

Assessing The Effectiveness and Efficiency of the Public Service Budget a Studi in One Region in Indonesia

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ABSTRACT

Public services by local governments will not be separated from the use of the budget. The budget must be used effectively and efficiently so that it is expected to improve services to the community on an ongoing basis. This research was conducted in one area in Indonesia, namely in Ciamis Regency. The purpose of this study was to assess the effectiveness and efficiency of the public service budget in the local government of the Ciamis Regency. The research method used is a descriptive method with a quantitative approach. The level of effectiveness is measured by comparing the target with the realization of the public service budget. The public service budget is one component of regional expenditure. Meanwhile, the level of efficiency is measured by comparing the public service budget with regional expenditures. The results showed that most of the public service budget has been used effectively and very efficiently.

Keywords: *effectiveness; efficiency; public service budget; local government.*

ABSTRAK

Pelayanan publik oleh pemerintah daerah tidak akan lepas dari penggunaan anggaran. Anggaran harus digunakan secara efektif dan efisien sehingga diharapkan dapat meningkatkan pelayanan kepada masyarakat secara berkesinambungan. Penelitian ini dilakukan di salah satu daerah di Indonesia yaitu di Kabupaten Ciamis. Tujuan dari penelitian ini adalah untuk menilai efektivitas dan efisiensi anggaran pelayanan publik pada pemerintah daerah Kabupaten Ciamis. Metode penelitian yang digunakan adalah metode deskriptif dengan pendekatan kuantitatif. Tingkat efektivitas diukur dengan membandingkan target dengan realisasi anggaran pelayanan publik. Anggaran pelayanan publik merupakan salah satu komponen belanja daerah. Sedangkan tingkat efisiensi diukur dengan membandingkan anggaran pelayanan publik dengan belanja daerah. Hasil penelitian menunjukkan bahwa sebagian besar anggaran pelayanan publik telah digunakan secara efektif dan sangat efisien.

Kata Kunci: *efektivitas; efisiensi; anggaran pelayanan publik; pemerintah lokal.*

INTRODUCTION

The implementation of local government cannot be separated from the use of the budget. Every year the local government plans a budget or what is known as the APBD (Rampongan, Nangoi & Manossoh, 2016). In the local government budget structure, there is a budget for public services which consists of personnel expenditure, goods expenditure, and service expenditure. It is hoped that the budget can be realized effectively and efficiently to improve the quality of service to the community. Escalante & Fernandez (2016) explain that conceptually, public services are a series of activities designed to provide benefits to users over a period.

The implementation of decentralization and regional autonomy in Indonesia has not yet met expectations. There are still many problems related to the performance of local governments in public services, such as the not-yet optimal efforts to improve the economy and development in the regions (Waney et al., 2018). For this reason, local governments are required to build good performance measures. Performance is measured through the use of performance measurement where a matrix is used to measure the efficiency and effectiveness of an activity (Matthews, 2011).

Research conducted on rural-specific budgeting in the European Union is based on an objectively measured rural development index. The results showed that the development budget was focused on underdeveloped villages which were dominated by agricultural areas. It is proven that this approach is effective for improving public services in rural areas (Kirylyuk-Dryjska & Beba, 2018). Several countries in the world have successfully implemented digital public services. They use public budgets to develop digital public services. Finally, countries that have successfully implemented digital public services have received an award from the United Nations (Bertot, Estevez, & Janowski, 2016). Research conducted in Thailand found that regional authorities did not seek to increase expenditure on public goods and services, as government resources increased. This condition is due to very weak budget use accountability, where social capital and citizen participation can improve public sector accountability and performance (Suebvises, 2018).

Thus it is important to know the implementation of local government budgets in providing services to the community, so the purpose of this study is to analyze the effectiveness and efficiency of public service budgets in a local government. This measurement is carried out as a form of community participation to participate in supervising the use of local government budgets. The results of the study are intended to provide information to local governments to use public service budgets effectively and efficiently.

Effectiveness is closely related to the achievement of policy goals or targets, where the direct expenditure budget of a local government used to finance services to the public must be proportional to the target and the results it achieves. The closer the target is to the results achieved, the more effective a plan is (Mardiasmo, 2009; Fahlevi & Ananta, 2015). Several factors affect the effectiveness, including participation in budget preparation, level of budget difficulty, involvement of top management, the role of the budget department, accurate and timely reports (Sunaryo, 2006). Another opinion states that the factors that affect effectiveness are low budget disbursement, administrative delays, complexity in the budget preparation process, high discrepancies between proposed and approved activities, and inflexible budget processes (World Bank, 2012).

Efficiency is closely related to productivity, where the direct expenditure budget of a local government used to finance services to the public must be proportional to the output produced and the input used. Activities for public services can be said to be efficient if the work results can be achieved with the lowest possible funds (Mardiasmo, 2009; Fahlevi & Ananta, 2015). The public sector has the principle of serving the public without taking into account the benefits of the activities carried out, but rather on the benefits provided (Fahlevi & Ananta, 2015). Several factors affect budget efficiency, including the quality of human resources, finance as a supporter of the implementation of local government activities, as well as organizational factors and management of government administration facilities (Kaho in Fahlevi & Ananta, 2015).

Theoretical Framework

The revision of Law Number 22 of 1999 to Law Number 32 of 2004 concerning Regional Government and Law Number 25 of 1999 to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government is a statutory regulation that underlies the policy of decentralization and regional autonomy in Indonesia (Waney, Saerang, & Alexander, 2018). The benefits of decentralization policies to improve public services are transparency of information in the regions, increasing accountability of local government performance, and increasing economic growth in the regions (Sujarwoto, 2017). Decentralization or decentralization of government refers to the arrangement or reorganization of authority so that there is a system of shared responsibility between government agencies at the center and regions based on the principle of subsidiarity (Rusyiana, 2017).

The implementation of regional autonomy in Indonesia in early 2001 had a major impact on regional development, economic growth, and regional finances. One of the reasons for implementing regional autonomy is to give local governments the authority to administer government independently, including services to the community (Ruliana, 2015). To improve the quality of public services, a budget is needed to finance all government affairs in providing maximum service to the community.

The 1945 Constitution states that the Unitary State of the Republic of Indonesia consists of regions. Each region has a government that is regulated by law. In Government Regulation Number 58 of 2005 concerning regional financial management, it is defined that regional finances are regional rights and obligations in the context of administering regional government which can be expressed in units of money.

The administration of government will not be separated from the use of the budget. Budgeting is a very important planning and control mechanism for an organization to use (Arnold & Artz, 2018; Luft & Shields, 2003; Merchant & Van der Stede, 2017). The budget is used as a planning and control tool with the aim that the government system can be implemented effectively and efficiently. In Indonesia, budget approval is done by agreement between the legislature and the executive. The budget is also a political contract document between the legislature and the executive for the future (Mardiasmo, 2009).

Public sector budgeting has long been recognized as a highly institutionalized context, in which the nature of public sector organizations is closely linked to public service practices (Ahrens & Ferry, 2018; Hopwood, 1984; Wildavsky, 1964). For local governments, the previous period's budget can be used as material for evaluating future public service practices with an emphasis on comparing various expenditure categories (Goddard, 2004; Seal, 2003). Various implementations of public sector budgets are used to provide services to the community, such as health services, sports, politics, culture, and charitable activities. The public can participate in budget planning through their representatives, to participate in assessing the performance of public sector organizations (Ahrens & Ferry, 2018).

Budgeting and controlling the use of the budget is carried out by the government as an effort to increase the accountability of public sector organizations. The rationale for budgeting public sector organizations is that resources are allocated for welfare puIDRoses. If the economic resources in the budget are not used as welfare services, it will reduce the value for public organizations (Johansson & Siverbo, 2014). For this reason, the budget used for public services must be realized effectively and efficiently as an indicator in measuring the performance of local governments.

Effectiveness and efficiency in public services is an activity that is done well with minimal sacrifice. An activity is said to have been carried out effectively and efficiently if the implementation of the work has achieved the output at the lowest cost with maximum achievement. It is used as a tool to measure the financial performance of the organization. A public budget concept, where performance-based budgeting is a mechanism to link the use of public service budgets with the results obtained so that the government's

performance must be balanced with the amount of the budget that has been used (Zamfirescu & Zamfirescu, 2013; Kurniasari, Kurniasari & Marta, 2017).

The large public service budget provides incentives for improving the performance of public sector organizations (Aranda, Arellano & Davila, 2018). For public sector organizations, budget control is very important to assess effectiveness and efficiency (Chong & Mahama, 2013). The public sector budget is a budget collected from the community (Bastian, 2010). For this reason, public sector organizations or the government must be able to utilize the budget effectively and efficiently. Most of the public sector budget is used to provide services to the community.

RESEARCH METHOD

This study uses a descriptive method with a quantitative approach. This method is used to explain phenomena or characteristics regarding the effectiveness and efficiency of public service budgets which are analyzed using data in the form of numbers. The research was conducted on the Ciamis District Government through the Regional Financial Management Agency as the institution that manages finances and the parties that provide research data. The measurement year period is for five years, namely in the 2013-2020 fiscal year.

Data to measure the effectiveness of the public service budget is taken from the budget structure for public services or direct expenditure, which consists of personnel expenditure and goods and services expenditure. Direct expenditures are local government expenditures to finance activities directly related to the productivity of government officials for the achievement of organizational goals, such as expenditure on employee honoraria in an activity. The measurement of the effectiveness of the public service budget is measured using the formula from Mahsun (2009) as follows:

$$\text{Effectiveness} = \frac{\text{Direct Expenditure Realization}}{\text{Direct Expenditure Target}}$$

By using this formula it is assumed that the effectiveness will be seen from the achievement of the direct budget. For this reason, the calculation is carried out by comparing the realization of the budget target. To determine the level of effectiveness of the public service budget, the calculation results will be compared with the following table:

Table 1. Effectiveness Criteria

Effectiveness Level	Criteria
>100%	Very effective
90%-100%	Effective
80%-90%	Quite Effective
70%-80%	Ineffective
<60%	Very Ineffective

Source: Kepmendagri No. 690.900-327 (1996)

Meanwhile, the data to measure the efficiency of the public service budget is taken from the structure of regional expenditures which consists of indirect and direct expenditures. Indirect expenditures are expenditures that are not directly related to productivity or organizational goals, such as expenses for employee salaries, even though they are not working, they must still be paid. The measurement of the effectiveness of the public service budget is measured using the formula from Mahsun (2009) as follows:

$$\text{Efficiency} = \frac{\text{Direct Expenditure Realization}}{\text{Regional Expenditure Realization}}$$

By using this formula, it is assumed that efficiency will compare the amount of direct expenditure realization with the total realization of regional expenditure. To determine the level of efficiency of the public service budget, the calculation results will be compared with the following table:

Efficiency Level	Criteria
>100%	Very Inefficient
90%-100%	Inefficient
80%-90%	Quite Efficient
60%-80%	Efficient
<60%	Very Efficient

Source: Kepmendagri No. 690.900-327 (1996)

After knowing the level of effectiveness and efficiency of the public service budget, the next step is to explain it so that at the final stage conclusions can be drawn from the results of the study.

RESULT AND DISCUSSION

Table 3 describes the targets and realization of Ciamis Regency expenditures for the 2013-2020 fiscal year:

Table 3. Targets and Realization Expenditures for Ciamis Regency Fiscal Year 2013-2020 (millions of rupiah)

Year	Direct Expenditure			Local Expenditure		
	Target	Realization	%	Target	Realization	%
2013	742,686.25	667,704.69	89.90	2,359,736.63	2,184,752.02	92.58
2014	721,068.65	650,780.29	90.25	2,126,411.91	2,007,151.40	94.39
2015	994,084.98	896,493.68	90.18	2,487,203.72	2,319,078.15	93.24
2016	974,543.86	915,911.97	93.98	2,647,585.76	2,460,806.67	92.95
2017	1,607,449.00	1,536,229.83	95.57	2,633,973.05	2,526,057.46	95.90
2018	967,198.57	915,104.51	94.61	2,628,316.86	2,602,915.46	99.03
2019	1,265,805.87	1,084,852.42	85.70	2,974,005.50	2,692,635.01	90.54
2020	1,107,270.36	1,023,660.19	92.45	2,790,162.69	2,666,315.67	95.56

Source: LRA Kab. Ciamis (2013-2020)

Based on table 3, it can be seen that the realization of direct expenditures and regional expenditures averaged 90%. Direct expenditure is one component of regional expenditure that is used for direct public service activities. During the 2013-2020 fiscal year, the realization of direct expenditures fluctuated. In 2013 the realization of the budget was IDR 667,704.69 million from the target of IDR 742,686.25 million or reached 89.90%. In 2014 the realization of the budget increased to IDR 650,780.29 million from the target of IDR 721,068.65 million or reached 90.25%. In 2015 the budget realization decreased compared to the previous year but was not significant. The budget realization for that year was IDR 896.495.68 million with a target of IDR 994,084.98 million or 90.18%. In 2016 the realization of the budget again increased to IDR 915,911.97 million from the target of IDR 974,543.86 million or reached 93.98%. In 2017, the highest budget realization was IDR 1,536,229.83 million of the targeted target of IDR 1,607,449.00 million or 95.57%. In that year, the local government of Ciamis Regency increased the direct expenditure budget to improve the quality of public services. Then in 2018, the realization of direct expenditure decreased to IDR 915.104.51 million from the target of IDR 967.198.57 million or reached 94.61%. In 2019, the realization of the budget again increased to IDR

1,084,852.42 million from the target of IDR 1,265,805.87 million or reaching 85.70%. While in 2020 the budget realization was IDR 1,023,660.19 million from the target of IDR 1,107,270.36 million or reached 92.45%.

As with direct expenditures, the realization of regional expenditures during the 2013-2020 fiscal year fluctuated. Regional expenditure is the amount of local government budget in the administration of government affairs, including direct expenditure. In 2013, the realization of the budget was IDR 2,184,752.02 million from the targeted target of IDR 2,359,736.63 million or 92.58% achieved. In 2014 the realization of the budget increased to IDR 2,007,151.40 million from the target of IDR 2,126,411.91 million or reached 94.39%. In 2015 the realization of the budget fell to 93.24%, of which the realization of the budget was IDR 2,319,078.15 million, which was targeted at IDR 2,487,203.72 million. In 2016 the realization of the budget again fell to 92.95%. The budget realization was IDR 2,460,806.67 million from the targeted IDR 2,647,585.76 million. Budget realization in 2017 rose to 95.25%. The realization of the budget was IDR 2,126,678.56 million from the target of IDR 2,232,802.56 million. Then in 2018 the realization of the budget increased to IDR 2,602,915.46 million from the target of IDR 2,628,316.86 million or reached 99.03%. In 2019, the realization of regional expenditures was IDR 2,692,635.01 million from the target of 2,974,005.50 million or reached 90.54%. Meanwhile, in 2020 the budget realization was IDR 2,666,315.67 million from the target of IDR 2,790,162.69 million or reached 95.56%.

Every year, both direct and regional expenditures are not realized at 100%. This condition can be caused by several unfinished programs, but the number is not too many. This can be seen from the achievement of the average budget of more than 90%. Another reason could be that the local government will implement budget efficiency. However, efficiency cannot guarantee that the program can run effectively. For this reason, measurements are needed to determine the level of effectiveness and efficiency associated with the use of public service budgets.

From table 3 it can be calculated the level of effectiveness and efficiency of the Ciamis Regency public service budget during the 2013-2020 fiscal year. The effectiveness of the public service budget is calculated by comparing the realization with the budget target. Table 4 is the result of calculating the level of effectiveness of the public service budget:

Table 4. The Effectiveness of the Ciamis Regency Public Service Budget Fiscal Year 2012013-2020 (millions of Rupiah)

Year	2013	2014	2015	2016	2017	2018	2019	2020
Realization	667.704,69	650.780,29	896.493,68	915.911,97	1.536.229,83	915.104,51	1.084.852,42	1.023.660,19
Target	742.686,25	721.068,65	994.084,98	974.543,86	1.607.449,00	967.198,57	1.265.805,87	1.107.270,36
Effectiveness Level (%)	89,90	90,25	90,18	93,98	95,57	94,61	85,70	92,45
Criteria	Quite Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective

Source: LRA Kab. Ciamis (2013-2020)

Based on table 4, it can be explained that the Ciamis Regency public service budget for the 2013-2020 fiscal year, in general, is in the effective criteria (table 1), although in 2013 and 2019 it is at a lower criterion, which is quite effective. This condition is due to the realization of direct expenditure almost always reaching the budget target, and proves that local governments have effectively used the budget for public services. The local government optimizes services to the community after the release of the Pangandaran Regency into a New Autonomous Region in 2012. This effort is carried out as evidence that performance-based budgeting has been carried out by the local government.

Almost every year the realization of the public service budget is always increasing. This is evidence that efforts to improve the quality of public services continue to be

improved by the local government of the Ciamis Regency. Only one period of budget realization experienced a decline, namely in 2014. However, in the following year, the increase in the number of realizations continued. Local governments continue to strive so that public service budgets can be used effectively. The effectiveness of the use of the budget can be seen from the amount of budget that is realized, if the achievement of the budget is close to 100% it is considered effective, but if it is more than 100% it is considered very effective. This means that the implementation of government programs in public services has been completed in one period.

For local governments, the implementation of regional autonomy is currently required to be able to create a management system that can support regional development and improve the quality of public services. In this case, the APBD is the main policy instrument for regional governments and is an important point in developing regional effectiveness and capability. Another function is as a tool in determining the amount of income and expenses as well as assisting in decision making.

Not only effectiveness but efficiency in the use of the budget is also evidence of good budgeting system management. The measurement of the efficiency level of the public service budget is carried out by comparing the realization of direct expenditure with the realization of regional expenditure. Table 5 is the result of calculating the efficiency level of the Ciamis Regency Government's public service budget for the 2013-2020 Fiscal Year:

Table 5. Public Service Efficiency Level of Ciamis Regency Fiscal Year 2013-2020 (millions of rupiah)

Year	2013	2014	2015	2016	2017	2018	2019	2020
Direct Expenditure Realization	667,704.69	650,780.29	896,493.68	915,911.97	1,536,229.83	915,104.51	1,084,852.42	1,023,660.19
Local Expenditure Realization	2,184,752.02	2,007,151.40	2,319,078.15	2,460,806.67	2,526,057.46	2,602,915.46	2,692,635.01	2,666,315.67
Efficiency Level (%)	30.56	32.42	38.66	37.22	60.82	35.16	40.29	38.39
Criteria	Very Efficient	Very Efficient	Very Efficient	Very Efficient	Efficient	Very Efficient	Very Efficient	Very Efficient

Source: LRA Kab. Ciamis (2013-2020)

Based on table 5, it can be explained that the budget for public services or direct expenditure of the Ciamis Regency government for the 2013-2020 fiscal year is in the very efficient criteria (table 2). This condition is caused by the amount of direct expenditure realization which is much lower than total regional expenditure. From 2013 to 2016 the realization of direct expenditure was only 30% greater than the total regional expenditure. However, in the 2017 fiscal year, the public service budget used was in the lower category, namely efficient (table 2). Almost more than 70% of regional expenditure is spent on improving services to the community. Although in that year there was a decrease in the efficiency of the public service budget, the implementation of the budget was effectively used by local governments. In the following years, the budget for public services was again in the very efficient category.

Almost every year during 2013-2020 local governments pays attention to the efficient use of the budget for public services. This shows that the budget management system has been implemented properly. Budget efficiency does not mean that the quality of program implementation must be reduced, but local governments are trying to avoid waste so that there will be more budget remaining. The remaining budget can be used to improve the public service system or used to improve the quality of services to the public. Efficiency in the use of public service budgets can be seen from the size of the direct budget for total regional expenditures. If the amount of direct expenditure is less than 55% of the total regional expenditure, then it is considered very efficient. This means that the local government has set the minimum budget possible with the achievement of maximum results.

Budget efficiency for local governments is the use of the minimum possible budget with the desired results. However, it is not easy to make it happen, an optimal budget management system is needed. The budget use control system is also the right support for

realizing accountability. The participation of all interested parties is needed to participate in supervise the use of the public budget to make it more effective and efficient.

CONCLUSIONS AND LIMITATIONS

Based on the results of the analysis, it can be concluded that the public service budget of the Ciamis Regency Government during the 2013-2020 fiscal year has been used effectively. This condition is evidenced by the realization of the direct expenditure budget, which on average reaches more than 90%. Almost every year the realization of the public service budget continues to increase. This condition proves that the local government continues to improve the quality of service to the public. Meanwhile, in terms of efficiency during the 2013-2020 fiscal year, in general, the budget for public services has been used very efficiently. This means that local governments have used the minimum budget to achieve maximum results.

The limitations of this study are that it does not analyze the factors that can affect the effectiveness and efficiency of the public service budget so that the next research is expected to expand the research by analyzing the factors that can affect the effectiveness and efficiency of the public service budget.

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