

## Analysis of Budget Management in Medan District Court Based on Budget Implementation Performance Indicators

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### ABSTRACT

Budget management in government agencies is a strategic instrument in realizing effective, efficient, and accountable state financial governance. The Medan District Court, as a judicial institution, has a significant responsibility in ensuring that the managed budget is able to support the implementation of judicial functions and public services. This study aims to analyze budget management at the Medan District Court based on the Budget Execution Performance Indicators (IKPA), which include the quality of budget execution planning, the quality of budget execution implementation, and the quality of budget execution results. The results show that the Medan District Court's budget management performance is generally in the good category, but has not consistently reached the very good category throughout the assessment period. The main obstacles faced include the mismatch between budget planning and realization, suboptimal coordination between work units, and limited human resource capacity. Therefore, improvement efforts are needed through improving the quality of planning, strengthening supervision, and optimizing the implementation of performance-based budgeting.

## INTRODUCTION

Budget management is a crucial component of the state financial management system, serving as a tool for planning, controlling, and evaluating government performance (Mardiasmo, 2018). In the public sector, the budget not only reflects financial plans but also demonstrates the government's commitment to providing effective and accountable public services. Through sound budget management, the government can ensure that all allocated funds are used appropriately and provide optimal benefits to the public. The budget also serves as a means of translating development policies and priorities into measurable programs and activities. Therefore, the quality of budget management significantly determines the government's success in achieving development goals and enhancing public trust.

As a work unit within the judicial system, the Medan District Court plays a strategic role in upholding law and justice. To optimally carry out this function, budget management is required to support the institution's smooth operations, including financing administrative activities, facilities and infrastructure, and increasing the capacity of judicial personnel.

The government, through the Ministry of Finance, has established the Budget Execution Performance Indicator (IKPA) as the primary instrument for assessing the quality of budget management in government work units. The IKPA serves as a comprehensive evaluation tool to ensure effective, efficient, and accountable budget management. The IKPA assessment reflects the extent to which a work unit is able to optimally plan, implement, and account for budget use. In its implementation, the IKPA assesses budget execution performance from three main aspects: the quality of budget planning, the quality of budget implementation, and the quality of budget execution results. The planning aspect emphasizes the accuracy and consistency of budget plans with their actual implementation. The implementation aspect focuses on smooth budget absorption and compliance with applicable regulations. Meanwhile, the budget execution results aspect assesses the achievement of outputs set out in the budget document. Thus, the IKPA serves as a strategic tool for driving improved budget management performance within the government (Directorate General of Treasury, 2024).

In practice, budget management in government agencies often faces various technical and administrative obstacles. One common problem is the discrepancy between the planned budget and its actual use in the field. This discrepancy can be caused by inaccurate planning, policy changes, or limited capacity of budget implementers. This condition results in low budget absorption rates in certain periods and a buildup of spending realization at the end of the fiscal year. A further consequence of this problem is the emergence of a relatively high budget surplus (SILPA), indicating that the budget has not been utilized optimally according to its stated objectives (Rudianto, 2013).

Budget management issues are also influenced by internal factors, such as human resource capacity and coordination between work units. Weak coordination can lead to delays in activity implementation and suboptimal budget utilization (Pangalila, 2017). Furthermore, limited staff competency in

understanding budget regulations also impacts the quality of budget management.

External factors such as changes in regulations and government policies also impact the stability of budget planning and implementation. Frequent regulatory changes can lead to repeated budget adjustments, thus disrupting the effectiveness of program implementation (Mahmudi, 2015).

Based on these conditions, a comprehensive evaluation of budget management at the Medan District Court is necessary. An IKPA-based analysis is expected to provide an objective picture of budget management performance and serve as a basis for formulating strategies for continuous improvement.

## LITERATURE REVIEW

The public sector budget is the government's annual financial plan, systematically prepared to achieve the goals of public organizations (Nafarin, 2017). The budget serves as a planning and control tool in the implementation of government policy.

Budget management in government agencies encompasses the planning, implementation, oversight, and reporting processes. Good management must adhere to the principles of efficiency, effectiveness, transparency, and accountability (Halim & Kusufi, 2014). These principles form the basis for achieving good state financial governance.

Budget execution performance is measured using the Budget Execution Performance Indicator (IKPA). The IKPA is an indicator used by the Ministry of Finance to assess the quality of ministry/institutional budget execution in terms of process and results (Directorate General of Treasury, 2024).

The quality of budget planning and implementation reflects the accuracy of budget preparation and the alignment between planned disbursements and budget realization. Thorough planning will reduce the frequency of budget revisions and increase the accuracy of activity implementation (Mulyadi, 2016).

The quality of budget implementation relates to the work unit's ability to realize the budget according to established provisions and schedules. Budget absorption, contractual spending, and timely billing are the main indicators used to assess this aspect (Directorate General of the Treasury, 2024).

The quality of budget implementation results is measured by achieving the outputs set out in the budget document. High output achievement indicates that the budget used is capable of generating real benefits for the organization and society (Halim & Kusufi, 2014).

Previous research on public sector budget management indicates that the quality of budget planning is a key initial factor determining the effectiveness of budget implementation. Halim and Kusufi (2014) emphasized that the public sector budget serves as both a planning and control tool to ensure that funds are used in accordance with organizational objectives. Mardiasmo (2014) also found that sound budget planning can improve the efficiency of resource use and strengthen the accountability of government institutions. Widodo's (2016) research indicates that inaccuracies in budget prioritization often lead to deviations between plans and realization. Rudianto (2013) added that weak

needs-based planning results in low budget absorption. Amalia's (2018) research revealed that budget planning in the public sector must be flexible and adaptive to policy changes. These findings confirm that the quality of budget planning directly impacts budget implementation performance. Thus, thorough budget planning is a key prerequisite for achieving effective budget management in government agencies.

In addition to planning, previous research also highlights the importance of quality budget implementation. Lukman (2018) found that low budget absorption was caused by budget centralization and limited flexibility in implementing activities. Pangalila (2017) concluded that weak coordination between work units was one of the main causes of suboptimal budget realization. Kuntadi and Rosdiana (2022) showed that frequent regulatory changes can hinder smooth budget implementation. Research by Mamat (2022) confirmed that limited human resource competency significantly impacts the quality of budget management and implementation. Razak (2022) revealed that the implementation of performance-based budgeting still faces obstacles in understanding and commitment from budget implementers. These findings demonstrate that budget implementation depends not only on regulations but also on organizational capacity and internal coordination. Therefore, the quality of implementation is a key factor in determining the success of budget implementation.

Previous research also discussed the quality of budget execution results as a final indicator of successful budget management. Mulyadi (2015) stated that budget execution results reflect the link between planning, implementation, and the achievement of organizational goals. Basri (2013) found that high SILPA indicates ineffectiveness in budget planning and oversight. Saputra (2016) emphasized that budget execution results are strongly influenced by policy consistency and regulatory stability. Mahmudi (2015) concluded that effective budget management will produce outputs that align with established performance targets. Ali et al. (2020) showed that uncertainty in central government funding allocations impacts low program output achievement. Nguyen et al. (2021) also found that regulatory complexity can reduce the quality of public sector budget execution results. Overall, previous research confirms that the quality of budget execution results is the accumulation of good budget planning and implementation.

## **METHODOLOGY**

This study uses a descriptive approach with qualitative methods. This approach was chosen to gain a deeper understanding of the budget management processes and issues at the Medan District Court (Sugiyono, 2019).

The research object is the Medan District Court; a government agency work unit. The research focuses on budget management for the 2023–2024 fiscal year, using the Budget Execution Performance Indicator (IKPA) as the primary analytical tool.

The data used in this study consists of primary and secondary data. Primary data was obtained through interviews with officials and staff directly involved in budget management, while secondary data was obtained from

official documents such as budget realization reports, IKPA reports, and related laws and regulations.

Data collection techniques included interviews, documentation, and literature review. Interviews were used to gather information on budget planning, implementation, and evaluation practices, while documentation was used to strengthen quantitative data related to budget performance.

Data analysis was conducted descriptively by comparing the actual state of budget management with the applicable IKPA provisions and indicators. The data was analyzed to identify the quality level of budget management and the challenges encountered in each aspect of the assessment.

The analysis results are then interpreted to draw conclusions and formulate recommendations for improvement. Using this method, the research is expected to make a practical contribution to improving budget management performance at the Medan District Court.

## **RESEARCH RESULT AND DISCUSSION**

Budget management analysis at the Medan District Court was conducted with reference to the Budget Execution Performance Indicators (IKPA) established by the Ministry of Finance. The IKPA is used as an evaluation instrument to assess the quality of budget execution from the planning, implementation, and results aspects (Directorate General of Treasury, 2024). Through this approach, budget management performance can be measured objectively and standardized in accordance with applicable regulations. The IKPA also serves as a control tool for work units in identifying weaknesses and potential improvements in budget execution. Therefore, the implementation of the IKPA is expected to encourage increased accountability and effectiveness of budget management within the Medan District Court.

Based on the analysis of the Budget Implementation Index (IKPA) data for the 2023–2024 fiscal year, the Medan District Court's budget management performance is generally in the good category. However, the IKPA score has not consistently maintained a very good rating throughout the assessment period. Fluctuations in IKPA scores indicate irregularities in the implementation of several budget performance indicators. This situation indicates that budget management still faces several obstacles that require serious attention. Gaps for improvement are particularly evident in the aspects of budget planning and implementation, which have not yet been fully implemented optimally and integrated.

Regarding the quality of budget planning and implementation, it was found that the frequency of DIPA revisions continued to occur in several budget periods. Repeated budget revisions indicate that the initial planning was not well-prepared and did not fully reflect the actual needs of the work unit. This condition indicates weaknesses in the process of identifying programs, activities, and allocating resources from the planning stage. Inaccurate planning also has the potential to create discrepancies between activity implementation schedules and budget availability. In line with Mulyadi's (2016) opinion, weaknesses in budget planning can impact implementation inefficiencies and increase the risk of irregularities in budget management.

In addition to DIPA revisions, deviations between planned disbursements and budget realization are also a significant concern in budget management. Significant deviations in several months indicate that estimated cash needs are not fully aligned with the schedule and implementation of activities in the field. This condition indicates weaknesses in the cash flow planning process, which should be developed realistically and measurably. Inaccurate disbursement plans can lead to a backlog of budget realizations in certain periods and disrupt the smooth implementation of programs and activities. Furthermore, these deviations also have the potential to create inefficiencies in state cash management. In the long term, mismatches between planned and realized disbursements can reduce the overall quality of budget execution. This is in line with the opinion of Halim and Kusufi (2014), who stated that the accuracy of disbursement plans is a key indicator in assessing the quality of public sector budget planning. Therefore, increasing the accuracy of disbursement plans is a strategic step towards improving the quality of budget management.

The quality aspect of budget implementation shows relatively better results compared to the planning aspect. The Medan District Court's budget absorption rate has generally met the established quarterly targets. However, there is still a tendency for budget realization to accumulate at the end of the fiscal year. This condition indicates that activity implementation has not been fully proportional throughout the year. The accumulation of spending realization at the end of the year has the potential to reduce the quality of activity implementation due to time constraints. Furthermore, this absorption pattern can increase the risk of inefficiency in budget use. Therefore, as stated by Rudianto (2013), budget management practices with uneven absorption patterns reflect budget management that is not yet fully efficient.

The accumulation of budget absorption at the end of the year has the potential to reduce the quality of spending because activities are implemented in a relatively short time. This condition can cause activities to be implemented in a rush, resulting in suboptimal technical planning and quality control. Furthermore, limited implementation time can also impact the low quality of the resulting output. This uneven budget absorption pattern indicates that budget management is not yet fully effective and efficient. Mardiasmo (2018) emphasized that ideal budget absorption should be carried out proportionally throughout the fiscal year to ensure a more planned implementation of activities. With even budget absorption, the risk of delays and a decline in the quality of spending can be minimized. Ultimately, proportional budget absorption will support the achievement of optimal and sustainable activity outputs.

In implementing contractual spending, the Medan District Court still faces various administrative and technical obstacles, particularly in the procurement of goods and services. These obstacles include the completeness of procurement documents, the bid evaluation process, and compliance with applicable regulatory provisions. Delays in contract signing often result in delays in the activity implementation schedule. Furthermore, untimely completion of work also affects the speed of budget realization. This condition causes the implementation of contractual spending to not proceed according to the initial

plan. As a result, the effectiveness of budget use is less than optimal. This is in line with the findings of Pangalila (2017), who stated that weak coordination between work units and inadequate procurement planning are among the main causes of the low effectiveness of contractual spending.

The aspect of bill settlement is also a crucial factor influencing the quality of budget implementation. Several delays in the delivery of Payment Orders (SPM) indicate that internal administrative processes are not yet fully running optimally. These delays can be caused by incomplete supporting documents or weak coordination between relevant units. This situation has the potential to hinder cash flow and delay budget realization. Furthermore, delays in bill settlement can reduce the level of trust of third parties in government agencies. According to Mahmudi (2015), the timeliness of bill settlement is an important indicator in maintaining smooth cash flow and the credibility of government agency financial management. Therefore, improvements in administrative procedures and strengthening internal oversight are necessary to enhance the quality of bill settlement.

The management of Reserve Money (UP) and Additional Reserve Money (TUP) at the Medan District Court has generally been carried out in accordance with applicable regulations. The procedures for submitting, using, and accounting for UP and TUP have been implemented in accordance with regulations established by the Ministry of Finance. However, there is still room for improvement in optimizing the use of Government Credit Cards (KKP) as a non-cash payment instrument. The utilization of KKP has not been fully maximized in supporting operational spending transactions for work units. However, optimizing the use of KKP can help expedite the payment process and reduce the risk of administrative errors. Furthermore, the use of KKP also supports the implementation of the principles of transparency and accountability in state financial management. Therefore, as stated by the Directorate General of Treasury (2024), optimizing KKP is a crucial step to increase the efficiency and transparency of government financial transactions.

In terms of budget execution quality, the Medan District Court's output performance demonstrated satisfactory results. Most of the output targets set out in the Budget Implementation Document (DIPA) were achieved as planned. This achievement demonstrates that the planned activities were effectively implemented with the support of the available budget. This demonstrates that the budget utilized has significantly contributed to the implementation of the judicial institution's duties and functions. The strong output performance also indicates an alignment between program planning and the operational needs of the work units. Therefore, budget management in terms of implementation results has positively impacted organizational performance.

However, there are still several activity outputs that have not been optimally achieved according to the established targets. This condition indicates that not all programs and activities can be realized optimally. Delays in activity implementation are one of the main factors influencing the low output achievement in certain activities. Furthermore, changes in program priorities mid-budget year also impacted adjustments to activity implementation. These

changes resulted in some activities being unable to be implemented according to the initial plan. This is in line with the opinion of Halim and Kusufi (2014), who stated that the quality of budget implementation results is highly dependent on consistency between planning, implementation, and budget control. Therefore, strengthening budget coordination and control is crucial to improving the quality of output achievement.

Human resources also play a significant role in determining the quality of budget management in government agencies. Limited staff competency, particularly in understanding budgeting regulations and operating financial applications, can directly impact the effectiveness of budget execution. This lack of understanding has the potential to lead to administrative errors and delays in the financial management process. Furthermore, uneven analytical skills among staff can impact the quality of budget planning and control. This situation highlights the need for continuous human resource capacity building. Law Number 5 of 2014 concerning the State Civil Apparatus emphasizes the importance of developing ASN competencies as part of efforts to improve the performance of government organizations. Therefore, training and developing the competencies of budget management staff is a strategic step to improve the overall quality of budget management.

In addition to internal factors, external factors such as changes in regulations and government policies also influence budget management at the Medan District Court. The dynamics of these regulations require budget managers to have a high level of adaptability to ensure that activities continue according to plan. Changes in budgetary provisions often require administrative and technical adjustments that cannot be made instantly. This situation has the potential to cause delays in activity implementation if not properly anticipated. Therefore, budget managers are required to always keep abreast of applicable regulatory developments. Mahmudi (2015) stated that the ability to adapt to policy changes is a crucial factor in maintaining effective budget management. With good adaptability, the negative impact of regulatory changes on budget implementation can be minimized.

Coordination between work units is a crucial aspect that needs to be strengthened in budget management. Lack of synergy between planning, finance, and activity implementation units can lead to delays in budget realization. This situation indicates that communication flows and the division of roles between units are not yet fully functioning optimally. Weak coordination also has the potential to create mismatches between activity planning and implementation in the field. As a result, budget execution cannot be carried out in a timely and efficient manner. Research by Saputra (2016) shows that effective coordination between work units can improve the efficiency and quality of public sector budget implementation. Therefore, strengthening coordination mechanisms is a crucial step in improving budget management performance.

Previous research indicates that the quality of budget planning is a fundamental factor in determining the success of public sector budget management. Halim and Kusufi (2014) stated that thorough budget planning will minimize budget revisions and increase the efficiency of fund use. This finding

aligns with the research findings in this thesis, which indicate that the quality of budget planning at the Medan District Court is not yet fully optimal, as reflected in the ongoing revisions to the Budget Implementation Budget (DIPA) and deviations in fund withdrawal plans. Mardiasmo (2014) emphasized that weak budget planning will impact the low effectiveness of budget implementation. The results of this thesis research demonstrate that inaccurate planning is one of the reasons why the IKPA score has not consistently been in the "Very Good" category. Widodo's (2016) research also found that discrepancies between budget planning and realization often occur due to inaccurate priority setting. This condition is relevant to the thesis findings, which indicate that budget planning at the Medan District Court still needs improvement to be more based on real needs. Thus, the results of this thesis research reinforce previous research findings regarding the importance of quality budget planning.

In terms of budget implementation, previous research emphasized the importance of coordination, stable regulations, and human resource capacity. Pangalila (2017) concluded that weak coordination between work units was the main cause of low budget absorption. The results of this thesis support these findings, stating that budget implementation at the Medan District Court still faces obstacles in inter-unit coordination and administrative delays. Lukman (2018) stated that limited flexibility and budget centralization hamper activity realization. This is in line with the results of this thesis, which showed a slowdown in budget absorption during certain periods. Kuntadi and Rosdiana (2022) found that regulatory changes significantly impact budget implementation. This thesis research also confirms that regulatory dynamics affect the quality of budget implementation at the Medan District Court. Thus, the results of this thesis research confirm and expand on previous research findings regarding factors inhibiting budget implementation.

Previous research places the quality of budget execution as the ultimate indicator of successful budget management. Mulyadi (2015) stated that achieving budget output reflects the effectiveness of the overall planning and implementation process. The results of this thesis indicate that output achievement at the Medan District Court is relatively good, but not yet fully consistent in the highest performance category. Basri (2013) stated that the high SILPA indicates weak budget execution effectiveness. This finding aligns with the thesis's findings, which indicate budget surpluses due to programs that are not optimally implemented. Saputra (2016) emphasized that policy instability can reduce the quality of budget execution. This thesis research demonstrates that policy changes and implementation constraints also influence the achievement of budget output. Overall, the results of this thesis confirm and expand the findings of previous research, which states that the quality of budget execution results is the accumulation of effective planning and implementation.

Overall, the analysis shows that budget management at the Medan District Court has been running quite well and is able to support the implementation of the institution's duties and functions in general. This is reflected in the achievement of the Budget Execution Performance Indicator, which was in the good category for most of the assessment period. However, budget management

still requires continuous improvement to ensure optimal and consistent performance. Improvements need to be focused on enhancing the quality of budget planning so that fund allocations are more targeted and in line with the organization's real needs. Furthermore, strengthening the internal oversight system is crucial to prevent irregularities and ensure the budget is used efficiently and accountably. Human resource capacity building is also needed, particularly in understanding regulations and budget management techniques. These efforts are expected to improve the accuracy of budget implementation and absorption. Thus, optimizing the implementation of performance-based budgeting can be realized more effectively to support the achievement of organizational goals and improve the quality of public services.

With integrated and sustainable improvements, budget management at the Medan District Court is expected to become more effective and efficient. These improvement efforts are not only oriented towards fulfilling administrative aspects, but also towards improving managerial quality at every stage of budget management. Improving the quality of budget planning, implementation, and oversight is expected to encourage more consistent achievement of the Budget Execution Performance Indicator in the very good category. Furthermore, optimal budget management will strengthen accountability and transparency in the use of public funds. The positive impact of good budget management is also expected to be felt directly by the public through improved quality of public services. More effective, rapid, and responsive judicial services are one indicator of successful budget management. Thus, budget management functions not only as a financial control tool but also as a strategic means to improve the performance of the judicial institution. Ultimately, this condition is expected to strengthen public trust in the Medan District Court as a professional and accountable law enforcement institution.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the analysis and discussion, it can be concluded that budget management at the Medan District Court has generally been running well and in accordance with applicable laws and regulations. This is reflected in the achievement of the Budget Execution Performance Indicator (IKPA) score, which has been in the good category for several assessment periods. Budget management has been able to support the implementation of the duties and functions of the judicial institution, particularly in the provision of legal services to the public. However, this study also found that the quality of budget management is not yet fully optimal and has not consistently achieved the very good category. The main problems are still found in the aspect of budget implementation planning, particularly related to the accuracy of the preparation of fund withdrawal plans and the frequency of budget revisions. This condition indicates that budget planning is not fully based on real needs and is not supported by comprehensive analysis.

In terms of budget implementation, despite relatively good budget absorption, there is still a tendency for budget realization to accumulate at the end of the fiscal year. This pattern has the potential to reduce the quality of spending and the effectiveness of output achievement. Furthermore,

administrative constraints, suboptimal coordination between work units, and limited human resource capacity also impact the quality of budget execution.

In terms of budget execution quality, most activity output targets have been achieved as planned. This demonstrates that the allocated budget has significantly contributed to the Medan District Court's performance. However, several activities still experienced suboptimal output due to implementation delays and changes in program priorities.

Based on these conclusions, it is recommended that the Medan District Court strengthen its budget planning process by increasing the accuracy of activity plans and fundraising plans. Budget preparation should be more based on historical data and the actual needs of work units to minimize budget revisions and improve the quality of budget planning and implementation.

Furthermore, it's necessary to improve the quality of budget implementation by strengthening coordination between work units, particularly between planning, finance, and activity implementation units. Budget absorption also needs to be encouraged to be more equitable throughout the fiscal year to avoid a backlog of realizations at the end of the year and improve the quality of government spending.

Strengthening human resource capacity is a crucial aspect that requires attention. Improving the competency of budget management personnel through training and technical guidance related to budgeting regulations and government financial applications is expected to improve the overall quality of budget management. Furthermore, optimizing the use of information technology and internal control systems needs to be continuously enhanced to support transparency and accountability in financial management.

With consistent and ongoing implementation of these recommendations, it is hoped that budget management at the Medan District Court will improve in quality, as reflected in an increase in the IKPA score and the achievement of effective and efficient budget use. Ultimately, sound budget management is expected to improve the performance of the judiciary and the quality of public services in the areas of law and justice.

## **ADVANCED RESEARCH**

Future research is recommended to adopt a more advanced analytical approach by integrating quantitative and qualitative methods to comprehensively evaluate budget management performance at judicial institutions. Subsequent studies may incorporate comparative analysis across district courts or longitudinal data to examine trends in IKPA performance and budget execution quality over time. Additionally, future research could expand the scope by including variables such as organizational culture, leadership effectiveness, internal control systems, and the adoption of digital financial management systems to better explain variations in budget performance. Employing advanced statistical techniques, such as Structural Equation Modeling or panel data analysis, would also allow for deeper examination of causal relationships between planning accuracy, human resource capacity, coordination mechanisms, and budget effectiveness, thereby providing more

robust policy recommendations for improving public sector financial management and judicial service delivery.

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