

## ANALYSIS OF REGIONAL EXPENDITURE PERFORMANCE IN THE REPORT BUDGET REALIZATION IN PLANNING AGENCY REGIONAL (BAPEDA) MAJENE DISTRICT

(Case study of Regional Planning Board of Majene Regency)

Rusnah

Accounting Study Program, Faculty of Economics, University of West Sulawesi

E-mail: [rushah02@gmail.com](mailto:rushah02@gmail.com)

### Abstract

*This study aims to determine the expenditure performance of the District Planning Agency. Majene in the Budget Realization Report regarding the difference between spending and the budget, spending growth, spending efficiency and how capital expenditures and operations are being carried out. This research is a quantitative descriptive study, the data used is secondary data in the form of a report on the realization of the Regional Planning Agency's budget for the 2018-2020 fiscal year in Kab. Majene. The analytical techniques used are analysis of spending variance, analysis of spending growth, analysis of spending efficiency, and shopping compatibility. The results of this study indicate that the results of the analysis of the expenditure variance in 2018 - 2020 expenditure performance are considered good even though in 2018 the level of budget realization is very low, which is only 22% compared to the following year. Analysis of spending growth in 2018 – 2019 increased by 362%. Meanwhile, in 2019-2020, it actually decreased by 37% percent from last year. Expenditure efficiency analysis in 2018 the level of budget efficiency is 22%, in 2019 the level of budget efficiency is 98%, and in 2020 the level of budget efficiency is 95%. Although in 2018 the level of budget efficiency is still relatively good because it does not exceed the total budget target or the level of budget efficiency is above 100%. The compatibility analysis, namely the analysis of capital expenditures on total expenditures, shows that in 2018 the level of capital expenditure was only 1%, in 2019 it was only 2% and in 2020 it was only 1%. As for the analysis of operating expenses in 2018 it was 99%, in 2019 it was 98%, and in 2020 it was 99%.*

**Keywords:** *Performance, Regional Expenditure, Budget Realization Report*

### 1. INTRODUCTION

Financial statements are prepared to show the financial position of the company and all transactions made during a certain period. Financial statements are used to compare the realization of income, expenses, transfers, and financing of a company against a predetermined budget, assess the financial condition of a company, and evaluate the

effectiveness and efficiency of the company. With the new state financial reform, it is important to make changes in other areas so that the reform process runs smoothly.

One of the big changes is the shift to government accounting which allows financial information to be produced in a way that is useful to a variety of parties. Government Accounting Standards are important in the preparation of financial reports, as they help ensure accurate and reliable information.

The development of the right system for implementation resulted in the creation of the Regional Financial Accounting System (SIKAD). This system is expected to replace the existing accounting system. With this it is hoped that the expected transparency and accountability in regional financial management can be achieved. The benefits of implementing a regional financial accounting system based on state accounting standards are aimed at increasing the accountability and reliability of state financial management through the preparation and development of good state accounting standards. Government Accounting Standards (SAP) are stipulated by Government Regulation no. 71 of 2010 October 2010 concerning Accrual Based SAP. This is the basis for all reporting companies in presenting financial reports as accountability to various parties,

The Budget Realization Report (LRA) is a useful resource for assessing a region's financial performance. When it comes to financial reporting, the LRA is more important than the balance sheet. This is the first type of financial report that is generated before other reports, such as operational reports and cash flow statements, are generated. In this study, researchers only took the Budget Realization Report (LRA), which in the LRA presented income, spending, surplus/deficit and financing. In the LRA there is an element in the form of spending which outlines all expenditure items issued by the regional government for operational needs for which no repayment is received.

Table 1 Budget Realization Report (LRA) of BAPEDA Majene Regency for 2018-2021

Year	Shopping			
	Budget (a)	Realization (b)	% (c) $(\times 100\%) \frac{b}{a}$	Difference (100%-c)
2018	7,710,005,020.00	1,659,487,152.00	22 %	78 %
2019	7,802,324,059.00	7,665,784,789.00	98 %	2 %
2020	5,051,620,209.20	4,816,914,996.70	95 %	5 %
2021	6,072,699,095	6,052,240,226	100%	0 %

Source: BAPEDA Expenditure Realization Budget for 2018, 2019, 2020 and 2021

Measurement performance is a systematic process to assess whether the program/activity that has been planned is in accordance with the plan, and what is more important is whether it has achieved the success that has been targeted at the time of planning. Performance measurement begins with the process of determining performance

indicators that provide information in such a way as to enable public sector work units to monitor their performance in producing outputs and outcomes for the community. Performance measurement is useful for assisting decision makers in monitoring and improving performance and focusing on organizational goals in order to meet the demands of public accountability.

The linkage between Budget and Realization provides an illustration of how an agency can be said to be efficient or not, in making budgeting and financing decisions during that one fiscal year. With a measuring tool in the form of an analysis based on a description that supports the analysis of budget performance. To find out directly the magnitude of the variance of the expenditure budget with its realization which can be expressed in nominal form or as a percentage based on the Budget Realization Report (LRA) of expenditures presented, it can be seen how far the budget has been effective and absorbed for agency activities during the one fiscal year. Measuring the performance of this budget can use the Expenditure Variance Analysis.

## 2. IMPLEMENTATION METHOD

The type of research used in this research is descriptive quantitative. Quantitative descriptive is a data analysis method that is carried out by collecting, compiling and interpreting data in the form of numbers which will later be used to provide an overview so that conclusions can be drawn about a situation.

The techniques used in collecting data in this study are observation and documentation.

The analytical method used is the regional expenditure performance analysis method. Regional spending performance analysis is used to find out whether the local government has used the budget as well as possible.

According to Mahmudi (2016 154:164) Analysis of regional spending performance used in this study includes:

### 1. Expenditure Variance Formula

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

### 2. Expenditure Growth Formula

Growth

$$\text{Shopping Year } t = \frac{\text{Realisasi Belanja Tahun } t - \text{Realisasi Belanja Tahun } t-1 \times 100\%}{\text{Realisasi Belanja Tahun } t-1}$$

### 3. Shopping Efficiency Formula

$$\text{Spending Efficiency Ratio} = \frac{\text{Realisasi Belanja} \times 100\%}{\text{Anggaran Belanja}}$$

### 4. Expenditure Formula Against Total Expenditures

$$\text{Expenditure Ratio To Total Expenditure} = \frac{\text{Realisasi Belanja Modal} \times 100\%}{\text{Total Belanja Daerah}}$$

### 5. Operating expense ratio

$$\text{Operating Expenditure Ratio} = \frac{\text{Realisasi Belanja Operasional} \times 100\%}{\text{Total Belanja Daerah}}$$

### 3. RESULTS AND DISCUSSION

#### 3.1 Research Results

Based on Report data Budget Realization for 2018 – 2021 obtained from the Regional Planning Agency (BAPEDA) Kab. Majene, then the results of the analysis are carried out as follows:

##### 1. Expenditure Variance Analysis

Analysis Expenditure Variation Is an analysis of differences or discrepancies between realizations spending and goals shopping. The government's performance is considered good if it is able to allocate spending effectively and efficiently.

Variance Formula spending = Expenditure Realization – Expenditure Budget

Table 2 Analysis of Expenditure Variances of Bapeda Kab. Majene Year 2018-2021

Varians Belanja					
No	Tahun	Anggaran Belanja	Realisasi	Selisih	Persentase
1	2018	Rp 7.710.005.020	Rp 1.659.487.152	-Rp 6.050.517.868	78%
2	2019	Rp 7.802.324.059	Rp 7.665.784.789	-Rp 136.539.270	2%
3	2020	Rp 5.051.620.209	Rp 4.816.914.997	-Rp 234.705.212	5%
4	2021	Rp 6.072.699.095	Rp 6.052.240.226	-Rp 20.458.869	0%

Data Source: Data processed in 2022

##### a. 2018 year

$$\begin{aligned} \text{Variance Analysis} &= \text{Rp. } 1,659,487,152 - \text{Rp. } 7,710,005,020 \\ &= -\text{Rp. } 6,050,517,868 \end{aligned}$$

##### b. 2019 year

$$\begin{aligned} \text{Variance Analysis} &= \text{Rp. } 7,665,784,789 - \text{Rp. } 7,802,232,059 \\ &= -\text{Rp. } 136,539,270 \end{aligned}$$

##### c. 2020 year

$$\begin{aligned} \text{Variance Analysis} &= \text{Rp. } 4,816,914,997 - 5,051,620,209 \\ &= -\text{Rp. } 234,705,212 \end{aligned}$$

##### 4. Year 2021

$$\begin{aligned} \text{Variance Analysis} &= \text{Rp. } 6,052,240,226 - \text{Rp. } 6,072,699,095 \\ &= -\text{Rp. } 20,458,869 \end{aligned}$$

Based on the table above, the regional expenditure variance analysis of Bapeda Kab. Majene in 2018 – 2021 is categorized as good because it does not exceed the predetermined budget. However, in 2018 the percentage difference between realization and budget expenditure was very high, namely 78%, indicating that the existing budget was not being used properly so that it experienced a very high difference compared to three years later. The cause of this large discrepancy was due to the Regional Planning Agency Office not being optimal in managing personnel expenditures. This can be seen

in the Regional Planning Agency expenditure report. The total realization of personnel expenditure was only Rp. 194,998,830 while the budget for the employee itself is Rp. 2,488,310,020.

## 2. Analysis Spending Growth

Expenditure growth analysis is useful for knowing the development of spending from year to year. Expenditure growth analysis is carried out to find out how much the value of expenditure growth is from year to year, whether the expenditure growth is rational and can be accounted for or not.

Spending Growth Year t =

$$\frac{\text{Expenditure Realization Year t} - \text{Expenditure Realization Year t-1}}{\text{Expenditure Realization Year t-1}} \times 100\%$$

Table 3 Analysis of the growth of BAPEDA Kab. Majene 2018-2021

Rumus Pertumbuhan Belanja				
No	Tahun	Anggaran Belanja	Nilai Pertumbuhan	Persentase Pertumbuhan
1	2018 - 2019	$\frac{Rp\ 6.006.297.637}{Rp\ 1.659.487.152} \times 100\%$	Rp4.346.810.485	362%
2	2019 - 2020	$\frac{-Rp\ 2.848.868.792}{Rp\ 7.665.784.789} \times 100\%$	-Rp 1.968.045.204	-37%
3	2020 - 2021	$\frac{Rp\ 1.235.325.229}{Rp\ 4.816.914.997} \times 100\%$	-Rp 3.581.589.767	26%
	t	Tahun yang ingin dicari pertumbuhan belanjanya		
	t - 1	Tahun sebelumnya		

Data source: processed in 2022

Based on table 3, the Regional Planning Agency Expenditure Growth Analysis (BAPEDA) for Majene Regency in 2018 to 2019 is positive or the 2019 budget realization is greater than the 2018 budget. This can be seen in the 2018 Budget Realization Report of Rp. 1,659,487,152 while in 2019 it was Rp. 7,665,784,789 greater than in 2018 with a percentage increase rate of 362%.

Expenditure growth in 2019 to 2020 is negative or the realization of the 2020 budget is smaller than in 2019. This can be seen in the 2019 Regional Planning Agency Expenditure realization report of Rp. 7,665,784,789 while in 2020 it is Rp. 4,816,914,997 with a reduction rate of 37%. Facts on the ground say that this decline was caused by the Covid-19 pandemic so that the budget for each OPD was cut for the handling and prevention of Covid-19 so that the impact of this cut was a decrease in the value of spending growth.

Expenditure growth in 2020 to 2021 is positive or the realization of the 2021 budget is greater than in 2020. This can be seen in the 2020 Regional Planning Agency Expenditure report of Rp.4,816,914,997 while for 2021 it is Rp. 6,052,240,226 with an

increase rate of 26%. In 2021 the value of expenditure growth has slightly increased compared to 2020 even though in that year the pandemic has not yet ended, but the intensity of Covid-19 in 2021 is not as big as in 2020 so that the spending budget has increased again to support a good operational system.

### 3. Spending Efficiency Analysis

The spending efficiency ratio is a comparison between spending realization and spending budget. This expenditure efficiency ratio is used to measure the level of budget savings made by regional governments/agencies or departments.

1. Efficient : < 100%
2. Efficiency : = 100%
3. No Efficiency : > 100%

Regional expenditure efficiency ratios can be formulated as follows:

$$\text{Spending Efficiency Ratio} = \frac{\text{Realisasi Belanja} \times 100\%}{\text{Anggaran Belanja}}$$

Table 4 Efficiency Ratio of Regional Planning Board of Kab. Majene 2018-2021

Shopping Efficiency					
No.	Year	Budget	Realization	Efficiency Value Percentage	Efficiency Standards
1	2018	Rp. 7,710,005,020	Rp. 1,659,487,152	22%	<100%
2	2019	IDR 7,802,324,059	Rp. 7,665,784,789	98%	<100%
3	2020	Rp. 5,051,620,209	Rp. 4,816,914,997	95%	<100%
4	2021	Rp. 6,072,699,095	Rp. 6,052,240,226	100%	<100%

Data source: processed in 2022

Based on table 4, the efficiency ratio for Regional Planning Agency expenditures in 2018 is only 22% of the total Regional Planning Agency expenditure budget of Rp. 7,710,005,020 could only be realized in the amount of Rp. 1,659,487,152 or 22%, the remaining 78% of the budget is not used. In 2019 the total spending budget is Rp. 7,665,784,789 or 98% of the total budget of Rp. 7,802,324,059. In 2020 the total realized budget is Rp. 4,816,914,997 or 95% of the total spending budget of Rp. 5,051,620,209. Whereas for 2021 the total realization of the expenditure budget is Rp. 6,052,240,226 of the total spending budget of Rp. 6,072,699,095.

### 4. Shopping Conformity Analysis

Expenditure compatibility analysis is useful for knowing the balance between capital expenditure and total expenditure as well as operational expenditure and total expenditure.

Table 5 Ratio of Actual Capital Expenditures to Total Expenditure 2018 – 2020

Rasio Belanja Modal Terhadap Belanja Daerah					
No	Tahun	Realisasi Belanja Modal	Total Belanja Daerah	Total Rasio Belanja (%)	
1	2018	Rp 21.593.000	Rp 1.659.487.152	1%	
2	2019	Rp 155.732.700	Rp 7.665.784.789	2%	
3	2020	Rp 38.616.000	Rp 4.816.914.997	1%	

Data source: processed in 2022

Based on Table 5, the ratio of Capital Expenditure to total expenditure shows a very low percentage from 2018 to 2020, the total realization of capital expenditure is less than 5%, only 1% and 2% only. In 2018 the total realized capital expenditure was Rp. 21,593,000 or only 1% of the total expenditure realization for 2018 there was a slight increase in the realization of capital expenditures even though it only increased by 1% or around Rp. 155,732,700 or just 2% of the total value of Bapeda's spending in 2019. Whereas in 2020 the total realized capital expenditure has decreased, which is only around 1% of Bapeda's total spending.

Table 6 Ratio of Operating Expenditures to Total Expenditures

Rasio Belanja Operasi Terhadap Belanja Daerah				
Tahun	Realisasi Belanja Operasi	Total Belanja Daerah	Rasio Belanja Operasi (%)	
2018	Rp 1.637.894.152	Rp 1.659.487.152	99%	
2019	Rp 7.510.052.089	Rp 7.665.784.789	98%	
2020	Rp 4.778.298.997	Rp 4.816.914.997	99%	
2021	Rp 6.052.240.226	Rp 6.052.240.226	100%	

Data source: Processed 2022

Based on table data 4.5, the ratio of operating expenditures at the Regional Planning Agency shows that in 2018 the total realization of operating expenditures was Rp. 1,639,894,152 or 99% of the total regional planning agency expenditure of Rp. 1,659,487,152. In 2019 the total realization of operating expenses was Rp. 7,510,052,089 or 98% of the total regional planning agency expenditure of Rp. 7,665,784,789. In 2020 the total realization of operational expenditure is Rp. 4,778,298,997 or 99% of the total regional planning agency spending of Rp. 4,816,914,997. Whereas for 2021 the total realization of operational expenditure is Rp. 6,052,240,226 or 100% of the total operating expenditure, which is Rp. 6,052,240,226. The lowest level of operating expenditure from 2018 to 2021 occurred in 2018, namely only Rp. 1,639,894,152 while the highest level of operating expenditure occurred in 2019, namely Rp. 7,510,052,089.

### 3.2 Discussion

The results of the research analysis show that the analysis of shopping performance District Planning Agency. Majene for the 2018 to 2021 fiscal years, which includes the following analysis:

### 1. Variance Analysis Shopping

Based on the results of the analysis carried out to find out the difference between expenditure realization and the budget spending, then it is known that the difference in 2018 is –Rp. 6,050,517,868 or 78%, In 2019 the variance of the difference is -Rp. 136,539,270 or 2%, while for 2020 the variance of the difference is –Rp. 234,705,212 or 5%. In 2021 the difference variance is –Rp. 20,458,869 or 0%. Overall, the variance for the difference from 2018 to 2021 shows a positive value, which means that the use of the regional planning agency's budget is considered good. According to Mahmudi (2016: 155) that budget management is said to be good if the realization of the budget does not exceed the set budget targets. Even though in 2018 the realization of the Regional Planning Agency's budget was classified as very low, it can be seen from the total difference, which reached 78%, this means that only 22% of the budget funds were used by the Regional Planning Board. If you look at the expenditure realization report carried out by the regional planning agency, it shows that in 2018 the regional planning agency made expenditure savings on the personnel expenditure side, which is shown in the personnel expenditure account, only around Rp. 194,999,830 alone is quite a big difference from three years later. Apart from the existence of budget savings made by the Regional Planning Agency on the grounds that these savings were made due to the absence of adequate human resources or in accordance with the criteria desired by BAPEDA and budget planning that has not been good, it can be said that a significant difference from the existing budget is very possible. the occurrence of weaknesses in budget planning so that estimates of the use of funding that are priorities from agencies are not quite right or existing programs have not been implemented optimally. so that in the budget realization process there was a sizable difference that occurred in 2018.

This study has different results with the results of research from Riska which shows that for the analysis of variance in spending in Kab. Wajo 2017-2019 that there was a very high budget realization that even exceeded the set budget target. As for the research conducted by Seli Fatmawati at BPPKAD Surakarta City from 2018 to 2020 which showed the same result that the total expenditure realization was always lower than the budget target. When doing a budget variance analysis, you should not too fixated on the percentage of savings that were successfully made but also the nominal amount. Even though the percentage is small, but nominally it is quite significant, so it can be said performance is not good, this is what happened to the Regional Planning Agency in 2018, namely the use of the budget below 90% and only 22% of the funds used by the Regional Planning Agency can reach.

### 2. Growth Analysis Shopping

Based on the results of an analysis of the expenditure growth of the Regional Planning Agency which was carried out to find out how much development or increase and decrease in expenditure realization, from 2018 to 2019 it showed very large growth,

namely Rp. 4,346,810,485 or an increase of 362% from 2018 to 2019. In 2019 to 2020 it shows a decrease both in terms of budget and budget realization, namely -Rp. 1,968,045,204 or about -37%. This decrease was because in 2020 it coincided with the covid 19 outbreak, at that time many Regional Governments, Agencies or Services were not given the funds according to what they wanted, because the Regional Government, including the Regional Planning Agency, prioritizes first the acceleration of the handling of Covid-19 so that the budget allocation in 2020 does not increase at all, instead it has decreased. For 2020 to 2021, the total budget and realization have increased quite significantly, namely Rp. 3,581,589,767 or 26%. although it has not been able to pass the amount of budget realization in 2019.

The results of this study are not in line with Saderi and Sriwardany's research at the District Office and Culture. Aceh Tenggara, which shows that from 2017 to 2019, expenditure realization continued to decline. Whereas in Seli Fatmawati's research conducted at BPPKAD Surakarta City in 2018-2020 showed the same results where for 2018-2019 there was an increase while for 2019-2020 there was a decrease in growth. If you look at the growth perspective, the realization of Regional Planning Agency spending in 2018 towards 2019, this growth was not reasonable, initially the amount realized in 2018 was only Rp. 1. 659,487,152 but in 2019 there was a very significant increase of Rp. 7,665,784,789 or a 326% increase in growth. This means that in the process of preparing the 2018 budget up to the realization of the budget carried out by the Regional Planning Agency it was not optimal so that much of the existing budget in 2018 was not utilized properly. One of the problems that existed in 2018 at the Regional Planning Agency was that it made too much budget savings in spending posts, namely personnel spending and spending on goods and services (can be seen in the attachment to the 2018 budget realization report), where you can see the amount of actual spending very low and the lowest in the last 4 years since 2021.

### 3. Efficiency Analysis Shopping

Based on the results of calculating the efficiency ratio of spending for the Regional Planning Board to find out how much efficiency the use of the spending budget is being made. In 2018, it shows that the level of efficiency in using the spending budget is only 22% and there is still 78% of the budget that is not used. In 2019 the efficiency level of the spending budget was 98% and only 2% was left. In 2020 the efficiency level of budget realization is 95% for 2020, the remaining 5%. Whereas in 2021 the efficiency level of expenditure realization is 100%, this indicates that from the last 4 years only 2021 has reached the level of efficiency in using the budget, meaning that the management of the expenditure budget in 2021 is very good, namely the Regional Planning Agency has succeeded in optimizing existing resources so that there is no waste or excessive budget savings to achieve the set budget targets. Even though in 2018 to 2020 the efficiency level of the budget does not reach 100%, in 2018-2020 the criteria

for using the budget are included in the efficient level, which means managing the budget sparingly and wisely so that budget waste does not occur. However, in 2018 the efficiency level of budget realization was very low, not up to 50% or half of the total existing budget. This means that in 2018 the Regional Planning Agency made very large budget savings in terms of employee expenditure. So this is the factor that makes the realization of the regional planning agency budget lower than in the following year.

#### 4. Analysis Shopping compatibility

Based on shopping compatibility analysis results namely the ratio of capital expenditure to total expenditure and the ratio of operational expenditure to total expenditure for the Regional Planning Agency, namely:

##### a. Analysis of Capital Expenditures on total spending

The results of this analysis show that in 2018 to 2020 shows a very low capital expenditure ratio of only around 1% for the 2018 fiscal year, 2% for the 2019 fiscal year and 1% for the 2020 budget, while in 2021 the Regional Planning Agency does not make capital expenditures. According to Mahmudi (2016: 164) that if the proportion of capital expenditure is at the level of 60% -90% then it is said to be balanced whereas if it is more than the specified proportion it is unbalanced, so that in 2018-2021 the proportion of capital expenditure carried out by the Regional Planning Board is not balanced because none of them reach 60% -90%. This is because the Regional Planning Board only focuses on preparing regional government work plans and implementing regional government planning so that it runs well and the Regional Planning Board does not focus on regional income.

##### b. Analysis of Operating Expenditures on Total Expenditures

The results of this analysis show that in 2018 to 2020 the Regional Planning Agency uses almost all of the existing budget for operating expenses. different from the previous 3 years, in 2021 operational spending will be used entirely or all of the regional planning agency budget will only be used for operational expenditure purposes. According to Mahmudi (2016: 164) if the proportion of operating expenditure is at the point of 5% -20% then it is said to be balanced if it is less or more than the specified proportion, it means it is not balanced. This is due to the fact that the Regional Planning Board focuses on planning work plans so that budgetary funds are focused on operating expenses so that the process of preparing local government work plans can run very well.

## 4. CONCLUSION

Based on the results of the Regional Planning Agency spending variance analysis as a whole in 2018 to 2021 that there is no budget realization that exceeds the set budget target, it means that the 2018-2021 budget management is good. Meanwhile Based on the results of the analysis of Regional Planning Agency Expenditure growth show that expenditure growth has increased in 2018-2019 and 2020-2021. Whereas in 2019 to 2020 it has

decreased. This shows that the Regional Planning Agency has not been able to maintain the value of spending growth every year. For the results of the efficiency analysis carried out that the level of efficiency in the use of the budget in the Regional Planning Board of the Regency. Majene can be said to be efficient because nothing exceeds the budget target, but in 2018 it shows that there are budget savings that are so large that only twenty-two percent of the total existing budget can be realized, and based the results of the compatibility analysis, namely the realization of capital expenditures to total expenditures and the realization of operational expenditures to total expenditures, show that the Regional Planning Agency prioritizes operating expenditures over capital expenditures.

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