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## Effectiveness and Efficiency of Regional Revenue And Expenditure Management In Kuningan Regency

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### ABSTRACT

#### KEYWORDS

effectiveness, efficiency, regional revenue and expenditure

The budget is a tool that encourages local government management to act economically, efficiently and effectively to achieve targeted goals. After the Covid-19 Pandemic, the Realization of Regional Revenue and Expenditure in Kuningan Regency every year has fluctuated, there has been a decrease and increase, especially in the period 2021 to 2023, even until there is a problem of payment delays. The government is an element in determining the direction of decision-making and determining the direction of government, so the government needs to implement *good governance* to create good governance, especially in the management of the APBD in order to realize the welfare of the community. The purpose of this study is to find out and analyze the effectiveness and efficiency of the Regional Revenue and Expenditure Budget of Kuningan Regency for the period of 2021 - 2023. The data was analyzed by a qualitative descriptive method with a phenomenological approach obtained values and indicators to measure the level of effectiveness and efficiency. The data sources used are primary and secondary data. The subject of this study is the measurement of regional revenue and expenditure performance, and the subject of this research is the variables for the implementation of the regional revenue and expenditure budget for 2021-2023.

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#### INTRODUCTION

Law Number 23 of 2014 concerning Regional Government as amended by Law No. 9 of 2015 is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities. The law states that the principles of democracy, the role of society, the principles of equality and justice, as well as the potential and diversity of regions are considerations in the implementation of the development of urban and regional autonomy (Arisandi, R., Nariyah, H. dan Nursahidin, 2020). In implementing regional autonomy, the state is required to have the ability to create a management system that supports regional development functions. The Regional Revenue and Expenditure Budget (APBD) is the most important political tool of local governments, which is an important point in the development of regional efficiency and capacity, as well as a tool to determine revenue and expenditure as well as a support for decision-making that directs and ensures the continuity of development and improves the quality of life of the community (Kuncoro, 2013).

Effectiveness is the degree at which a particular goal is achieved as measured by quality, quantity, and timeliness in accordance with a particular procedure and measure. Effectiveness emphasizes results that show the extent to which the goals of an organization, program, or activity have been achieved (Yuwono, 2005). The success of an organization is measured through performance that includes the efficiency and effectiveness of actions taken as planned. The measurement of regional financial effectiveness is carried out by calculating the Effectiveness Ratio which describes the ability of local governments to realize the planned Regional Original Revenue (PAD) compared to the set target. Effectiveness reflects how well resources are used to achieve goals, and the greater the achievement of organizational goals, the higher the effectiveness (Dunn, 2015).

The budget is a tool that encourages local government management to act economically, efficiently and effectively to achieve targeted goals. A budgeting system is also a budgeting system that emphasizes results and controlling costs (Rahman et al., 2021). As with the annual financial plan of the local government, the revenue and expenditure budget of the local government describes all rights and obligations of financial value related to the implementation of local government, including all forms of wealth related to the rights and obligations of the region during the period of local government in a certain period. The purpose of preparing the APBD is so that operational costs do not exceed the revenue in the relevant fiscal year (Lantu et al., 2017).

Efficiency measures the success of an organization in achieving predetermined goals, while efficiency can be interpreted as minimal input to achieve maximum results. Simply put, efficiency is used to ensure that an organization achieves its goals or objectives well. Expenditure is all state or regional cash expenditure that reduces the authorized capital of current assets in the relevant financial year and does not receive its replacement (Ihyaul Ulum, 2009).

Efficiency is a measure or process that is evaluated based on the use of certain inputs to obtain maximum results from the activities carried out. Efficiency measures the achievement of maximum output with a given input or the use of the lowest input to achieve a specific output (Riyadi & Wijiastuti, 2023). The level of efficiency indicates how minimal resources are used in the implementation of work or programs, as well as the amount of resources wasted. Efficiency is measured by comparing the inputs used and the outputs produced, and efficiency indicators are used as a benchmark to evaluate the resource investment and outputs produced by an organization. Efficiency ratio analysis is carried out by comparing the realization of expenditure with the realization of revenue (Mahendra & Kusumawati, 2023).

Kuningan Regency is one of the district governments in the province of West Java. Kuningan Regency has a population of 1,204,584 people and a population density of 1,007 people per km<sup>2</sup> (BPS, 2023). After the Covid-19 Pandemic, the Realization of Regional Revenue and Expenditure in Kuningan Regency every year has fluctuated, there has been a decrease and increase, especially in the period 2021 to 2023, even until there is a problem of payment delays.

The government is an element in determining the direction of decision-making and determining the direction of government, so the government needs to implement *good governance* to create good governance, especially in the management of the APBD in order to realize community welfare. The APBD is said to be effective if the realization is above or higher than the target. The APBD is said to be efficient if the realization of expenditure does not exceed the realization of revenue. Based on the Decree of the Minister of Home Affairs No. 690.900-327 of 1996 concerning Guidelines for Financial Performance Assessment, the criteria for budget effectiveness are as follows: (a) more than 100% (very effective); (b) 90% - 100% (effective); (c) 80% - 90% (quite effective); (d) 60% - 80% (less effective) and (e) less than 60% (ineffective). Meanwhile, the criteria for the level of budget efficiency based on the

Decree of the Minister of Home Affairs are as follows: (a) more than 100% (inefficient); (b) 90% - 100% (less efficient); (c) 80% - 90% (fairly efficient); (d) 60% - 80% (efficient) and (e) less than 60% (highly efficient). The purpose of this study is to find out and analyze the effectiveness and efficiency of Regional Revenue and Expenditure Budget Management in Kuningan Regency in 2021 - 2023.

## RESEARCH METHOD

This research is a type of qualitative descriptive research with a phenomenological approach. This descriptive research aims to explain or describe a situation and event. Phenomenological research has the purpose of interpreting and explaining the experiences that a person experiences in this life, including experiences during interaction with other people and the surrounding environment (Sugianto, 2015).

This object is explained as it is or in its actual state, perhaps with regard to its aspects/fields of life which are called economic, cultural, legal, administrative, religious and so on. Emphasizing on the natural and appropriate environment is the main characteristic of qualitative research. Alamiah can be interpreted as data obtained by conducting in-depth observations and analyses at the place where the research was made (Larkin et al., 2021).

Descriptive analysis was used in this study. The data was analyzed by a qualitative descriptive method that obtained values and indicators to measure the level of effectiveness and efficiency. The analysis of the effectiveness ratio can be measured by looking at the realization of expenditure against the expenditure target (Mahmudi, 2007).

The data sources used are primary and secondary data. The data collection technique is through observation (direct observation) and interviews. The observation technique is carried out by looking at and observing directly documents or sources related to the collection of research data at the Regional Financial and Asset Management Agency of Kuningan Regency. Meanwhile, the interview technique uses oral questions to the research subjects concerned, such as several officials at the Regional Financial and Asset Management Agency of Kuningan Regency and the Regional Revenue Management Agency of Kuningan Regency as well as with parties related to the research, and uses a list of questions that have been prepared in advance.

To determine the validity of the data or findings, an examination technique is required. The validity of the data can be achieved by using the data collection process with the data triangulation technique. According to (Sugiyono, 2019), data triangulation is a data collection technique that combines various existing data and sources. There are three data triangulation techniques, namely source triangulation, data collection technique triangulation and time triangulation.

1. Triangulation of sources to test the credibility of a data is carried out by checking data that has been obtained from various data sources such as interview results, archives, and other documents.
2. Triangulation techniques to test the credibility of a data are carried out by checking data that has been obtained from the same source using different techniques. For example, data obtained from observation results, then checked with interviews.
3. Time triangulation can affect the credibility of a data. Data obtained by interview techniques in the morning when the interviewees are still fresh will usually produce more valid data. For this reason, testing the credibility of a data must be carried out by observation, interviews and documentation at different times or situations until credible data is obtained.

The purpose of this study is to find out and describe how effective and efficient the management of regional revenue and expenditure is in Kuningan Regency. The subject of this study is the variables for the implementation of the Regional Revenue and Expenditure Budget for 2021-2023.

## RESULTS AND DISCUSSION

Budget management is an activity that begins with the preparation of a work plan, its expenditure in budget implementation documents, supervision of its realization, recording in the government accounting system and preparation. In budget management, there are several principles that must be implemented, some of which are effective and efficient. Where effective is the budget must be used according to the goals and needs of the community, and the budget is realized in accordance with the development plan and used up, while efficient, each budget expenditure is based on the proportion of the needs of regional programs and activities in order to generate output or income without reducing maximum service to the community.

The analysis of the effectiveness and efficiency of the APBD in Kuningan Regency in the 2021-2023 period was carried out using the effectiveness ratio and efficiency ratio. The effectiveness ratio is carried out by looking at the results of the APBD achieved from the Government in realizing the revenue budget in accordance with the targets/objectives that have been determined. The efficiency ratio is done by comparing the output produced to the *input* used.

### Effectiveness of Kuningan Regency APBD Management

The effectiveness in the regional revenue and expenditure budget can be seen from the Budget Realization Report obtained from the Regional Finance and Asset Management Agency in Kuningan Regency can be presented in Table 1.

**Table 1.** Effectiveness of the Regional Revenue and Expenditure Budget of Kuningan Regency for the Period of 2021 - 2023

Year	Revenue Realization (A)	Revenue Target (B)	Effectiveness (C = A/B x100%)	Criterion
2021	2.778.618.768.752	2.824.451.702.434	98,38 %	Effective
2022	2.679.667.713.075	2.978.249.493.326	89,97 %	Quite Effective
2023	2.842.021.968.214	3.081.628.422.612	92,22 %	Effective

*Source : Data processed (2024)*

The level of effectiveness of Kuningan Regency's revenue management during the last 3 (three) years, 2021, 2022 and 2023 is seen in terms of quantity, quality, and timeliness.

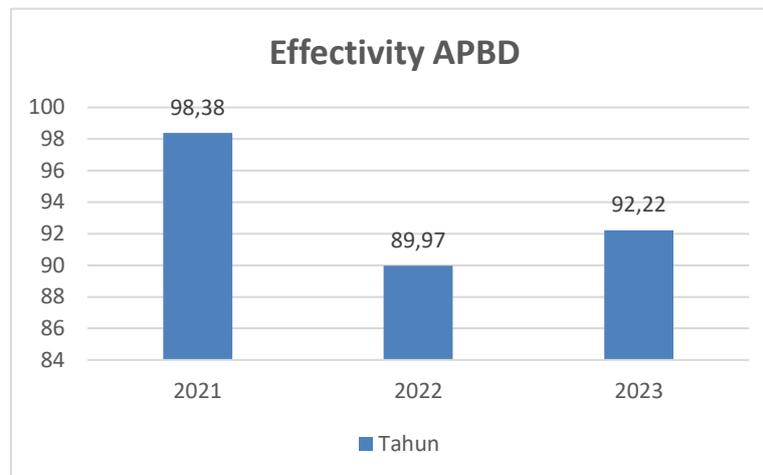
### Quantity

The development of the absorption of the regional revenue budget of Kuningan Regency, regional revenue in 2021 is targeted at Rp. 2,824,451,702,434 with a budget realization of Rp. 2,778,618,768,752 with an effectiveness rate of 98.38% (Effective). Regional revenue in 2022 is targeted at Rp. 2,978,249,493,326 with a budget realization of Rp. 2,679,667,713,075.66 with an effectiveness rate of 89.97% (Quite Effective). Furthermore, regional revenue in 2023 is targeted at Rp. 3,081,628,422,612 with a budget realization of Rp. 2,842,021,968,214 with an effectiveness rate of 92.22% (Effective).

In the table above, it can be seen that the percentage of revenue realization in 2021 is 98.38%. But then in 2022 it experienced a quite drastic decrease, reaching only 89.97%. The decrease in the percentage of revenue realization is due to the low achievement of Regional Original Revenue (PAD) in the form of taxes and levies. The decline in revenue from regional taxes and levies is a result of the impact of the Covid 19 pandemic.

Furthermore, in 2023 the percentage of regional revenue realization will increase again, although the value is not higher than the percentage value in 2021, which only reaches 92.22%.

The reason is the increase in the Regional Revenue target (budget), so that although the value of revenue realization has increased, it has decreased based on percentage when compared to 2021.



**Figure 1.** Graph of the Effectiveness of the Kuningan Regency APBD for the 2021-2023 Period

Based on Figure 1, it shows that the effectiveness of regional revenue in Kuningan Regency in 2021 is 98.38% (Effective). Then in 2022, the effectiveness rate decreased to 89.97% (Quite Effective). Furthermore, in 2023, the effectiveness rate has increased again to 92.22% (Effective). The development pattern of the effectiveness of APBD management in Kuningan Regency for the period of 2021 - 2023 tends to be quite stable, which is shown by an average of 93.53%, which means that Kuningan Regency has reached an optimal / Effective level. This happens because most of the activities that have been budgeted have been carried out effectively by the Regional Government of Kuningan Regency in the sense that they have reached the target even though there are still some budgeted activities that have not been implemented.

### **Quality**

The effectiveness of the management of Regional Revenue in Kuningan Regency within a period of 3 years (2021-2023) has decreased and increased based on the realization of Regional Revenue, the table and graph above can be seen that the realization of Regional Revenue for the 2022 Fiscal Year has decreased when compared to the 2021 Fiscal Year. This is due to the decline in the value of several Regional Revenues, namely Other Legitimate PAD, Inter-Regional Transfer Income (Provincial Financial Assistance) and Other Legitimate Revenue.

Based on the results of field observations, the factors that cause the Kuningan Regency Budget in 2022 to get quite effective criteria, while in 2021 and 2023 to get effective criteria, because the revenue budget factor has not been absorbed 100%, because at the time of budgeting there are regional potentials that can be explored, but in implementation they cannot be realized. Where, there are influencing factors, such as regional original income (PAD) is still very low. This is in line with the results of interviews with competent officials that "Regional Original Revenue is only able to contribute an average of 12.54% to the average total revenue of Rp. 2,766,769,483,347 with an average budget realization achievement of 75.30%, this can affect the level of effectiveness of APBD management although it is not too significant. The role of the central government is more dominant than the independence of local governments, this can be seen from the average total transfer revenue from the central government with an average contribution of 85.62% with an average budget realization

achievement of 97.79%, and for the rest sourced from other legitimate regional revenues with an average contribution of 1.84% with an average budget realization achievement of 90.41%. In addition, because all targeted budgets have been implemented in accordance with the budget target and there is no postponement of activities/programs, especially those sourced from the central and provincial transfer budgets, although there are still Government programs that have not been implemented, especially those whose budgets are sourced from Regional Original Revenue (PAD) so that the realization is below the budget target."

### ***Timeliness***

The effectiveness of regional revenue management in Kuningan Regency is quite good, for the implementation of the realization of the APBD for a period of 3 years (2021-2023) can be carried out on time. As for the delay in payment in 2022 and 2023, this is due to the implementation of activities that have not been completed 100% and the unavailability of funds to pay for these activities in the current fiscal year. So that for activities that are deferred payments, it is re-budgeted and paid in the next fiscal year.

The results of this study are in line with research conducted by Irwan Kosmasa, Wendy (2022) that the level and criteria for the effectiveness of regional revenues and regional budgets vary greatly. The effectiveness of the Bengkayang Regency APBD shows fluctuating effectiveness results from 2016-2021. To increase effectiveness, good coordination with local and private governments as well as the community is needed in the implementation of policies, activity programs and budget planning (Pangkey & Pinatik, 2016).

Resources have an important role in implementing policies effectively. The success of policy implementation is highly dependent on the ability to optimize existing resources. The community is considered the most important aspect in determining the success of the implementation of a policy (Arisandi, R., Nariyah, H. dan Nursahidin, 2020).

### **Efficiency of Kuningan Regency APBD Management**

The level of efficiency in the management of the Kuningan Regency APBD during the last 3 (three) years, 2021, 2022 and 2023 is seen from the aspects of input (revenue and resources) and the implementation of activities / expenditures as follows.

### ***Income***

Revenue Realization during the period 2021-2023 is quite optimal as seen from the percentage of revenue in 2021 98.38% (effective), in 2022 89.97% (quite effective) and in 2023 92.22% (effective) with an average percentage of 93.53% with effective criteria, however from 100% of Regional Revenue, Regional Original Revenue is only able to contribute an average of 12.54%, this can affect the level of effectiveness of APBD management even though it is not too significant compared to with transfer income with an average contribution of 85.62% and for the rest sourced from other legitimate regional revenues with an average contribution of 1.84%.

### ***Resources***

The ability of resources (HR, infrastructure, etc.) to achieve regional revenue targets, resources in achieving revenue targets. Human resources and infrastructure, especially in Bappenda Kuningan Regency, are quite good, although there are still several things that need to be maximized in several PAD-producing Regional Apparatus, including supporting infrastructure.

The ability of resources (HR, infrastructure, etc.) in using the budget to achieve the goals of the local government, in terms of resources, both human resources and infrastructure facilities are quite efficient, especially in BPKAD Kuningan Regency, but there are still many improvements needed from all aspects of resources in each Regional Apparatus in Kuningan Regency.

### Implementation of Activities

Implementation of Activities (realization / percentage of activities carried out). The implementation of activities in the sense of the realization of regional expenditure in general has reached 100% even though there are some who still have not reached the target, especially in activities sourced from PAD.

### Spending Realization

The realization of spending during 2021-2023 has decreased and increased. In 2021, it can be assessed that the absorption of spending with a realization percentage of 96.11%. In 2022, the realization of spending with a percentage value of 89.61%. Furthermore, in 2023 with a percentage value of 91.13% in expenditure realization. In the realization of expenditure, funding sources in 2022 and 2023 are not only sourced from revenue due to a deficit. So that APBD spending is funded by financing, namely from the previous year's SILPA and from regional loans from financial institutions.

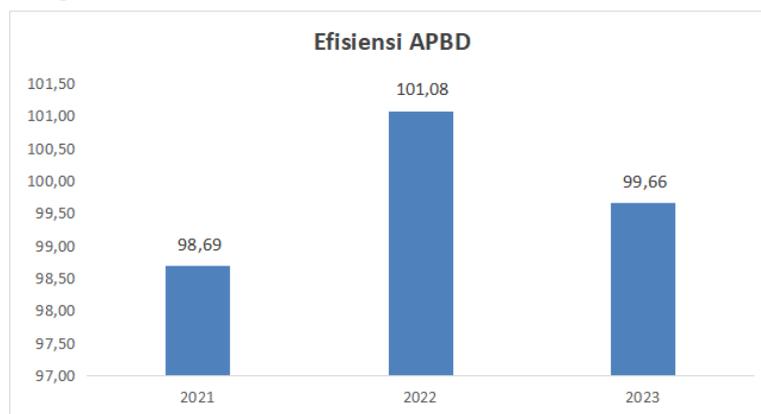
Comparison between the realization of expenditure incurred and the realization of revenue received as shown in table 2 below.

**Table 2. Efficiency Ratio of the Regional Revenue and Expenditure Budget of Kuningan Regency for the Period of 2021 - 2023**

Year	Expenditure Realization (A)	Revenue Realization (B)	Efficiency Ratio (C = A/B x100%)	Criterion
2021	2.742.154.197.356	2.778.618.768.752	98,69%	Less Efficient
2022	2.708.515.650.596	2.679.667.713.076	101,08%	Inefficient
2023	2.832.406.522.597	2.842.021.968.214	99,66%	Less Efficient

*Source : Data processed (2024)*

Based on the data above, it shows that in 2021 the realization of expenditure amounted to Rp. 2,742,154,197,356 and the realization of revenue amounted to Rp. 2,778,618,768,752, with an efficiency level of APBD management of 98.69% (Less efficient). Then in the 2022 fiscal year, the realization of expenditure is Rp. 2,708,515,650,596 and the realization of revenue is Rp. 2,679,667,713,076, with an efficiency level of APBD management of 101.08% (Inefficient). Furthermore, for the 2023 fiscal year, the realization of expenditure is Rp. 2,832,406,522,597 and the realization of revenue is Rp. 2,842,021,968,214, with an efficiency level of APBD management of 99.66%.



**Figure 2. Kuningan Regency APBD Efficiency Chart for the 2021-2023 Period**

Figure 2 shows that the development pattern of APBD management efficiency in Kuningan Regency for the period 2021 - 2023 tends to be unstable, which is shown by the average APBD management efficiency value of 99.81%, which means that it is less efficient.

The efficiency ratio in 2021 is 98.69% so that there is a budget efficiency of 1.31% which becomes SILPA in 2021 and is included as financing revenue in 2022, the efficiency ratio in 2022 is 101.08% so that there is a budget deficit of -1.08% which is covered by financing receipts from SILPA for the 2021 fiscal year, while for the efficiency ratio in 2023 is 99.66% so that there is a budget efficiency of 0.34% which becomes SILPA in 2023 and is included as Financing receipts in 2024.

Based on the results of data collection in the field, the management of the APBD is less efficient, because there is still a realization of expenditure that is almost the same or even higher than the realization of revenue. This is emphasized by the results of interviews with competent officials that "the Kuningan Regency APBD is highly dependent on transfer revenues from the central or provincial government, so that if the funds are not absorbed, the funds will return again or become SILPA for the Central, Provincial, or Regional Governments. The inefficient management of the Kuningan Regency APBD is also influenced by regional revenue sources, because the ratio of Regional Original Revenue (PAD) independence is still low, so it is highly dependent on the transfer revenue of the central and provincial governments. Regional original revenue is only able to contribute an average of 12.54% to the average total income of Rp. 2,766,769,483,347, therefore with the low level of regional original income, the management of the APBD is less than optimal because there is no flexibility in the management of the APBD."

The greater the efficiency percentage value, the more inefficient the budget realization and the smaller the percentage value, the more efficient. An activity is said to be efficient if it has achieved good results with little cost expenditure. Overall, the budget reached the maximum level, because there were no cost savings, so that the calculation results were more than 100%, which means that it is inefficient in managing the APBD.

## CONCLUSION

The development pattern of the effectiveness of the management of the Regional Revenue and Expenditure Budget of Kuningan Regency for the period of 2021 - 2023 tends to be stable. The results of the effectiveness analysis from the quantity aspect show that the average value of the effectiveness level of the management of the Kuningan Regency APBD for the period of 2021 - 2023 is 93.53% classified as Effective. This is because the average realization of regional revenue has almost reached the revenue target that has been set, although there are still less than optimal achievements from the Regional Original Revenue sector. From the quality aspect, the effectiveness of the management of Regional Revenue in Kuningan Regency within a period of 3 years (2021-2023) has decreased and increased and the level of regional independence is still lacking. From the aspect of timeliness, the effectiveness of regional revenue management in Kuningan Regency is quite good, for the implementation time of the realization of the APBD for a period of 3 years (2021-2023) can be carried out on time. As for the delay in payment in 2022 and 2023, this is due to the implementation of activities that have not been completed 100% and the unavailability of funds to pay for these activities in the current fiscal year. So that for activities that are deferred payments, the payment is re-budgeted and paid in the next fiscal year.

The ability to manage the Regional Revenue and Expenditure Budget (APBD) of the Kuningan Regency Government for the 2021-2023 period is still inefficient, this is seen from the average value of the efficiency level of regional financial management which shows a result of 99.81% which is the criteria of Less Efficient. Revenue Realization during the 2021-2023 period is quite optimal with an average percentage of 93.53% (effective criteria), however, of

100% of Regional Revenue, Regional Original Revenue is only able to contribute an average of 12.54%, this can affect the level of effectiveness of APBD management, although it is not too significant compared to transfer revenue with an average contribution of 85.62% and for the rest sourced from other regional revenues with an average contribution of 1.84%. The ability of resources (HR, infrastructure, etc.) to achieve regional revenue targets and in using the budget to achieve the goals of the local government, human resources and infrastructure, especially in the Bappenda of Kuningan Regency is quite good, although there are still several things that need to be maximized in several PAD-producing Regional Apparatus, including supporting infrastructure. The implementation of activities in the sense of the realization of regional expenditure in general has reached 100% although there are some who still have not reached the target, especially in activities sourced from PAD and for the realization of expenditure during 2021-2023 has decreased and increased.

To increase the effectiveness and efficiency of APBD management, the Regional Government of Kuningan Regency should maximize the potential of regional revenue sources, especially the Regional Original Revenue (PAD) sector. The way that local governments can do to increase Regional Original Revenue (PAD) is to intensify Regional Original Revenue, namely increasing Regional Original Revenue (PAD) revenue by conducting more active, strict and thorough collection. In addition, it can also be extensified by increasing the number of objects and subjects of taxes or regional levies. An increase in Regional Original Revenue (PAD) revenue can also be obtained if the government carries out new developments, such as the construction of markets and terminals, as well as tourist attractions.

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