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The effectiveness and efficiency of financial realization as the basis for budget projection for 2026–2030 at the regional civil service agency of East Kalimantan province

M Tofa Maududi⊠, Rachmad Budi Suharto[2], Juliansyah Roy[3]

[1]*Mulawarman University, Indonesia,* *tofamaududi@gmail.com*

[2]*Mulawarman University, Indonesia,* *rachmad.budi.suharto@feb.unmul.ac.id*

[3]*Mulawarman University, Indonesia,* *Juliansyah.rpy@feb.unmul.ac.id*

A R T I C L E   I N F O

Author's Corespondence⊠:

M Tofa Maududi

Mulawarman University

tofamaududi@gmail.com

A B S T R A C T

This study examines the effectiveness and efficiency of the budget realization of the Regional Personnel Agency of East Kalimantan Province for the 2020–2024 period, and prepares budget projections for 2026–2030 as a basis for medium-term financial planning. The purpose of this study is to evaluate budget performance and provide recommendations for improvement. The method used is a quantitative descriptive approach with effectiveness and efficiency ratio analysis. Effectiveness is measured by comparing budget realization and targets, while efficiency is calculated from the comparison of budget outputs and inputs. The results show that budget effectiveness tends to be in the effective category, although there are fluctuations that cause some years to be in the moderately effective category. Meanwhile, budget efficiency shows stability in the efficient to very efficient categories. Budget projections for 2026–2030 are prepared by considering historical budget growth and fiscal efficiency policies. These findings are expected to strengthen performance-based budget governance and become the basis for accountable and results-oriented decision-making in local governments. Recommendations include improving budget planning, implementing a periodic monitoring and evaluation system, conducting human resource training, and focusing on program results and impacts to improve the effectiveness and efficiency of the Regional Personnel Agency's budget management.

Keywords: Budget effectiveness; Budget efficiency; Regional financial realization; Budget projections; Public financial governance

1. INTRODUCTION

Regional financial management is an integral part of good governance and plays a vital role in supporting national development and public welfare. In the era of regional autonomy, local governments are expected to be more independent in formulating and implementing development policies, particularly in financial matters. This is reflected in the Regional Revenue and Expenditure Budget (APBD), which serves as the main instrument for planning and realizing development programs in each region. According to Astika & Alim (2025), the APBD reflects a region's fiscal capacity to independently finance its needs through Local Own-Source Revenue (PAD), as well as through intergovernmental transfers from the central government.

Effectiveness and efficiency in regional financial management are two fundamental principles that must be upheld in every budgeting process. Effectiveness refers to the extent to which allocated funds achieve predetermined goals, while efficiency denotes the optimal use of available resources to produce maximum output at minimum cost. These principles underpin the entire public financial management cycle, from planning, budgeting, implementation, and bookkeeping to reporting, accountability, and supervision (Oulasvirta & Rönkkö, 2023).

According to Pattawe et al., (2022), sound regional financial management includes organizing and using all regional assets to achieve the established development goals. In this context, regional financial administration, now commonly referred to as regional financial accounting, has become a key tool for ensuring transparent and accountable public financial management. However, in practice, many local governments still face challenges, including weak transparency and accountability, limited performance evaluation, an incremental planning approach, and underutilization of information technology in financial governance (Nurfadila, 2024).

One of the strategic local government agencies that supports the effectiveness of regional governance is the Regional Civil Service Agency (BKD) of East Kalimantan Province. BKD functions as a supporting institution in the field of human resource management and administration, responsible for managing the civil service apparatus in the provincial government. In accordance with East Kalimantan Governor Regulation No. 78 of 2019, BKD also carries out delegated tasks from the central government concerning civil service affairs (Hadiyantina, 2021).

Over the past five years, BKD East Kalimantan's budget allocation and realization have shown an upward trend in nominal value. However, data from the 2020–2024 fiscal years indicate fluctuations in the realized percentage, with some years falling short of the targets. This underperformance has contributed to significant remaining budget surpluses (SILPA), signaling suboptimal budget utilization in supporting BKD's programs and activities. This situation underscores the need for a comprehensive evaluation of financial governance, including planning, execution, and internal oversight mechanisms.

In response to this, the central government issued Presidential Instruction No. 1 of 2025 on government spending efficiency, followed by East Kalimantan Governor Instruction No. 1 of 2025. These instructions emphasize the importance of spending efficiency, not merely through budget cuts but by prioritizing program effectiveness. The policy aims to ensure that every rupiah spent targets priority sectors with direct impacts on society, such as the Free Nutritious Meal (MBG) program, basic infrastructure development, and job creation.

BKD has implemented this efficiency policy by adjusting various budget lines, including reducing travel expenditures and award expenses. Efficiency measures also include enhanced cross-departmental coordination, utilization of information systems such as SIPD-RI (Indonesia's Local Government Information System), and improved human resource capacity.

Within the framework of financial reform, medium-term budget projections are crucial for supporting more accurate and adaptive strategic planning. These projections, based on historical data, evaluations of past effectiveness and efficiency, and contextual policy considerations, serve as a solid

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foundation for developing realistic and sustainable financial plans. Projections also help anticipate potential budget surpluses or deficits and support data-driven policymaking.

Based on this context, the present study aims to evaluate the effectiveness and efficiency of budget utilization by BKD East Kalimantan from 2020 to 2024 and to prepare a medium-term budget projection for 2026–2030 as a basis for more targeted regional development policies. This research is particularly relevant in light of fiscal efficiency pressures from central and regional governments and the need for outcome-oriented budgeting (Grossi et al., 2016).

Previous research by Sofyani et al., (2020) found that many local governments have not fully utilized information technology in budget management, potentially hampering transparency and accountability. Furthermore, a study by Ho (2018) showed that financial performance evaluations are often not conducted comprehensively, resulting in inappropriate decisions in budget planning. Research by Ogbu et al., (2023) emphasized the importance of inter-agency collaboration in regional financial management, yet many regions still operate in silos. Finally, an analysis by Prasetyo and Nugrahen (2020) showed that despite efficiency policies, their implementation is often inconsistent, resulting in budget wastage. This gap with previous research indicates that although many studies have addressed regional financial management, there are still shortcomings in the application of measurable principles of effectiveness and efficiency. The novelty of this study lies in its specific focus on the Regional Civil Service Agency (BKD) of East Kalimantan Province, providing a new perspective on regional financial management. This study not only evaluates budget performance retrospectively but also prepares medium-term budget projections for 2026–2030, a practice rarely undertaken in previous studies. Furthermore, a gap analysis of previous research identified gaps in the application of the principles of effectiveness and efficiency, while the integration of information technology as a determining factor in financial management has received little attention. The resulting policy recommendations are strategic and results-oriented, making this research a significant contribution to the development of improved regional financial management practices.

Thus, this research is expected to provide both theoretical and practical contributions to developing more effective and efficient regional budgeting systems. Specifically, it aims to: (1) measure the level of effectiveness and efficiency of BKD East Kalimantan's budget over the last five years; (2) analyze the factors influencing its financial performance; and (3) develop a medium-term budget projection for 2026–2030 aligned with organizational needs and development policy directions. The findings are anticipated to serve as references for policymakers and academics in improving public financial governance at the local level.

2. METHOD

This research uses a quantitative descriptive approach aimed at describing the level of budget effectiveness and efficiency and developing budget projections for the Regional Civil Service Agency (BKD) of East Kalimantan Province for the 2020–2024 period, which will serve as the basis for financial projections for the 2026–2030 period. This method was chosen because it allows for a factual, systematic, and accurate depiction of the phenomena studied using available numerical data, while also reflecting actual conditions on the ground.

This research utilizes two main types of data: primary data obtained through direct observation and informal interviews with stakeholders at the BKD, and secondary data from official documents such as the 2020–2024 Budget Realization Report. Budget effectiveness is defined as the level of achievement of planned outputs, measured by comparing actual outputs with targets, while efficiency refers to the optimal use of financial resources, measured by the ratio of inputs to outputs (Azhar et al., 2025). The primary research instrument is the researcher herself, who conducts observations, analyzes documents, and processes data using tables, graphs, and ratio formulas (Naeem et al., 2023). Data collection techniques include direct observation and documentation, while data analysis is conducted through compilation, transcription, and analysis of effectiveness and efficiency ratios. The 2026–2030 budget projections are based on historical trend analysis and consideration of

macroeconomic factors and current fiscal policies, aiming to improve the effectiveness and efficiency of budget management. The analysis results are presented in data visualizations to facilitate understanding and interpretation, supporting strategic decision-making in regional financial management.

3. RESULTS AND DISCUSSION

3.1 RESULT

Budget implementation effectiveness is a key indicator in assessing how closely actual spending aligns with the planned budget. In the case of the Regional Civil Service Agency (BKD) of East Kalimantan Province, the evaluation of budget effectiveness over the past five years shows consistently positive performance, with an upward trend each year.

Table 1. Budget Realization vs Planned Budget (2020–2024)

Year	Planned Budget (Rp)	Realized Budget (Rp)	% Realization	Effectiveness Level
2020	34,450,519,415.00	30,531,962,972.00	88.63%	Moderately Effective
2021	46,568,661,000.00	41,373,859,526.79	88.84%	Moderately Effective
2022	52,270,625,316.00	50,298,736,663.28	96.23%	Effective
2023	53,700,257,782.00	52,307,750,252.00	97.41%	Effective
2024	63,346,343,501.00	60,940,205,374.11	96.20%	Effective

Source: Processed data, 2025

In 2020 and 2021, the effectiveness levels were 88.63% and 88.84%, respectively—classified as "moderately effective". These results were influenced by the national situation during the COVID-19 pandemic, which led to mobility restrictions and budget refocusing. These constraints hindered the full implementation of several activities and ultimately impacted budget absorption. Budget reallocations to health and social assistance sectors also disrupted program execution within BKD.

Starting in 2022, there was a significant improvement in budget effectiveness, reaching 96.23%, signaling a turning point toward more structured and adaptive budget implementation. This increase reflects better planning, stronger financial management, and enhanced implementation capabilities within BKD.

In 2023, budget effectiveness peaked at 97.41%, marking the highest performance level in this period. This success can be attributed to strong coordination among units, disciplined program execution, and the reinforcement of internal monitoring systems.

Although a slight decline to 96.20% occurred in 2024, the result still falls within the "effective" category, indicating stability and sustainability in financial performance (Thapaliya, 2024; Ullah et al., 2024). This drop may be seen as a normal fluctuation within the budget cycle, yet it remains within accountable and acceptable limits.

The average effectiveness over the five-year period was 93.06%. This reflects BKD's capacity to manage public finances responsibly and in alignment with good governance principles. These achievements indicate that most of the allocated funds have been utilized appropriately to support the agency's strategic goals (Pratama et al., 2024).

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This positive trend serves as a strategic basis for the development of medium-term budget plans for 2026–2030. Historical data show BKD's strong fiscal absorption and public spending management capacity, allowing for more realistic and measurable future budget targets. High effectiveness also signals a strong fiscal implementation capacity and institutional readiness to tackle increasingly complex governance challenges.

In conclusion, BKD East Kalimantan's success in maintaining and improving budget effectiveness reflects the agency's strengthened financial governance and the implementation of accountable, results-oriented programming.

The analysis of budget efficiency is based on the comparison between total realized budget and realized **direct expenditure** from 2020 to 2024. Direct expenditure is used as a key efficiency indicator, as it directly relates to programs and activities contributing to institutional performance. A higher proportion of direct expenditure to total realized budget indicates greater budget efficiency.

Table 2. Realized Budget vs Direct Expenditure (2020–2024)

Year	Realized Budget (Rp)	Direct Expenditure (Rp)	Efficiency (%)	Efficiency Category
2020	30,531,962,972.00	21,947,476,337.00	71.88%	Efficient
2021	41,373,859,526.79	29,080,509,319.79	70.29%	Efficient
2022	50,298,736,663.28	36,641,538,414.32	72.85%	Efficient
2023	52,307,750,252.00	37,430,363,028.00	71.56%	Efficient
2024	60,940,205,374.11	41,085,380,987.11	67.42%	Efficient

Source: Processed data, 2025

The findings show that during the five-year period, BKD maintained a relatively strong level of direct spending efficiency, with an average of 70.80%. In 2020, the efficiency stood at 71.88%, based on Rp30.53 billion in total realization and Rp21.95 billion in direct expenditure.

In 2021, although the total realized budget increased to Rp41.37 billion, the efficiency ratio slightly declined to 70.29%, indicating that the growth in direct expenditure did not match the overall budget increase.

The peak efficiency was achieved in 2022 at 72.85%, with a total budget realization of Rp50.30 billion, reflecting significant optimization in direct expenditure. However, this level could not be maintained in subsequent years. In 2023, efficiency declined to 71.56%, despite an increase in total spending. The sharpest drop occurred in 2024, when efficiency fell to 67.42% amid a significant budget increase to Rp60.94 billion. This suggests a growing share of indirect expenditures or the underperformance of some strategic programs (Zeidan & Shapir, 2017).

The 5.43% decline in efficiency between 2022 and 2024 highlights the challenge of maintaining consistent allocation to productive expenditures. If this trend continues, there may be risks to the effectiveness of strategic programs aimed at enhancing civil service capacity and public service delivery.

Therefore, the medium-term budget planning for 2026–2030 must focus on strengthening performance-based budgeting. Continuous evaluations of direct and indirect expenditure proportions are essential to ensure that every allocation supports organizational performance targets.

Improvements in planning quality, execution, and evaluation are necessary to sustain and improve efficiency in a way that produces tangible public service benefits.

The formulation of budget projections for the Regional Civil Service Agency (BKD) of East Kalimantan Province for the 2026–2030 period is based on historical data of budget realization and direct expenditure over the past five years (2020–2024). This analysis provides a comprehensive view of fiscal growth trends, effectiveness achievements, and efficiency in utilizing financial resources. The descriptive quantitative approach used in this study enables data-driven decision-making and serves as a basis for medium-term budget planning.

Table 3. Budget of the Regional Civil Service Agency of East Kalimantan Province for 2020–2024

Year	Budget (IDR)
2020	34,450,519,415.00
2021	46,568,661,000.00
2022	52,270,625,316.00
2023	53,700,257,782.00
2024	63,346,343,501.00

Source: processed data, 2025

The formula to obtain projections for the years 2026–2030 is:
$$= \text{TREND}(\text{known}_{ys}, \text{known}_{xs}, \text{new}_{xs})$$

The data show a consistent increase in budget realization, from Rp34.45 billion in 2020 to Rp63.35 billion in 2024. This increase indicates growing institutional needs, including operational financing, bureaucratic system strengthening, and fiscal adjustments. The trend in direct expenditure also reflects a stable proportion relative to the total budget, suggesting consistent allocations for strategic activities.

In terms of **effectiveness**, budget implementation has shown excellent results. The effectiveness ratio rose from 88.63% in 2020 to above 96% from 2022 to 2024. This indicates alignment between planning and program execution, a strong sign that planning processes have become more realistic and implementable.

Meanwhile, **efficiency**, as measured by the proportion of direct expenditure to total realized budget, fluctuated within the 67%–73% range. While the variation shows the challenge of maintaining proportional allocations, the overall figures remain within an acceptable and controlled level.

For the 2026–2030 projection, two trend-based approaches were used in Excel using the **TREND** function:

Table 4. First Approach (2020–2024 Data Series)

Year	Projected Budget (Rp)
2025	69,544,254,889.00
2026	76,036,579,384.40
2027	82,528,903,879.80

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Year	Projected Budget (Rp)
2028	89,021,228,375.20
2029	95,513,552,870.60
2030	102,005,877,366.00

Source: Processed data, 2025

However, the 2020–2021 period was heavily disrupted by the COVID-19 pandemic, causing abnormal budget patterns due to budget refocusing and realignments. Therefore, a second projection approach was also developed.

Table 5. Second Approach (2022–2024 Data Series Only)

Year	Projected Budget (Rp)
2025	67,514,793,718.00
2026	73,052,652,810.50
2027	78,590,511,903.00
2028	84,128,370,995.50
2029	89,666,230,088.00
2030	95,204,089,180.50

Source: Processed data, 2025

The comparison between the two models shows the sensitivity of projection results to the reference period. The first model yields a more optimistic projection but may be biased by outliers, while the second model is more conservative and credible, based on a stable and representative fiscal period.

Hence, the second approach is considered more suitable as a planning reference, particularly for integration into the Regional Government Work Plan (RKPD) and the Medium-Term Regional Development Plan (RPJMD).

The strategic implications of this projection include Maintaining Budget Effectiveness, through performance-based planning that links funding to measurable outcomes. Enhancing Efficiency, by strengthening expenditure evaluation and prioritizing high-impact programs (Vettriselvan et al., 2025). Innovating Financial Governance, by integrating technology for greater transparency and accountability (Marliani & Assyahri, 2024). Building Human Resource Capacity, to manage increasingly complex budgeting in a digital, adaptive bureaucracy. In parallel, budget responsiveness to macroeconomic changes, regulatory shifts, and external risks must remain a key consideration. Thus, although indicative, budget projections must remain flexible in implementation to ensure alignment with regional fiscal policy goals.

In summary, the BKD East Kalimantan budget projection for 2026–2030 reflects a healthy and consistent fiscal growth trend. The projection is data-driven, realistic, and representative. By maintaining continuous attention to effectiveness and efficiency and reinforcing evidence-based planning systems, local governments can establish a solid foundation for impactful, result-oriented budgeting that enhances the quality of public services.

3.2 DISCUSSION

Evaluation results indicate that the Regional Personnel Agency (BKD)'s budget effectiveness has significantly increased, with an average effectiveness rate of 93.06% over the past five years. This improvement reflects the alignment between program planning and implementation, which aligns with public financial management theory, which emphasizes the importance of realistic and implementable planning (Halim & Kusufi, 2014).

In 2020 and 2021, budget effectiveness was in the "quite effective" category, with percentages of 88.63% and 88.84%, respectively, impacted by the COVID-19 pandemic, which resulted in budget refocusing. This aligns with previous research findings indicating that crises can impact budget execution and lead to suboptimal allocations (Carr & Beck, 2023). However, starting in 2022, budget effectiveness increased to 96.23% and peaked at 97.41% in 2023, indicating that the BKD has successfully adapted better budget management strategies and demonstrated discipline in program implementation.

On the efficiency side, although the Regional Civil Service Agency (BKD) maintains a relatively high level of direct spending efficiency, averaging 70.80%, fluctuations indicate challenges in maintaining proportional allocations for productive spending. The decline in efficiency from 72.85% in 2022 to 67.42% in 2024 highlights the need for budget planning that focuses more on performance-based budgeting. This aligns with recommendations from previous research that emphasize the importance of continuously evaluating the proportions of direct and indirect spending to ensure that each allocation supports organizational performance targets (Zhuang et al., 2024).

Budget projections for 2026–2030, generated from historical data analysis, indicate a healthy fiscal growth trend, with two trend-based approaches yielding different results. The second, more conservative approach, is considered more appropriate for planning, given the stability of the more representative fiscal period. The strategic implications of these projections include efforts to maintain budget effectiveness, increase efficiency, and build human resource capacity in increasingly complex budget management.

The novelty of this research lies in its in-depth focus on the East Kalimantan Regional Personnel Agency (BKD) and its data-driven budget projection analysis, which significantly contributes to the development of regional financial management practices. This research also identifies gaps in budget efficiency management that need to be addressed and provides recommendations for increasing transparency and accountability in public financial management. Therefore, the results of this study not only provide insights for the BKD but can also serve as a reference for other regional governments in improving public financial governance.

4. CONCLUSION

Key findings indicate that the BKD's budget effectiveness is generally very good, with average performance ranging between 93% and 95%, reflecting optimal utilization of budget allocations in line with strategic objectives and increased managerial capacity in public financial management. Conversely, the average efficiency level over the five years is in the "efficient" category, despite a downward trend in the last two years, indicating the need to reformulate the direct spending strategy through performance-based budgeting to ensure sustainable efficiency, with an ideal efficiency target above 72%. The evaluation of budget effectiveness and efficiency from 2022 to 2024 provides a strategic basis for projecting the 2026–2030 budget, with the goal of maintaining effectiveness above 95% and increasing efficiency through a value-for-money approach, reducing non-productive spending, and integrating results-based budgeting. Overall, this study concludes that the East Kalimantan BKD has demonstrated professional, accountable, and adaptive budget management performance. Therefore, it is recommended that BKD continue to develop budgeting strategies that are more innovative and responsive to the dynamics of community needs, as well as increase

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collaboration with stakeholders to strengthen transparency and accountability in public financial management at the regional level.

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