



# ANALYSIS OF EXPENDITURE BUDGET PERFORMANCE AT THE WONOSOBO REGENCY GENERAL ELECTION COMMISSION (KPU) FROM 2020 TO 2024

Lailatul Azizah<sup>1</sup>, Romandhon<sup>2</sup>, Susanti<sup>3</sup>

<sup>1,2,3</sup>Universitas Sains Al-Quran, Indonesia

## Article Info

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*Budget; Expenditure; Performance; Efficiency.*

## ABSTRACT

This study aims to analyze the performance of the Wonosobo Regency General Election Commission's budget in 2012-2016. The analysis used includes: analysis of expenditure variance, analysis of expenditure growth, analysis of expenditure harmony and expenditure efficiency ratio. This analysis is appropriate to use because it can measure the use of the expenditure budget economically, effectively and efficiently. The method used is a qualitative method processed using descriptive analysis. The data used is a budget realization report obtained directly from the Wonosobo Regency General Election Commission. Based on the results of the study, it can be seen that: (1) the results of the expenditure variance analysis and analysis of expenditure growth at the General Election Commission have been running well; (2) the analysis of expenditure harmony shows that the KPU is still lacking in harmonizing expenditures, especially capital expenditures; (3) the Wonosobo Regency General Election Commission has carried out efficiency by using the budget not exceeding its realization. Overall, the performance of the Wonosobo Regency KPU's expenditure budget in 2020-2024 is good.

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## Corresponding Author:

Lailatul Azizah  
Universitas Sains Al-Quran, Indonesia  
Email: [azizah.tmg07@gmail.com](mailto:azizah.tmg07@gmail.com)

## 1. INTRODUCTION

Public budget management is a crucial component in ensuring the availability of resources to support state functions and public services. The quality of budget management not only determines the effectiveness of government policies but also reflects the accountability and transparency of government institutions (Mardiasmo, 2018). Budget performance, particularly spending realization, is a crucial aspect in assessing this quality. Spending realization reveals whether public funds have been used efficiently, economically, and appropriately, in accordance with the principle of value for money. Public accountability and good governance are top priorities to ensure transparency and responsibility in the management of public funds to provide the best value for the public.

According to Law Number 17 of 2023 concerning State Finances, Article 3, paragraph 1, the budget must be managed in an orderly, efficient, effective, transparent, and accountable manner. These principles serve as the basis for every government institution in planning, implementing, and accounting for budget use. The General Elections Commission (KPU), as a state institution tasked with organizing elections, requires adequate budgetary support to ensure all stages run smoothly, transparently, and accountably, as

well as to determine the validity of election results. This budget is used to cover all stages, from planning and implementation to completion.

The Wonosobo Regency KPU (General Elections Commission) is a vertical work unit under the General Elections Commission (KPU), whose primary duty and function is to organize elections at the regency level. As the organizer of this democratic process, characterized by both periodic and routine tasks, the KPU relies heavily on budget adequacy to support both election and non-election stages. The budget for the Wonosobo Regency KPU is prepared in a tiered, top-down manner, derived from an indicative ceiling set by the KPU and outlined in clear functions, activities, and outputs. The KPU reports on the management and use of its budget, as outlined in its financial report in accordance with government accounting standards.

The interim audit of the KPU Secretariat General's work unit-level financial reports, specifically covering goods expenditures, capital expenditures, cash management, and fixed asset management, identified several risks requiring special attention. These include discrepancies in the election grant cash balance between the expenditure treasurer's records and the actual cash balance, incomplete accountability for material expenditures and non-operational expenditures of the Election Ad Hoc Body, and delays in expenditures for non-contractual goods/services. This was conveyed by Member I of the Supreme Audit Agency, Nyoman Adhi Suryadnyana, during the entry meeting for the audit of the KPU's financial report (LK) for the 2024 fiscal year. In election budget management, there is still uneven spending realization, low spending realization at the beginning of the year and realization bottlenecks at the end of the year, as well as types of spending prone to inefficiencies caused by dynamics and working under time pressure with stages that significantly impact planning and spending performance.

The period from 2020 to 2024 is a very crucial period for public budget management, including the General Election Commission. First, the COVID-19 pandemic from 2020 to 2022 prompted the government to implement a budget refocusing and reallocation policy, as outlined in Presidential Instruction Number 4 of 2020. This policy forced work units to adjust their spending plans. Furthermore, 2023 to 2024 marked the preparation and implementation of the General Election and the simultaneous General Election, requiring complex, multi-year budget planning that adapts to the challenges of the stages and new regulations. Low and controlled inflation rates in the 2020–2024 period contributed to optimizing election budget realization, supporting the smooth running of election stages, and maintaining accountability and efficiency in state financial management. A review of the budget realization documents of the Wonosobo Regency General Elections Commission (KPU) revealed weaknesses in budget absorption from year to year.

Table 1  
Wonosobo Regency KPU Budget Ceiling and Realization

Tahun Anggaran	PAGU			Realisasi Anggaran (Rp)	Persentase (%)	Keterangan
	Rupiah Murni (Rp.)	Hibah (Rp.)	Total (Rp.)			
2020	25.339.845.000	40.681.460.000	66.021.305.000	41.444.968.436	62,78	Pemilihan Bupati 2020
2021	4.894.843.000		4.894.843.000	4.805.083.132	98	Non Pemilu
2022	3.820.962.000	-	3.820.962.000	3.467.864.756	91	Non Pemilu
2023	46.715.592.000			44.324.073.365	94,88	Tahapan Pemilu 2024
2024	63.009.060.000	35.391.263.000	98.400.323.000	90.461.272.639	91,93	Pemilu dan Pemilihan Serentak 2024

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (data diolah)

Existing studies on budget performance have focused primarily on local governments in general; research focused on election management bodies, particularly at the district/city level, is relatively rare. However, analyzing budget performance at election management bodies is crucial for transparency in how the vast budget is spent and accounted for, supporting the democratic process at the local level. Based on the above description, this study aims to analyze the budget performance of the Wonosobo Regency General Elections Commission (KPU), focusing on efficiency, effectiveness, and accountability in budget

use. This research is expected to provide useful recommendations for improving the KPU's budget management performance in conducting democratic and transparent elections.

This study was conducted to determine the budget performance of the Wonosobo Regency General Elections Commission (KPU) from 2020 to 2024. This requires a deeper understanding of several key aspects of budget management. These aspects include budget variance, spending growth rates, and the alignment and efficiency between budgeted and actual spending.

### **Theoretical Review**

As a management tool, the budget plays a crucial role because it allows management to plan, organize, and evaluate the progress of an activity (Afriyanto & Putri, 2022, p. 549). According to Mardiasmo (2009:61), a budget is a statement of estimated performance to be achieved over a specific time period, expressed in financial terms. In other words, a budget is a written, quantitative plan of an organization's activities for a specific period, usually expressed in monetary units, goods, and services. Budgets play a crucial role as a tool for stabilization, distribution, and allocation of public resources, organizational planning and control, and performance assessment (Chartady et al., 2022).

According to Pramudiana (2017:12), government accounting is a process that encompasses the identification, recording, measurement, classification, and summary of financial transactions and events, including the presentation of reports and the interpretation of the results of this process, carried out at both the central and regional government levels. Sujarweni (2015:18) adds that government accounting is concerned with the management of state finances, from budget planning to implementation and financial reporting, including the impacts generated during these processes. In practice, government accounting serves to provide information on economic and financial transactions involving government organizations and other non-profit entities. Government accounting focuses more on recording and reporting state budget realization, thus it is sometimes referred to as budget accounting.

The budget in government agencies is a core component in carrying out all government activities, serving as a tool for stabilization, distribution, and allocation of public resources, planning, organizational control, and performance evaluation. According to SAP 2010 (2011:18), budget accounting is a management accountability and control technique that assists in the management of revenue, expenditure, transfers, and financing.

Expenditures are all disbursements from the State/Regional General Treasury account that reduce the excess budget balance during the relevant fiscal year and will not be repaid by the government. SAP 2010 (2011:331). Meanwhile, under the accrual basis, expenditures are government obligations recognized as a reduction in net assets. Draise (2008: 99) states that expenditures are classified according to economic classification (type of expenditure), organization, and function.

Public sector performance measurement is conducted to fulfill three purposes. First, public sector performance measurement is intended to help improve government performance. Performance measures are intended to help the government focus on the goals and objectives of work unit programs. This will ultimately increase the efficiency and effectiveness of public sector organizations in providing public services. Second, public sector performance measures are used for resource allocation and decision-making. Third, public sector performance measures are intended to establish public accountability and improve institutional communication.

Financial performance is a specific measure that assesses a company's success in generating profits. This measure is related to the organizational structure and responsibility centers to determine the level of managerial responsibility, which is reflected in their financial results. However, aligning responsibilities and measuring financial performance is challenging because some aspects are easy to measure and others are difficult.

The Budget Realization Report (LRA) serves to show a comparison between the established budget and its realization within a reporting period. The purpose of this report is to provide information on the realization and budget of the reporting entity side by side, so that it can assess the level of achievement of targets that have been agreed upon by the legislature and executive in accordance with statutory provisions.

## **2. RESEARCH METHOD**

This qualitative research was conducted to analyze the budget performance of the Wonosobo Regency General Elections Commission (KPU). The research was conducted from August to December 2025. Data collection used three techniques: documentation, interviews, and literature review. Documentation was used to obtain the necessary data, namely the 2020-2024 Budget Realization Report (LRA). Interviews were conducted to further explore information and policies influencing budget realization. Literature review was

conducted to obtain references from books, laws, and relevant scientific journals. The research writing process is presented in Figure 1.

The data obtained through the documentation process is numerical and then processed using descriptive analysis methods. The numerical data in question are the results of budget expenditure performance calculations, including expenditure variance, expenditure growth, harmony, and expenditure efficiency ratios.

Gambar 1



Sumber : Konsep Yang Disesuaikan untuk Penelitian, 2025

#### *Expenditure Variance*

Expenditure variance analysis is the analysis of the differences or discrepancies between actual expenditures and the budget. Based on the Budget Realization Report presented, report readers can directly determine the magnitude of the budget-actual variance, which can be expressed as a nominal value or a percentage. Budget variances are categorized into two types: 1) favorable variance and 2) unfavorable variance. If actual expenditure is less than the budget, it is called a favorable variance, while if actual expenditure is greater than the budget, it is categorized as an unfavorable variance.

$$\text{Expenditure Variance} = \text{Actual Expenditure} - \text{Budget}$$

#### *Expenditure Growth*

Expenditure growth analysis is useful for determining whether year-to-year spending growth is positive or negative. Generally, spending tends to increase. The reasons for this increase are usually associated with adjustments to inflation, rupiah exchange rate growth, growth in service coverage, and adjustments to macroeconomic factors. Spending growth must be accompanied by balanced revenue growth.

$$\text{Pertumbuhan Belanja Tahun} = \frac{\text{Belanja Thnt} - \text{Belanja Thnt-1}}{\text{Realisasi Belanja Thnt-1}} \times 100\%$$

$$\text{Realisasi Belanja Thnt-1}$$

#### *Expenditure Harmony*

Expenditure harmony analysis is useful for determining the balance between expenditures. This relates to the budget's function as a distribution, allocation, and stabilization tool. To ensure these budget functions function effectively, regional governments need to harmonize expenditures. The expenditure harmony analysis consists of:

#### *Operating Expenditures to Total Expenditures*

The analysis of operating expenditures to total expenditures compares the total expenditures allocated to operating expenditures to total expenditures. Operating expenditures are expenditures whose benefits are consumed within one budget year, making them short-term in nature and, in certain cases, routine or recurring.

$$\text{Rasio belanja operasi terhadap belanja} = \frac{\text{Total Belanja Operasi}}{\text{Total Belanja}} \times 100\%$$

$$\text{Total Belanja}$$

### *Capital Expenditure to Total Expenditure*

The analysis of capital expenditure to total expenditure is a comparison of total realized capital expenditures with total regional expenditures. Based on this ratio, report readers can determine the portion of regional expenditures allocated for investment in the form of capital expenditures in the relevant fiscal year. Unlike operating expenditures, which are short-term and routine in nature, current capital expenditures will provide medium- to long-term benefits.

$$\text{Belanja Modal Terhadap Belanja} = \frac{\text{Total Belanja Modal} \times 100\%}{\text{Total Belanja}}$$

### *Spending Efficiency Ratio*

Spending efficiency analysis is a comparison between actual spending and the total budgeted budget. It is used to measure the level of budget savings.

$$\text{Rasio Efisiensi Belanja} = \frac{\text{Realisasi Belanja}}{\text{Anggaran Belanja}} \times 100$$

The government is considered to have implemented budget efficiency if the efficiency ratio is less than 100%.

## 3. RESULTS AND ANALYSIS

From the results of the researcher's analysis, the following values were obtained from the calculation of the budget performance ratio:

Table 2 Analysis of Variance in the Wonosobo Regency KPU Expenditure

Tahun	Anggaran Belanja	Realisasi (Rp.)	Varians Belanja (Rp.)	Prosentase Varians (%)
2020	66.021.305.000	41.444.968.436	24.576.336.564	37,22
2021	4.894.843.000	4.805.083.132	89.759.868	1,83
2022	3.820.962.000	3.467.864.756	353.097.244	9,24
2023	46.716.592.000	44.324.073.365	2.392.518.635	5,12
2024	98.400.323.000	90.461.272.639	7.939.050.361	8,07

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (Data Diolah)

The results of the expenditure variance analysis indicate that the Wonosobo Regency KPU has implemented budget savings effectively, as shown in Table 2. In 2020, there was a difference between the actual expenditure and the budget of Rp 24,576,336,564. The resulting difference shows a positive number, meaning there was a budget savings of 37.22%. The 2020 budget absorption showed a low figure. This was due to national priority programs related to budget reallocation for Covid-19. Several activities could not be implemented, leaving a large budget remaining. In 2021, the savings began to decline to 1.83% or Rp 89,759,868 of the existing budget ceiling. This year is a non-election year and is still affected by the Covid-19 pandemic. In 2022, there is a remaining budget difference of Rp 353,097,244 or 9.24% of the total budget ceiling and the realized budget. 2022 is a non-election year and focuses on routine activities and post-election activities. 2023 is the year of election preparation and has entered the 2024 Election stage. This year the allocated budget is Rp. 46,716,592,000 and the realization is Rp. 44,324,073,365, resulting in a budget gap of Rp. 2,392,518,635 or 5.12% of the total ceiling. 2024 is an election year and there is a budget gap of Rp. 7,939,050,361 or 8.07% of the total budget of Rp. 98,400,323,000 and the realization of Rp. 90,461,272,639..

### **Spending Growth Analysis**

Expenditure growth analysis is useful for understanding year-over-year spending trends. Generally, spending tends to increase. Expenditure growth analysis is conducted to determine the extent of growth in each expenditure item, and to determine whether this growth is rational and accountable. Certain expenditure budget growth may be negative or lower than the previous year if the expenditure is not a priority for the current year. Certain budget items that do not add value can even be eliminated or trimmed

and reallocated to other, more important priorities. In principle, expenditure growth must be well-planned and controlled to maintain fiscal sustainability and stability.

Table 3: Analysis of Expenditure Growth at the Wonosobo Regency General Elections Commission (KPU).

No	Tahun Anggaran	Realisasi Anggaran (Rp.)	Pertumbuhan Belanja (Rp.)	Keterangan (%)
1	2020	41.444.968.436		
2	2021	4.805.083.132	- 36.639.885.304	-88%
3	2022	3.467.864.756	- 1.337.218.376	-28%
4	2023	44.324.073.365	40.856.208.609	1178%
5	2024	90.461.272.639	46.137.199.274	104%

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (Data Diolah)

Based on the results of the calculation of expenditure growth in table 3, it can be analyzed that expenditure growth has decreased and increased or fluctuated at the Wonosobo Regency General Election Commission from 2020 to 2024. The growth of expenditure realization in 2021 was negative (down) by 88% compared to 2020. The reason for the decrease in expenditure was due to the reduced amount of the expenditure budget due to a reduction in activities carried out as well as capital expenditure, expenditure on goods and services in 2020 being greater than in 2021. The results of the calculation in table 3 show that the Wonosobo Regency General Election Commission for 2022 expenditure growth is still moving negatively (down) by 28% compared to 2021. This is because 2022 is a non-election year so that the work program still revolves around routine and operational activities. In 2023, expenditure growth experienced a very significant increase compared to 2022, namely 1178% because this year is the initial stage of the 2024 General Election and Election activities so there is a very large increase in the ceiling. Spending growth in 2024 is expected to increase by 104% compared to the previous year. This year marks the 2024 simultaneous general elections and marks the largest budget allocation in the past five years.

### Spending Harmony Analysis

#### *Operating Expenditures to Total Expenditures*

Based on the harmony analysis conducted on operational expenditure data from 2020 to 2024, the results are as shown in Table 4. In 2020 and 2021, the Wonosobo Regency General Elections Commission (KPU) used 100% of the realized expenditures of Rp 41,444,968,436 and Rp 4,805,083,132, respectively. These expenditures consist entirely of personnel expenditures and goods and services expenditures. Total operational expenditures in 2022 amounted to Rp 3,467,864,756, or 97.56 percent of the total realized expenditures of Rp 3,583,038,756. Operational expenditures in 2022 cover election administration programs within the democratic consolidation process, including program and budget planning, registration, verification, and determination of election participants, voter data updating and voter list preparation, nominations, and management support programs, including financial management and state-owned assets (BMN), office operations and infrastructure support, and data and information. In 2023, the operating expenditure ratio increased to 99.60% of total expenditures, as expenditures on goods and services for election preparation activities and expenditures for ad hoc bodies for the 2024 election dominated the operational budget. In 2024, total operational expenditures amounted to Rp 90,356,363,639, or 99.88% of total expenditures. Goods and services expenditures for fulfilling election stages, both at the General Elections Commission (KPU) and ad hoc levels, continued to dominate.

Table 4: Analysis of Operating Expenditures Against Total Expenditures

Tahun	Realisasi Belanja Operasi (Rp)	Total Belanja (Rp.)	Rasio Belanja Operasi Terhadap Total Belanja (%)
2020	41.444.968.436	41.444.968.436	100
2021	4.805.083.132	4.805.083.132	100
2022	3.383.080.756	3.467.864.756	97,56
2023	44.144.668.365	44.324.073.365	99,60
2024	90.356.363.639	90.461.272.639	99,88

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (Data Diolah)

### Analysis of Capital Expenditure against Total Expenditure

The results of the calculation of capital expenditure analysis against total expenditure are shown in table 5. Based on table 4.6 in 2020 and 2021, the Wonosobo Regency KPU did not make capital expenditures because there was no capital expenditure ceiling. The capital expenditure ratio in 2022 was 2.44% of the total expenditure of Rp. 3,467,864,756 or Rp. 84,784,000. In 2023, there was an increase in the realization of capital expenditure, namely Rp. 179,405,000 or an increase of 211.6% from the realization of capital expenditure in 2022. However, there was a decrease in the proportion of capital expenditure to total expenditure, namely the value of capital expenditure was only 0.40% of the total realization of expenditure. In 2024, the proportion of capital expenditure to total realization of expenditure was only 0.12% or Rp. 104,909,000 of the total realization of Rp. 90,461,272,639. The Wonosobo Regency KPU's capital expenditures are allocated to supporting infrastructure and work facilities to support election stages, such as the procurement of fixed assets, resulting in very low levels of alignment. The Wonosobo Regency KPU focuses its spending on more critical items, such as operational expenditures, particularly stage expenditures.

Table 5: Analysis of Capital Expenditures Against Total Expenditures

Tahun	Realisasi Belanja Modal (Rp.)	Total Belanja (Rp.)	Rasio Belanja Modal
			Terhadap Total Belanja (%)
2020	-	41.444.968.436	0,00
2021	-	4.805.083.132	0,00
2022	84.784.000	3.467.864.756	2,44
2023	179.405.000	44.324.073.365	0,40
2024	104.909.000	90.461.272.639	0,12

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (Data Diolah)

### Spending Efficiency Ratio

The Wonosobo Regency General Elections Commission (KPU) utilized 62.78% of its 2020 budget. This significant efficiency in budget utilization was due to Presidential Instruction Number 4 of 2020 concerning Refocusing Activities, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating the Handling of the 2019 Coronavirus Disease (COVID-19), resulting in many activities related to the stages not being realized. In 2021, there was an increase in budget utilization of 98.17%, the largest realization in the last 5 years, and there was approval of the realization of the 2020 Election grant in 2021 amounting to Rp. 2,206,084,000. Meanwhile, in 2022, the percentage of budget utilization decreased to 90.76%. The decrease was due to several budget items whose realization was below 50% and was not realized because stages were implemented at the echelon 2 level, such as facilitating the selection of KPU member candidates. There was another increase in budget utilization of 94.88%. This high percentage is due to the early stages of the 2024 General Elections. In 2024, budget utilization decreased to 91.93%, indicating increased spending efficiency. This year marks the simultaneous implementation of the General Elections. Several budget items achieved 100% realization, but this cannot be considered inefficient because these budgets relate to honorariums, the calculation of which has been properly verified.

Table 6: Spending Efficiency Analysis

Tahun	Realisasi Belanja (Rp.)	Anggaran (Rp.)	Rasio Efisiensi Belanja (%)
2020	41.444.968.436	66.021.305.000	62,78
2021	4.805.083.132	4.894.843.000	98,17
2022	3.467.864.756	3.820.962.000	90,76
2023	44.324.073.365	46.716.592.000	94,88
2024	90.461.272.639	98.400.323.000	91,93

Sumber : Komisi Pemilihan Umum Kabupaten Wonosobo (Data Diolah)

#### 4. CONCLUSION

This study aims to analyze the budget performance of the Wonosobo Regency General Elections Commission (KPU) from 2020 to 2024. The data used in this study are the 2020-2024 Budget Realization Report and interviews with the Wonosobo Regency KPU financial management team. Budget performance analysis can assist the planning and financial management team in making economic decisions regarding budget implementation. Based on the research results and discussion, the following conclusions can be drawn:

The variance analysis of the Wonosobo Regency KPU expenditure from 2020-2024 shows a favorable variance, consistent with Mahmudi (2016), who stated that budget performance is considered good if the actual budget utilization is lower than the budgeted amount. Meanwhile, spending growth from 2020-2024 can be said to be quite fluctuating and shows an annual increase in spending, partly due to several factors, including significant changes in the budget ceiling related to the election stages.

The results of the analysis of expenditure harmony, especially in operational expenditures for 2020-2024, show harmonious performance, meaning that the Wonosobo Regency KPU optimally prioritizes its spending budget. Meanwhile, capital expenditures show performance that is still less than optimal and falls into the less harmonious criteria because the percentage of capital expenditure is still very low. This is because the proportion of the available capital expenditure ceiling is still very low and is oriented towards replacing obsolete equipment and machinery to support the stages of activities. In terms of spending efficiency, the Wonosobo Regency KPU has implemented efficiency well. This is evidenced by the efficiency ratio level of less than 100%. However, there are still activities whose allocation is considered inefficient because the stages of these activities are not implemented at the district/city work unit level but at the echelon II or provincial level.



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