



Analysis of Budget and Realization Financial Performance at the Labuhanbatu Utara Regency Personnel and Human Resources Development Agency

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Abstract. *This research aims to determine the performance and financial realization of the budget in five budget years, namely 2018-2022 at the North Labuhanbatu Regency Personnel and Human Resources Development Agency. This research uses a qualitative approach, with documentation procedures used to obtain data. The analytical approach used is a descriptive method which includes spending variance analysis, spending growth analysis, spending alignment analysis (divided into operational spending and capital spending), and efficiency ratios. Research findings using expenditure variance analysis for 2018-2022 show that the performance of the expenditure budget is quite good because no expenditure exceeded the budget. Based on a review of state spending growth from 2018 to 2022, there is a positive increase with an average of 8,41%. Based on the findings of the 2018-2022 expenditure alignment study, the expenditure budget is used more for operational expenditure than capital expenditure. With an average operational expenditure over the five budget years of 98,10%, capital expenditure was 1,90%. Based on the 2018-2022 budget realization efficiency ratio, the efficiency level of budget use in 2018 was 79,76%, while the efficiency level in 2019-2022 budget use was quite efficient with budget use of 84,80%, amounting to 81,74%, 83,02%, and 85,20%.*

Keywords: *Financial Budget Performance, Realization, Efficiency, Growth, Spending Harmony, Spending Variance.*

Introduction

Financial performance analysis has many purposes, including examining the acquisition capacity of financial assets and monitoring and evaluating the overall performance of the government, determining financial functions (Arfan et al., 2023), evaluating the government's potential to fulfill its duties, and ensuring compliance with government policies (Budianto & Dewi, 2023). Financial ratios, consisting of expenditure variance evaluation, expenditure growth, expenditure alignment, and efficiency ratios, are tools used in economic performance evaluation.

BKPSDM Labuhanbatu Utara Regency has an important role in the management of human resources and budgets at the district government level. This region was chosen as a representation of the context of government administration in the region, with the hope of understanding more deeply the efficiency, effectiveness and accountability of financial and human resource management at the regional level. This research is also based on the availability of relevant data and adequate accessibility of information, with the aim of contributing to support the improvement of financial and human resource management policies and practices at the

district government level.

The realization of the budget absorption of BKPSDM Labuhanbatu Utara Regency from 2018 to 2022 is as follows:

Table 1. Budget and Realization Year 2018-2022

No.	Year	Budget	Realization	Percentage
1	2018	5.900.645.962	4.706.502.013	79,76%
2	2019	7.760.887.443	6.581.413.079	84,80%
3	2020	4.721.628.904	3.859.694.784	81,74%
4	2021	4.687.823.574	3.891.643.622	83,02%
5	2022	6.202.245.663	5.284.328.588	85,20%

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

From Table 1, it can be seen that the budget and budget realization of BKPSDM Labuhanbatu Utara from 2018 to 2022 fluctuated. In 2018, budget realization only reached 79,76%. Then, there was an increase in budget realization by 5,04% to 84,80% in the following year. However, in 2020, the budget and realization decreased to 81,74% due to the impact of the Covid-19 pandemic. This budget decrease was caused by changes in budget allocation policies, budget transfers for new programs, or budget management efficiency. Although there was a decrease in the budget in 2021, the realization increased by 1,27% to 83,02%. In 2022, the budget increased again, and the realization reached 85,20%. From the report, it can be seen that the budget has not been fully absorbed by BKPSDM Labuhanbatu Utara Regency.

This study aims to investigate the relationship between planned budgets and financial realization in the Personnel and Human Resources Development Agency (BKPSDM) in North Labuhanbatu Regency. The phenomenon that became the focus of the research was the difference between the planned budget allocation and its actual use, and its impact on the financial performance of BKPSDM. This research is expected to help improve the efficiency and quality of financial management in BKPSDM North Labuhanbatu Regency.

Previous research by (Kamila & Andina, 2023) showed that the financial performance of Bappedalitbang Deli Serdang Regency from 2019-2022 showed poor financial performance in terms of spending compatibility, but the effectiveness of budget use was quite good. Bappedalitbang Deli Serdang Regency is considered poor in utilizing its financial plan, especially from 2019 to 2022. Bappedalitbang focuses more on backhanded funding of expenditures. In 2020 it is expected to utilize its financial planning well.

This is in accordance with other research by (Fajriyah, 2019) which shows that the expenditure of the Kebumen Regency Government fluctuated from 2013-2018 with different expenditure growth each year. Analysis of expenditure performance shows that operating



expenditure and capital expenditure need to be adjusted to improve public services and infrastructure. The efficiency of regional expenditure needs to be maintained and improved. In addition, the ratios of operating expenditure, capital expenditure, unexpected expenditure, and efficiency ratios were also analyzed. The expenditure performance of the Kebumen Regency Government is considered good with positive fluctuations in expenditure growth. This research is expected to be a reference for further research.

Research conducted by (May et al., 2022) used descriptive analysis methods and found that the use of the budget was less efficient, where direct expenditure was prioritized over indirect expenditure. The study includes details of local expenditure, the importance of analysis to evaluate the efficiency, effectiveness, and fairness of budget allocations. Although the budget fluctuates annually, the agency shows relatively good efficiency in budget savings, although some inefficiencies are still found. Manado city prioritizes direct expenditure over indirect expenditure.

There are differences between the author's research and previous research. Previous research focused more on analyzing budget performance, while the research conducted by the author not only focused on analyzing budget performance but also analyzing the realization of the budget. This research is important because it provides an evaluation of the effectiveness of budget use, supports data-based decision making, and can be the basis for improving the budget planning process in the future.

This research specifically focuses on BKPSDM, an institution that has a vital role in the management of human resources in a region. By analyzing the financial performance of budgets and realizations in this institution, this study not only provides a comprehensive picture of the efficiency of budget management, but also explores the dynamics that may affect the achievement of staffing goals and objectives in North Labuhanbatu Regency.

Research Methods

This research uses descriptive qualitative research, which tries to describe the current data qualitatively and explain events in the regional budget (Lutfi et al., 2020). Secondary data collected indirectly from research individuals are used as data sources. Interviews and documentation are used to obtain data. The subjects in the study were the Head, Treasurer and two staff of the Program and Finance Subdivision of BKPSDM North Labuhanbatu Regency. The data analysis method used is a descriptive technique that allows for the collection, grouping, interpretation, and analysis of data, as well as comparison with theory to provide clear information and a complete picture (Sarie et al., 2023). To analyze financial budget performance Nama Penulis Utama 4 and realization, it can be used:

Table 2. Analysis Techniques, Criteria and Measures

Analysis Technique	Criteria	Measures
Expenditure Variance Analysis	Good	Budget realization \leq Budget expenditure
	Not Good	Budget realization \geq Budget expenditure
Expenditure Growth Analysis	Up	Positive
	Down	Negative
Expenditure Compatibility Analysis	Incompatible	0 – 20%
	Less Compatible	20 – 40%
	Quite Compatible	40 – 60%
	Compatible	60 – 80%
	Highly Compatible	80 – 100%
	Inefficient	>100%
Expenditure Efficiency Analysis	Less Efficient	90%-100%
	Quite Efficient	80%-90%
	Efficient	60%-80%
	Highly Efficient	<60%

Source: Sudaryo (2017) in (Novandi, 2023)

The author takes the following steps in this research: (1) Collecting budget realization report data from 2018 to 2022 BKPSDM Labuhanbatu Utara Regency; (2) Calculating the data obtained using the analysis of expenditure variance, expenditure growth, expenditure compatibility, and efficiency ratio; (3) Analyzing the data that has been calculated to provide an overview of the problems that occur; and (4) Drawing conclusions based on the results of the analysis.

Results and Discussion

Expenditure Variance Analysis

Expenditure variance analysis compares the variation or gap between actual expenditure and the established budget (Fahrinda, 2022). Expenditure variance analysis is important to determine whether expenditure is increasing or decreasing from year to year. Expenditure variance can be calculated using the formula:

$$\text{Expenditure Variance} = \text{Realized Budget} - \text{Expenditure Budget} \dots \dots \dots (1)$$

The following is an analysis of the variance of expenditure on BKPSDM Labuhanbatu Utara Regency:

Table 3. Expenditure Variance Analysis of BKPSDM Labuhanbatu Utara Regency 2018-2022

No.	Year	Expenditure Budget	Expenditure Realization	Expenditure Variance	Percentage (%)
1	2018	5.900.645.962	4.706.502.013	(1.194.143.949)	79,76
2	2019	7.760.887.443	6.581.413.079	(1.179.474.364)	84,80
3	2020	4.721.628.904	3.859.694.784	(861.934.120)	81,74
4	2021	4.687.823.574	3.891.643.622	(796.179.952)	83,02
5	2022	6.202.245.663	5.284.328.588	(917.917.075)	85,20

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

Based on the results of the variance analysis of BKPSDM expenditure in Labuhanbatu Utara Regency, it can be seen that there are fluctuations in budget utilization from year to year. In 2018, the realized budget reached 79,76% of the total budget, increased to 84,80% in 2019, and then decreased in 2020 by 83,03% of the total budget. However, in 2021 and 2022, budget utilization increased again. Nevertheless, overall, BKPSDM Labuhanbatu Utara Regency appears to be able to manage finances well, with savings and without any expenditure exceeding the available budget. The increase in the level of budget absorption in 2022 was the highest in the time span investigated, reaching 85,20%, indicating efforts to increase efficiency in budget management in that year. Meanwhile, the lowest level of budget absorption occurred in 2018, at 79,76%, which was caused by various factors such as a lack of careful planning or operational constraints in the field.

Expenditure Growth Analysis

Expenditure growth analysis is useful for obtaining information about whether there is an increase or decrease in expenditure from year to year (Sitepu et al., 2022). Expenditure growth can be calculated using the formula:

$$\text{Expenditure Growth Year T} = \frac{\text{Realized Expenditure Year t} - \text{Realized Expenditure Year } t_{-1}}{\text{Realized Expenditure Year t}} \times 100\% \dots \dots (2)$$

The following is an analysis of expenditure growth at BKPSDM Labuhanbatu Utara Regency:

Table 4. Expenditure Growth Analysis of BKPSDM Labuhanbatu Utara Regency 2018-2022

No.	Year	Realization	Increase/Decrease	Percentage (%)
1	2017	4.399.594.673	-	-
2	2018	4.706.502.013	306.907.340	6,98

3	2019	6.581.413.079	1.874.911.066	39,84
4	2020	3.859.694.784	(2.721.718.295)	(41,35)
5	2021	3.891.643.622	31.948.838	0,83
6	2022	5.284.328.588	1.392.684.966	35,79

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

Expenditure growth at BKPSDM Labuhanbatu Utara Regency during the 2018-2022 budget period showed significant fluctuations. From 2018 to 2019, there was an increase in expenditure growth of 6,98%, which then increased dramatically to 39,84% in 2019. However, in 2020, there was a significant decline with the expenditure growth rate falling to minus 41,45%. This decline was caused by various factors, such as adjustments to inflation, the rupiah exchange rate, and other macroeconomic factors. The effects of this decline were also felt in achieving the goals and objectives of planned activities, such as difficulties in appointing CPNS to become civil servants due to budget constraints for training or latsar. However, in 2021 and 2022, expenditure growth increased again, with growth rates of 0,83% and 35,79% respectively. Although there was a decrease in 2020, overall the growth of BKPSDM expenditure in Labuhanbatu Utara Regency during this period can be said to be good, with an average increase of 8,41%. This shows the complex dynamics of budget management and the need for continuous efforts to optimize the use of the budget in accordance with existing needs and priorities.

Expenditure Compatibility Analysis

Expenditure alignment analysis requires balancing different forms of expenditure (Maulina & Rhea, 2019). This is related to the function of the budget as a distribution, allocation, and stabilization tool (Kuntadi et al., 2022). The expenditure compatibility analysis consists of two analyses, namely operational expenditure analysis and capital expenditure analysis.

Operational Expenditure

Analysis of operating expenditure against total expenditure provides information to report readers regarding the proportion of regional expenditure allocated to operational activities (Sriningsih et al., 2021). This ratio is calculated using the formula:

$$\text{Operating Expenditure Ratio} = \frac{\text{Operating Expenditure Realization}}{\text{Total Expenditure}} \times 100\% \dots \dots \dots (3)$$

The following is an analysis of operational expenditures at BKPSDM Labuhanbatu Utara Regency:

Table 5. Analysis of Operational Expenditures of BKPSDM Labuhanbatu Utara Regency 2018-2022

No.	Year	Total Operating Expenditure	Total Expenditure	Percentage (%)
1	2018	4.610.674.653	4.706.502.013	97,96
2	2019	6.551.613.079	6.581.413.079	99,55
3	2020	3.774.256.384	3.859.694.784	97,79
4	2021	3.704.843.622	3.891.643.622	95,20
5	2022	5.284.328.588	5.284.328.588	100,00

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

Capital Expenditure

Analysis of capital expenditure on total expenditure allows report readers to know the percentage of regional expenditure in a fiscal year that is used for investment through capital expenditure (Malik, 2022). This ratio is calculated using the formula:

$$\text{Capital Expenditure Ratio} = \frac{\text{Capital Expenditure Realization}}{\text{Total Expenditure}} \times 100\% \dots \dots \dots (4)$$

The following is an analysis of capital expenditure at BKPSDM Labuhanbatu Utara Regency:

Table 6. Capital Expenditure Analysis of BKPSDM Labuhanbatu Utara Regency 2018-2022

No.	Year	Total Capital Expenditure	Total Expenditure	Percentage (%)
1	2018	95.827.360	4.706.502.013	2,04
2	2019	29.800.000	6.581.413.079	0,45
3	2020	85.438.400	3.859.694.784	2,21
4	2021	186.800.000	3.891.643.622	4,80
5	2022	-	5.284.328.588	0,00

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

Based on the analysis of the compatibility of expenditure at BKPSDM Labuhanbatu Utara Regency during the 2018-2022 budget period, it can be seen that operational expenditure in 2018 reached 97.96% and capital expenditure amounted to 2.04%. In 2019, operational expenditure reached 99.95% and capital expenditure was only 0.45%. In 2020, operational expenditure reached 97.79% and capital expenditure amounted to 2.21%. In 2021, operational expenditure reached 95.20% and capital expenditure amounted to 4.80%. Finally, in 2022,

operational expenditure reached 100% with no funds allocated for capital expenditure. Based on this research, most of the budget is allocated to operational expenditure, with minimal allocation to capital investment. In fact, capital expenditure did not exceed 1% in 2019 and 2022, indicating that capital expenditure did not meet the prescribed proportion in those years. During the period 2018-2022, operational expenditure has always been above the required percentage (60-90%), but capital expenditure has not met the prescribed percentage (5-20%). This shows that most of the budget is spent on expenditures whose benefits are consumed within one fiscal year, while investments with medium and long-term benefits are scarce.

Expenditure Efficiency Analysis

This expenditure efficiency ratio is used to calculate government budget savings (Kuntadi & Rosdiana, 2022). If the efficiency ratio is far below 100%, then the performance of the surrounding government budget is considered insufficient. However, if it exceeds 100%, it is said that there is a waste of price range (Nasution, 2020). The purchasing efficiency ratio can be calculated using the formula:

$$\text{Expenditure Efficiency Ratio} = \frac{\text{Expenditure Realization}}{\text{Expenditure Budget}} \times 100\% \dots \dots \dots (5)$$

The following is an analysis of the efficiency of spending on BKPSDM Labuhanbatu Utara Regency:

Table 7. Expenditure Efficiency Analysis of BKPSDM Labuhanbatu Utara Regency 2018-2022

No.	Year	Expenditure Realization	Expenditure Budget	Percentage (%)
1	2018	4.706.502.013	5.900.645.962	79,76
2	2019	6.581.413.079	7.760.887.443	84,80
3	2020	3.859.694.784	4.721.628.904	81,74
4	2021	3.891.643.622	4.687.823.574	83,02
5	2022	5.284.328.588	6.202.245.663	85,20

Source: BKPSDM Labuhanbatu Utara Regency 2023, data processed

Based on the results of the expenditure efficiency study, the level of expenditure efficiency reached 79.76% in 2018 and was at a good level of efficiency. This shows that the government managed to control the budget and achieve savings. The level of expenditure efficiency in 2019, 2020, 2021, and 2022 was 84.80%, 81.74%, 83.02%, and 85.20%, respectively, indicating a fairly good level of efficiency. This shows that government budget management has been effective. The main reason is the increase in budget utilization compared to the previous year. Based on the findings of the expenditure efficiency study for the 2018-2022 budget period, the



government has managed the budget effectively and efficiently.

Discussion

During the 2018-2022 period, BKPSDM of Labuhanbatu Utara Regency experienced fluctuations in budget increases and realizations. In 2018, there was a significant increase in budget utilization, reaching approximately 79.76% of the total budget allocated. This may reflect efforts to improve services and efficiency within the bureaucracy. However, in 2019, there was an even higher increase, with the budget utilized reaching approximately 84.80% of the total budget. A significant decrease occurred in 2020, reaching around Rp3,859,694,784, this was influenced by policy changes or the impact of external conditions such as the Covid-19 pandemic. Nevertheless, there was an increase again in the following years, indicating efforts for recovery and adjustments in budget allocations to meet changing needs.

The decrease in budget absorption and the budget itself has a significant effect on BKPSDM Labuhanbatu Utara Regency. A decrease in budget absorption can hamper the implementation of planned programs and activities, reducing the effectiveness and efficiency of BKPSDM's work. Meanwhile, a decrease in the budget can limit the BKPSDM's ability to recruit new employees, train and develop human resources, which ultimately results in a decrease in productivity and the quality of services provided to the community. This ultimately leads to dynamics in the achievement of goals and objectives.

The dynamics affecting the achievement of staffing goals and objectives in Labuhanbatu Utara District vary, including changes in central government policies related to HR and local political dynamics. Bureaucratic reform and HR development policies can affect BKPSDM strategies. In addition, changes in leadership and regional policies also have an impact. External factors such as economic and social conditions are also important. A deep understanding of these dynamics is crucial in designing a responsive staffing strategy. Interviews with interviewees showed that these factors do have a significant influence. Interviewees stated that changes in central government policies related to human resource management often influence the strategies adopted by BKPSDM. In addition, local political dynamics, such as leadership changes, also often lead to new policies that have an impact on staffing activities. In addition, the economic and social conditions of the community, such as unemployment rates and regional economic conditions, also affect budget allocations and staffing programs.

Conclusion

Based on research and analysis of the financial performance of the budget and realization at BKPSDM North Labuhanbatu Regency, it can be concluded that overall, the financial performance of the budget and realization of BKPSDM North Labuhanbatu Regency in 2018-



2022 can be said to be quite satisfactory. There was no expenditure realization that exceeded the budgeted amount for that period. The growth of expenditure of BKPSDM Labuhanbatu Utara Regency in 2018-2022 has fluctuated, with several years experiencing an increase and decrease. Expenditure growth is generally good, with an average increase of 8.41%. In terms of expenditure compatibility, the realization of the operational expenditure budget tends to be greater than the realization of the capital expenditure budget, with an average operational expenditure reaching 98.10% and capital expenditure reaching 1.90%. Nevertheless, the efficiency of the expenditure budget in 2018 can be said to be efficient, while in 2019-2022 it is quite efficient with a ratio between 80-90%. This study has a limited focus on the financial performance of the budget and realization of the BKPSDM of Labuhanbatu Utara Regency, without including in-depth analysis related to factors that affect financial performance, both external and internal to the organization. Socio-economic aspects that affect budget efficiency, such as poverty, education and unemployment, are also ignored. Therefore, further holistic research is needed to comprehensively understand the financial performance of BKPSDM. Future research should expand its scope to include external and internal factors that affect financial performance, as well as consider socio-economic aspects. Comparative analysis with other regions is also needed to identify factors that increase the efficiency of budget use at BKPSDM Labuhanbatu Utara Regency.

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