

Research Article

The Effect of Regional Financial Statement Presentation and Regional Financial Statement Accessibility on Regional Financial Management Accountability in the District of Bener Meriah, Province of Aceh, Indonesia

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Abstract: This study aims to examine the effect of regional financial statement presentation and regional financial statement accessibility on regional financial management accountability in the district Bener Meriah. This research is a hypothesis testing research by using primary data source obtained by respondent through questionnaire instrument. This study is a census study because all members of the population were made respondents. The sample used in this study amounted to 45 SKPK x 3 people = 135 respondents. Of the 135 respondents only 125 respondents to be sampled, because there are some SKPK that only two people who responded to the same and there are no respondents. The results showed that: 1. Regional financial statement presentation and regional financial statement accessibility jointly affect on the regional financial management accountability in the district Bener Meriah; 2. Regional financial statement presentation affect on the regional financial management accountability in the district Bener Meriah; 3. Regional financial statement accessibility affect on the regional financial management accountability in the district Bener Meriah.

Keywords: Regional financial statement presentation, regional financial statement accessibility, regional financial management accountability.

INTRODUCTION

This study aims to examine the effect of regional financial statement presentation and regional financial statement accessibility on regional financial management accountability in the district Bener Meriah. This research is a hypothesis testing research by using primary data source obtained by respondent through questionnaire instrument. This study is a census study because all members of the population were made respondents. The sample used in this study amounted to 45 SKPK x 3 people = 135 respondents. Of the 135 respondents only 125 respondents to be sampled, because there are some SKPK that only two people who responded to the same and there are no respondents. The results showed that: 1. Regional financial statement presentation and regional financial statement accessibility jointly affect on the regional financial management accountability in the district

Bener Meriah; 2. Regional financial statement presentation affect on the regional financial management accountability in the district Bener Meriah; 3. Regional financial statement accessibility affect on the regional financial management accountability in the district Bener Meriah

Management of regional finance is one of the fundamental changes with the enactment of Law No.32 of 2004 on Regional Government and Law No.33 of 2004 on Financial Balance between the Central Government and Local Government. Both laws have given wider authority to local governments. The authority in question is the flexibility in mobilizing the source of funds, determining the direction, objectives and targets of budget usage.

However, the government is less efficient towards transparency to the public but the financial

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report is only published in the government environment, whereas the public plays an important role in the openness of government performance reports. Regional autonomy is still understood narrowly so that only the local government is active, while the participation of the wider community has not been affected. For public accountability to be assured, a full financial information presentation is required in the financial statements. The government as a public fund manager should be able to improve accountability of local financial management. To achieve this is to reform the presentation of financial statements, namely the government should be able to provide all relevant financial information honestly and openly to the public based on Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP).

With accountability, many parties will rely on information in financial reports published by local governments as a basis for decision making. Therefore, such information should be useful to users equally by saying that information must have value (Suwardjono, 2005: 167). Information will be useful if the information is understood and used by the user and also useful if the user believes the information.

In relation to the presentation of regional financial reports, there has been a fundamental reform since the enactment of Government Regulation No. 105 of 2000 on Management and Accountability of Regional Finance. Improvement efforts in the field of presentation of local financial reporting seems to have not been fully implemented by the local government. Efforts to reform the presentation of local financial reporting seems to have not been fully implemented by the local government as well as in the ranks of the Regional Device Work Unit (SKPD) within the local government. Changes in the local government accounting approach from single entry to double entry are quite revolutionary changes. On the other hand, the publication of financial statements by local government through newspapers, internet, or other means seems not to be common to some regions, (Halim, 2002).

Presentation of the full information in the financial statements will create transparency and will eventually realize accountability (Nordiawan, 2010: 9). Means the better the presentation of government financial statements will have implications for the improvement of accountability of local financial management. Nurhayani (2013), said the presentation of financial statements has a significant effect on the accountability of local financial management. The main factor for realizing accountability is by presenting relevant, reliable, understandable, and accountable financial statements to the public. Mulyana (2006) stated that the presentation of the regional balance has a positive and significant impact on regional financial accountability.

Accessibility of financial statements is a convenience for a person to obtain information about financial statements. Effective accountability depends on public access to readable and understandable financial statements (Mulyana, 2006). The community as a party to give trust to the government to manage public finances is entitled to obtain government financial information to conduct an evaluation of the government (Mardiasmo, 2002).

The problems that occur in the effort to reform the presentation of local financial statements seem to not be fully implemented by the local government of Bener Meriah Regency. This is due to lack of understanding in preparing and presenting the regional financial statements based on Government Accounting Standards No. 71 of 2010 based on accruals in the local government. The preparation of financial statements based on accrual-based SAP is a must for local governments as it is considered that this base is able to produce more relevant financial information.

In other words, using the accrual basis, information obtained from other bases will also be available. However, within the scope of Bener Meriah regency government, the implementation of this base has not been fully implemented. Because, to apply the method of recording double entry based on accrual required human resources (HR) who understand the logic of accounting well. Local governments that handle financial problems are not sufficient to master only the administration of the budget but also must understand the characteristics of transactions that occur and the effect on the accounts in the local government financial statements so that accountability of local financial management can run well. Failure of local government human resources in understanding and applying accounting logic will have an impact on the mistakes made financial statements and mismatch reports to the standards set by the government. In this case, generally local governments have limited number of human resources who master the logic of accounting well.

The Regional Government of Bener Meriah Regency is one of the reporting entities that are required to present the financial statements in accordance with the existing provisions. However, the presentation is still experiencing constraints or problems are evidenced in the formation of Fair With Exception (WDP) opinion based on the audit results of the Supreme Audit Agency (BPK) to the financial statements from fiscal year 2010 to fiscal year 2013. However, in fiscal year 2014 and 2015, the Supreme Audit Agency provides unqualified opinion (WTP) which shows an increase in opinion because the government of Bener Meriah Regency has made corrections to the weakness and non-compliance in preparing the financial statements in accordance with government accounting standards and the characteristics of financial statements affecting the

fairness of the presentation of LKPD (IHP BPK -RI, 2016).

The WTP opinion provided by the Supreme Audit Agency does not mean that the implementation of financial management in Bener Meriah does not require correction, there are still some checks that need to be improved primarily in compliance with laws and regulations. This is because there are still some weaknesses, one of them is Accessibility of Regional Financial Report does not publish its regional financial report widely for example via internet or mass media so that people can not know or access it easily about information (performance) finance. In addition, it also indicates the low level of public accountability in the government.

Given the above phenomenon and the results of different research, researchers try to raise accountability issues financial statements in the district Bener Meriah. The reason researchers chose this district because 1) based on observations found the phenomenon of financial accountability in several Work Unit Bener Meriah; 2) The researcher wanted to test whether the previous results were valid in Bener Meriah Regency; 3) Bener Meriah regency is an expansion district of Central Aceh Regency which was inaugurated by the Minister of Home Affairs on January 7, 2004 still need to be studied the factors that affect the accountability of financial statements of Bener Meriah Regency Device Unit that is the presentation of financial statements and accessibility of financial statements whether it affects accountability of financial statements of Bener Meriah Regency Government.

This research is based on research that has been done by Sande (2013) and Sumiyati (2015). The equation of this research with their research is both the dependent variable of financial statement accountability as well as the independent variable of financial statement presentation and accessibility of financial statements. Differences with previous studies are different research sites, number of SKPD and different samples.

This study aims to examine the effect of the presentation of regional financial statements and the accessibility of regional financial reports together and partially to the accountability of financial management of Bener Meriah Regency, Aceh, Indonesia.

This research is expected to be useful for the district apparatus work unit, this research can be used as additional information material, or input and as consideration of local government officials both executive and legislative to make improvements and improvement of budget for achievement of vision and mission of elected regional head, regarding the presentation of financial statements and accessibility of

financial statements in order to improve accountability of local financial management.

Systematic research is: 1) hypothesis based on literature study. 2) research method according to the hypothesis. 3) discuss the findings of the research, and 4) summarize the results of research and provide recommendations on further research.

LITTERATURE REVIEW

This article discusses the research variables that include the performance of District Devices Work Unit that is the presentation of financial statements and accessibility of financial statements in order to improve accountability of local financial management. In this article also described systematically with respect to the relevant theories to explain these variables.

Regional Financial Management Accountability

According to Mardiasmo (2009: 33) states that public accountability is the obligation of the holder (agent) to provide accountability, presenting, reporting and disclose all activities and activities that are responsible to the principal who has the right and authority to request accountability. The meaning or meaning of accountability is seen from the aspect of government management according to the Performance Accountability Team of Government Institutions-BPKP, as cited by Ulum (2010: 40), accountability is the realization of the obligation to account for the success or failure of the organization's mission in achieving the goals and objectives -the target that has been established through a media accountability periodically.

According to Mahmudi (2007: 9) understanding public accountability in the context of government organizations is the provision of information on activities and performance accountable for the success or failure of the implementation of the mission of the organization in achieving goals and objectives that have been established through a media accountability periodically. As according to Government Regulation, Regulation no. 24 Year 2005 on SAP is accountability to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the objectives that have been set periodically. According Dwiyanto (2005: 147) accountability is defined as a measure that manifests how big the implementation of services in accordance with the interests of stakeholders.

From the various definition of accountability as mentioned above, it can be concluded that accountability is a manifestation of the obligations of a person or an organizational unit to account for the management of resources and the implementation of the policies entrusted to him in order to achieve the

objectives set through the media accountability in the form of performance accountability reports periodically.

Management of Regional Finance is the overall activity of the regional finance manager in accordance with its position and authority, which includes planning, implementation, supervision and accountability (Law Number 15 Year 2004). The above definition reflects that talking about local financial management means that we are discussing the position and authority of those in charge of regional finances. Those people (who are then called local finance managers) are officials who manage local finances. According to the regulation of Permendagri Number 21 of 2011 concerning the Second Amendment to the Minister of Home Affairs Regulation No. 13/2006 concerning the Guidelines on Regional Financial Management, the definition of regional financial management is the whole activity which includes planning, implementation, administration, reporting, accountability, and monitoring of regional finances.

Meanwhile, according to Syarifudin (2005: 89) definition of financial management is an activity undertaken by a leader in mobilizing officials in charge in the field of finance to use management functions, including planning or budgeting, recording, expenditure and accountability. Halim (2007: 24) states "Regional financial management is everything that includes planning, implementation, administration, accountability, and supervision of regional finances".

From the above understandings, it can be concluded that financial management is an administrative action related to budget planning activities, storage, use, recording, and supervision, as well as accountability of the outflow of money or funds organization.

Regional Financial Statement Presentation

The public sector financial report is a structured representation of financial position due to transactions conducted. The financial statements of public sector organizations are an important component of creating public sector accountability. The increasing demand for public accountability implicates public sector management to provide information to the public, one of which is accounting information in the form of financial statements (Mardiasmo, 2009: 159).

The presentation of financial statements is very important, according to Diamond (2002), disclosure of this information is a basic element of fiscal transparency and accountability. In Statement of Government Accounting Standard (PSAP) no. 1, paragraph 49, (Government Regulation Number 71 of 2010) stated that the balance sheet includes at least the following items: cash and cash equivalents; short-term investments; tax and non-tax receivables; stock; long

term investment; fixed assets; short-term liabilities; long-term obligation; and equity funds.

Based on Government Regulation no. 71 of 2010 on Government Accounting Standards (SAP) states that government financial reporting should provide information to users in assessing accountability and making decisions in both economic, social and political decisions by:

1. Provide information on the source, allocation and use of financial resources.
2. Provide information on the adequacy of current receipts to finance all expenditures.
3. Provide information on the amount of economic resources used in the activities of reporting entities and the results achieved.
4. Provide information on how the reporting entity is funding all its activities and sufficient for its cash needs.
5. Provide information on the financial position and condition of the reporting entity in relation to its revenue sources, both short-term and long-term, including tax and levies.
6. Provide information on changes in the financial position of the reporting entity, whether increased or decreased, as a result of activities carried out during the reporting period.

Regional Financial Statement Accessibility

The inability of the financial statements to carry out accountability is not only due to an annual report that does not contain all the relevant information that the users need but also because the report can not be directly and accessibly to potential users. Consequently, the presentation of incomplete and non-accessibility can degrade the quality of local financial transparency and accountability. Therefore, the local government should improve the accessibility of its financial statements, not just submit it to the Regional House of Representatives (DPRD), but also facilitate the wider community in order to be able to find or obtain financial reports easily. (Anies, 2012: 2).

Financial accessibility is a convenience for a person to obtain information on financial statements (Mulyana, 2006). The financial statements should be understandable and available to those interested and willing to try to understand them (Henly et al, 1992). The government's financial report is a public right that must be provided by the government, both central and regional. The public right to financial information emerges as a consequence of the concept of public accountability (Mardiasmo, 2006).

Based on Law No.33 of 2004 on Financial Balance between Central Government and Local Government, Article 103 states that the information contained in the Regional Financial Information System (SIKD) is open data that can be accessed, accessed and obtained by the community. This suggests that local

governments should open access to broad stakeholders on the financial statements it generates through the publication of newspaper media, the internet and other media.

Hypothesis

Based on the above descriptions, hypotheses can be formulated as follows:

1. Regional financial statement presentation and regional financial statement accessibility simultaneously affect on the regional financial management accountability in the district Bener Meriah.
2. Regional financial statements presentation effect on the regional financial management accountability in the district Bener Meriah.
3. Regional financial statements accessibility effect on the regional financial management accountability in the district Bener Meriah.

RESEARCH METHOD

The research employs Multiple Regression Method whose equation can be seen as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

Where, Y is the variable of regional financial management accountability, X₁ is the variable of regional financial statements presentation, X₂ is the variable of regional financial statements accessibility, and ε is error term.

Operational variables and Measurements

a. Accountability of financial statements (Y)

Indicators of accountability of financial statements developed by Elwood (1993) are:

1. Accountability honesty and Accountability law
2. Process accountability
3. Program accountability
4. Policy accountability

Measurement of variables in this study using the scale of interval measurements with a 5-point likert scale.

b. Presentation of regional financial statements (X₁)

Indicator of regional financial report presentation developed by Sande (2013), namely:

1. Relevant
2. Andal
3. Can be compared
4. Understandable

Measurement of variables in this study by using the scale of interval measurements with a 5-point likert scale.

c. Accessibility of financial statements (X₂)

The accessibility indicators of financial statements adopted from Wiyana and Sutrisna (2015) are:

1. Open in mass media
2. Easily accessible
3. Availability of information

Consisting of 3 indicators measured by using the Likert interval scale of 5 points.

RESULTS AND DISCUSSION

Validity Testing

Based on the results of testing the validity of data shows that the correlation coefficient obtained by each variable of regional financial management accountability (Y), regional financial statements presentation (X₁), and regional financial statements accessibility (X₂), all above the critical value of product moment correlation (correlation coefficient $r > 0,30$) so that the questionnaire used can be declared valid.

Testing Reliability

Reliability test results show Cronbach's Alpha value for each variable is above 0.6, it looks Cronbach's Alpha value ranges from 0,749-0,857 so it can be concluded that the questionnaire used as a measuring tool in this study is feasible for use in advanced testing.

Hypothesis testing

The results of hypothesis testing are shown in Table 1 as follows:

Table 1.Regression Result

Variable	Coefficient Regression (β)
Constanta	1,586
Regional Financial Statements Presentation (X ₁)	0,401
Regional Financial Statements Accessibility (X ₂)	0,208
R	= 0,682
R ²	= 0,465
Sig F	= 0.000

The correlation coefficient (R) of 0,682 indicates that the degree of correlation between the independent variable and the dependent variable is 68,2%, meaning that the independent variable of regional financial statements presentation (X₁), and regional financial statements accessibility (X₂) with a factor of regional financial management accountability, this is due to the above percentage of 50%.

The results of the first hypothesis testing of this study indicate that regional financial statements presentation (X₁), and regional financial statements accessibility (X₂) together affect on regional financial management accountability (Y). The results of the test conducted jointly variable regional financial statements accessibility obtained β₁ = 0,401, and regional financial management accountability obtained β₂ = 0,208. Thus

it can be concluded that β values of each variable show $\beta \neq 0$. Thus for the first hypothesis can be concluded reject H_0 and receive H_a . The results of this study are consistent with the results of Sande's (2013) and Wiyana and Sutrisna (2015) studies which show a positive correlation between the presentation of local financial statements, and the accessibility of local financial statements together affect the accountability of local financial management.

Furthermore, the result of hypothesis testing of both research shows that regional financial statements presentation has an effect on to regional financial management accountability. Regression coefficient of 0,401 based on the results of research conducted shows that the regional financial statements presentation have a positive relationship and significant effect on the regional financial management accountability, this is indicated by the value of $\beta = 0,401$. It can be concluded that the β value of the variable of the presentation of the financial statements of the region shows $\beta \neq 0$, then for the two hypothesis can be concluded reject H_0 and accept H_a , or in other words the presentation of local financial statements affect the accountability of local financial management. The results of this study are in line with the research conducted by Aliyah and Nahar (2012), Sande (2013), Wiyana and Sutrisna (2015) which concluded that the presentation of local financial reports has a positive effect on the accountability of local financial management. However, the results of this study are not in line with the results of research conducted by Azizah, Junaidi, and Setiawan (2015) which concluded that the presentation of local financial statements has no effect on the accountability of local financial management.

For the third hypothesis, the test results show that regional financial statements accessibility has an effect on the accountability of local financial management. This study shows the regression coefficient variable accessibility of local financial statements of 0,208. The provision of $\beta \neq 0$ as the requirement of acceptance of hypothesis has been fulfilled, hence for the third hypothesis can be concluded reject H_0 and accept H_a , or in other words accessibility of local financial report have an effect on to accountability of local financial management. There are several studies that show that accessibility of local financial reports affects the accountability of local financial management such as research conducted by Aliyah and Nahar (2012), Sande (2013), Wiyana and Sutrisna (2015) concluding that accessibility of financial statements positively affects management accountability regional finance. However, the results of this study are not in line with the results of research conducted by Azizah, Junaidi, and Setiawan (2015) which concluded that aksesibilitas financial statements do not affect the accountability of local financial management.

CONCLUSION

1. Regional financial statement presentation and regional financial statement accessibility jointly affect on the regional financial management accountability in the district Bener Meriah.
2. Regional financial statements presentation affect on the regional financial management accountability in the district Bener Meriah.
3. Regional financial statements accessibility affect on the regional financial management accountability in the district Bener Meriah.

LIMITATIONS

1. The instruments and lists of statements in the research questionnaire were self-developed by the researcher by adopting the items of statements from previous research and from the literature review literature in chapter II in this study so that there are still many weaknesses.
2. There are only two independent variables in this study that is the presentation of financial statements, and accessibility of financial reports studied affect the accountability of local financial statements.

REKOMENDATIONS

Operational Rekomendations

For SKPK in Bener Meriah Regency Government, In the case of presentation of financial statements should be able to prepare financial statements in accordance with generally acceptable accounting standards and meet the qualitative characteristics of financial statements. The better the presentation of financial statements will certainly further clarify the financial reporting of local governments as all financial transactions are conducted in accordance with existing regulations and will be presented completely and honestly in local government financial statements.

Academic Rekomendations

1. For further research, firstly improve the questionnaire used in this study or use a questionnaire that the level of validity and reliability higher.
2. The next researcher is also expected to consider other variables that are suspected to have an effect on the accountability of local financial statements such as internal control system, performance audit, or application of government accounting standard.

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