

EFFECTIVENESS AND EFFICIENCY OF BUDGET REALIZATION'S LOCAL GOVERNMENT BEFORE AND DURING PANDEMIC: A CASE STUDY

**EFEKTIVITAS DAN EFISIENSI PELAKSANAAN ANGGARAN
PEMERINTAH DAERAH SEBELUM DAN SELAMA PANDEMI: STUDI
KASUS**

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ABSTRACT

This purpose of study is to analyze the comparison of the performance of financial statements by taking into account the level of efficiency, and the effectiveness of the allocation of funds to assess budget accountability. The object of this research is the Regional Development Planning Agency of Magelang Regency and Yogyakarta City with the main data source being the 2018 to 2021 Budget Realization Report. This study uses a quantitative descriptive method with secondary and primary data types. Analysis of the data using the formula of efficiency and effectiveness. The analysis results from the calculations show that the percentage level of effectiveness of Magelang Regency before the pandemic (2018-2019) and during the pandemic (2020-2021) is in the effective level. The percentage level of the effectiveness of the City of Yogyakarta before the pandemic (2018-2019) and during the pandemic (2020-2021), which is in the effective percentage. The percentage level of efficiency in Magelang Regency before the pandemic (2018-2019) was in the less efficient percentage. Meanwhile, during the pandemic (2020-2021) it was in the efficient percentage and overall, it was in the fairly efficient category. The percentage level of efficiency of the City of Yogyakarta before the pandemic (2018-2019) and during the pandemic (2020-2021) was in the efficient percentage.

Keywords: Budget Realization, Effectiveness, Efficiency, Local Government

ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis perbandingan kinerja laporan keuangan dengan mempertimbangkan tingkat efisiensi dan efektivitas alokasi dana guna menilai akuntabilitas anggaran. Objek penelitian ini adalah Badan Perencanaan Pembangunan Daerah Kabupaten Magelang dan Kota Yogyakarta dengan sumber data utama berupa Laporan Realisasi Anggaran Tahun 2018 hingga 2021. Penelitian ini menggunakan metode deskriptif kuantitatif dengan jenis data sekunder dan primer. Analisis data menggunakan rumus efisiensi dan efektivitas. Hasil analisis dari perhitungan menunjukkan bahwa tingkat persentase efektivitas Kabupaten Magelang sebelum pandemi (2018-2019) dan selama pandemi (2020-2021) berada pada tingkat efektif. Tingkat persentase efektivitas Kota Yogyakarta sebelum pandemi (2018-2019) dan selama pandemi (2020-2021) berada pada tingkat persentase yang efektif. Tingkat persentase efisiensi Kabupaten Magelang sebelum pandemi (2018-2019) berada pada tingkat persentase yang kurang efisien. Sementara itu, selama pandemi (2020-2021) berada pada tingkat efisiensi yang efisien dan secara keseluruhan berada pada kategori efisiensi yang cukup. Tingkat efisiensi Kota Yogyakarta sebelum pandemi (2018-2019) dan selama pandemi (2020-2021) berada pada tingkat efisiensi yang efisien.

Kata Kunci: Realisasi Anggaran, Efektivitas, Efisiensi, Pemerintah Daerah

INTRODUCTION

Budget is something instrument planning and control management which play a role important in organization sector private or organization sector public. Budgeting is process allocate scarce resources to unlimited demand, and budget is an operation plan a certain currency for a certain period of time

(Freeman et al., 2018). Reject measuring guarantee specifically in sector government is realization of the target the budget contained in Realization Report The budget.

The Budget Realization Report (LRA) serves to present information on the realization of government revenue, expenditure, and financing compared to

the budget, thereby showing the level of program achievement and accountable use of funds in a reporting period (Naufal et al., 2025). Mbaubedari, et al. (2025) emphasize that the Budget Realization Report provides information on the extent to which the planned budget has been realized, thereby enabling evaluation of budget implementation performance and resource utilization in an accounting period. Nasirwan et al. (2024) states that the Budget Realization Report is a reporting instrument that shows the realization of government revenue and expenditure compared to the budgeted amount, thereby measuring the effectiveness of financial management in that period. The importance of LRA for government center/area to use could serve information from realization budget which has thoroughly planned beforehand which will later be useful for conducting an evaluation of the government's performance in terms of efficiency and effectiveness budget's utilization.

The effectiveness of regional financial management reflects how well local governments can achieve their planned fiscal objectives by using budgets efficiently and appropriately (Suhendro, 2024). Santika et al. (2021) states that the effectiveness of regional financial management occurs when there is clear alignment between the budget and public policy, with the intervention of internal control systems to ensure that the budget is used efficiently and in accordance with its objectives. Tsaniyah et al. (2022) show that the effectiveness of local tax revenue reflects the ability of local governments to reach revenue targets efficiently and effectively, in accordance with the principles of governance mandated by the Local Government Law. When an organization succeeds in achieving its goals, so could

said that organization the has operate by effective.

Suhendro (2024) asserts that the principle of efficiency in regional financial management requires the use of minimal but targeted resources to achieve organizational goals; operationally, efficiency is often measured by budget ratios e.g., the ratio between actual expenditure and actual revenue/budget as an indicator of whether resources are being used economically.

Indriani (2023) shows that the realization of regional revenue and expenditure budgets plays a significant role in efforts to handle the COVID-19 pandemic, in which the government reallocated budgets and refocused spending to overcome the health and economic crisis. In a study of Surakarta, Hapsari et al. (2022) assessed the efficiency and effectiveness of budget realization reports during the pandemic; reallocated budgets showed high effectiveness and efficiency in spending on COVID-19 emergency policies. During the COVID-19 pandemic, the effectiveness of local governments increased despite major challenges in the financial sector; although efficiency was not explicitly measured as "budget cuts," regional budget management had to be highly adaptive to changes in refocusing and reallocation policies (Nugraeni et al., 2022). Because of that, needed calculation effectiveness and efficiency use budget for determination allocation budget forward could in accordance with destination publication Regulation President Number 54 of 2020.

Previous studies have also assessed the effectiveness and efficiency of regional budget realization using a comparison between realization and budget (Habibi et al., 2024; Milenia et al., 2022; Sajow et al., 2017; Taruni & Diatmika, 2025). However not yet there

is research review about impact pandemic on achievement effectiveness and efficiency in local government. because of that, research this analyze comparison effectiveness and efficiency before the pandemic (2018-2019) and during the pandemic (2020-2021). In addition, research this use 2 objects study that is Regional Research and Development Planning Agency (Bappeda) Regency Magelang and the Bappeda of Yogyakarta City. Bappeda have Duty main planning, research & development. Because it has Duty planning, while planning is the earliest stage in every agenda, then calculation effectiveness and efficiency in Bappeda need done in order to used as ingredient evaluation determination budget. In addition, Yogyakarta City and Regencies Magelang in 2021 has score Agency Performance Accountability Government (AKIP) respectively A (score 80-90) and B (score 60-70). Based on statement Deputy Bureaucratic Reform, Accountability Apparatus, and Supervision of the Ministry of Empowerment State Apparatus and Bureaucratic Reform average government merit AKIP scores regencies/cities in 2021 as many as 61.60 (Rum (Humas MENPANRB), 2022). Because of that, Bappeda Regency Magelang chosen as representation government districts/cities in Indonesia. Whereas Yogyakarta City Bappeda elected for show description government districts/cities that have performance satisfactory.

Study this contribute to development theory accountancy sector public especially in evaluation management budget government area In addition research this have contribution by practical in calculation and analysis effectiveness and efficiency realization government budget area

RESEARCH METHOD

The type of research used in this research is descriptive quantitative and qualitative research. Object in study this are the Regional Development Planning Agency (BAPEDDA) and the Revenue Agency Management District Asset Finance Magelang. The data used in this study are secondary data and primary data. Secondary data is in the form of budget realization reports for the Regional Development Planning Agency (BAPEDDA) and the Revenue Agency Management District Asset Finance Magelang sample period 2018-2020. The primary data used in this research is the result of interviews from the informants. Data analysis techniques in research this use method quantitative for calculation effectiveness and efficiency. Calculation results quantitative then reviewed with method semi- structured interview. Source person interview on research this is the parties involved with composing report realization budget. List of sources presented in table 1.

Table 1. Source Data

No	Informant	Code
1	Planning, Evaluation, and Reporting Section of BAPPEDA Magelang Regency	A.1 A.2
2	Planning, Evaluation, and Reporting Section of the Yogyakarta City BAPPEDA	B.2 B.2

Efficiency analysis conducted with method to do calculation use formula efficiency. Effectiveness analysis conducted with method calculation with formula effectiveness After each result level effectiveness nor efficiency found of each object study namely in the Regional Development Planning Agency (BAPEDDA) and the Revenue Agency Management District Asset Finance Magelang in 2018-2019 and 2020, hereafter is compare performance from

each of these Agencies in 2018-2019 with year 2020, with see from level its effectiveness and efficiency. Following is formula efficiency and formula effectiveness used as well as criteria from second formula those:

Level of effectiveness calculated with see realization budget shopping and budget targets shopping company or agency related then compared (Sumenge, 2013).

$$\text{Effectiveness} = \frac{\text{Actual Expenditure}}{\text{Target Expenditure}} \times 100\%$$

Through Decree of the Minister of Home Affairs Number 690,900-327 of 1996, that criteria level effectiveness budget shopping could seen through weight rating as following:

Table 2. Weight Effectiveness Level Assessment

No	Vulnerable Level	Information
1	< 60%	Ineffective _
2	60% - 80%	Less Effective
3	80% - 90%	Enough Effective
4	90% - 100%	Effective
5	> 100%	Very Effective

Criteria Effectiveness determined namely (Sumenge, 2013):

1. If score ratio more than 100%, then criteria the could said to be very effective.
2. If score ratio between 90% - 100%, then criteria the could said effective.
3. If score ratio between 80% - 90%, then criteria the could said enough effective.
4. If score ratio between 60% - 80%, then criteria the could said not enough effective.
5. If score ratio below 60%, then criteria the could said no effective.

According Sumege (2013) that level efficiency could calculated with see realization budget spending and budget targets shopping then compared.

$$\text{Efficiency} = \frac{\frac{\text{Direct Expenditure}}{\text{Budget Realization}}}{\text{Expenditure}} \times 100\%$$

Through Decree of the Minister of Home Affairs Number 690,900-327 of 1996, that criteria level efficiency budget shopping could seen through weight rating as following:

Table 3. Classification of Efficiency Levels Based on Percentage

No	Vulnerable Level	Information
1	< 60%	Very Efficient
2	60% - 80%	Efficient
3	80% - 90%	Enough Efficient
4	90% - 100%	Less Efficient
5	> 100%	Inefficient _

Criteria Efficiency (Nabilah & Hernadi Moorcy, 2022) determined namely:

1. If value ratio more than 100%, then said no efficient.
2. If value ratio between 90% - 100%, then said not enough efficient.
3. If value ratio between 80% - 90%, then said enough efficient.
4. If value ratio between 60% - 80%, then said efficient. If value ratio below 60%, then said to be very efficient.

RESULTS AND DISCUSSION

Effectiveness Realization Budget Regency Magelang and Yogyakarta City

Collected data for calculation score effectiveness obtained from Report Realization Budget Bappeda Regency Magelang and Yogyakarta. Calculation Effectiveness for Bappeda Regency Magelang and Yogyakarta are presented in table 4.

Table 4. Effectiveness Value Budget Regency Magelang and Yogyakarta City 2018-2021

City	Information	Year	Achievements Effectiveness	Information
Megalang	Before Pandemic	2018	95.41%	Effective
		2019	94.19%	Effective
	During the Pandemic	2020	95.80%	Effective
		2021	96.43%	Effective
Yogyakarta	Before Pandemic	2018	95.89%	Effective
		2019	95.98%	Effective
	During the Pandemic	2020	96.86%	Effective
		2021	95.69%	Effective

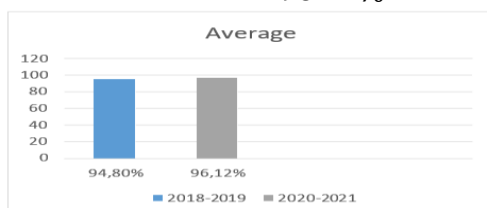
Source: Processed Data (2021)

1. Effectiveness Realization Budget Regency Magelang For see level effectiveness districts Magelang before and

during the pandemic, research this to do calculation of the average value effectiveness districts Magelang year 2018- 2019 as score effectiveness before the pandemic and the average score effectiveness districts Magelang year 2020- 2021 as score effectiveness during the pandemic. Calculation the average value of effectiveness Regency Magelang before and during the pandemic are presented in Figure 1

$$\begin{aligned}
 & \text{2018} \\
 & - \text{2019} \\
 & \left(\begin{array}{l} \text{before} \\ \text{pandemic} \end{array} \right) = \frac{95,41\% + 94,19\%}{2} \\
 & = 94,8\%
 \end{aligned}$$

$$\begin{aligned}
 & \text{2020} - \text{2021} \\
 & \left(\begin{array}{l} \text{as long} \\ \text{as pandemic} \end{array} \right) = \frac{95,80\% + 96,43\%}{2} \\
 & = 96.12\%
 \end{aligned}$$

**Figure 1. Diagram of the Average Level of Effectiveness Regency**

Magelang Year 2018-2019 and Year 2020-2021

In Table 4 it can be seen occur increase percentage achievement. In 2019 it was successful at 94.19 %, early start pandemic Regency Magelang capable adapt very well and achieve percentage 95.80% for side effectiveness. By number, show progress by 1.61%. The same is true in 2021, also experiencing increase so that capable is at the percentage of 96.43% in other words growing by 0.63%. And if seen from average results during the pandemic experienced increase that is at a percentage of 96.12 % compared to 2018-2019 which is at a percentage of 94.8%.

This thing could occur because There are programs that have customized with condition pandemic. Like there is change plan budget Regency Magelang. Regency by responsive and nimble quick take action assertive to the impact of COVID-19 felt various sector economy. Regency Magelang capable maintain the positive trend in the middle pandemic because develop innovation. Information this obtained from results Interview with sources:

“... oh yeah sis, because of course for 2021 no there is sub- activity reduction or activity or program, reduction only on the ceiling budget

(rationalization budget). Whereas for 2022, there are subtraction sub activity, and not there is sub activity substitute. Endure with develop innovation. one develop quality budget that is notice efficiency and effectiveness use budget only for activities that are urgent and performance targets that will be achieved support achievement vision mission head area." (A.1).

2. Effectiveness Realization Yogyakarta City Budget Based on the results presented in Table 1, it is known

that that management Yogyakarta City budget is classified as in criteria effective. In 2020-2021 the Yogyakarta City Government is able to maintain a positive trend although pandemic start causes impact negative to various aspect.

For see level effectiveness Yogyakarta city before and during the pandemic, research this to do calculation of the average value effectiveness the city of Yogyakarta in 2018- 2019 as score effectiveness before the pandemic and the average score effectiveness Yogyakarta city in 2020-2021 as score effectiveness during the pandemic. Calculation The average value of the effectiveness of the City of Yogyakarta before and during the pandemic is presented in Figure 2.

$$\begin{aligned} 2018 - 2019 &= \frac{95,89\% + 95,98\%}{2} \\ &= 92,8\% \end{aligned}$$

$$\begin{aligned} 2020 - 2021 &= \frac{96,86\% + 95,69\%}{2} \\ &= 96.28\% \end{aligned}$$

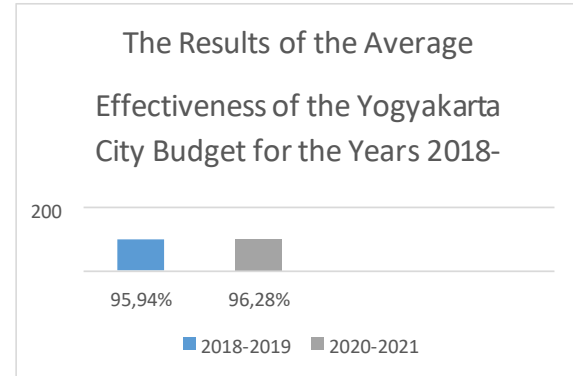


Figure 2. Diagram of the Average Level of Effectiveness of Yogyakarta City in 2018

In Table 1 it can be seen occur increase percentage achievements in 2018-2020 and a decline in 2021. In 2019 it was successful at 95.98 %, early start the city of Yogyakarta pandemic can adapt very well. By number, shows a progress of 0.09% if compared with year 2018 on the side effectiveness. It's the same in 2020, also experiencing increase so that capable is at the percentage of 96.86% in other words growing by 0.88%. However, in 2021 it happened drop percentage level effectiveness by 1.17%, so that to 95.69%.

This thing could occur because There are programs that have customized with pandemic conditions. Like there is change plan budget Yogyakarta City Government such as a number of shopping that doesn't urgent, trimmed and customized with needs. Government by responsive and nimble quick take action assertive to the impact of COVID-19 felt various sector economy Yogyakarta City Government is able maintain the positive trend in the middle pandemic with method no reduce the output and targets that have been set as well as function coordination permanent held online. Information this obtained from results Interview with the Planning, Evaluation and Reporting Section Bappeda City of Yogyakarta:

"...we did rationalization budget Ms. There are several shopping that

doesn't urge that we trim and adjust with needs. Yes, we try maintain a positive trend effectiveness in the middle pandemic yes with method no reduce the output and targets that have been set. Function our coordination remains do it through online" (A.2).

3. Comparison Effectiveness Realization Budget Regency Magelang and Yogyakarta City Before and During the Pandemic

Calculation grade average effectiveness before the pandemic and after the pandemic together for Regency Magelang and Yogyakarta City, namely as following:

$$2018 - 2019 = \frac{95,41\% + 94,19 + 95,89\% + 95,98\%}{2} = 95.37\%$$

$$2020 - 2021 = \frac{95,80\% + 96,43\% + 96,86\% + 95,69\%}{2} = 96.20\%$$

When served in diagram form, results rate average calculation effectiveness Realization Budget Regency Magelang and Yogyakarta City from 2018-2021 like seen in figure 3.

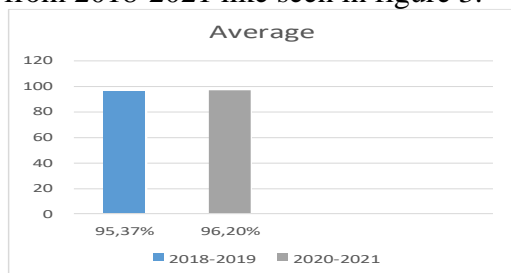


Figure 3. Diagram of the Average Level of Effectiveness Regency

Magelang and the City of Yogyakarta in 2018- 2019 with Year 2020-2021

Figure 3 shows results comparison second mean value object with results percentage show good result. From result the Regency Magelang and Yogyakarta City together show level more percentage tall effectiveness in 2020-2021.

Regency Magelang show level effective percentage during years 2018-2021. This thing influenced by, the existence of programs that have been customized with existing conditions. Likewise with level percentage management Yogyakarta City budget showing effective results during years 2018-2021. This thing influenced because existence rationalization budget. A number of shopping that doesn't urgent, trimmed and customized with needs. How to be able maintain a positive trend effectiveness in the middle pandemic is with method no reduce the output and targets that have been set function coordination permanent held via online.

Efficiency Realization Budget Regency Magelang and Yogyakarta City 2018-2021

Measurement efficiency conducted with compare realization budget shopping direct with realization budget shopping later multiplied with one hundred percent. Processed data sourced from report data realization budget for each relevant year. Calculation Efficiency for Bappeda Regency Magelang and Yogyakarta are presented in table 2.

Table 5. Efficiency Value Budget Regency Magelang and Yogyakarta City 2018-202

City	Information	Year	Achievements Effectiveness	Information
Magelang	Before Pandemic	2018	100%	Less Efficient
		2019	94.50%	Less Efficient
	During the	2020	45.78%	Less Efficient

Yogyakarta	Pandemic	2021	98.26%	Less Efficient
	Before Pandemic	2018	71.38%	Efficient
		2019	80.46%	Enough Efficient
		2020	54.08%	Very Efficient
	During the Pandemic	2021	87.10%	Enough Efficient

Source: Processed Data (2021)

1. Efficiency Realization Budget Regency Magelang

For see level efficiency districts Magelang before and during the pandemic, research this to do calculation of the average value efficiency districts Magelang year 2018-2019 as score efficiency before the pandemic and the average score efficiency districts Magelang year 2020-2021 as score efficiency during the pandemic. Calculation average efficiency Regency Magelang before and during the pandemic are presented in Figure 4.

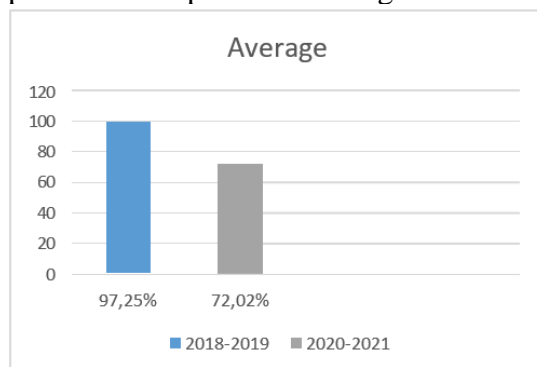


Figure 4. Diagram of the Average Efficiency Level Regency Magelang Year 2018-2019 and Year 2020-2021

Based on the results presented in Table 2 are known that management budget Regency Magelang belong to in criteria not enough efficient. The same results can also be seen in the 2018-2019 average calculation classified as in criteria not enough efficient. However precisely realization budget Regency Magelang reach score efficient moment the 2020- 2021 pandemic.

During a pandemic can obtained score efficient because there is deletion

budget on the program of activities that have been planned and budgeted the diverted for handling COVID-19 in the district Magelang. This thing supported with results interview:

“... do subtraction even until deletion budget on program or activity or sub - activity being assessed not urgent for implemented during a pandemic. Budget focused on very urgent (programs/ activities /sub-activities) as our efforts to do prevention and treatment the COVID-19 pandemic, Ms. (A.1).

Sector very crucial shopping before and during pandemic occur is Sector field health, field social and field economy. This thing supported by results Interview following this:

“Sector Health sector (service) prevention and treatment COVID-19 patients), field social (net) safety social for COVID- 19 sufferers and their families) and economy (recovery economy for affected direct COVID-19). (A. 2).

2. Efficiency Realization Yogyakarta City Budget

For see level efficiency Yogyakarta city before and during the pandemic, research this To do calculation of the average value efficiency the city of Yogyakarta in 2018-2019 as score efficiency before the pandemic and the average score efficiency Yogyakarta city in 2020-2021 as score efficiency during the pandemic. Calculation average efficiency the city of

Yogyakarta before and during the pandemic is presented in Figure 5.

$$2018 - 2019 = \frac{71,38\% + 80,46\%}{2} = 75,92\%$$

$$2020 - 2021 = \frac{54,08\% + 87,10\%}{2} = 70,59\%$$

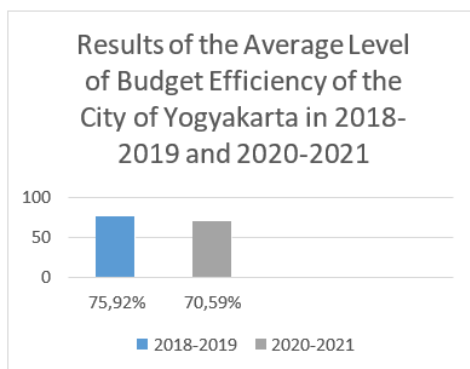


Figure 5. Diagram of the Average Efficiency Level of Yogyakarta City in 2018-2019 and 2020-2021

Based on the results presented in Table 2 it is known that management budget Yogyakarta City Government has experienced condition fluctuating on the side percentage efficiency. Based on Table 2, it can be said that Yogyakarta City Government is located in percentage average efficient in management budget from years 2018-2021. In accordance with results interviews that have conducted together with the Planning, Evaluation and Reporting Section of the City of Yogyakarta known that there is cancellation budget on the program of activities that have been planned and in composing budget Yogyakarta City government is very concerned about reference in Strategic Plan and standardization prices and market prices. This thing supported with results Interview following this:

"There are " a lot canceled plans because pandemic. Especially capital

expenditure. For example, like delayed procurement of laptops. There is no replacement program, only just postponed. How to develop quality budget, i.e it is carried out meeting coordination in the form of a desk renja with consider something budget shopping is worthy or no and whether Becomes priority development. The most important thing to be consideration in plan budget is strategic plan made in period of 5 (five) years. (A.2).

Sector very crucial shopping before and during pandemic occur is sector shopping whose activities related with function coordination. This thing powered by results Interview following this:

"... sector shopping whose activities related with function coordination. For example, like meeting coordination with Organization Other Local Governments." (A.2).

3. Comparison Efficiency Realization Budget Regency Magelang and Yogyakarta City Before and During the Pandemic

Calculation grade average efficiency before the pandemic and after the pandemic together for Regency Magelang and Yogyakarta City are presented in Figure 6.

$$2018 - 2019 = \frac{100\% + 94,50\% + 71,38\% + 80,46\%}{4} = 86,59\%$$

$$2020 - 2021 = \frac{45,78\% + 98,26\% + 54,08\% + 87,10\%}{4} = 71,31\%$$

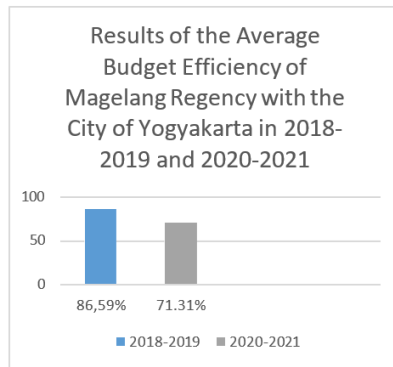


Figure 6. Diagram of Average Efficiency Level Regency Magelang and the City of Yogyakarta in 2018-2019 with Year 2020-2021

Based on average calculation result level efficiency Regency Magelang and Yogyakarta City are obtained results showing that during the second (2020-2021) pandemic city the more efficient in manage absorption the budget compared with absorption budget before the pandemic (2018-2019). Results by equally is at in percentage not enough efficient shown by District Magelang in susceptible years 2018-2021. Whereas management budget Yogyakarta City Government is enough show fluctuating results, with averages being in category efficient.

CONCLUSION

Based on results calculation and analysis could collected that level percentage effectiveness Regency Magelang and Yogyakarta City before pandemic (2018 -2019) and during pandemic (2020 -2021) namely is at in level effective. Percentage rate efficiency Regency Magelang before the pandemic (2018 -2019) is in in percentage not enough efficient and During pandemic (2020 -2021) is in percentage efficient. While the percentage rate Yogyakarta City efficiency before pandemic (2018-2019) and during pandemic (2020 -2021) is in percentage efficient. Percentage rate effectiveness and efficiency Regency

Magelang and Yogyakarta City together after pandemic (2020-2021) more effective and efficient compared with before pandemic (2018- 2019).

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