

ANALYSIS OF THE EFFECTIVENESS AND EFFICIENCY OF BUDGET MANAGEMENT AT THE POPULATION AND CIVIL REGISTRATION OFFICE OF INDRAGIRI HILIR REGENCY

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Abstract

This study aims to analyze the level of effectiveness and efficiency of budget management at the Population and Civil Registration Office of Indragiri Hilir Regency during the period of 2022–2024. Good budget management is one of the important indicators in realizing transparent, accountable, and performance-oriented governance. The research method used is a quantitative approach with a descriptive type of research. The data used consisted of primary data obtained through questionnaires and observations, as well as secondary data in the form of budget realization reports, budget implementation documents, and regional financial statements. The data analysis technique is carried out using quantitative descriptive analysis through the calculation of the effectiveness ratio and efficiency ratio which are then categorized based on the applicable assessment standards. The results of the study show that the level of effectiveness of budget management is in the effective category with an average of 95.5%. Meanwhile, the level of budget management efficiency is in the category of quite efficient with an average of around 88.6%. This shows that budget management has been able to achieve the set targets with relatively optimal use of resources. However, there are still several obstacles such as increasing operational costs and the need to optimize internal supervision. Therefore, improvements are needed in budget planning, improvement of the supervision system, and optimization of the use of information technology to improve the efficiency of budget management in the future.

1. INTRODUCTION

Background Problem

Regional financial management is an important part of the implementation of good governance (*good governance*). Local governments are required to be able to manage finances in a transparent, accountable, effective, and efficient manner so that every development program and public service can run optimally [1]. Regional financial management is an overall activity that includes planning, implementation, administration, reporting, and regional financial accountability. One form of implementation of regional financial management is through the Regional Revenue and Expenditure Budget (APBD) which is the main instrument in planning and implementing activities in each regional apparatus organization (OPD). Regional financial management is not just a matter of recording numbers, but a policy instrument to improve public services [2]. In practice, the new paradigm of public management emphasizes on performance achievement that is not only fixated on budget absorption, but also on how the budget is managed economically, effectively, and efficiently. The effectiveness of regional financial management can be seen from the government's ability to realize the targets that have been set, while efficiency is related to the ability to minimize costs to achieve certain outputs. In addition, public sector financial management must be oriented towards public services, not solely on administrative interests [3]. This is crucial considering the limited financial resources owned by local governments compared to the increasing development needs.

The Population and Civil Registration Office (Disdukcapil) is one of the government agencies that has a vital role in basic service affairs. As the front line in the management of population administration, Disdukcapil is responsible for the legality of the identity of each citizen. The public sector has a great responsibility in providing quality services because it is directly related to the basic rights of the community [4]. Given its function that is in direct contact with the community, the effectiveness and efficiency of budget management in this service is a reflection of the quality of local government services as a whole. Indragiri Hilir Regency, with its unique geographical characteristics and scattered population, presents its own challenges for the local Disdukcapil. The process of data collection, document issuance, and population policy socialization requires considerable budget support. The characteristics of the region and the social conditions of the community greatly affect the needs and allocation of the regional budget. Therefore, an in-depth evaluation is needed to see the extent to which the allocation of expenditure has been managed with the principles of accuracy of targets and cost savings.

Regional financial management is an important aspect in realizing good governance. However, in practice, the management of the budget in government agencies often faces various obstacles, such as immature planning, delays in budget absorption, and the realization of expenditures that are not in accordance with the target [3]. Weak internal control systems can lead to inefficiencies and reduce the effectiveness of budget use. In addition, low budget effectiveness and efficiency are often due to a lack of performance-based planning [3]. These conditions can affect the effectiveness of program implementation and the efficiency of the use of regional financial resources.

On the other hand, the public's demands for improving the quality of public services are getting higher, so every government agency must be able to ensure that the funds used really provide maximum benefits for the public. Public sector performance measurement is essential to assess the success of an organization in achieving the goals that have been set [5]. Therefore, budget management must be results-oriented (*Outcome*) and benefits to the community.

This research also focuses on the analysis of budget realization report data for a certain period to provide an objective picture of the financial performance of the Disdukcapil. Using the effectiveness ratio and efficiency ratio, the researcher seeks to dissect the organization's work achievements quantitatively which is then interpreted qualitatively based on real conditions in the field [6]. The financial ratio analysis approach is used to assess organizational performance in a more measurable and systematic manner [7]. In addition, quantitative and qualitative approaches are used simultaneously to produce a more comprehensive interpretation of the data obtained [8]. The results of this analysis are expected to be evaluation material for service leaders in making strategic decisions in the future.

Problem Formulation

1. What is the level of effectiveness of the management of the expenditure budget at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period?
2. What is the level of efficiency in the use of the budget at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period?

Research purposes

This research aims to:

1. Analyzing the effectiveness of budget management at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period.
2. Analyzing the level of efficiency in the use of the expenditure budget at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period.

2. LITERATURE REVIEW

Budget Management

Budget management is a systematic process that includes planning, implementing, controlling, and being accountable for the use of public funds that aims to improve the welfare of the community [9]. Budget management must be carried out based on the principles of transparency, accountability, effectiveness, and efficiency so that development goals can be achieved optimally. Budget management is a process of managing financial resources that is carried out effectively and efficiently to produce optimal performance [10]. Budget management must be linked to performance measurement so that the use of the budget can be accounted for rationally and objectively. The success of managing a spending budget can be measured through an indicator of effectiveness and efficiency, which shows how far the budget is being used to achieve organizational goals at minimal cost.

Budget management is a management control tool that functions to plan and control organizational activities. The budget is used as a guideline in the use of funds so that each work unit can carry out its activities in accordance with the plan that has been set. A well-managed budget will help organizations avoid waste and improve resource use efficiency [11]. Regional budget management is part of regional financial management which includes budget planning, budget implementation, administration, reporting, and budget supervision [1]. Good budget management is characterized by the conformity between the plan and the realization of the budget as well as compliance with applicable laws and regulations. In addition, the management of the government expenditure budget is part of the government accounting system which functions to ensure that every state expenditure is carried out in an orderly, compliant with regulations, efficient, economical, effective, transparent, and responsible [12]. That the management of the budget must be accompanied by a good reporting system so that it can be used as a tool to evaluate the government's financial performance[12].

Regional Financial Ratios

Regional financial ratios are an analytical tool used to assess the financial performance of local governments by comparing certain items in regional financial statements[1]. Regional financial ratios function to determine the ability of the regions to manage finances, both in terms of revenue, expenditure, and financing, so that they can be used as a basis for decision-making and evaluation of local government performance. Regional financial ratio is a quantitative measure used to assess the effectiveness, efficiency, and financial independence of regions through a comparison between financial elements in the Regional Revenue and Expenditure Budget (APBD) [10]. This ratio reflects the extent to which local governments are able to use their financial resources optimally to achieve regional development goals.

Budget Management Effectiveness

Effectiveness is a measure of the extent to which a target or goal that has been set can be achieved, effectiveness can be calculated with the formula:

$$Efektifitas = \frac{Realisasi Anggaran}{Anggaran yang Ditetapkan} \times 100\%$$

With the criteria for assessing the effectiveness of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management as follows: [9]

Table 1. Effectiveness Assessment Criteria in accordance with Permendagri No. 13 of 2006

Yes	Criteria	Remarks
1	100%	Highly Effective
2	90%–99%	Effective

3	80%–89%	Quite Effective
4	60%–79%	Less Effective
5	< 60%	Ineffective

Source: Permendagri No. 13 of 2006

Effectiveness is basically related to the extent to which an activity is able to achieve the expected results. In the context of regional financial management, effectiveness shows the success of government organizations in achieving targets or objectives that have been set through budget planning and implementation in accordance with the provisions of regional financial management [13]. In budget management, effectiveness can be seen from the suitability between the plan and the realization of the budget, as well as the extent to which the budget is able to support the achievement of the goals of the work program. Effectiveness in budget management is related to the level of achievement between the target and the realization, so that the higher the achievement of the activity target with the appropriate use of the budget, the more effective the budget management will be [14].

Budget effectiveness is not only measured by the achievement of physical targets, but also by the real impact on improving public services and community welfare. Budget realization reports can be used to assess the government's financial performance because it shows the organization's ability to manage resources, realize programs, and achieve planned targets [15]. Thus, budget effectiveness is a reflection of the performance of public organizations in utilizing financial resources appropriately, directed, and supporting the achievement of development goals [16].

Budget Management Efficiency

Efficiency is the comparison between the output produced and the input used. In the context of regional finance, efficiency is measured through a comparison between budget realization and activity output.

$$Efisiensi = \frac{Realisasi\ Belanja}{Anggaran\ yang\ Ditetapkan} \times 100\%$$

Table 2. Efficiency Assessment Criteria

No	Criteria	Remarks
1	< 60% %	Highly Efficient
2	60%–80%	Efficient
3	81%–100%	Quite Efficient
4	60%–79%	Less Effective
5	100%	Inefficient

Source: Permendagri No. 13 of 2006

The effectiveness and efficiency of budget management at the Population and Civil Registration Office of Indragiri Hilir Regency is not only influenced by the amount of budget available, but also by various internal and external factors that affect the process of planning, implementing, and supervising the budget. Regional financial management needs to be carried out economically, efficiently, effectively, transparently, and accountably so that the use of the budget can support the achievement of development goals and public services [17]. This condition shows that the principle *value for money* has been implemented well by the Indragiri Hilir Regency Disdukcapil. Concept *value for money* In public sector organizations, three main elements are emphasized, namely economy, efficiency, and effectiveness, so that government performance is not only judged by the amount of output, but also by the relationship between inputs, outputs, and outcomes produced [18]. In other words, every rupiah of the budget spent has provided maximum benefits for improving the quality of population administration services. This is in line with the view that the *value for money* is used to evaluate the extent to which public resources are optimally utilized in producing effective, efficient, and responsible services to the community [19]. In addition, the following is a description of the main factors that influence:

a) Budget Planning Factors

Planning is the initial stage that determines the direction and quality of budget management. Good planning includes accuracy in setting activity priorities, realistic cost estimates, and synchronization between real needs and regional financial capabilities.

In the Indragiri Hilir Regency Disdukcapil, a high level of effectiveness (95.4%) shows that budget planning has been done quite well. However, high effectiveness does not necessarily reflect maximum efficiency. If

the planning is too strict without paying attention to the potential for changes in field conditions, then efficiency can be disrupted due to expenditure adjustments in the middle of the fiscal year.

b) Factors for the Implementation of Programs and Activities

The implementation of activities is the main determinant of the success of budget realization. The Disdukcapil has routine activities such as population administration services, e-KTP recording, birth registration, and maintenance of population information systems.

Implementation factors that affect include:

a. Timeliness of the implementation of activities.

b. Availability of competent human resources.

c. Facility and technology support in the implementation of the program. Stable performance from 2022–2024 shows that activities have been running as scheduled, so that there is no accumulation of realizations at the end of the fiscal year, this is one of the reasons why effectiveness remains high.

c) Supervision and Evaluation Factors

Internal supervision and periodic evaluation have an important role in maintaining the efficiency of budget use. Through supervision, any deviations from the plan can be immediately identified and corrected.

In the Indragiri Hilir Regency Disdukcapil, supervision is carried out quarterly by the finance department and through the Regional Government Information System (SIPD) which allows transparent financial reporting. Good supervision contributes to an average efficiency of 88.6%, which indicates the use of funds relatively frugally and as needed.

d) Human Resources (HR) Factors

The quality and competence of the apparatus is the main key in regional financial management. Human resources who understand regulations, financial administration procedures, and the operation of financial applications will be able to increase effectiveness and efficiency.

Some of the obstacles that are still found include the limited number of employees in the field of planning and finance, as well as the need for advanced training related to the management of the regional financial digital system.

e) Factors of Information Technology Utilization

The use of information technology in budget management has a positive impact on effectiveness and efficiency. Systems such as SIPD, e-Monev, and SIAK (Population Administration Information System) applications help speed up administrative processes, minimize recording errors, and improve the accuracy of financial statements.

The use of this technology is one of the main factors for the success of the Disdukcapil in maintaining the effectiveness of budget realization above 90% and efficiency below 90%.

f) Government Policy Factors and External Conditions

Regional fiscal policies, changes in central regulations, and external conditions such as pandemics or regional economic dynamics can also affect budget effectiveness and efficiency. For example, a change in spending priorities due to national programs or urgent needs can lead to budget reallocation.

Nevertheless, the Disdukcapil of Indragiri Hilir Regency was able to adjust to these changes without sacrificing the effectiveness of program achievements.

g) Coordination Factors Between Departments

The effectiveness of budget management also depends on coordination between the planning, finance, and program implementation sections. Good coordination can speed up the budget administration process and reduce the risk of bureaucratic errors. The relatively stable level of effectiveness and efficiency for three years shows that there is good synergy between work units within the Disdukcapil.

h) Budget Discipline Factors and Leadership Commitment

The leadership's commitment to budget discipline has a major impact on the effectiveness and efficiency of financial implementation. The head of the agency who emphasizes the principles of *value for money* and financial transparency is able to encourage an accountable and budget-efficient work culture.

Regional Financial Accountability and Transparency

Accountability is the obligation of public sector organizers to explain and account for every decision, process, and performance results to interested parties. Accountability is related to the responsibility of public activity organizers in answering the entire process and results of the implementation of their duties[20]. Meanwhile, transparency is the government's openness in providing honest and comprehensive financial

information to the public, because the public has the right to know the management of public resources entrusted to the government [21].

In the context of the Indragiri Hilir Regency Disdukcapil, the application of accountability and transparency can be seen from the agency's ability to prepare clear, timely, and accountable financial statements. The better the accountability and transparency of regional financial management, the better the government's performance in managing the budget effectively, efficiently, and oriented towards public services [22].

3. RESEARCH METHOD

Types and Approaches of Research

This research uses a type of descriptive research, which is research that aims to describe systematically and factually the conditions and phenomena that occur in the research object. Quantitative descriptive research is used to describe, research, and explain a phenomenon as it is based on observable data in the form of numbers [23]. In this context, descriptive research is used to provide an overview of the level of effectiveness and efficiency of budget management at the Population and Civil Registration Office of Indragiri Hilir Regency based on data obtained during the 2022–2024 period. Through this approach, researchers can present the real conditions of budget management without manipulating the variables being studied.

The approach used in this study is a quantitative approach, which is an approach that emphasizes data processing in the form of numbers and statistical analysis. The quantitative method is a research method based on the philosophy of positivism, using data in the form of numbers, and analyzed quantitatively or statistically. A quantitative approach is used in this study to measure the level of effectiveness and efficiency through the calculation of financial ratios expressed in percentages. The results of the calculation are then analyzed using descriptive statistics, which is an analysis that aims to describe the data as it is without intending to make broader generalizations. Thus, the results of the study can provide objective and measurable conclusions about the performance of budget management in the agencies studied.

Research Object and Focus

The object of this study is the Population and Civil Registration Office of Indragiri Hilir Regency as one of the regional apparatus organizations that has an important role in population administration services. The object of research is a scientific goal that is used to obtain certain data according to the purpose and usefulness of the research [24]. The focus of this research lies in the management of the budget implemented by the agency, especially in the aspect of the effectiveness and efficiency of budget use during the period 2022–2024.

This research focuses on how the process of planning, implementing, and supervising budgets can affect the level of achievement of activity targets and optimization of the use of financial resources. The focus of research is needed so that the discussion of research is more directed and does not deviate from the goals that have been set [25]. Thus, this study is expected to provide a comprehensive overview of the performance of budget management within the Population and Civil Registration Office of Indragiri Hilir Regency.

Data Types and Sources

The type of data used in this study consists of quantitative data and qualitative data. Quantitative data is in the form of figures related to budget management, such as budget targets and realization, effectiveness ratios, and efficiency ratios used to measure the financial performance of agencies [20]. Meanwhile, qualitative data is in the form of descriptive information that explains general conditions, budget management mechanisms, and factors that affect effectiveness and efficiency.

Based on the source, the data in this study consists of primary data and secondary data. Primary data was obtained directly through the distribution of questionnaires to employees involved in budget management as well as through field observations. Meanwhile, secondary data is obtained from the agency's official documents as follows:

- a) Work Plan and Budget (RKA),
- b) Budget Implementation Document (DPA),
- c) Budget Realization Report (LRA),
- d) Relevant literature and laws and regulations.

Data Collection Techniques

The data collection technique in this study is carried out through several methods to obtain complete and accurate data.

- a) The questionnaire is used to collect primary data in the form of the perception of respondents who are employees related to budget management, especially in terms of effectiveness and efficiency
- b) Observation is carried out by directly observing the process of implementing budget management within the agency to obtain a real picture of the conditions in the field.
- c) Documentation is used to collect secondary data in the form of official documents such as Budget Realization Reports (LRAs), Budget Implementation Documents (DPAs), and other financial statements relevant to the research.
- d) The combination of these three techniques is expected to complement each other so that the data obtained is more valid, comprehensive, and scientifically accountable.

Data Analysis Techniques

The data analysis technique in this study uses a quantitative descriptive approach, namely

- a) Processing and analyzing data in the form of numbers to describe the actual conditions. The data that has been collected is then calculated using the effectiveness ratio and the regional financial efficiency ratio.
- b) The effectiveness ratio is used to measure the level of achievement of budget realization against the set target, while the efficiency ratio is used to assess the level of optimization of the use of financial resources in producing output.
- c) The results of the calculation are then presented in the form of percentages and classified based on the applicable assessment criteria, so that they can provide a clear and measurable picture of the performance of budget management in the agency being studied.

Data Validity

The data validity test in this study was carried out to ensure that the data used was truly accurate, relevant, and trustworthy. The validity of the data was obtained through triangulation techniques, namely by comparing data from various sources such as questionnaires, observations, and documentation. In addition, validity is also strengthened by using official data derived from the agency's financial documents, such as Budget Realization Reports (LRAs) and Budget Implementation Documents (DPA), so that the level of data validity can be accounted for. Consistency between primary and secondary data is also an important indicator in ensuring that the results of the analysis reflect the actual conditions in the field. Thus, the data used in this study has a high level of reliability and is suitable for use as a basis for drawing conclusions.

Research Ethics

This research is carried out by upholding the principles of research ethics in order to maintain scientific integrity and trust of all parties involved. Researchers ensure that all data collected is obtained lawfully and used only for academic purposes, without any manipulation or misuse of information. Respondents involved in the study were given a clear explanation of the purpose of the research and were guaranteed the confidentiality of their identities and answers. In addition, the researcher also respected the rights of respondents, including the right to provide or not provide information. The entire research process is carried out objectively, transparently, and responsibly, while still referring to the norms, values, and regulations that apply in scientific research.

4. RESEARCH RESULTS AND DISCUSSION

Results

Expenditure Budget Management Effectiveness Level (2022–2024)

Based on the results of data analysis, the level of effectiveness of budget management at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period showed consistent results and was in the effective category. A stable effectiveness value above 90% indicates that the agency is able to realize the budget optimally in accordance with the work plan that has been set. This condition reflects that the implementation of programs and activities is going well in supporting the achievement of public service targets, especially in improving the quality of population administration services.

This high level of effectiveness indicates that most of the programs and activities planned in the budget document can be implemented as per the target. This is influenced by realistic budget planning, timely implementation of activities, and good coordination between departments within the agency. In addition, high effectiveness also shows that the use of the budget has supported the optimal achievement of organizational

goals. Thus, it can be concluded that the management of the budget in this agency has been carried out in accordance with the principle of effectiveness, namely the achievement of maximum activity targets.

Expenditure Budget Efficiency Level (2022–2024)

Based on the results of the analysis, the level of efficiency in the use of the budget at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022–2024 period is also in the efficient category. This shows that the use of the budget has been carried out economically, carefully, and optimally without reducing the achievement of the output of the planned activities. This efficiency is supported by the optimization of human resources and the use of service technology, such as an online-based population administration service system. Through the implementation of the system, agencies can reduce some operational costs and improve the quality of services to the community. However, there are still opportunities for improvement, especially in controlling operational costs, so that the level of efficiency can continue to be improved in the next period.

Overall, the results of the analysis show that the performance of budget management in the Indragiri Hilir Regency Disdukcapil is in the effective and efficient category. This means that the process of planning, implementing, and supervising the budget has run well and is able to support the improvement of the quality of public services. In addition, the results of the analysis also show the consistency of financial performance from year to year, which shows the agency's commitment to implementing the principles of accountability and transparency in budget governance.

Discussion

Based on the results of the analysis, the management of the expenditure budget at the Population and Civil Registration Office of Indragiri Hilir Regency during 2022–2024 shows effective and efficient performance. The effectiveness level above 90% indicates that the realization of the budget is able to achieve the set targets, so that programs and activities can be implemented as planned. In terms of efficiency, the use of the budget is also relatively good because it is done economically without reducing the results achieved. This is supported by the optimization of human resources and the use of online-based service technology that helps reduce operational costs.

Overall, budget management has reflected the principle of *value for money*, which is effective and efficient. This condition also has a positive impact on improving the quality of population administration services and shows a commitment to accountability and transparency in financial management.

5. CONCLUSION

Based on the results of the research, the management of the expenditure budget at the Population and Civil Registration Office of Indragiri Hilir Regency during the 2022-2024 period has generally gone well. This is shown by the level of effectiveness that is in the effective category with an average of around 95.5%, which means that most of the budget targets can be realized according to the plan that has been set. In addition, the level of efficiency of budget management is also in the category of quite efficient to efficient, with an average of around 88.6%, which shows that the use of financial resources has been carried out relatively sparingly and optimally without significant waste.

This success is influenced by several factors, including realistic budget planning, timely implementation of activities, good internal supervision, and the use of information technology to support financial management. However, there are still several obstacles such as increased operational costs and the need for increased supervision and resource optimization. Thus, it can be concluded that budget management in these agencies has reflected the principles of *good governance* (transparency, accountability, effectiveness, and efficiency), but continuous improvement efforts are still needed to improve the efficiency and quality of budget management in the future.

6. SUGGESTION

1. More accurate budget planning is needed so that the realization is not too far from the initial allocation.
2. It is necessary to improve the internal supervision system and routine evaluation of the work program so that efficiency can be improved.
3. The use of information technology in financial reporting needs to be continuously improved to speed up the administrative process and transparency.

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