU management (Ratulangi et al., 2021), fiscal dependency (Mahmuda, 2019), and intergovernmental transfers (Putri & Darmayanti, 2019), There is a significant gap in understanding the actual implementation and direct impact of PMK No. 212/2022 in the budgeting process at the regional level, especially the case study of the BKAD of Madiun City, which has not been widely conducted before, and has an impact on regional financial governance, especially in the context of the allocation and use of DAU. Moreover, most studies rely on quantitative analysis, while qualitative insights from financial management practitioners remain limited.

Therefore, this study aims to examine how PMK No. 212/2022 is implemented in the preparation of the 2023 Fiscal Year regional budget, evaluate the implementation of the latest fiscal policy, and provide practical recommendations for local governments in adjusting their financial planning under the new regulation at the Regional Finance and Asset Agency (BKAD) of Madiun City. Based on interviews with the Head of Accounting and Assets, BKAD Madiun City is a city in East Java that is able to maximize Regional Original Revenue (PAD) in governance. However, PAD revenues still experience fluctuations, and the level of transfer funding assistance from the center such as DAU in Madiun City was higher in 2020-2021. It also investigates the implications of this regulation on regional financial planning and policy decisions.

By using a qualitative descriptive approach, this study contributes practically to the policy execution of regional budget offices, particularly regarding DAU planning. It also provides theoretical value by highlighting the intersection of fiscal regulation and local autonomy from

a governance perspective. The novelty of this study lies in its case-based focus on the direct adaptation process to a newly enforced fiscal regulation at the local level.

2. Literature Review

The Regional Revenue and Expenditure Budget (APBD) is a vital instrument in the administration of regional governance. It reflects the financial capacity of local governments and is structured based on priorities aligned with both national and regional development goals (Wance, 2019; Ramadhani & Nasrah, 2019). According to Siregar & Harahap (2022), the Regional Budget (APBD) is an annual financial plan approved by the Regional People's Representative Council (DPRD) for a one-year period. The APBD is prepared with the aim of assessing the region's financial capabilities, as reflected in its financial performance, and thus predicting future regional finances. As a legally mandated fiscal document, the APBD consists of income, expenditure, and financing components, serving as a tool for planning, controlling, and evaluating government performance (Prasetyo & Nugraheni, 2020; Nurkholis & Khusaini, 2019).

The implementation of fiscal decentralization in Indonesia aims to promote regional autonomy and financial independence by transferring authority and resources from the central to local governments. Fiscal decentralization is a dynamic concept in public finance related to the allocation of taxation and spending powers among various levels of government within a political system (Hanif, Wallace Gago de Santos, 2020). The goal of fiscal decentralization is to increase the efficiency and effectiveness of public service delivery, enhance regional accountability, and encourage economic development tailored to the unique needs and preferences of local communities (Dick-Sagoe, 2020; Krawchenko, 2021). This includes the provision of General Allocation Funds (DAU) and other forms of intergovernmental transfers intended to support public services and reduce fiscal disparities (Melianawati & Setiawati, 2021; Sasra, 2019). DAU is defined as funds from the APBN distributed by the Central Government to the Regions, with the aim of ensuring that finances between Regions are evenly distributed. This must be implemented in accordance with the authority of the Region in funding Regional needs in the implementation of decentralization (Aprisilia, 2019).

The DAU, previously classified as a block grant, offered local governments the flexibility to allocate funds based on regional needs. However, the issuance of Minister of Finance Regulation (PMK) No. 212/2022 marked a significant shift. The issuance of this regulation has a significant impact on the overall use of the General Allocation Fund. The central government's primary objective in issuing Ministerial Regulation No. 212 of 2022 is to improve Minimum Service Standards (SPM) in regions across Indonesia. Initially, regional governments had full authority over the use of the General Allocation Fund, but this is no longer the case. The central government also plays a role in regulating the use of the General Allocation Fund in each region. The regulation now mandates specific allocations for sectors such as education, health, infrastructure, and civil servant remuneration, effectively changing the nature of DAU into a conditional grant (Yulyani, 2022; PMK No. 212/2022).

Several studies have examined regional financial management from both theoretical and empirical perspectives. For instance, Ratulangi et al. (2021) highlighted the limited capacity of local governments in managing DAU due to lack of community engagement. Mahmuda (2019) and Dewi (2021) showed the persistent reliance of regions like Baubau and Jayapura on central transfers, signaling weak local revenue generation. Meanwhile, Putri & Darmayanti (2019) investigated the influence of local revenue and DAU on financial performance, finding a significant negative relationship – an insight more relevant for quantitative frameworks.

While these studies contribute to the understanding of fiscal dependency and DAU utilization, few have focused on the practical changes brought about by PMK No. 212/2022 and how regional governments adapt their planning and budgeting processes accordingly. This study aims to fill that gap by offering a qualitative perspective on the implementation of this regulation within BKAD Kota Madiun, emphasizing how regulatory shifts influence day-to-day fiscal governance.

3. Data and Method

This study uses a qualitative descriptive approach to explore the implementation and implications (Banks, 2018) of Minister of Finance Regulation Number 212/PMK.07/2022 within the budgeting practices of Badan Keuangan dan Aset Daerah (BKAD) of Madiun City for the 2023 fiscal year.

Qualitative methods are appropriate for this research because they allow for a contextual and in-depth understanding of how fiscal regulations are interpreted and implemented by regional institutions, as well as understanding the meaning of the research subjects, namely regional institutions. Unlike quantitative methods, which seek generalizations through variable testing and test objective theories by examining relationships between variables, qualitative descriptive approaches aim to explain how and why certain budgeting practices occur within specific organizational contexts (Creswell, 2018; Sugiono, 2021). According to Arwin et al. (2019) and Prasetyo & Nugraheni (2020), public budgeting processes are deeply embedded in bureaucratic and institutional realities, requiring detailed exploration through non-statistical lenses. Fahrinda & Cris (2022) also emphasized that understanding changes in local budgeting due to regulatory adjustments demands interpretive analysis rather than numerical measurement.

Data Source and Collection

The study uses both primary and secondary data.

- Primary data were obtained through semi-structured interviews with selected officials from the budgeting division of BKAD Kota Madiun, particularly those involved in DAU allocation and APBD formulation. Interviews are two-way communication, where researchers gather information by asking questions based on interview guidelines (Pike, 2019).
- Secondary data include data obtained from secondary sources and is usually ready-to-use (Widarjono, 2019). These include:
 - Regional budgeting documents (e.g., APBD 2023 drafts),
 - Ministerial and government regulations (e.g., PMK No. 212/2022, Government Regulation No. 12/2019),
 - Internal memos, technical budgeting guides, and institutional reports from BKAD.

The population of the study is BKAD Kota Madiun as a budgeting institution, and the sample focuses on the Budget Division (Bidang Anggaran), which is directly responsible for preparing and adjusting budget allocations based on national regulations. The population in qualitative research is identified as a “social situation” that includes places, actors, and activities that interact synergistically (Casteel & Bridier, 2021), while the sample is referred to as an “informant” or “resource person” because it provides responses and insights (Subhaktiyasa, 2024).

Data collection techniques include:

- Document analysis of regulatory texts and financial records,
- Observation of budgeting activities conducted in 2022 for fiscal year 2023,

- Interviews with officials directly involved in the formulation and planning of the regional budget.

Data Analysis

This study applies a qualitative content analysis technique. This analysis involves thematic coding and pattern interpretation (Fadli, 2021). Based on interview transcripts and relevant documents, it can provide answers to the research questions (Rifa'i, 2023). The goal is to identify practical and policy oriented implications of PMK No. 212/2022 on budget formulation processes. According to Nurkholis & Khusaini (2019), budgetary accountability and governance performance in the public sector must be evaluated through multiple dimensions legal, procedural, and administrative which are best captured through qualitative inquiry.

By integrating fiscal, administrative, and organizational analysis, this research offers a comprehensive narrative of how regulatory shifts affect financial planning at the regional government level (Sasra, 2019; Yulyani, 2022; Melianawati & Setiawati, 2021).

4. Results

1. The Implementation of PMK No. 212/PMK.07/2022 in the Preparation of the 2023 APBD of Madiun City

The issuance of PMK No. 212/2022 marked a turning point in the fiscal relationship between the central and regional governments. Unlike previous DAU mechanisms, which operated as block grants, the revised structure mandates conditional allocation for specific sectors, including education, health, public infrastructure, and the remuneration of state apparatus (Peraturan Menteri Keuangan Republik Indonesia Nomor 212/PMK.07/2022, 2023).

The budget preparation process in Madiun City began with the formulation of the General Budget Policy (KUA) and Temporary Budget Ceiling (PPAS), in accordance with Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 84 of 2022. However, the 2023 budget cycle required significant revisions mid-process due to the release of PMK No. 212. BKAD was required to adjust the budget draft (R-APBD) to align with the new rules on earmarked funds. These adjustments included recalculating sectoral allocations, revising program priorities, and reorganizing existing fund distributions.

According to BKAD officials, the adjustment process began after a budget discussion session with the Regional House of Representatives (DPRD) had already been conducted in June 2022. The sudden regulatory change necessitated re-coordination between executive and legislative branches and required the issuance of budget amendment directives from the Mayor of Madiun. This midstream correction illustrates the dynamic nature of local budget planning and the challenges imposed by top down regulatory changes (Ratulangi et al., 2021; Mangappu Pasaribu, 2022).

BKAD responded by issuing internal technical guidance and initiating coordination meetings to socialize the key points of the regulation to each regional apparatus organization (OPD). Priority was given to ensuring that programs funded by the DAU met the output and outcome indicators established by the Ministry of Finance. In the education sector, allocations were matched to targets for teacher training and student accessibility; in the health sector, budgets supported immunization coverage and maternal care standards (Melianawati & Setiawati, 2021; Yulyani, 2022).

Overall, the implementation of PMK 212 within Madiun's budget process was marked by a compliance-driven realignment, pushing the city to operate within more prescriptive fiscal boundaries while still attempting to fulfill local development targets.

2. The Impact of PMK No. 212/PMK.07/2022 on Regional Financial Governance in Madiun City

The impact of PMK No. 212 on Madiun's financial governance is multifaceted. The first major effect is the reduction of fiscal discretion. Prior to the regulation, BKAD had the autonomy to flexibly allocate DAU according to locally perceived needs. However, under the new regulation, more than 50% of the DAU must be allocated toward predetermined sectors. This severely limits the city's capacity to respond to local urgencies not covered by national priorities (Djaha, 2021; Mahmuda, 2019).

The budgeting team at BKAD expressed that fiscal planning has become more rigid, requiring them to focus primarily on achieving national service standards rather than accommodating unique local aspirations. For example, initiatives aimed at micro-enterprise development or cultural preservation received reduced funding in the 2023 budget cycle because they did not fall within the scope of the conditional DAU allocation framework.

From an administrative perspective, the regulation has increased procedural complexity and documentation workload. Budgeting officials are now required to submit sectoral performance targets, monitor output achievement, and prepare detailed justifications for each allocation. These changes are in line with the government's push toward a performance-based budgeting system, but they also demand significant institutional capacity and coordination (Nurkholis & Khusaini, 2019).

On the positive side, BKAD acknowledged that the regulation has contributed to greater transparency and accountability. The emphasis on measurable outputs and cross-sectoral indicators encourages systematic planning, consistent reporting, and clearer budget logic models. The alignment between local and national fiscal strategies has improved, which may enhance long-term governance outcomes (Putri & Darmayanti, 2019; Sasra, 2019).

Nonetheless, the overarching impact of the regulation appears to be a centralization of fiscal control, which some view as a challenge to the principles of decentralization. This view aligns with Abdulaziz (2021), who argues that while top-down directives improve standardization, they often reduce space for regional innovation and responsiveness.

In conclusion, PMK No. 212 has reshaped the budgeting behavior of Madiun's local government, instilling a more structured and measurable fiscal governance model. However, it has also introduced limitations that must be carefully managed to balance compliance with local responsiveness.

5. Discussion

The implementation of PMK No. 212/PMK.07/2022 in the regional budgeting process of Madiun City reflects a broader shift in the relationship between local governments and the central fiscal authority. The findings of this study demonstrate that, while local authorities such as BKAD have adapted to the technical requirements of the new regulation, the changes have triggered both operational constraints and strategic transformations in how regional budgets are planned and executed.

One of the key observations is the erosion of local fiscal discretion. Previously, BKAD could prioritize budget allocations based on the socio-economic needs of Madiun's communities, guided by local development agendas. However, PMK 212 imposes sectoral mandates that absorb a substantial portion of the General Allocation Fund (DAU), leaving limited room for local innovation or urgent local interventions. This development supports the concern

expressed by Abdulaziz (2021) that centralization under the guise of performance accountability can undermine local autonomy.

Yet, the regulation has also introduced a positive discipline into the budgeting process. BKAD now must articulate the outcomes of each allocation with greater clarity, using performance indicators aligned with national standards. This aligns with the broader agenda of Indonesia's public financial management reforms, which emphasize transparency, result orientation, and fiscal responsibility (Nurkholis & Khusaini, 2019). In this sense, the regulation promotes not only compliance but also modernization of budgeting behavior at the regional level.

However, the central issue that emerges from this study is the tension between uniformity and responsiveness. While conditional transfers ensure that fundamental sectors receive adequate funding across all regions, they may also ignore local context-specific challenges that cannot be addressed through nationally imposed templates. For instance, local initiatives in Madiun related to economic empowerment or cultural preservation are now marginalized due to their nonalignment with PMK's priority sectors.

Another notable implication is the increased administrative burden that comes with performance-based allocation. BKAD officers are expected to engage in more intensive documentation, data validation, and cross departmental coordination. This additional workload can potentially divert attention from strategic budgeting to procedural compliance an unintended side effect of technocratic reforms (Mangappu Pasaribu, 2022).

Comparatively, the study by Putri & Darmayanti (2019) found that greater fiscal flexibility correlated positively with regional development performance. The findings of the current study suggest that while PMK 212 introduces financial discipline, it risks overcorrecting restricting local governments' ability to experiment, adapt, and lead development initiatives on their own terms.

In sum, the implementation of PMK 212 in Madiun City illustrates a paradox of centralized decentralization: it standardizes and professionalizes local budget planning, yet simultaneously narrows the functional scope of regional autonomy. The findings point to a need for a balanced approach in fiscal policy one that ensures national priorities are met without suppressing local governance innovation.

6. Conclusion

The implementation of PMK No. 212/PMK.07/2022 in the budgeting process of Madiun City has transformed the local fiscal management landscape. The study found that while the regulation introduces greater structure, accountability, and alignment with national development targets, it also imposes operational rigidity and reduces regional discretion in setting budget priorities.

The analysis revealed that BKAD Kota Madiun successfully adapted to the new regulatory demands through procedural adjustments, internal technical guidance, and inter-agency coordination. Nonetheless, the rigidity of conditional DAU allocations limits the ability of the local government to address non-priority but locally significant programs, presenting a challenge to the principles of regional autonomy.

The regulation also increased the administrative burden of budget officers and emphasized output- and performance-based planning. This change reflects Indonesia's ongoing fiscal reform agenda but calls for capacity building to meet the more complex reporting and monitoring requirements.

From a managerial perspective, the findings imply that while central oversight can improve fiscal discipline, policymakers must ensure that decentralization remains meaningful. A balance between national control and local flexibility is crucial for responsive and contextually relevant regional development planning.

Minister of Finance Regulation No. 212 of 2022 significantly encourages better, more structured, measurable, and performance-based APBD management. The Madiun City Regional Revenue and Expenditure Agency (BKAD), as the agency responsible for financial management, has demonstrated a positive, adaptive response to this regulation, thus successfully strengthening the quality of regional financial governance.

Recommendation

Regional financial agencies, particularly BKAD, should strengthen technical coordination and internal planning capacity in anticipation of future regulatory changes. Establishing a flexible internal adjustment mechanism will help ensure that budget revisions can be conducted efficiently without delaying the legislative approval process or disrupting program implementation. This is in line with Mangappu Pasaribu (2022), who highlights the importance of organizational adaptability and internal preparedness in responding to shifts in fiscal transfer policy. The Madiun City Regional Revenue Agency (BKAD) is advised to manage its Regional Original Income (PAD) more efficiently and effectively, so that in the future it will not be too dependent on central government transfer funds (DAU), for example by implementing a strategy of intensification and extensification of regional taxes and levies. Furthermore, APBD planning and budgeting also need to be carried out appropriately and on target, so that regional financial management becomes better and its performance increases, this is in accordance with research conducted by Nurjanah (2020).

Limitations and avenue for future research

This study is limited to a single qualitative case and lacks cross-regional comparison, which restricts generalizability. Future research should incorporate multi-case or mixed-method designs, as suggested by Ratulangi et al. (2021), to better capture regional variations in DAU policy implementation and assess its broader institutional and developmental implications.

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