

ANALYSIS OF EFFECTIVENESS AND EFFICIENCY IN BUDGET ABSORPTION

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ABSTRACT

Population and Registration Service Civil Buton Regency is element organizer affairs government area in the field administration population and registration civil being authority area . Budget shopping at the Population and Registration Service Civil Buton Regency sourced from Budget Regional Income and Expenditures (APBD). Budget provided must used in a way Good . If given budget No walk in a way effective and efficient so give rise to impact form use budget misdirected spending , overspending mark budget (overspending) , shop below mark budget (underspending) , and violating purchases provision law (fraud spending) . Study This aim For analyze realization budget shopping to effectiveness and efficiency absorption budget shopping at the Population and Registration Service Civil Buton Regency . Research methods used is method descriptive quantitative . Research result This show that level effectiveness absorption budget shopping For 2016 effective of 98.98%, effective in 2017 of 92.65%, effective in 2018 of 95.12%, effective in 2019 amounting to 96.94%, and effective in 2020 amounting to 91.46%. Efficiency level absorption budget shopping For 2016 is very efficient amounting to 41.36%, in 2017 it was very efficient amounting to 47.32%, in 2018 it was very efficient amounting to 51.36%, in 2019 it was efficient amounted to 64.82%, and 2020 was very efficient of 58.85%

Keywords : Budget, Effectiveness, Efficiency

INTRODUCTION

The regional government is led by the regional head as the organizing element of the Regional Government who leads the implementation of government affairs which are the authority of the autonomous region (Law Number 23 of 2014). In administering government affairs, one of the most important things is the budget. The budget is an essential tool to link the planning and control processes. Besides that, the regional budget is a financial plan which is the basis for implementing public services (Mardiasmo, 2009:122). The regional budget is covered in a document called the Regional Revenue and Expenditure Budget (APBD). According to Badrudin (2012:97) APBD is a regional government work plan which includes all income or receipts and expenditure or expenditure of regional governments, both provincial, district and city in order to achieve development targets within a period of one year expressed in units of money and approved by the DPRD in statutory regulations called Regional Regulations. Budget implementation must run effectively and efficiently, where the comparison between *the output* produced and *the input* used is related to the relationship between the expected results and the results actually achieved. According to (Mahmudi, 2015: 85), effectiveness (results) is the support between expenditure and the goals or targets that must be achieved. Meanwhile, efficiency is a certain *output* that can be achieved with the lowest possible resources (Mardiasmo, 2009: 132).

The Buton Regency Population and Civil Registration Service according to Buton Regent Regulation Number 27 of 2019 is an element that organizes regional government affairs in the field of population administration and civil registration which is the authority of the region. The Population and Civil Registration Service is led by the Head of the Service who is located below and is responsible to the Regent through the Regional Secretary. Buton Regent Regulation Number 27 of 2019 states that the expenditure budget for the Population and Civil Registration Service of Buton Regency is sourced from the Regional Revenue and Expenditure Budget (APBD), apart from that the Population and Civil Registration Service can be given budget assistance in accordance with the provisions of the applicable laws and regulations. The expenditure budget is provided to support the implementation of government affairs in the fields of population administration and civil registration. Therefore, the budget provided must be used effectively and efficiently. If the budget provided does

not run effectively and efficiently, it will have impacts in the form of using the wrong target budget, spending that exceeds the budget value (*overspending*), spending that is below the budget value (*underspending*), and spending that violates legal provisions (*fraud spending*). These impacts will reflect the failure of the Buton Regency Population and Civil Registration Service in managing and optimizing the absorption of the determined expenditure budget.

Apart from the impacts of using the expenditure budget above, the researcher also tried to provide another picture regarding the amount of the expenditure budget and the realization of the expenditure budget at the Population and Civil Registration Service of Buton Regency in 2018-2020. Data regarding the expenditure budget and realization of the expenditure budget at the Buton Regency Population and Civil Registration Service can be seen in the following table.

Table 1
Expenditure Budget and Realization of Expenditure Budget at the Buton Regency Population and Civil Registration Service for the 2016-2020 Period

Year	Budget	Realization	Difference	
			Rupiah (Rp)	Percent (%)
2016	Rp. 2,290,616,000	Rp. 2,267,242,588	Rp. 23,373,412	98%
2017	Rp. 3,045,693,336	Rp. 2,821,934,756	Rp. 223,758,580	92%
2018	Rp. 3,181,145,000	Rp. 3,026,034,951	Rp. 155,110,049	95%
2019	Rp. 3,471,438,300	Rp. 3,365,284,531	Rp. 106.153.769	96%
2020	Rp. 3,072,376,726	Rp. 2,809,989,799	Rp. 262,386,927	91%

Based on this table, from 2016-2020 there was a realization of expenditure that was below the predetermined budget value (*underspending*) and apart from that the budget and its realization tended to fluctuate, which means there were several increases and decreases, where the expenditure budget in 2016 was IDR. 2,290,616,000 with a realized budget of Rp. 2,267,242,588, experienced an increase in the following year, namely 2017, amounting to Rp. 3,045,693,336 with a realized budget of Rp. 2,821,934,756, then experienced another increase in 2018 amounting to Rp. 3,181,145,000 with a realized budget of Rp. 3,026,034,951, and experienced another increase in 2019 amounting to Rp. 3,471,438,300 with a realized budget of Rp. 3,365,284,531, and then decreased in 2020 by Rp. 3,072,376,726 with a realized budget of Rp. 2,809,989,799. The expenditure budget in 2020 experienced a decrease from the realization of the 2019 budget where the 2020 budget was only IDR. 3,072,376,726 and this is smaller than the actual expenditure budget in 2019 which was IDR. 3,365,284,531. The reduction in the expenditure budget will later affect budget implementation because when setting budget standards for the year in question it should refer to the realization of the previous year's budget. This research aims to determine and analyze the realization of the expenditure budget on the effectiveness and efficiency of expenditure budget absorption at the Population and Civil Registration Service of Buton Regency.

RESEARCH METHODS

Location and Research Objects

This research was conducted at the Buton Regency Population and Civil Registration Service which is located at Pasarwajo, Takawa Office Complex Building D Floor 1. The object of this research is the Realization of the Expenditure Budget on the Effectiveness and Efficiency of Expenditure Budget Absorption at the Buton Regency Population and Civil Registration Service.

Data collection technique

- a. An interview is a conversation conducted with specific aims and objectives. Conversations in the form of questions and answers carried out by two parties, namely the interviewer and the interviewee (*respondent*).
- b. Observation is observation carried out directly with the aim of describing all activities related to the research object.
- c. Documentation is a way of collecting data where documents are considered to support and be relevant to the problem to be researched in the form of literature, reports, journals and scientific papers.

Data analysis technique

Data analysis according to Sugiyono (2013:244) is the process of systematically searching and compiling data obtained from interviews, field notes and other materials, so that it can be easily understood, and the findings can be informed to other people. The data analysis technique used in this research is descriptive analysis. Descriptive analysis is statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2009:206). In this research, descriptive analysis is used to analyze the realization of the expenditure budget using effectiveness and efficiency analysis.

Effectiveness Analysis

According to Mahmudi (2011:12) effectiveness (results) is the support between expenditure and the goals or targets that must be achieved. Operational activities are said to be effective if the activity process achieves the final policy goals and objectives. Effectiveness indicators describe the range of consequences and impacts (*outcomes*) of program *outputs* in achieving program goals. Effectiveness means the level of achievement of program results with the targets set. To determine the effectiveness of the budget, you must use the effectiveness ratio measurement. According to Mohamad Mahsun (2009), this ratio is measured using the following formula :

$$\text{Ratio Effectiveness} = \frac{\text{Realization Budget Shopping}}{\text{Budget Shopping}} \times 100\%$$

Mahmudi (2016:141) suggests that the criteria for the level of effectiveness are divided into five criteria, namely as follows:

- 1) If the results of the distribution are above 100%, it means it is very effective.
- 2) If the distribution results are between 90% and 100%, it means it is effective.
- 3) If the distribution results are between 80% and 90%, it means it is quite effective.
- 4) If the distribution results are between 60% and 80%, it means it is less effective.
- 5) If the distribution results are below 60%, it means it is not effective.

Efficiency Analysis

According to Mardiasmo (2009:132) efficiency is a certain *output* that can be achieved with the lowest possible resources. Efficiency is the relationship between *input* and *output* . To determine budget efficiency, you must use the efficiency ratio measurement. According to Mohamad Mahsun (2009), this ratio is measured using the following formula :

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

Mahmudi (2016:164) suggests that the efficiency level criteria are divided into five criteria, namely as follows:

- 1) If the distribution results are below 60%, it means it is very efficient.
- 2) If the results of the division are between 60% and 80%, it means it is efficient.
- 3) If the results of the division are between 80% and 90%, it means that it is quite efficient.

- 4) If the results of the division are between 90% and 100%, it means it is less efficient.
- 5) If the results of the division are above 100%, it means it is inefficient.

RESULTS AND DISCUSSION

3.1 Regional Revenue and Expenditure Budget for the Buton Regency Population and Civil Registration Service

The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the Regional Government which is discussed and approved jointly by the Regional Government and DPRD, and is determined by Regional Regulations. The APBD is the basis for regional financial management within 1 (one) fiscal year starting from January 1 to December 31. The APBD is a unit that has a structure in the form of regional income, regional expenditure and regional financing. However, the APBD structure can change as explained in Buton Regency Regional Regulation Number 7 of 2015 Article 23 which reads "The APBD structure is classified according to regional government affairs and the organization responsible for carrying out government affairs in accordance with statutory regulations". Therefore, the APBD at the Buton Regency Population and Civil Registration Service only consists of regional expenditure, and does not have regional income and regional financing. This is because all processing and issuance of population documents at the Buton Regency Population and Civil Registration Service is free of charge. This is in accordance with Law Number 24 of 2013, specifically Article 79A, which states "There is no charge for the processing and issuance of Population Documents." This is also further strengthened in Article 95B which reads "Every official and officer in the village/kecamatan, sub-district UPT Implementing Agency and Implementing Agency who orders and/or facilitates and/or charges fees from Residents in processing and issuing Population Documents as referred to in Article 79A is punishable by imprisonment for a maximum of 6 (six) years and/or a fine of a maximum of Rp. 75,000,000.00 (seventy five million rupiah)".

The expenditure budget is all cash expenditures or regional obligations of Buton Regency which are recognized as deductions from the value of net assets within a period of one budget year to support government administration, development and community development. The expenditure budget for the Buton Regency Population and Civil Registration Service is contained in the Budget Realization Report (LRA) which can be seen in the following table.

Table 2
Details of the Expenditure Budget and Realization of the Expenditure Budget at the Buton Regency Population and Civil Registration Service for 2016-2020

BUDGET	2016	2017	2018	2019	2020
Direct Shopping	945,000,000	1,365,000,000	1,564,630,000	2,187,241,300	1,661,286,785
Employee spending	168,850,000	265,594,000	205,190,000	94,800,000	131,600,000
Shop for goods and services	722,400,000	1,069,906,000	1,177,440,000	1,792,441,300	1,499,686,785
Capital expenditure	53,750,000	29,500,000	182,000,000	300,000,000	30,000,000
Indirect Shopping	1,345,616,000	1,680,693,336	1,616,515,000	1,284,197,000	1,411,089,941
Employee spending	1,345,616,000	1,680,693,336	1,616,515,000	1,284,197,000	1,411,089,941
Shop for flowers	-	-	-	-	-
Subsidized spending	-	-	-	-	-
Grant shopping	-	-	-	-	-
Shopping for social assistance	-	-	-	-	-
Profit sharing shopping	-	-	-	-	-
Shop for financial aid	-	-	-	-	-
Unexpected shopping	-	-	-	-	-
TOTAL	2,290,616,000	3,045,693,336	3,181,145,000	3,471,438,300	3,072,376,726

REALIZATION	2016	2017	2018	2019	2020
Direct Shopping	937,796,396	1,335,288,346	1,554,084,793	2,181,307,210	1,653,580,027
Employee spending	167,014,000	251,488,150	197,717,000	92,990,750	126,564,000
Shop for goods and services	717,032,396	1,054,300,196	1,174,437,793	1,790,326,460	1,497,016,027
Capital expenditure	53,750,000	29,500,000	181,930,000	297,990,000	30,000,000
Indirect Shopping	1,329,446,192	1,486,646,410	1,471,950,158	1,183,977,321	1,156,409,772
Employee spending	1,329,446,192	1,486,646,410	1,471,950,158	1,183,977,321	1,156,409,772
Shop for flowers	-	-	-	-	-
Subsidized spending	-	-	-	-	-
Grant shopping	-	-	-	-	-
Shopping for social assistance	-	-	-	-	-
Profit sharing shopping	-	-	-	-	-
Shop for financial aid	-	-	-	-	-
Unexpected shopping	-	-	-	-	-
TOTAL	2,267,242,588	2,821,934,756	3,026,034,951	3,365,284,531	2,809,989,799

Based on the table above, it can be seen that the expenditure budget at the Population and Civil Registration Service of Buton Regency consists of direct expenditure and indirect expenditure, where direct expenditure is grouped into personnel expenditure budget, goods and services expenditure, and capital expenditure. Meanwhile, indirect expenditure at the Population and Civil Registration Service of Buton Regency only consists of an employee expenditure budget and does not have a budget for interest expenditure, subsidy expenditure, grant expenditure, social assistance expenditure, profit sharing expenditure, financial aid expenditure, and unexpected expenditure. This happens because in determining the expenditure budget it is adjusted to needs, where the Population and Civil Registration Service of Buton Regency does not have a need or in implementing its programs and activities does not require these expenditure budgets so it is not budgeted for the Population and Civil Registration Service of Buton Regency.

The budget realization report at the Buton Regency Population and Civil Registration Service from 2016-2020 experienced expenditure realization that was below the predetermined budget value (*underspending*) where the predetermined budget was not fully realized so the unrealized budget was then returned to the regional treasury and Apart from that, the budget and its realization tend to fluctuate, which means there are several increases and decreases, where the expenditure budget in 2016 was IDR. 2,290,616,000 with a realized budget of Rp. 2,267,242,588, experienced an increase in the following year, namely 2017, amounting to Rp. 3,045,693,336 with a realized budget of Rp. 2,821,934,756, then experienced another increase in 2018 amounting to Rp. 3,181,145,000 with a realized budget of Rp. 3,026,034,951, and experienced another increase in 2019 amounting to Rp. 3,471,438,300 with a realized budget of Rp. 3,365,284,531, and then decreased in 2020 by Rp. 3,072,376,726 with a realized budget of Rp. 2,809,989,799.

The expenditure budget in 2020 experienced a decrease from the realization of the 2019 budget where the 2020 budget was only IDR. 3,072,376,726 and this is smaller than the actual expenditure budget in 2019 which was IDR. 3,365,284,531. The reduction in the expenditure budget will later affect the implementation of the budget because in determining the budget standards for the year in question it should refer to the realization of the previous year's budget, which means that it is not recommended that the determination of the budget for the year in question be below the realization value of the previous year's budget, but there is a condition where this happens in Buton Regency Population and Civil Registration Service because the Buton Regency government in determining the size of a budget is adjusted to the ability of transfer funds provided from the center which are then processed and focused more on regional needs in handling Covid-19 which causes a decrease in budgets for services that do not directly related to handling Covid-19 such as the Buton Regency Population and Civil Registration Service. This causes the Buton Regency Population and Civil Registration Service to have to save its budget and increase spending efficiency so that the work

program targets expected by the Buton Regency Population and Civil Registration Service can be achieved.

3.2 Effectiveness of the 2016 to 2020 Expenditure Budget

Effectiveness is the ability of the Buton Regency Population and Civil Registration Service to realize the planned expenditure budget with the desired targets. The expenditure budget is said to be effective if the Population and Civil Registration Service of Buton Regency can achieve the desired target, then the greater the absorption of the expenditure budget, it is considered that the more effective the Buton Regency Population and Civil Registration Service will be in achieving the target. The effectiveness ratio of the absorption of the expenditure budget can be seen as follows:

- 1) 2016

$$\text{Effectiveness Ratio} = \frac{\text{Rp. 2,267,242,588}}{\text{Rp. 2,290,616,000}} \times 100\% = 98.98\%$$
- 2) 2017

$$\text{Effectiveness Ratio} = \frac{\text{Rp. 2,821,934,756}}{\text{Rp. 3,045,693,336}} \times 100\% = 92.65\%$$
- 3) 2018

$$\text{Effectiveness Ratio} = \frac{\text{Rp. 3,026,034,951}}{\text{Rp. 3,181,145,000}} \times 100\% = 95.12\%$$
- 4) 2019

$$\text{Effectiveness Ratio} = \frac{\text{Rp. 3,365,284,531}}{\text{Rp. 3,471,438,300}} \times 100\% = 96.94\%$$
- 5) 2020

$$\text{Effectiveness Ratio} = \frac{\text{Rp. 2,809,989,799}}{\text{Rp. 3,072,376,726}} \times 100\% = 91.46\%$$

Table 3
Effectiveness of Expenditure Budget Absorption at the Buton Regency Population and Civil Registration Service for the 2016-2020 Period

Year	Budget	Realization	Percentage	Criteria
2016	Rp. 2,290,616,000	Rp. 2,267,242,588	98.98%	Effective
2017	Rp. 3,045,693,336	Rp. 2,821,934,756	92.65%	Effective
2018	Rp. 3,181,145,000	Rp. 3,026,034,951	95.12%	Effective
2019	Rp. 3,471,438,300	Rp. 3,365,284,531	96.94%	Effective
2020	Rp. 3,072,376,726	Rp. 2,809,989,799	91.46%	Effective
Average			95.03%	Effective

Based on the table above, the effectiveness of budget absorption from 2016 to 2020 has an average effectiveness of 95.03% with the same criteria, namely effectiveness, where in 2016 it was 98.98%, in 2017 it was 92.65%, in 2018 it was 95.12%, in 2019 it was 96.94% and in 2020 it was 91.46%. This shows the effective absorption of the expenditure budget at the Buton Regency Population and Civil Registration Service, where all duties and obligations in the field of population administration and civil registration can be realized well and can achieve the national targets set by the

Directorate General of Dukcapil which then has a positive impact on the Population Service and Buton Regency Civil Registration in achieving performance.

The results of this research are in line with previous research conducted by Alful Laila Rosyidah Noor Shofwah (2019) entitled "Budget Realization Analysis to Assess the Effectiveness and Efficiency of Government Agency Performance". The research results show that the level of effectiveness in 2016-2018 was entirely in the effective category because the results of achieving an effectiveness level of more than 90 %, this can be said to be good and meet the targets and objectives that have been set.

3.3 Efficiency of the 2016 to 2020 Expenditure Budget

Efficiency is an assessment of the work results of the Buton Regency Population and Civil Registration Service which can be achieved with the lowest possible expenditure budget. The absorption of the expenditure budget carried out by the Buton Regency Population and Civil Registration Service each year is as follows:

- 1) 2016

$$\text{Efficiency Ratio} = \frac{\text{Rp. 937,796,396}}{\text{Rp. 2,267,242,588}} \times 100\% = 41.36\%$$
- 2) 2017

$$\text{Efficiency Ratio} = \frac{\text{Rp. 1,335,288,346}}{\text{Rp. 2,821,934,756}} \times 100\% = 47.32\%$$
- 3) 2018

$$\text{Efficiency Ratio} = \frac{\text{Rp. 1,554,084,793}}{\text{Rp. 3,026,034,951}} \times 100\% = 51.36\%$$
- 4) 2019

$$\text{Efficiency Ratio} = \frac{\text{Rp. 2,181,307,210}}{\text{Rp. 3,365,284,531}} \times 100\% = 64.82\%$$
- 5) 2020

$$\text{Efficiency Ratio} = \frac{\text{Rp. 1,653,580,027}}{\text{Rp. 2,809,989,799}} \times 100\% = 58.85\%$$

Table 4
Efficiency of Expenditure Budget Absorption at the Buton Regency Population and Civil Registration Service for the 2016-2020 Period

Year	Shopping Realization	Direct Shopping Realization	Percentage	Criteria
2016	Rp. 2,267,242,588	Rp. 937,796,396	41.36%	Very Efficient
2017	Rp. 2,821,934,756	Rp. 1,335,288,346	47.32%	Very Efficient
2018	Rp. 3,026,034,951	Rp. 1,554,084,793	51.36%	Very Efficient
2019	Rp. 3,365,284,531	Rp. 2,181,307,210	64.82%	Efficient
2020	Rp. 2,809,989,799	Rp. 1,653,580,027	58.85%	Very Efficient
Average			52.74%	Very Efficient

Based on the table above, the efficiency of budget absorption in 2016, 2017, 2018 and 2020 is in the very efficient category and only in 2019 was it in the efficient category, this is due to an increase in budget realization in 2019, which in 2019 The Buton Regency Population and Civil Registration Service continuously holds socialization activities and Adminduk awareness campaigns in various media channels and carries out mobile or pick-up services to all elements of society in Buton Regency to record e-KTPs in order to make the 2019 simultaneous elections a success. 2019 was only included in the efficient criteria, but if we look at the average level of efficiency from 2016 to 2020, the Buton Regency Population and Civil Registration Service was included in the very efficient category with a ratio of 52.74%. This shows that the Buton Regency Population and Civil Registration Service from 2016 to 2020 has been able to manage the budget provided using the lowest possible costs and not wasting the budget.

The results of this research are in accordance with previous research conducted by Afuan Fajrian Putra and Novia Dhiniharitsa (2020) entitled "Analysis of the Effectiveness and Efficiency of the Expenditure Budget". The research results show that the average level of efficiency of the expenditure budget falls into the efficient and very efficient categories. This shows that the Kesbangpol Agency has been able to maximize the available budget.

CONCLUSION

- a. The effectiveness of budget absorption at the Buton Regency Population and Civil Registration Service from 2016 to 2020 is in the effective category. This shows that the Buton Regency Population and Civil Registration Service has been effective every year in absorbing the expenditure budget which then has a good impact on achieving performance where all its duties and obligations in the field of population administration and civil registration can be carried out well and can achieve national targets.
- b. The efficiency of budget absorption at the Buton Regency Population and Civil Registration Service from 2016 to 2020 is in the very efficient and efficient category. This shows that the Buton Regency Population and Civil Registration Service has used the lowest possible costs so that there is no waste of budget.

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