

ANALYSIS OF DIRECT EXPENDITURE BUDGET REALIZATION REPORTS IN ORDER TO MEASURE EFFECTIVENESS AND EFFICIENCY AT BKAD MEDAN CITY

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ABSTRACT

Keywords:

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Public sector organizations are required to pay attention to Value for Money in carrying out their activities. The desired goal means including accountability regarding the application of value for money, namely savings in the procurement and allocation of resources that are efficient in the use of resources in the sense that their use is minimized and the results are maximized and effective in the sense of achieving goals and objectives. This research is an observation that will occur which shows information and mentions the nature that occurs in the object under study. This study aims to determine and analyze the effectiveness and efficiency of the direct expenditure budget of the Regional Finance and Assets Agency in 2015-2021. In this study it can be seen whether the implementation of the budget of the Regional Finance and Assets Agency of Medan city is effective and efficient in it. The type of research used in this research is descriptive research using a qualitative approach. Data collection techniques are carried out using interviews and documentation. The theory used is that the comparison between the actual expenditure and the expenditure budget made in the expenditure budget. based on the results of this study, the level or criteria for the effectiveness of the rules at the Regional Finance and Asset Agency in 2015-2021 as a whole is effective and very efficient. Data collection techniques are carried out using interviews and documentation. The theory used is that the comparison between the actual expenditure and the expenditure budget made in the expenditure budget. based on the results of this study, the level or criteria for the effectiveness of the rules at the Regional Finance and Asset Agency in 2015-2021 as a whole is effective and very efficient. Data collection techniques are carried out using interviews and documentation. The theory used is that the comparison between the actual expenditure and the expenditure budget made in the expenditure budget. based on the results of this study, the level or criteria for the effectiveness of the rules at the Regional Finance and Asset Agency in 2015-2021 as a whole is effective and very efficient.

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1. INTRODUCTION

Regional apparatus organizations (OPD), such as the Regional Finance and Asset Agency (BKAD), support regional pioneers in the administration of regional government. With the aim of managing regional finances and assets, BKAD is the provincial agency in the area of regional finance and assets. A division head oversees the expense planning department and is responsible for supporting the office leader in managing financial plans for the Medan area [1].

It is stated in Law no. 5 of 1974 concerning Principles of Regional Government, regional autonomy is currently the regional government given the widest possible authority to manage and manage their own households so that they are efficient and effective and are expected to be able to carry out regional tasks and development as well as provide services to the community. This situation will result in increased transfers of funds to local governments from the central government as the responsibility for carrying out the affairs of the regional government itself, which in turn will result in an increase in local government spending used to finance the implementation of activities within the regional scope.[1].

Budgets related to operational financing of regional agencies or institutions play an important role in the operational activities of regional agencies. Because every action taken by regional agencies or institutions has associated costs, the preparation of the budget must be carried out effectively and

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efficiently by taking into account the principles in its implementation. Within regional offices or institutions, work plans and activities must be supported by a budget. Procedures must be followed when making the budget according to the policies that have been set[2].

A budget is a future financial plan that includes salaries, expenses and other financial transactions from the current year. Given that expensive financial plans that are not followed up immediately can thwart plans that have been made before, the financial planning step is very important[1].

As one of the governments that uses funds from the public sector to carry out its programs, the Representative of the North Sumatra Province Regional Finance and Asset Agency certainly hopes that all of its activities are in line with the criteria contained in the value for money concept, namely economical in procuring and allocating resources, efficient in the use of resources, and also effective in achieving the goals and objectives that have been set. Thus, the realization of these programs will be felt real and immediately felt by the wider community in order to achieve the goal of realizing all programs smoothly and directly.

Table 1. Report on Realization of the Financial Agency Budget and Regional Assets for the City of Medan for 2015-2021

Year	Budget Targets	Budget Realization
2015	IDR 8,442,940,440,715.00	IDR 6,730,167,183,687.00
2016	IDR 10,880,753,776,243.00	IDR 8,964,423,914,544.00
2017	IDR 13,464,364,719,275.00	IDR 12,518,868,105,165.00
2018	IDR 13,867,539,478,554.00	IDR 12,563,387,549,665.00
2019	IDR 14,726,662,153,406.20	IDR 13,440,323,705,747.20
2020	IDR 13,212,635,656,409.20	IDR 12,653,607,434,218.10
2021	IDR 14,077,812,949,570.00	IDR 13,345,455,303,268.00

Based on Table 1. The realization of the Budget in 2015 and 2016 experienced a discrepancy with the budget and the realization of the budget. In 2015 budget expenses amounted to IDR 8,442,940,440,715 and a realization of IDR 6,730,167,183,687 and in 2016 the budget was IDR 10,880,753,776,243 and a realization of IDR 8,964,423,914,544. This is not in accordance with the theory[3] states that the comparison between actual expenditure and budgeted expenditures is made in the expenditure budget. This spending effectiveness ratio is used to measure the extent to which the government's budget is being saved. The effectiveness ratio calculated as a result is relative and not absolute. Since there is no acceptable benchmark for this ratio, we can only conclude that local government spending this year is generally more effective than last year. If the effectiveness ratio is less than 100%, the local government is considered to have implemented budget effectiveness; however, if it is higher, this indicates a waste of budget. The purpose of this study was to determine the level of effectiveness and efficiency in implementing the Budget directly at the Regional Financial and Asset Agency (BKAD) in Medan City.

2. LITERATURE REVIEW

Definition of Accounting

Accounting is a service activity that includes documenting, categorizing, and reporting economic events or transactions to provide financial data that will ultimately be needed by certain parties to make decisions. Accounting is the process of discovering, measuring and disseminating economic data so that the individuals who use it can make informed and informed judgments and decisions[4].

General Accounting, namely accounting related to documenting business transactions and preparing recurring financial reports based on accounting principles. Internal and external company information can be obtained from financial reports[5].

Public sector accounting

Public sector accounting can be characterized as "an activity that consists of recording, interpreting, and reporting economic events or transactions which will ultimately produce the financial information required for decision making by certain parties regarding the management of public funds in higher education institutions." the highest levels of the state and the departments below it." Government financial reports are prepared and presented using government accounting concepts contained in government accounting standards. PSAP is SAP that has been given the name, number and effective date determined by law, so that it has legal force[6].

Budget Realization Report

The Budget Realization Report is a report that includes information regarding the acquisition, utilization, and recognition of the financing of an element. The Budget Realization Report provides information on assessed financial assets used to organize central and regional government and the risks associated with these financial assets. The recognition report also includes information on whether the financial resources, productivity and viability of the financial asset are in accordance with generally accepted regulations.

The Budget Realization Report provides an overview of the expenditure plan and its administration for a reporting period and includes information regarding the wealth, distribution and use of financial items whose administration is complete and is the responsibility of the legislature. This report suggests that local government financial activities are consistent with their budget identification. Examination of the recognition of financial plans and spending strategies is the main subject of this study. An estimate of the achievement of goals which is the result of the arrangement between the head and the leader in accordance with the rules and guidelines is made by comparing the financial plans and their implementation[1].

Effectiveness And Efficiency

Effectiveness is determined by comparing the objectives (expected results) with the actual results obtained. If the results of an activity or program can achieve the desired goals and objectives, then the activity or program is considered effective. Or in other words, the budget has been used wisely. The following are dimensions of effectiveness:

1. Outputs

Output is a short-term result which is a consequence of certain operations using predetermined inputs. A benchmark or activity progress is evaluated using output indicators, which are linked to clear and measurable objectives.

2. Outcomes

Outcome (Result) is a consequence that occurs after the implementation of the output that can be directly used. It includes everything that shows how the actions in program output function.[7].

Effectiveness is one of the achievements that an organization wants to achieve. To obtain a theory of effectiveness, researchers can use concepts in management and organizational theory, especially those related to the theory of effectiveness itself. Effectiveness cannot be equated with efficiency, because both have different meanings even though in various uses the word efficiency is closely related to the word effectiveness. Efficiency implies a comparison between costs and results, while effectiveness is directly related to achieving goals[8].

Efficiency is the relationship between costs incurred for activities and expenses. For economic reasons, this measure is used as little as possible to achieve a certain income. Therefore, if the costs paid to generate this money are kept as low as possible, then the level of efficiency that occurs will be higher. Efficiency also considers initiatives to maximize the input mix used, to provide a certain level of output at the lowest possible cost, or to be able to produce the most output from a given amount of input.[9].

The relationship between the goods and services produced and the resources used to produce those goods and services is known as efficiency. Efficiency is systematically a comparison between output and input, or output per unit of input. The notion of efficiency is very similar to productivity; if a program or activity can produce as much output as possible, then the program or activity is considered efficient[10].

Government Spending Concept

In PP No. 24 of 2005, spending is an expenditure from the general cash account that reduces the value of net worth in the current budget period and the government does not recover its payments. Expenditures issued aim to fund programs and activities related to the task of providing goods and services as well as other tasks. In Permendagri Number 13 of 2006 states that spending is divided into direct and indirect. Direct spending here is spending that is budgeted directly by implementing programs in the form of one or more activities using the resources that have been provided. Direct spending has 3 types, namely employee spending (wages/honorary), goods and services spending (consumables and office services), Capital expenditures are expenditures that have a value of more than one year (land and buildings). Perfectly, the use of direct spending must exceed indirect spending because the budget obtained should be used more for direct spending than indirect spending[11].

Budget

Government Regulation Number 71 of 2010 concerning Government Accounting Policies, Statement Number 2 states that: Determination of the budget is a guideline for actions to be taken by the government, including plans for receipts, expenditures, transfers and financing measured in rupiah which are prepared according to certain provisions. detail systematically over a certain period. The organization's purpose for allocating money for its needs or programs is indicated in the budget. Budgets can serve a variety of purposes, including as a planning tool, a control tool, a fiscal policy tool, a political tool, a coordination and communication tool, and a performance evaluation tool. Government action is guided by the budget, which consists of planned revenues, expenditures, transfers, and financing which is quantified in rupiah units and methodically categorized into several categories for a certain period. There are various interrelated procedures in the formulation and implementation of the budget. The budget preparation process has four (4) main objectives:

- a. To assist public sector organizations in achieving their goals and enhance cross-departmental spending cooperation.
- b. To help establish, through a prioritized process, the principles of efficiency, effectiveness and equity in the provision of public goods and services.
- c. Enabling the government to achieve spending objectives.
- d. Increase accountability and transparency in public sector administration[4].

Public Sector Budget

Public sector budgeting is the process of using historical data as a yardstick for financial planning of anticipated future expenditures and revenues. Budgeting is a political process in public sector organizations because in the public sector budgets must be disclosed to the public to be criticized, discussed and followed. the process of planning and managing resources, both financial and non-financial, using the state budget as a guide[12].

There are two categories for public sector budgets, namely:

1. To plan daily needs in carrying out state administration, use the operational budget. Routine government spending is expenditure that is included in the operational budget category.
2. Long-term planning and expenses for fixed assets such as buildings, machinery, vehicles, furniture, etc. are shown in the capital budget. Loans are typically used to finance significant capital purchases. Investments and capital expenditures are costs whose benefits typically last longer than one fiscal year, increase government assets or wealth, and add to the regular budget for operating and maintenance costs.[4].

Shop Direct

Budgeted spending that is directly related to the implementation of programs and activities is referred to as direct spending. According to the nature of expenditure, direct expenditure categories are classified into:

- a. Employee costs related to the payment of honorarium or employee salaries for implementing local government initiatives.
- b. Expenditure on goods and services includes the purchase or procurement of commodities that have a useful life of less than one year, as well as the use of services to implement local government initiatives.
- c. Capital expenditures are expenditures made in the context of acquiring, procuring, or constructing tangible fixed assets that have a useful life of more than one year to be used in government operational activities, such as land, equipment and machinery, buildings and structures, roads, irrigation, and fixed assets. other[13].

Indirect Shopping

Expenditure that is budgeted as indirect expenditure is expenditure that is not directly related to the implementation of programs and activities. According to the nature of expenditure, the indirect expenditure group is classified into:

- a. Personnel expenses are intended to cover honorarium or compensation costs for implementing local government initiatives.
- b. In accordance with term loan agreements with short, medium and long term loan terms, interest is used to budget for debt interest payments which are calculated from the principal debt obligations.

- c. Grants are used to budget for grants in the form of cash, goods and services to the central government, other regional governments, and community organizations and communities that have special designations[13].

3. METHODS

This study uses qualitative methods, especially in the form of information, descriptions in the form of prose language which are then reinforced with data from related agencies to get a new picture/strengthen the existing picture.[14]. This research was conducted at the Medan City Regional Financial and Asset Agency. On March 17th to finish. In this research, the subject of this research is Medan City Regional Financial and Asset Agency. The data used is the budget realization report (LRA) which is taken directly from the head of the Medan city budget department. Data analysis techniques needed for this analysis are collecting / data collection, such as interviews and documentation related to the realization and reporting of the budget in the form of accountability reporting of the Medan City BKAD.

The data analysis method used is the calculation of the level of effectiveness and efficiency in implementing the budget at the Medan City Regional Finance and Asset Agency, namely:

Researchers calculate the level of effectiveness

Effectiveness is the ratio used to evaluate the capacity of a city or region in implementing the planned PAD against the goals set based on the actual potential of the area. To measure the level of effectiveness of the implementation of the budget in the Medan City Regional Finance and Assets Agency, the formula from[3].

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

Table 2. Criteria for Effectiveness of the Bekanja Budget

Percentage Measurement	Effectiveness Criteria
>100% Up	Very effective
90% - 100%	Effective
80% - 90%	Effective enough
60% - 80%	Less effective
<60%	Ineffective

Source:Ministry of Home Affairs Number 690. 900-327 of 1996[15].

The effectiveness criteria can be seen in Table 2 with reference to the effectiveness criteria according to the Minister of Home Affairs Decree No. 900-327 in 1996.

Researchers perform Efficiency Level Calculations

Efficiency is the ratio used to compare the costs incurred to generate revenue with the amount of revenue generated. To assess the level of efficiency of the Medan City Financial Agency and Regional Assets, it is used from:[3].

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

Table 3. Direct Expenditure Budget Efficiency Criteria

Percentage Measurement	Efficiency Criteria
>100%	Not efficient
90% - 100%	Less Efficient
80% - 90%	Efficient Enough
60% - 80%	Efficient
<60%	Very Efficient

Source: Ministry of Home Affairs Number 690. 900-327 of 1996[15]

The criteria for the level of efficiency are shown in Table 3 with reference to the criteria for efficiency in accordance with the Decree of the Minister of Home Affairs No. 900-327 in 1996.

4. RESULTS AND DISCUSSION

The Effectiveness Level of Implementation of the Expenditure Budget at BKAD Medan City

Table 4. Budget Effectiveness Level

Year	Budget Targets	Budget Realization	Effectiveness Level	Criteria
2015	IDR 8,442,940,440,715.00	IDR 6,730,167,183,687.00	79.71%	Less effective
2016	IDR 10,880,753,776,243.00	IDR 8,964,423,914,544.00	82.39%	Effective enough
2017	IDR 13,464,364,719,275.00	IDR 12,518,868,105,165.00	92.98%	Effective
2018	IDR 13,867,539,478,554.00	IDR 12,563,387,549,665.00	90.60%	Effective
2019	IDR 14,726,662,153,406.20	IDR 13,440,323,705,747.20	91.27%	Effective
2020	IDR 13,212,635,656,409.20	IDR 12,653,607,434,218.10	95.77%	Effective
2021	IDR 14,077,812,949,570.00	IDR 13,345,455,303,268.00	94.78%	Effective

Based on table 4. Effectiveness is used in the analysis of this research data to provide an overview of the regional capacity of Medan City in executing the budget. Based on the description above, the level of effectiveness of the Medan City BKAD has changed every year during the 2015-2021 budget period. With a budget target of IDR 8,442,940,440,715 and a realization of IDR 6,730,167,183,687 with an effectiveness level of between 60% and 80%, the BKAD of Medan City was still considered less effective in the 2015 budget period. This happened because the realization of the 2015 budget could not meet budget targets that have been set. In addition, in the 2016 budget period, the level of effectiveness increased quite rapidly as indicated by the number 82, 39% higher than the previous year and included in the quite effective category because it was between 80% and 90%, with a target of IDR 13,464,364,719,275 and realized IDR 12,518,868,105,165. The level of effectiveness then increased again in the next budget period, namely 2017, as indicated by an effectiveness rate of 92.98%. This budget period is included in the effective category because the level of effectiveness is between 90% and 100%, with a budget target of IDR 13,464,364,719,275 and realization of IDR 12,518,868,105,165. Then, in the 2018 fiscal year, the Medan City BKAD experienced a decline, although it has decreased, but is still classified as successful with an effectiveness value of 90.60% still between 90% and 100%, with a total budget target of IDR 13,867,539,478,554 and realized Rp. 12,563,387,549,665. Furthermore, the budget target for the 2019 fiscal year was IDR 14,726,662,153,406.20 but realized IDR 13,440,323,705,747.20 which showed an increase in effectiveness of 91.27% from the previous year. This figure is included in the effective category because it is between 90% and 100%. With a budget target of IDR 13,212,635,656,409.20 and a realized value of IDR 12,653,607,434,218.10, there was a fairly rapid increase in the level of effectiveness in the next year's budget period, namely 2020. This is indicated by the level of effectiveness that has increased from the previous year, which is equal to 95.76%. On the other hand, effectiveness fell to 94.78% in 2021. The 2021 budget period is still in the effective category despite a decrease in effectiveness compared to the previous fiscal year because the effectiveness rate is still between 90% and 100%, with a budget target of IDR 14,077,812,949,570 and realized IDR 13,345,455,303,268.

Based on the justification given, the Regional Financial and Asset Agency has implemented its budget effectively to carry out its duties, as evidenced by the level of effectiveness of the Medan City BKAD for a period of seven years, namely from 2015 to 2021. Because there were increases and decreases that were not too large and tends to be stable with changes in budget realization that move up and down every year, it can be said to be effective.

The Efficiency Level of Implementation of the Medan City BKAD Direct Expenditure Budget

Table 5. Direct Expenditure Budget Efficiency Level

Year	Direct Budget	Budget Realization	Efficiency Level	Criteria
2015	IDR 2,251,083,486,186.00	IDR 6,730,167,183,687.00	33.44%	Very Efficient
2016	IDR 3,477,220,959,731.00	IDR 8,964,423,914,544.00	39.16%	Very Efficient
2017	IDR 4,344,425,208,791.00	IDR 12,518,868,105,165.00	34.70%	Very Efficient
2018	IDR 3,782,872,671,001.00	IDR 12,563,387,549,665.00	30.11%	Very Efficient
2019	IDR 3,726,840,015,874.25	IDR 13,440,323,705,747.20	27.72%	Very Efficient
2020	IDR 3,461,062,021,299.05	IDR 12,653,607,434,218.10	27.35%	Very Efficient
2021	IDR 4,090,056,353,850.00	IDR 13,345,455,303,268.00	30.64%	Very Efficient

Based on table 5, in this study, efficiency is used to compare direct expenditure budgets with actual spending, where the difference from the budget is used to measure the level of regional financial effectiveness in Medan City. Based on the justification given, every year during the 2015-2021 budget period, the direct expenditure budget for the Medan City BKAD has different levels of efficiency. This variation is caused by different budget cuts for each program being implemented. With a total direct expenditure budget and expenditure budget realization of IDR 2,251,083,486,186 and IDR 6,730,167,183,687 in the 2015 fiscal year, IDR 3,477,220,959,731 and IDR 8,964,423,914,544 in the 2016 fiscal year, and IDR 4,344. 425,208,791 and IDR 12,518,868,105,165 in the 2017 fiscal year, then the efficiency level is 33.44%, 39.16%, and 34.70%. Where there was a significant increase in the level of efficiency in 2016, however, this change in increase can be categorized as very efficient because the results of achieving an efficiency level below 60%. The efficiency levels then became 30.11% and 27.72% in the 2018 and 2019 fiscal years, with a total direct expenditure budget and budget realization of IDR 3,782,872,671,001 and IDR 12,563,387,549,665 in the 2018 fiscal year, and IDR 3,726,840,015,874.25 and IDR 13,440,323,705,747.20 in the 2019 fiscal year. The efficiency level then slightly decreased to 27.35 percent for the 2020 fiscal year, with a direct expenditure budget of IDR 3,461,062,021,299 and a realization of IDR 12.653,607,434,218.10. The efficiency level then increased again for the 2021 budget period, reaching 30.64% with a budget realization of IDR 13,345,455,303,268 and a direct expenditure budget of IDR 4,090,056,353,850. Because the results of fulfilling the efficiency level are less than 60%, the efficiency level of the Medan City BKAD is in the very efficient category during the 2015 to 2021 budget period.

The results of data processing show that the level of efficiency of the direct budget at the Prov. North Sumatra for the 2015 to 2021 fiscal year, varying from year to year. Measuring the efficiency of direct spending by the Prov. Regional Finance and Asset Agency. North Sumatra proves that there has been a very low percentage change in the efficiency level every year with a very good meaning.

5. CONCLUSION

From the results of this study the effectiveness and efficiency of the direct expenditure budget used by the Regional Financial and Asset Management Agency Prov. North Sumatra shows mixed results, according to the results of research on the effectiveness and efficiency of the direct expenditure budget and the criteria obtained from the results of these calculations. The level or criteria for effectiveness in the 2018-2021 fiscal year at the Regional Financial and Asset Agency Prov. North Sumatra has experienced ups and downs from year to year, where in 2015 the effectiveness rate was 79.71% in the less effective category then in 2016 it was 82.39% in the quite effective category then for subsequent years in the effective category as in 2017 at 92.98%, then in 2018 the effectiveness rate was 90.59%, then in 2019 it increased by 91.26%, and in 2020 it increased by 95.76%, and in 2021 it decreased by 94.79%. Then at the level or efficiency criteria at the Regional Financial and Asset Agency Prov. North Sumatra as a whole is included in the very efficient criteria, where in 2015 the efficiency rate was 33.34%, then in 2016 it increased by 39.16%, then in 2017 it decreased by 34.70%, then in 2018 the efficiency level decreased again by 30.11%, then in 2019 it again decreased by 27.72%, then in 2020 it decreased slightly by 27.35%, and in 2021 it increased again by 30.64%. The level of efficiency is continuously stable at very efficient criteria from year to year. Based on the results of research that has been done,

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