
Budget Implementation Performance at the Directorate of Prevention and Control of Direct Communicable Diseases within the Ministry of Health

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Abstract:

Budget implementation is a manifestation of government programs and activities that have been planned, which have been assessed since 2014 by the Ministry of Finance, by setting Budget Implementation Performance Indicators (IKPA). based on the IKPA scores of the Directorates of prevention and control of directly Infectious Diseases of the Ministry of Health in 2019 – 2021 it was not in a good category, so research was carried out regarding the factors that influence budget execution performance and strategies to improve budget execution performance. This study uses a descriptive method with a qualitative approach, data collection techniques through interviews, observation and document review, the theory used is performance appraisal, capacity building, accountability and management control. The results of the research supporting factors are the availability of laptops and Internet network. Inhibiting factors are planning factors that are not mature enough, lack of discipline in budget execution, lack of firm leadership commitment. The 3 priority strategies are Increasing leadership oversight, improving coordination and providing accountability reports to leaders. the five strategies in the long term are providing technical guidance, developing standard operating procedures, creating an internal system, looking at work unit information systems that excel, sanctions for negligent employees. The conclusion for this study is that the supporting factors are due to the availability of facilities and infrastructure, the inhibiting factors are due to the lack of compliance in implementing the budget, while the the suggestion for this research is to update the supporting factors for facilities and infrastructure every year, for the inhibiting factors the leadership must cross check for each activity, improve coordination vertically to superiors and horizontally to fellow budget management staff, so that the strategy can b implemented requires a strong commitment from the leadership to align planning with budgeting, guidance is needed for finance management, planners in budget execution.

Keywords: Budget Implementation Performance Indicators (IKPA), Capacity Building, Accountability and Management control

1. Introduction

The budget in Indonesia is budget-based performance, where cycle budget started with stages planning which is arranged based on RPJMN, RKP, Renstra plan and RKA which contains details of achievements output which want to be achieved along

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with details of performance indicators, which will then be realized in the form of a budget at the next stage budgeting, after stages budgeting so furthermore is staging implementation budget, this is the most significant stages, to realize the programs and public activities that have been made (Widodo, 2017). To assess the quality of budget execution, then a performance appraisal is carried out on budget implementation by The Ministry of Finance as the State General Treasurer (BUN), started in 2014 by establishing Indicator Performance Implementation Budget (IKPA). Since 2018 the evaluation of IKPA can be seen in a manner online through the application made by the Ministry of Finance Online Monitoring SPAN (OMSPAN), Performance Indicator Implementation Budget (IKPA) already become Indicator Performance Main (IKU) Ministry Country/Institution nor Ministry of Finance in good financial management, IKPA assessment is also used as a basis for incentives the budget, namely the additional budget allocation for the achievement of the performance of the previous year's budget implementation, by therefore IKPA is important to be noticed by the State Ministries/Institutions, the irony is attention to implementation budget still not enough, matter this can be seen still lots of Ministry Country/Institution which marks IKPA still not yet category good, although already lots strategy steps which socialized.

IKPA score on one of the priority programs, namely the Disease Prevention and Control work unit Directly Transmitted (P2PML) Ministry of Health, which is under the Directorate General of Prevention and Ministry of Health Disease Control, which can be seen from the implementation of the budget on the IKPA value of results evaluation Ministry Finance as BUN. Based on data On line monitoring SPAN (OMSPAN) Ministry of Finance, the performance indicator value for budget implementation is still below 90, namely in 2019 (89.91), the year 2020 (73.00) And year 2021 (82,23).

If seen at the indicators, the value of the IKPA of the P2PML work unit is still below 88 or not good in the 2019, 2020 and 2021 fiscal years, which on the aspect of conformity of planning with budgeting in deviation indicator page III DIPA with values for 2019 (72.61), 2020 (66.66), 2021 (40.59), which illustrates that the activity is carried out out of sync with the schedule prepared, it should be a checklist Budget Execution (DIPA) that has been issued is a reference for budget implementation as the final product planning that has been made by ministries/institutions, so that in the implementation year, the activities in DIPA are readily done and the budget is ready to be found. To assess the good performance of the implementation, it can be seen how the unit Work to carry out DIPA Which has Already been published and is happen Lots of revision. Results evaluation from Ministry Finance where every budget year almost every K/L frequently revises DIPA. It is like that said by Schick, (2014) frequent changes to the budget describe if the work unit at the agency ministries is not correct in making budgeting plans, a bad tradition every year. Directorate Prevention And Control Disease Infectious Direct each year Lots revision budget, where revisions in the 2019 fiscal year of 10 revisions, the 2020 fiscal year of 12 revisions and the 2021 budget recorded 10 revisions which were not followed by changes on page III of the DIPA, this is indicated became the cause of the many discrepancies in the disbursement of funds with the data on page III of the DIPA, the

impact of the realization of the budget is not following the RPD on page III of the DIPA, cash management will run No Good, Where Lots happen cash unemployed which already be prepared if withdrawal fund under from plan which already determined or on the contrary.

Problems in the regulatory compliance aspect are related to indicators of UP and TUP management with values IKPA year 2019 (88.00), the year 2020 (53.00), the year 2019 (86.00) exists lateness reporting UP/TUP indicated because the management of advances is carried out by the technical section, not the general administration section, which ignores limits reporting time per responsibility for activities that have been carried out, the number of budget cuts causing many activities that use UP/TUP not to run until the specified time limit Not yet sufficient from minimum UP/TUP which must in per responsibility right.

Problems in the aspect of regulatory compliance related to contract data indicator, where value obtained on the year 2019 (54.00), the year 2020 (81.00), the year 2021 (74.00), mark Not yet category Good / Still under 88, this can be seen from the number of letters requesting dispensation for delays in submitting contract data submitted to the KPPN, the impact of delays in submitting contract data can be delays payments to third parties, because fund for the contract is not yet available.

Problems with the effectiveness aspect are related to the budget absorption indicator with the 2019 IKPA score (70.00), in 2020 (40.72), in 2021 (59.36), where the budget is absorbed out of sync with the pattern of absorption targeted by the Ministry of Finance per quarter, based on financial reports on the Saiba application Ministry of Finance average absorption of the 2019 - 2021 budget for the first quarter of 11%, quarterly II 18.44%, third quarter of 77.76 and fourth quarter of 87.75, absorption is still below the target set determined every quarter matter this indicated Because absorption for procurement goods and service lots done in the quarter-final.

Based on the background above, it is necessary to conduct research to determine the factors that influence performance budget execution and formulate a strategy for upgrading the performance implementation budget in the Prevention unit And Control Disease Direct Contagion. This study has limitations only analyzing the performance of budget execution for deviation indicators page III DIPA, indicator management UP And TUP, indicator data contract, and indicator absorption budget

2. Theoretical Background

Implementation of the budget, is a stage for realizing programs and activities that have been planned, related to evaluating the quality of government spending, which is very important for the public to know, so that the public knows what the government budget is spent on, therefore the Ministry of Finance as the State General Treasurer (BUN) stipulates budget execution performance indicators (IKPA) to be able to assess performance in budget execution (Lee & Kwak, 2012). The accountability of budget managers, the achievement of development goals and targets at the State

Ministries/Institutions can be seen from the high value of the Budget Implementation Performance Indicator (IKPA). In fact, there are still many obstacles in implementing the budget at State Ministries/Institutions, when viewed from the IKPA on the deviation indicator on page III of the DIPA, the number of budget revisions, the inappropriate management of cash at the treasurer, the pattern of budget realization is not appropriate. The quality of performance can be seen from various dimensions because there are many influencing factors (Yaqoob et al., 2020). Good budget execution performance can be realized by paying attention to the inhibiting factors of budget execution as a result of an evaluation to improve budget execution for the coming year (Rinawati, 2022).

Buana & Widiatmoko, (2019) found the inhibiting factors for the performance of budget execution due to the fact that there was an immature plan that resulted in a discrepancy between planning and budget execution. According to Hendrawan, (2019) that in implementing the budget the inhibiting factor is because there are often many changes to the budget by reallocating the budget from one activity to another, the planned need for supply money in one month is not appropriate. This is in line with the results of Kadir et al., (2019) inhibiting factors implementation of the budget because in implementing the budget there are often changes to the budget with a tendency to change the budget allocation from previously available budget activities to other activities that have not been planned so that the implementation of activities must be re-planned, budget changes hinder the availability of funds when activities are carried out, employee competency in terms of planning and budgeting it is still low, causing some of the budget not to be realized so that the budget absorption target is not achieved. The results of Hadiwijaya, (2018) show that in implementing the budget to achieve appropriate realization targets it is simultaneously influenced by planning, organizational commitment and the capacity of the resources involved in implementing the budget. The results of Kontu, (2016) inhibiting factors can be seen from external factors due to outside interests, little control from citizens and bureaucratic culture, while the inhibiting factors are internal factors related to the competence of staff who are still less competent, inadequate budget execution not yet on target, lack of responsibility and alignment in carrying out the planned budget, lack of alignment between sections and participation between sections, no initiator of change, incomplete framework of reference.

According to Harivarman, (2017) the inhibiting factor is due to the dissimilarity of perceptions between superiors and staff regarding budget implementation, this is due to a lack of information sharing related to budget implementation within work units so that maximum achievement in budget execution is not achieved. According to Salamah, (2018) the inhibiting factors in budget execution are caused by factors in planning and making budgets, regulatory factors, and Human Resources (HR) factors. According to Budi, (2021) the barjas procurement process as an obstacle to budget implementation is related to indicators of budget absorption, in addition to the ability of human resources to planning will affect the implementation of the budget.

According to Desiantini & Prayudi, (2021) the inhibiting factors for budget implementation can be seen from the quality of planning, if the quality of planning is

poor, it will become an obstacle when implementing it, the characteristics of leaders can also influence the good and bad of budget execution, the better the characteristics of the leadership, the better the implementation budget. According to Zonatto et al., (2020) factors inhibiting the performance of budget execution can be influenced by the availability of facilities and infrastructure in implementing performance-based budgeting and performance motivation can be an obstacle in achieving maximum goals in implementing the budget. The results of research from Ismaillah & Prasetyono, (2021) for a strategy to improve budget execution by holding coordination meetings related to planning and budget execution, carrying out careful planning, collecting evaluation data correctly. The budget implementation strategy according to Sodikin, (2021) requires a clear schedule for program implementation during the budget period which will be used as a baseline for plans to withdraw funds, a program implementation schedule is set at the beginning of the year, if there are changes, DIPA revisions are made with adjustments to page III DIPA, so that there are no many DIPA changes every year, it is better if the work unit makes changes to the budget for important matters and remains guided by the scheduling of program activities which is an estimate of the budget over the period of the fiscal year, there must be cooperation by communicating every day between planners, treasurers, officials making commitments so that there are no minus ceilings, scheduling of program activities follows the realization pattern set by the Ministry of Finance, so that output achievements can be maximized, it must be carried out carefully in calculating output achievements carried out by financial managers, learning about technical instructions is needed IKPA to work unit by the ministry of finance through KPPN.

According to Akhmadi et al., (2022), the strategy in implementing the budget must have external support by providing rewards for work units that implement the budget well, providing a comfortable environment, providing outreach to work units related to procedures for inputting data suppliers, storage of contracts, sale and purchase agreements, storage of payments in applications made by the Ministry of Finance. According to Purnomo, (2021) the strategy for implementing the budget is by recalculating the amount of money in stock in each period to make it easy for revolving money in supply, the work unit must ensure the realization of the budget every three months in accordance with the pattern of calculating the absorption of the Ministry of Finance's budget, accelerating the implementation of activities that through procedures for the procurement of goods and services, as well as in parallel updating plans for withdrawing funds on page III of DIPA.

According to Arfah, (2018) the strategy for implementing the budget is by increasing human resources, strengthening the organization and increasing institutions for the performance of budget execution, similar to the results of researcher Pratama et al., (2018) in implementing the budget carried out by sources human resources who have an understanding and have received training related to financial management, will increase the aspect of effectiveness in implementing the budget. According to Harivarman, (2017) the strategy that can be implemented in improving budget execution is through intense coordination during budget execution by conducting internal communications such as creating group chat groups via the WhatsApp Messenger application and also requiring the active role of leaders in internal

communication. According to Salamah, (2018), the strategy for improving budget execution is related to problems with the budget planning factor by conducting training on making RAB, for the regulatory factor the strategy can be socialized on the procedures for implementing the budget, and the issuance of decrees, strategies for human resources factors (HR) by doing routine training for parties involved in implementing the budget, there is commitment from all parties related to achieving goals, and there is punishment if negligent in implementing the budget. In the event of a disaster such as Covid 19 according to Purnomo, (2021) in the implementation of the IKPA budget, the value of the IKPA decreased in indicators of cash management at the treasurer and budget absorption. Budget execution is influenced by the management control function in an organization, based on research conducted by Li & Guo, (2022), where strengthening the management function has an effect on increasing budget execution.

According to Zonatto et al., (2020) who concluded that the assessment of budget execution can be improved by paying attention to managerial functions in terms of control functions in the context of budgeting, in good budget execution, management works professionally. According to Chandra, (2017) one way to achieve the value of good budget execution, seen from the ability to return on investment, which can be achieved with good management control by implementing a central element of responsibility, organizational structure, information system and carry out the strategy from the results of the previous year's evaluation. According to the results of research by Egbide et al., (2022) which concluded that budget implementation with good management control, effectiveness, accountability, will facilitate good budget absorption so as to achieve national development goals and good governance. According to Gitariani, N. K. D., & Sri Harta Mimba (2021) managerial performance in terms of management control can be carried out through direct involvement in setting the budget, creating good communication between members which has a positive effect on improving budget execution performance, this is in line with the results of research by Suryawati et al., (2022) management control has an effect on motivating staff to further improve implementation performance budget more responsibly in carrying out their duties.

According to Gani et al., (2022) there is a positive influence between management control, human resource quality and organizational commitment in implementing the budget, this is in line with the results of Arfah, (2018) there is a positive impact between increasing human resources human resources, organizational strengthening and institutional improvement on budget execution performance. Based on the results of previous research that examined budget execution, in looking for inhibiting factors in budget execution seen as a whole in budget execution, the inhibiting factors in good budget execution occurred because of inadequate planning, leadership commitment and HR capacity to implement budget, in this study trying to find factors from various dimensions that are more specific for each performance indicator of budget execution whose scores are not good at the Directorate of Direct Infectious Disease Prevention and Control, namely for deviation indicators page III DIPA, management of supply money and additional supply money, data contract and budget realization. For strategies to increase the performance of budget execution based on previous research,

the program in implementing the strategy for one study uses one performance improvement program, this study tries to combine three performance improvement programs/tools namely capacity building programs, management control and accountability.

3. Methodology

Method in this study is qualitative method done with observe phenomenon which experienced by researcher and informant related with activity in implementation budget, where study started with analyze performance actual implementation budget for get the factors which influence performance implementation budget as effort for get strategy/means in framework enhancement performance implementation budget obtained in a manner descriptive of results interview form notes to informant which are involved in implementation budget, observation to action implementation budget, matter this in line with understanding qualitative method according to Sandelowski & Barroso, (2003), that qualitative method is method study the product can obtained from data descriptive form the sentences that written or oral from behavior activity which observed. In study this involved in implementation budget as informant that is informant 1 : Power User Budget (KPA), informant 2 : Official Maker Commitment (KPA), informant 3 : Official Signature Letter Order Pay (PPSPM), informant 4: Coordinator administration And general, informant 5: Planner, Informant 6: Treasurer, Informant 7 : Treasurer Expenditure Servant (BPP), informant 8 : Servant PPK which can give information for answer question study, with see the factors that there is on implementation budget, associated with other object. Data technique collection through interview, review document and observation. Technique processing and data analysis with components of data analysis carried out through data reduction (*data reduction*), data presentation (*data display*), Conclusion And Verification (*conclusion drawing/verification*).

The research focus is in the work unit at the Ministry of Health, namely the Directorate of Prevention and Control direct infectious diseases *Ministry of Health* of the Republic of Indonesia. *Address*: Gd. Adhyatma Lt. 5, Jl. HR Rasuna Said Blok X5 kav 4 -9

4. Empirical Findings/Result

Factors that influence the performance of budget execution, for deviation indicators on page III DIPA, management UP/TUP, contract data And absorption budget Directorate Prevention and Control Infectious diseases Direct Ministry Health

a. Factors that influence the performance of budget execution for deviation indicators on page III DIPA.

Based on the results of interviews, document review, observation for analysis of influencing factors budget implementation performance for the deviation indicator page III DIPA is divided into supporting factors and factors inhibitor. For supporting

factors that is factor leader with exists restriction policy revision budget the authority to use the budget once for each quarter so that activities can be more accurate/according to expectations RPD that has been made and system factors with the completeness of laptops, computers, modems and networks internet in room that work used in implementation budget.

For factor the inhibitor that is first planning which not enough ripe because a plan with drawalfund made only for fulfillment administration on application without see the program need, revision budget notfollowed by a change in the plan for with drawing funds, this has an impact on the inaccuracy of making plans withdrawal of funds, the two human resources factors which greatly influence the suitability of the RPD made with realization where the inhibiting factors due to the absence of an orderly adjustment of the RPD at the beginning quarterly by the planner, the ability to make RPD where RPK and RPD are made in the same month, no ever made a reconciliation between RPD and the funds requested each month by PPK, in the implementation of PPK not paying attention to the RPD, PPK work overload so that the RPD is made by planners, no coordination between PPK, treasurer And planner in implementation deviation page III DIPA, third factor leader because the KPA does not exercise control over the preparation of a with drawal plan so that the RPD is not made accurate and there is no supervision, supervision of agreement demand for funds impact on always there the difference between RPD and realization, the four system factors do not yet have an internal system as internal control adjustment of the RPD to actualization, there is no standard operating procedure for implementing the budget impact on no corresponding RPD with realization.

b. Factor – factor influencing _ performance implementation budget for For indicator Management of inventory/additional money supply money.

Based on results interview, review document, observation for analysis the factors which affect the performance of budget execution for indicators of money supply management and additional moneysupply shared become factor supporters and factor inhibitor. The supporting factors, namely human resource factors, namely management of inventory and money additional inventory money know deadline in Per responsibility in 3 weeks of money supply and addition money supply accepted, treasure information per not quite enough answer through what up group, by providing a summary per responsibility, there is an initiative to prioritize use for reimbursement with evidence that has been collected in advance (*reimbursement*), this is a human resource factor individually trying to improve the achievement of goals by knowledge possessed by individuals in carrying out their duties and authorities, HR has graduated certification from the Ministry of Finance. The leadership factor is supported by a leadership reduction policy inventory money to be received for the following month for those who are late in carrying out coverage answer. Factor system supported with availability laptops, computer, network Internet.

For the inhibiting factor, namely the human resource factor where there is work overload so that PPK does not verify expenses managed by down payment holders. Leadership Factor, is not there is reprimand written for program which late report responsible answer, lack of commitment leader where often do change budget and

often exists change implementation of activities. System factors due to the absence of standard operating procedures in accountability answer money supply and addition money supply as well as not yet exists system internal in control responsible answer money supply and addition money supply.

c. Factors that affect the performance of budget execution for indicators for data indicators Contract

Based on the results of interviews, document review, observation for analysis of influencing factors budget execution performance for contract data reporting indicators is divided into supporting factors and factors inhibitor. The supporting factor of the leadership factor is the existence of a policy from the leadership to prioritize work the same as 3rd parties that have been registered in e-catalogs which can make it easier to make contracts with complete/valid data, other supporting factors from system factors namely the facilities and infrastructure adequate For reporting data contract with availability laptops, computer And Internet Network. The inhibiting factors that influence the performance of budget execution for contract data indicators are related to individual human resources where the officials making the commitment do not exercise control on input contract data Which done by servant PPK.

d. Factors that influence the performance of budget execution for indicators for indicator Budget Absorption.

Based on the results of interviews, document review, observation for analysis of influencing factors budget implementation performance for the deviation indicator page III DIPA is divided into supporting factors and factors inhibitor. For supporting factors, namely factors from the leadership with a decree made from the power of attorney for the budgetstaff related to budget absorption, so that they can be more responsible in carrying out their duties, with be equipped means And infrastructure in run errands. The inhibiting factor is due to the absence of proper planning for budget realizationadjusted to the budget realization target from the Ministry of Finance, the inhibiting factors of resources man because Not yet walk Work The same in a manner where team absorption budget Lots back off Which because many of the payment terms documents were not complete, realization adjustments had not been made for each quarterly, the inhibiting factor from the leadership is because the leadership does not pay attention to the adjusted realization targets by the target of the ministry of finance, for system factors there is no SOP related to budget implementation realization budget.

Strategy enhancement performance implementation Budget Directorate Prevention And ControlInfectious diseases Direct Ministry Health

Based on the results of interviews, observations and analysis of strategic documents to improve performance implementation of the Directorate budget Prevention and Control of Communicable Diseases Direct, there are 8 formulas strategy which is divided into 3 priority strategies that can be implemented immediately and 5 strategies that can be implemented in long-term through assessment And planning deep. Three priority strategies that can be implemented immediately, namely the first priority is the management control strategy by increasing leadership oversight in every task implementation, through feed-forward control namely making corrections before the

activity is completed (Sugiyanto, 2019) in this case before implementation activity leader right – Correct notice RPK and RPD

Which made And reject request fund If Nothere is in RPK And RPD, make policy restrictions revision, through control walk that is leaderhold routine weekly meetings to request progress for each budget implementation performance, through control management by controlling feedback, namely through performance evaluation, so that next year's performance will be better. The second priority strategy is to increase HR capacity (Haryono et al., 2012) by holding regular performance-related meetings budget execution every month, create a what ap group to coordinate budget execution performance. Strategy third priority Perform vertical accountability by means of the staff involved in providing accountability implementation of budget performance in accordance with their duties to the power of attorney budget user to be used assessment of employee work targets, for budget user powers to provide implementation performance reports budget to units echelon 1 as a target performance power user budget.

Five strategy Which can done in period long through assessment And planning Which ripe that is strategy enhancement capacity HR Which involved in implementation budget with inviting source person from Ministry Finance For give socialization, guidance technical about performance budget execution. Strategies for increasing organizational capacity by conducting performance evaluations in accordance with finance ministry regulations, adjustments to standard operating procedures (SOP) in accordance with ministerial regulations applicable finances. Technology capacity building strategy by creating an internal implementation system integrated budget. Technology capacity building strategy by coordinating and observing system information Which used unit Work Which achievement. Strategy control

5. Conclusions

Three strategies priority which can quick done for first priority strategy control management by increasing the supervision of the leadership in each task implementation, the second priority is the improvement strategy HR capacity by making regular budget implementation reports, the third priority is the vertical accountability strategy by giving coverage answer as evaluation performance to units. Five strategies which can be done in long period through assessment and planning which ripe the first is the HR capacity building strategy by inviting resource persons from the Ministry of Finance For socialization And guidance technical, second strategy enhancement capacity organization with do evaluation performance, the third is a technology capacity building strategy by creating an internal budget implementation system in an integrated manner, the four technology capacity building strategies by coordinating and observing information system used by work units with achievements, the five management control strategies with give penalty for employee Which negligent.

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