

## Application of Government Internal Control System (SPIP) in Implementation of Income and Expenditure Budget (APBD) to Improve Quality of Financial Report of Local Government of Pangkajene and Islands Regency (Pangkep)

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### Abstract

Background of this research is implementation of regional autonomy which gives broad authority to regions to manage of their own regions, including financial management. To managing local financial needed transparency and accountability and to realize it takes the control and Government Internal Control System (SPIP). Internal control plays a role overseeing government activities at the implementation of the budget and also to improve the quality of local government financial report. The purpose of this research to analyze application of Government Internal Control System in Implementation of APBD to improve quality of financial report of local government of Pangkep regency. This research uses descriptive research method with qualitative approach. Result of this research is application of SPIP in Pangkep Regency is adjusted with Annual Supervision Work Program (PKPT) Inspectorate of Pangkep Regency that determined by regent. In application of supervision activity, the surveillance apparatus of government's internal (APIP) began to review at planning phase that budget activity plan of regional work unit (RKA-SKPD) review as a quality assurance in order to produce a quality APBD. SPIP is important to improve the quality of financial report because APIP oversees the financial management that will impact on the quality of financial report. In the application of SPIP in Pangkep Regency there are some factors internal and external that support and obstacles.

**Keywords:** SPIP, budget implementation, Pangkep, financial report

### INTRODUCTION\*

The implementation of regional autonomy, each region received broad authority to manage their own regions, including in financial terms. The purpose of giving broad autonomy to the local government as mandated in Law number 23 of 2014 [1] is directed to accelerate the realization of public welfare through improving services, empowerment and community participation. One important aspect that should be noted is that regional autonomy is closely related to fiscal decentralization. According to Bahl and Linn in Suhadak [2], fiscal decentralization means decentralization of government, allocation of expenditure and revenue mobilization area.

Granting broad autonomy and decentralization that currently enjoyed by the local government, giving way to local governments to manage the finances of their

regions. Public financial management can not be separated from the local government budget for the Regional Budget (APBD) is planning in the area of financial management activities. This is in accordance with [3]. Financial areas should be managed be transparent and accountable. The need for transparency and accountability in financial management contained in the [4] that the local finance should be managed in an orderly, obedient to laws and regulations, efficient, economical, effective, transparent and accountable with regard to the principle of fairness, compliance and benefits for society.

To realize accountability in the financial management area, there needs to control, it will be listed in the [5] that the local financial management more accountable and transparent can be achieved if all levels of leadership in the area of controlling activities on the overall activities ranging from planning, implementation, supervision, until the liability in an orderly, controlled, effective and efficient.

In addition, the system also needed to provide reasonable assurance that the implementation of the activities of a government

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agency can achieve its objectives effectively and efficiently, reported reliably financial management, asset securing the area, encourage compliance with the legislation. The system in question is the Government Internal Control System (SPIP).

Based on [4], APBD as a planning process in the activities of local financial management in its implementation monitored by the Internal Control, in the process control and supervision over internal starting of implementation of the budget in which the implementation of the budget is local government budget team to verify the design of DPA-SKPD along with the head SKPD, and subsequently endorsed a draft PPKD DPA-SKPD approved by the regional secretary. After DPA SKPD approved the next step is submitted to the head of the relevant SKPD, regional supervisory work unit and the external control (BPK) no later than seven days from the date of approval.

In addition to overseeing the implementation of the budget of internal controls also have an important role in improving the quality of financial reporting as stated by [6] that in order to produce the financial statements of local government is required processes and steps that must be passed that stipulated in the accounting system of local government, the accounting system in which regulates the Internal Control System (SPI), the quality of financial reporting is strongly influenced by whether or not the internal control system owned by the local government.

To know the quality or failure of a financial statement, the [7] included the qualitative characteristics of financial statements is a normative measures that need to be realized in the accounting information so that it can meet the goals are: relevant, reliable, comparable and understandable.

Pursuant to the opinions of external control (BPK) can know the quality of a financial statement because there is a link between the implementation of internal controls by giving opinions of the BPK. According [3] relation is giving an opinion on the government financial report by the BPK will consider the following matters: (a) the financial statements Compliance with Government Accounting Standards (SAP); (b) The principle of full disclosure, presenting the complete information in accordance SAP; (c) compliance with laws and regulation in force; (d) adequate internal control.

Pangkep rated financial report in

accordance with Government Accounting Standards (SAP). The success of the financial management Pangkep region can be seen in Government Accountability Financial Report (LAKIP) of [8]. In the LAKIP stated that the year 2012, 2013, 2014, and 2015, the District Government Pangkajene And Islands from 2012 up to 2015 has been won BPK opinion with unqualified predicate (WTP). This success must not be separated from the role of internal control that has implemented SPIP in oversee activity.

#### **SYSTEM OF GOVERNMENT INTERNAL CONTROL**

On [5] stated that SPIP is a integral process to the actions and activities that are carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient, the reliability of financial reporting, state asset security, and compliance with laws and regulations. In addition, it also stated that financial management more accountable and transparent can be achieved if all levels of leadership in the area execute controlling activities on the overall activities of planning, implementation, monitoring, until the liability in an orderly, controlled, effective and efficient.

According to [9] on the internal control of local government execute by the Financial and Development Supervisory Agency (BPKP), the Inspectorate General of Ministries and Agencies, Provincial Inspectorate or district or city. In accordance with [5] on Government Internal Control System, Apparatus Government Internal Control (APIP) also serves to strengthen and support the effectiveness of Government Internal Control System (SPIP), so in this case APIP can organize internal control through:

1. Audit (inspection) is the process of problem identification, analysis, and evaluation of evidence are done independently, objective and professional standard based on examination results, to assess the validity, accuracy, credibility, effectiveness, efficiency, and reliability of information about the tasks and functions of government agencies. The results of the internal investigation is divided into two types, namely audit performance and audit specific purpose.
2. Review is the evidence of an activity to ensure that these activities have been carried out in accordance with the regulations, standards, plans, or norms that have been

established related to preparation of the financial report of the government, APIPs serves to conduct the Review government financial reporting both central government financial report (LKPP), Ministry Organization financial report (LKKL) and specifically for the Review of local governments report conducted by Inspectorate Province, district and city before it is submitted to the external control to be checked.

3. Evaluation is a series of activities to compare the results or performance of an activity with the standard, plans, or norms that have been established, and determine the factors that influence the success or failure in achieving objectives an activity.
4. Monitoring, is a process of assessing the progress of a program or activity in achieving goals.
5. Other surveillance activities, which include socialization of monitoring, education and supervisory training, coaching and consulting, management supervision results, and exposure monitoring result.

#### **REGIONAL FINANCIAL MANAGEMENT**

The financial management area is set in [4] on financial management. In Article 1, paragraph 6 stated that financial management is the overall activities including planning, implementation, administration, reporting, accountability and financial control area.

#### **LOCAL GOVERNMENT FINANCIAL REPORT**

The financial report of the public sector is structured to provide relevant information about the financial position and all transactions conducted by a reporting entity during the reporting period. According to [10] The financial report of the public sector is basically a government accountable to the society on the management of public funds (either from taxes, charges or other transactions). So that the report can be understood and presented in accordance with the provision, then need a general accepted accounting standards.

According to [11] financial report are prepared to provide relevant information about the financial position and all transactions conducted by a reporting entity during the reporting period. The financial report are primarily used to compare actual revenues, expenditures, transfers, and financing with a set budget, assess the financial condition, evaluate

the effectiveness and efficiency of a reporting entity, and help determine adherence to laws and regulations.

The information that presented in financial report general purpose to fulfill the specific needs of each of the main user groups.

The qualitative characteristics of financial report is a normative measures that need to be realized in the accounting information so that it can fulfill its purpose. The qualitative characteristics of financial statements consist of:

1. Relevant. Financial report can be said to be relevant if the information contained in can affect the user's decision to help them evaluate the events of the past or the present, and predict what the future, as well as affirm or correct the results of their evaluation in the past. Characteristic of relevant information: a) Have the benefits of feedback (feedback value); b) Have the benefits of predictive (predictive value); c) Timely; d) Complete
2. Reliable. Information in the financial report are free from the notion of misleading and material errors, presenting each of facts honest, and verifiable. Information may be relevant, but if the reality or presentation is not reliable, then that information users may potentially be misleading. The information that reliably fulfil characteristics: a) Presentation of honest; b) can be verified (verifiability); c) Neutrality.
3. Can be compared. The information that contained in the financial report would be more useful if it can be compared to the financial report prior year or other general reporting entity's financial report. Comparison can be done internally and externally. Internal comparisons can be done when an entity apply the same accounting policy from year to year. External comparisons can be made when the entity being compared can apply the same accounting policies. If a government entity applying government accounting policies better than the current apply accounting policy, the changes are disclosed in the period of the occurrence of any change.
4. It is understandable. Information that presented in the financial report can be understood by the user and is expressed in the form and terms that customized to the limits of understanding of the users. For it, users are assumed to have sufficient knowledge of the activities and operating

environment reporting entities, as well as their willingness to study of the information referred to.

## **METHODS**

This study is a descriptive study using a qualitative approach. The reason for using the type of descriptive study using a qualitative approach is to describe and analyze how the application of Government Internal Control System (SPIP) in the implementation of the budget to improve the quality of local government financial report of Pangkajene and Islands Regency (Pangkep).

In addition, by using a qualitative approach, researchers can determine the information of object research from a deeper and clearer without represented by the numbers in a statistical form. The use of descriptive research with qualitative methods are expected to provide information, make a description and picture of a systematic, factual and accurate information related to the object to be examined.

## **DATA COLLECTION**

According to [12] the data collection technique is the most strategic step in the research, because the main goal of the study is to get the data. Without knowing the data collection techniques, the researchers will not get the data that fulfill the standards specified data. The data in this study were obtained through techniques:

Observation. As for who becomes the object of observation in this study are the activities of internal auditors in the implementation of the budget and the activities of internal auditors in the financial statements of local government memeriksa Pangkep.

1. These observations were made during the three days a week with a duration of half an hour each observation. In observation of researchers using tools such as notebooks and mobile phone for take picture and recording sound.
2. Interview. For further data collection, researchers collected data through interviews. This study using semi-structured interviews in which the interview is intended to find problems more openly where the interviewees were asked their opinions and ideas.

This interview was conducted for five days in a row with an informant in a day for a

month. It means that the interview was conducted four times each informant with duration of 15 minutes each informant. But for the frequency and duration of time can still be changed depending on the data needed researcher.

During the interview, a researcher using notebooks, research instruments and mobile phone to take a picture and recording sound.

3. Documentation. Documentation is a form of data collection. Collected data by documentation such as documentation of activities, data, images, and other things that are relevant and related to the research problem. Documents collected during the documentation is local government financial report of Pangkep, District Strategic Plan of Pangkep year 2016 to 2021, Pangkep regulation government on Position and duties and functions of the Inspectorate Pangkep, the Annual Work Program Supervision Inspectorate Pangkep Year 2017 and accounting policies.

## **RESULTS AND DISCUSSION**

Inspectorate Pangkep been conducting surveillance on a regular basis, it is submitted by one of the informants (Hasrawaty Hamzah, SKM) that audit activities, review, evaluation, monitoring and other supervisory activities should be carried out regularly in order to oversight and internal control. Surveillance activities carried out by APIP of Inspectorate Pangkep in accordance with the [13] that established by the Regents. It is delivered too by informants (Drs. Saiful Yasin) that Inspectorate Pangkep have PKPT that underlie APIP to conduct surveillance activities.

Audit activity in Pangkep referred to regular inspection (comprehensive audit) that in the [14] of article 28 paragraph (1) is listed as a periodic inspection or at any time as well as an integrated inspection. Regular checks or comprehensive audit covers several different aspects of each organization. These inspection aspects for the organization of regional (OPD) include basic tasks aspect and functions aspects, financial aspects, aspects of human resources, facilities and infrastructure. As for the sub-district, urban / rural operations covering financial aspects, Village Allocation Fund, as well as school funding and the National Health Insurance. In the meantime, aspects of

inspection for school personnel that aspect of assets, and financial aspects of the school.

The next activity is the Review. Review is undertaken by the Inspectorate Pangkep that performed eight times with the object inspection and inspection time are different. Object of inspection of Review in the form of budget absorption, Procurement of Goods and Services (PBJ) and the Village Fund that conducted quarterly. Further examination of the Review with the object of the performance report held only once in March 2017. The next review activities are review with the object of examination RKA SKPD and PPKD changes were implemented in October 2017 and the Review principal RKA SKPD and PPKT year 2018 that was conducted in November 2017.

The surveillance further done by the Inspectorate Pangkep is Monitoring and evaluation are listed in [14]. Monitoring and evaluation (monev) in Pangkep held in September and December. Monitoring and evaluation activities only done at the Department, Agency, and the Secretariat. Scope of monitoring and evaluation in September and December differently, monitoring and evaluation in September include Financial aspect in the form of operations, procurement of goods and services, reception revenue and monitoring and evaluation in December include Financial aspect in the form of operations, procurement of goods and services, reception revenue and hospitalization cash and stock.

In PKPT of Pangkep Inspectorate there are types of supervisory activities is other monitoring in the form of assistance in the framework of SKPD and PPKD detailed examination of government financial report by external control and that mentoring activities there is no in [12] and [5].

The last supervision activities that contained in the PKPT of Inspectorate Pangkep is audit activity specific purpose that activities are in the form investigations of government officials, investigation of public complaint and inspection of a particular purpose. Examination of specific objectives, examination form audit of handover of a position, an audit of the request / assignment and audit of supervision result of Parliament. Inspection of specific purposes activities are listed in PKPT of Pangkep Inspectorate in accordance with [14] and [5]. Activities which include the activities of the government regulation number 79 of 2005<sup>[14]</sup> that an audit handover of a position, a special

examination / investigation of public complaints and audit at the request / assignment regent. While the activities that include the activities of [4] which is a special examination or investigation either investigation of Government officials or investigation of public complaints and audit results of supervision of parliament.

Based on [4] on financial management of region, apparatus of internal controls start to conduct surveillance at the implementation of the budget stage. However, the apparatus of internal control in Inspectorate Pangkep began conducting surveillance on budget planning stages, namely the Review of RKA-OPD. In addition, review RKA-OPD not being listed the monitoring activities at the planning stage in the [4] and also in the [15]. But the activities of RKA-OPD is based on the [16] on Budgeting in the Budget 2017 stated that in order to improve the quality of preparation of document annual planning and budgeting region, to ensure consistency and coherence between planning and budgeting in order to produce a budget that quality and ensure compliance with the rules and budgeting, regional head must assign government apparatus internal control as quality assurance to reviews the document for planning and budgeting.

Surveillance activities conducted by government apparatus internal control either at the planning stage and at the stage of implementation of the budget is so that organizational goals can be achieved. To determine the achievement of the organization can be seen in the financial report which included the achievement of targets and the realization of the organization. In addition to the financial report is also a form of government accountable to the society. As a form of government accountable to the society, than the financial report must be qualified. Quality assesment of financial report also involve their internal control. Weygant in Herawati<sup>[6]</sup> revealed that if a intenal control has been established then all operations, physical resources, and data to be monitored and is under control, the goal will be achieved, the risk is small and the information generated will be higher quality.

The financial report of Pangkep local government judged to have qualified, this is evidenced by obtaining an unqualified opinion (WTP) of the Supreme Audit Agency (BPK) /external control from 2012 until 2016. Obtaining the opinion prove the reliability of the Pangkep government's financial report. That reliability according to the characteristics, namely the presentation of an honest, verified either by

internal and external oversight as well as neutral.

Obtaining the WTP opinion of the BPK is one of the local governments Pangkep success in local financial management that not be separated from the role of Appartus Government Internal control. [17] revealed that there is a link between the administration of the BPK opinion to government agencies report that (1) the suitability between government financial report and Government Accounting Standard; (2) the principle of full disclosure, presenting the complete information in accordance with government accounting standard; (3) compliance with the applicable regulations and legislation; (4) an adequate of internal control system. Based on these opinions, it can be said that Pangkep district government financial report Pangkep the presentation is honest and the internal control is adequate.

The relationship between internal controls and improving the quality of financial report increasingly prove that internal control is important to applied in the implementation of the budget to improve the quality of financial reporting. Importance of Government internal control system listed at Government internal control system objectives in the [5] that in order to provide reasonable assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. Meanwhile, According to opinion of [18] Internal control system goal is to ensure that in the implementation and financial management, public institutions carry out their activities economically, efficiently and in accordance with the rules.

Based on the answers of informants who have been summarized by the researchers, the obtained results that the importance of internal control in the implementation of the budget to improve the quality of financial statements of the internal control can prevent the occurrence of irregularities, misappropriation of budget, to achieve the goals of the organization, to help secure state assets, as well as to produce a reliable financial reports because government apparatus internal control execute supervision in accordance with SAP.

From the informants' answer that summarized by researchers are showed that government apparatus internal control in Inspectorate of Pangkep already know the purpose of controlling intenal pursuant to [5]. If it

is related more specifically, the obtained results that:

1. To convince the achievement of organizational goals through effective and efficient organization activity. Achievement of organizational goals through effective and efficient organiation activity having an influence budget users for activities that are effective and efficient to make use of the budget is also more effective. In order to achieve the goals of the organization in addition to the internal control, also needed a financial report because the financial report that become reference of government internal control apparatus when conducting surveillance. That requires the relevant financial report as it relevant financial reports, organizations can more effectively and efficient their activities to be able to evaluate their previous activities through the financial report because financial report indicated the achievement and realization of government activities.
2. Reliability of financial reporting. Linkage between goals of government internal control system (SPIP) and reliability of financial report is very clear because reliably is one of the qualitative characteristics of financial report.
3. Securing state assets. One of the goals of SPIP is the state asset security, it is meant to profess in the event of displacement or transfer of assets can be detected with the administrative requirements for eliminating the state asset is an indication of loss of State. On of the forms of asset administration financial report for the financial statements included in the value of assets in the value of money. The administration of the assets should be presented honestly in accordance with the actual value of assets that can be produce reliably financial report in accordance with the characteristics of reliable financial statements are an honest presentation.
4. Compliance with laws and regulations. AIPs task to oversee all government activities in order to obey the laws and regulations have been implemented by the Inspectorate Pangkep, as seen from the activities carried out in accordance with PKPT. Relation to the financial statements are in chek financial report, AIPs adjust with SAP which, if the financial statements are in accordance with SAP, the financial

statements will be reliable. This is consistent with the characteristics of reliable financial statements that can be verified. Moreover giving opinions of the BPK also viewed the suitability of the financial report with government accounting standards (SAP). So when the financial statements are in accordance with SAP, then these financial report in accordance with the laws and regulations that apply in this case the government regulation number 71 of 2010<sup>[7]</sup> concerning the Government Accounting Standards.

Although the Inspectorate Pangkep has implemented internal control activities with a pretty good until obtaining the WTP opinion, it does not guarantee the absence of barriers that prevent APIPs during surveillance activities. There be some factors supporting and inhibiting APIPs Inspectorate in conducting surveillance activities at the stage of implementation of the budget. Support internally factor that the existence of regulation in the form of issuance PKPT by the Regents and externally supporting factors namely cost and facilities. The inhibiting factor is the lack of human resources especially the auditor in Inspectorate of Pangkep regency, bustle between the teams, independence factor, and the time of supervision. While the external inhibiting factor is the unpreparedness of administrative and individuals government organizational to visited so causes latest to giving data, other than that the geographical condition is also a barrier due to distance of the island are far enough and limitation of water transportation also still a obstacle.

To overcome the obstacle that are experienced, Inspectorate of Pangkep district has had a problem solving strategies that have been listed in accountability performance of government agency report [19]. However that the inhibiting factor is the answer of each informants, so each informants also has an effort to overcome that inhibiting through optimize human resources by involving general functional staff who have been provided with education and training related to control control environment in regular inspection, adjust the readiness of government agency with monitoring schedule that specified in PKPT Inspectorate of Pangkep regency, coordination with government agency to

prepare all supervision documents before APIP arrived at location to conduct surveillance and rent water transportation to reach the islands area.

## **CONCLUSION**

APIP Inspectorate of Pangkep regency has applied SPIP that supported by supervision activity in the form of regular inspection, review, evaluation, monitoring and evaluation, other supervision, and audit certain purpose. Implementation of SPIP in budgeting implementation stage and also to improve the quality of local government financial report. In the implementation of budgeting, internal control is intended to oversee government activities so that activities can be achieved as planned, to secure state assets and oversee government activities in order to obey the applicable regulations. While to improve the quality of financial report, internal control needed to create a reliable financial report as listed in government regulation number 60 of 2008<sup>[5]</sup>. Internal control activities in Pangkep regency not only applied at the stage of implementation budgeting but also at stage of budget planning by reviewing RKA-OPD, this activity accordance with regulation of the minister of internal affairs number 31 of 2016.

In the application of SPIP at the stage of implementation budgeting, APIP Inspectorate Pangkep regency there are several supporting and inhibiting factors internally and externally. To overcome the obstacles faced, the indpectorate of Pangkep regency has a problem solving strategy listed in LAKIP of Inspectorate of Pangkep regency in 2016, but from each APIP has an effort to overcome its own obstacles even though the efforts also similar to that listed in LAKIP of Inspectorate of Pangkep regency 2016.

## **ACKNOWLEDMENT**

This paper is result of reseach supported by Brawijaya University, Faculty of Administrative Sciences, Inspectorate of Pangkep Regency, Institution, regional financial management of Pangkep Regency. I am grateful to helpful advice and guidance from my promotor Dr. Fadillah Amin,MAP.,Ph.D and Nila Firdausi Nuzula, Ph.D. And I would like to give thank for wacana's reviewer and editor.

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