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ANALYSIS OF BUDGET AND EXPENDITURE REALIZATION IN ORDER TO MEASURE EFFECTIVENESS AND EFFICIENCY AT THE CLASS II TANJUNGPINANG AGRICULTURAL QUARANTINE CENTER

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ABSTRACT

This study aims to analyze and evaluate the level of effectiveness and efficiency of the budget and expenditure realization of the Class II TanjungPinang Agricultural Quarantine Center in 2018-2022. This type of research is quantitative descriptive analysis. The analysis method used is quantitative analysis. Data collection techniques are carried out by documentation and library research. Presentation of data in the report is secondary data obtained from the internet in the form of a budget realization report for the 2018-2022 Class II TanjungPinang Agricultural Quarantine Center. The results of this study indicate that the level and criteria for the effectiveness of the budget and the realization of expenditures at the Class II TanjungPinang Agricultural Quarantine Center in 2018-2022 vary greatly. The highest level of effectiveness occurred in 2021 and the lowest level of effectiveness occurred in 2022. The implementation of the 2018 and 2019 expenditure budgets is said to be quite effective, but in 2020 the level of effectiveness is categorized as effective. The implementation of the budget and realization of expenditures of the Class II TanjungPinang Agricultural Quarantine Center in 2018-2022 is classified as efficient.

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INTRODUCTION

A budget is a detailed plan created by management to guide operations for a specific period. This plan is outlined in quantitative terms, including product targets and projected selling prices for the next year. Budget management must be done effectively, efficiently and economically so that the allocation of funds does not deviate from the plan. Low budget absorption indicates that the government's role in driving gross domestic revenue (GDP) is still not maximized. Limited state resources must be optimized to support strategic activities through appropriate budget allocations. This is important given the limited sources of state revenue, so the government must set priorities and manage the budget efficiently. (Kuntadi & Dian Rosdiana, 2022).

A public budget is a government financial plan for a specific period that describes its income, expenditure and activities. This plan shows the goals to be achieved and how to realize them with the available funds. The importance of public budget planning, control and supervision is to prevent leakage and ensure effective and efficient use of funds. Public budgets are an important tool for planning, managing and evaluating government finances in a responsible and transparent manner. Analysis of budget realization is the basis for performance evaluation, correction, and improvement in the future to improve the effectiveness and efficiency of public financial management (Tamburaka et al., 2020).

Errors in preparing the budget can result in underfinancing or overfinancing. Both of these situations have a negative impact on the efficiency and effectiveness of government organizations. The budget is an important tool to execute the organization's strategy. Budgeting

must be done carefully and in accordance with applicable laws and regulations, such as the State Financial Management Act. This law authorizes the government to independently plan, source, allocate, control and supervise the management of state finances. The budget serves as the basis for organizational planning to set financial goals, allocate resources optimally, and determine spending priorities.

In accordance with Government Regulation of the Republic of Indonesia Number 8 of 2006, the Budget Realization Report is a document that presents information on the use of revenues, expenditures, and financing during a certain period. This report is an important benchmark for assessing the level of budget absorption, effectiveness, and efficiency of government programs. A high level of effectiveness and efficiency reflects that government programs are on track and achieving their stated objectives. This can be achieved by allocating budgets optimally, minimizing waste, and maximizing program benefits. Although the government always tries to achieve efficient and effective criteria in allocating the budget, meeting the budget targets that have been set is an absolute requirement to make it happen. The inability to meet budget targets can hinder the achievement of program objectives and thwart efficiency and effectiveness criteria. (Prasetyo & Nugraheni, 2020).

The annual revenue and expenditure budget must be made by all governments, both at the central and regional levels. In budget planning, elements of distribution, stabilization, and allocation need to be considered to ensure funds are used effectively. The budgeting process functions in an integrative and synergistic manner, allowing different parts to collaborate in the distribution of funds. The importance of the budget function is strongly linked to its ability to promote economic growth in a region. But budgets have weaknesses, both short and long term, that must be considered.

The level of efficiency of central government activities is an important indicator in assessing its financial performance. Efficiency demonstrates the central government's ability to optimally utilize resources, including factors of production, to achieve its stated objectives. When efficiency levels are low, this can result in waste and inefficiency in the use of resources. This can have an impact on increasing state expenditure, which in turn can reduce the financial performance of the central government. Therefore, the central government needs to take strategic steps to improve the efficiency of its activities and reduce state spending.

Effectiveness is defined as the achievement of program results according to predetermined targets. It is measured by comparing the expenditure incurred with the results achieved. The comparison between expected and realized results is always closely related to effectiveness. Effectiveness indicators include measuring how well the goals or objectives that have been set previously have been achieved. In other words, effectiveness involves assessing whether a target has been achieved in accordance with the planning that has been made (Khaira et al., 2022).

Table 1.
Budget Percentage Level and Budget Realization Report

| Years | Effectiveness | Efficiency |
|-------|---------------|------------|
| 2018 | 97,6 | 66,54 |
| 2019 | 88,3 | 68,62 |
| 2020 | 95,8 | 74,05 |
| 2021 | 98,3 | 63,77 |
| 2022 | 84,4 | 68,43 |

Source: Data processed 2024

Instability in budget management. This variability can be caused by changes in policy, economic conditions or program implementation that affect the allocation and use of funds, or inconsistent management strategies. Such fluctuations may also be triggered by changes in policies that affect budget allocation and utilization. Changes in rules or guidelines may require adjustments in the management of financial resources. Evaluating the level of effectiveness and efficiency is crucial to ensure that there are challenges in the optimal use of resources and that budgets are used optimally and that program objectives are achieved.

LITERATURE REVIEW

The Budget

Budgets are an important tool to ensure accountability and responsible management of public funds, and to support program effectiveness. It also serves as a formal statement that formulates performance objectives to be achieved within a specified period, measured in units of currency. The basis of budgeting is a systematically prepared and well-documented forecast plan for the future. The budgeting process, known as budgeting, involves tasks such as setting work rules, establishing an organizational structure, and monitoring the execution of tasks.

A public budget is a document that contains the design of financial activities, realized in the form of estimates of income and expenditure in units of currency. In simple terms, a public sector budget can be interpreted as a working document that describes the financial condition of an entity, including information about income, expenses, and activities to be carried out. This budget serves as a reference for the organization in carrying out its activities in the future.

Budget Realization Report

Based on Government Accounting Standards (SAP), the Budget Realization Report (LRA) shows how much money was received and spent by the local government during a certain period. The LRA is prepared on the cash principle, which means that income and expenditure are recorded when money is received or spent.

The LRA (Budget Realization Report) serves as a source of information for its users about the use of funds absorbed, in accordance with the provisions of the APBN / APBD and applicable regulations. The purpose of the budget realization report is to show how the reporting entity, in this case the government, uses and implements the budget. Comparison between budget and performance is carried out to evaluate the achievement of goals agreed upon by the legislature and the executive, in accordance with established regulations (Rahmi et al., 2023).

The LRA is prepared by highlighting important elements such as revenue, expenditure, transfers, surplus/deficit, and financing so that the information is easy to understand. The Notes to the Financial Statements supplement the LRA with additional information, such as explanations of variables affecting budget execution (fiscal/monetary policy), reasons for deviations between budget and realization, and details of key figures.

Effectiveness:

Effectiveness is the ability to achieve expected or predetermined goals. In some contexts, effectiveness also refers to the degree of success in achieving expected results or predetermined goals. It is not only about doing things the right way, but also in the right way to get the desired results.

Often, effectiveness is closely related to productivity and end results. However, it is important to remember that effectiveness is not about doing everything perfectly, but rather the focus is on the ability to achieve the desired results in an appropriate and efficient manner.

A program is said to be effective if it is able to produce achievements that are in line with predetermined targets. This can be measured by comparing the outputs produced with the results obtained. In addition, effectiveness can also be interpreted as the ability to choose the right goals and tools to achieve predetermined goals. (Mayasari et al., 2021).

The success of a program is measured by seeing how much influence and results it has in achieving goals. The greater the contribution of the results obtained to the achievement of predetermined targets, the more efficient and effective the work process of an organizational unit. Evaluation of effectiveness can be done by focusing on the final result (outcome) only. The level of effectiveness is calculated by comparing the realization of the revenue budget with the predetermined revenue budget target

Table.2

| Presentasi Pengukuran | Kriteria Efektivitas |
|-----------------------|----------------------|
| Above 100% | Very Effective |
| 90% to 100% | Effective |
| 80% to 90% | Fairly Effective |
| 60% to 80% | Less Effective |
| Less Than 60% | Ineffective |

Based on this data, it can be concluded that the level of effectiveness has increased and decreased from year to year, but the level of efficiency is still stable. This increase in effectiveness can be seen from the high effectiveness values in 2018, 2020 and 2021, namely 97.6%, 95.80% and 98.33%. This shows that the agency has been able to achieve its goals and objectives in administering government. However, the level of efficiency of regional government performance is said to be efficient. This can be seen from the efficiency value which averages at 68.28%. This shows that the agency is able to use its budget optimally.

Efficiency

Efficiency in KBBI is explained as the ability to do something precisely, using the minimum time, energy, and cost. It also encompasses utilization, precision, and efficiency in the execution of a task. Scientifically, efficiency refers to optimizing the use of resources to achieve a certain result, minimizing waste in the process, and increasing productivity by reducing the inputs required for a desired output.

The concept of efficiency generally encompasses the use of resources without wastage in the process towards a planned or expected outcome. Efficiency facilitates increased productivity and higher yield income with effective and practical efforts. It means maximizing the use of available resources to achieve desired results without using more effort, time, or cost than necessary.

Table.3

| Presentasi Pengukuran | Effectiveness Criteria |
|------------------------------|-------------------------------|
| Above 100% | Inefficient |
| 90% to 100% | Less Efficient |
| 80% to 90% | Fairly Efficient |
| 60% to 80% | Efficient |
| Less Than 60% | Very Efficient |

Efficiency in government expenditure refers to the stage at which resource reallocation no longer has the potential to improve public welfare. In this context, the efficiency of government expenditure reflects the most optimal outcome in achieving public welfare through each expenditure made by the government.

RESEARCH METHODS

This research uses secondary data as the data source. The data collected is quantitative and comes from external sources for the last five years (2018 to 2022). The data collection method used is a literature study, namely by collecting data from guidebooks, financial reports, and other sources relevant to the research topic. For data analysis, this research uses a descriptive method, in which the data that has been collected is processed and analyzed to produce conclusions. The analysis was carried out using the effectiveness ratio and efficiency ratio analysis tools.

Effectiveness Ratio

$$\text{Effectiveness} = \frac{\text{Realization Of Expenditure Budget}}{\text{Budget Targets}} \times 100\%$$

Based on the formula, if the comparison between budget realization and budget target reaches more than 100%, then the budget is considered very effective. Conversely, if the ratio between budget realization and target is below 60%, then the budget is considered ineffective. In other words, the higher the percentage comparison, the more effective the budget. Vice versa, the lower the percentage, the less effective the budget.

Efficiency Ratio

$$\text{Efficiency} = \frac{\text{Realization Of Direct Expenditure Budget}}{\text{Realization of Expenditure Budget}} \times 100\%$$

Based on this formula, if the ratio between direct expenditure realization and budget realization reaches less than 60%, then the budget is considered very efficient. However, if the ratio of budget realization exceeds 100%, then the budget is considered inefficient. In other words, the lower the percentage of this comparison, the more efficient the budget. Conversely, the higher the percentage, the less efficient the budget.

RESEARCH RESULTS AND DISCUSSION

Analysis of Budget Effectiveness and Expenditure Realization at the TanjungPinang Class II Agricultural Quarantine Center

Effectiveness measures the level of success of an operational activity in achieving predetermined goals or targets. An operational activity is said to be effective if it is able to produce outputs that are in line with the final objectives specified in the policy.

a. 2018

$$\text{Effectiveness} = \frac{9.701.979.876}{9.936.077.000} \times 100 \% \\ = 97,6\%$$

In 2018 the effectiveness of the expenditure budget at the TanjungPinang Class II Agricultural Quarantine Center is 97.6%, which means that the agency shows effective performance in utilizing available funds to achieve the goals and objectives set.

b. 2019

$$\text{Effectiveness} = \frac{10.185.314.018}{11.531.699.000} \times 100 \% \\ = 88,3\%$$

In 2019, the Class II Tanjungpinang Agricultural Quarantine Center achieved a budget utilization effectiveness ratio of 88.3%, which shows a satisfactory level of performance in the range of 80%-90%. This shows the efficient use of allocated funds to meet the operational objectives and strategic goals of the organization.

c. 2020

$$\text{Effectiveness} = \frac{12.189.406.789}{12.722.985.000} \times 100 \% \\ = 95,8\%$$

With a budget effectiveness rate of 95.8%, this shows that the Tanjungpinang Class II Agricultural Quarantine Center is considered effective in the use of allocated funds. They managed to achieve almost all operational objectives and strategic goals that have been set.

d. 2021

$$\text{Effectiveness} = \frac{12.696.129.290}{12.910.632.000} \times 100 \% \\ = 98,3\%$$

In 2021, the Tanjungpinang Class II Agricultural Quarantine Center office showed a high level of effectiveness in using the expenditure budget, with an implementation ratio of 98.3%. This indicates that the agency has managed the budget well, with performance that is considered effective and reflects good achievement.

e. 2022

$$\text{Effectiveness} = \frac{15.177.487.981}{17.964.414.000} \times 100 \% \\ = 84,4\%$$

In 2022, the budget execution effectiveness ratio was 84.4%. This figure shows the agency's ability to manage its expenditure budget effectively, within the range of 80%-90%. Thus, it is worth appreciating financial performance in 2022, especially in terms of budget management.

Table 4
Calculation Results of the Level of Effectiveness of Budget Implementation
for 2018-2022

| Year | Target | Realization | Ratio | Criteria |
|------|--------|-------------|-------|----------|
|------|--------|-------------|-------|----------|

| | | | | |
|------|----------------|----------------|-------|---------------|
| 2018 | 9.936.077.000 | 9.701.979.876 | 97,6% | Efektif |
| 2019 | 11.531.699.000 | 10.185.314.018 | 88,3% | Cukup Efektif |
| 2020 | 12.722.985.000 | 12.189.406.789 | 95,8% | Efektif |
| 2021 | 12.910.632.000 | 12.696.129.290 | 98,3% | Efektif |
| 2022 | 17.964.414.000 | 15.177.487.981 | 84,4% | Cukup Efektif |

The analysis shows that the effectiveness of budget management at the Tanjungpinang Class II Agricultural Quarantine Center has fluctuated over the past few years. In 2018, the effectiveness level reached 89.9%, including in the moderately effective category. However, in 2019 there was a slight decrease of 1.06% to 88.3%, still in the moderately effective category. 2020 and 2021 experienced a significant increase in effectiveness by 7.05% and 2.05% respectively, reaching 95.8% and 98.3%, classified as effective. However, in 2022 there was a drastic decrease of 13.09%, bringing it down to 84.4% and returning to the moderately effective category. Overall, the average effectiveness of budget management at the Tanjungpinang Class II Agricultural Quarantine Center can be said to be quite effective. The highest level of effectiveness was achieved in 2021, while the lowest was in 2022.

Effectiveness is related to the level of achievement of operational objectives of a public entity, such as the Tanjungpinang Class II Agricultural Quarantine Center. This means that an activity is considered successful if it is able to have a significant impact on the ability to provide services in accordance with predetermined standards. Analysis of the effectiveness of the use of the budget by the Tanjungpinang Class II Agricultural Quarantine Center also provides an overview of the benefits received by the community, which reflects the quality of the facilities provided by the institution. This includes facility standards that influence the comfort level of services provided, compliance with regulations, and improvements in service quality that have a positive impact on the agricultural sector as a whole.

Analysis of Budget Efficiency and Expenditure Realization at the TanjungPinang Class II Agricultural Quarantine Center

The efficiency of expenditure is measured by comparing the percentage of direct expenditure budget realization to the total expenditure budget realization (including direct and indirect expenditure).

a. 2018

$$\text{Efficiency} = \frac{6.460.562.492}{9.701.979.876} \times 100\% \\ = 66,5\%$$

Based on the results of the analysis, the level of budget efficiency reached 66.5%, which is categorized as efficient. This figure shows that the Class II Agricultural Quarantine Center has performed quite well in using the budget, although there is still room for improvement in the future. However, there is still 33.5% of the budget that has not been used efficiently. This needs attention and needs to be further explored to determine the cause, whether due to waste, program ineffectiveness, or other factors. By making these efforts, it is hoped that the Class II Agricultural Quarantine Center can manage the budget more efficiently and optimally, so that its goals and objectives can be achieved more effectively.

b. 2019

$$\text{Efficiency} = \frac{6.989.350.033}{10.185.314.018} \times 100\% \\ = 68,6\%$$

The level is still categorized as efficient, there is a significant increase with the achievement of 68.6%, up 2.08% from the previous period. This increase shows the commitment and hard work of the Tanjungpinang Class II Agricultural Quarantine Center in optimizing budget

use. Some factors that may contribute to this increase include: Improvements in budget management, including better planning, more disciplined implementation, and tighter monitoring, Improvements in program monitoring and evaluation to identify and address inefficiencies, waste, or program failure.

c. 2020

$$\text{Efficiency} = \frac{9.027.437.952}{12.189.406.789} \times 100\% \\ = 74,5\%$$

The Class II Agricultural Quarantine Center deserves thumbs up for its achievements in improving the efficiency of budget management in 2020. Compared to 2019, there was a significant jump in budget efficiency, reaching 74.5% although it was still categorized as efficient. This increase shows the commitment and hard work of the Class II Agricultural Quarantine Center in optimizing budget use. Some of the factors that contributed to this increase include: Improvements in budget planning, including more thorough planning, more disciplined implementation, and tighter monitoring and Adjustments to budget policies to ensure the use of funds in accordance with needs and priorities.

This increase shows the commitment and hard work of the Class II Agricultural Quarantine Center in optimizing budget use. Several factors that contributed to this increase include: Improvements in budget planning, including more mature planning, more disciplined implementation, and tighter monitoring and adjustments to budget policies to ensure the use of funds in accordance with needs and priorities.

d. 2021

$$\text{Efficiency} = \frac{8.096.713.315}{12.696.129.290} \times 100\% \\ = 63,7\%$$

The analysis shows that in 2021, the level of budget efficiency decreased by 10.28%, reaching only 63.7%. This indicates that around 36.3% of the budget has not been optimally utilized. This decline was caused by several factors, such as an increase in raw material prices, increased operational costs, and a lack of effective budget management. Therefore, further attention needs to be given to improve the efficiency of budget utilization in the coming year.

e. 2022

$$\text{Efficiency} = \frac{10.386.230.584}{15.177.487.981} \times 100\% \\ = 68,4\%$$

With the results of the calculation of the efficiency ratio reaching 68.4%, it can be seen that the condition of the expenditure budget shows an optimal level of efficiency, although not fully. This figure reflects how efficiently budget funds have been utilized in the implementation of planned activities and programs. Although not reaching the optimal level, this efficiency ratio shows that efforts have been made to ensure responsible and efficient use of the budget. Of the total allocated expenditure budget, 68.4% has been used for activities that produce useful outputs. There is 31.6% of the budget that has not been used optimally.

Table.5
Calculation Results of the Efficiency Level of Budget Implementation
for 2018-2022

| Year | Realozation Of Direct Budget Expenditure | Budget Realization | Ratio | Criteria |
|------|--|--------------------|-------|-----------|
| 2018 | 5.950.562.492 | 9.701.979.876 | 66,54 | Efficient |
| 2019 | 6.989.350.033 | 10.185.314.018 | 68,62 | Efficient |
| 2020 | 9.027.437.952 | 12.189.406.789 | 74,05 | Efficient |
| 2021 | 8.096.713.315 | 12.696.129.290 | 63,77 | Efficient |
| 2022 | 10.386.230.584 | 15.177.487.981 | 68,43 | Efficient |

CONCLUSION AND SUGGESTION

CONCLUSION

1. The Class II Tanjungpinang Agricultural Quarantine Center shows a fairly good performance in managing the budget, with an average effectiveness rate of 89.34% which is categorized as quite effective. The years 2018, 2020 and 2021 are the years with the highest level of effectiveness, namely 97.6%, 95.8% and 98.3%. The year 2022 showed a decrease in effectiveness compared to the previous year, which was 84.4%. This is because there are several activity programs that are budgeted but not realized or implemented.
2. Based on the efficiency level of direct expenditure realization and expenditure realization, the Class II Tanjungpinang Agricultural Quarantine Center shows optimal performance in managing the budget. This is indicated by the average budget efficiency for 5 years of only 68.34%. 2020 shows the highest level of efficiency, namely 74.5%, although it is still categorized as less efficient. 2021 shows the lowest level of efficiency, which is 63.7%. From the measurement of the efficiency results because it is less than 80%, the realization of direct expenditure and the realization of expenditure of the Class II TanjungPinang Agricultural Quarantine Center in 2018-2022 are categorized as efficient.
3. Based on the research results, discussion, and limitations that have been explained, here are some suggestions that can be given by researchers to readers.
 - a. Comparing financial performance between several agencies that have great potential in managing finances. This comparison will show differences in financial performance between each agency and provide insight into factors that can affect financial performance.
 - b. The contribution of this research can be increased by providing concrete policy recommendations to improve government financial performance.
 - c. Optimize the utilization of available resources, including human, financial, and asset resources, to improve the effectiveness of budget management.

SUGGESTION

1. Comparing financial performance between several agencies that have great potential in managing finances. This comparison will show differences in financial performance between each agency and provide insight into factors that can influence financial performance.
2. Although the TanjungPinang Class II Agricultural Quarantine Center has demonstrated good performance, the following suggestions can be put forward to achieve more optimal performance in the future:
 - a. Optimize the use of available resources, including human, financial and asset resources, to increase the effectiveness of budget management.
 - b. Monitor and evaluate budget implementation periodically to identify potential inefficiencies and make necessary adjustments.

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