



Budget management accountability analysis finance in the department of education Deli Serdang Regency

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ABSTRACT

This study used qualitative research methods. The research method used is in-depth interviews on research subjects, observation and documentation. The purpose of this study is to describe how the Analysis of Financial Budget Management Accountability in the Education Office. The research subjects used in this study were selected using the purposive sampling method with the validity of the data using the triangulation technique. The location of this research is at the Office of the Education Office which is located at Jl. Work No. 1, Burning, District. Pagar Merbau, Deli Serdang Regency, North Sumatra 20517. In analyzing the data, the author uses a qualitative descriptive method of Accountability Analysis of Financial Budget Management in the Education Office, which is a technique with data analysis where the author first presents data from observations reported then the author analyzes accordingly. with the formulation of the problem and research objectives to be presented in the form of a scientific report. Based on the results of the research conducted, the SKPD Budget Realization Report presents information on the realization of revenues, expenditures, transfers, surplus /deficit and financing, each of which is compared to its budget in a certain period (PSAP no.2) . Budget Realization Report at the Deli Serdang district education office which has a very strategic meaning and urgency in the administration of the Education Office, where the report is substantially the realization of the implementation of programs/activities that are prepared and implemented taking into account the potential and socio-economic conditions of the region as one of the indicators for the progress and development of a region.

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1. INTRODUCTION

Education is the most important priority in building Human Resources. In the life of the nation and state, to achieve the ideals of national development, the need for high-quality human resources makes education an important factor in achieving it. Education is the process of transferring knowledge, skills, values, and social norms from older generations to younger generations through various methods such as teaching, training, discussion, and experience. The main purpose of education is to help individuals develop their abilities, both intellectually and emotionally, so that they can participate effectively in society and improve their quality of life. Education also serves as a tool to promote social and economic equality and reduce disparities in society. According to Jean Piaget (2014) Education is

a process that involves the adjustment of individuals to their environment through interaction with different objects, people, and situations, so that individuals can develop their understanding and knowledge of the world (Adrianto, 2017)

Good Governance, is basically a concept of government that builds and applies the principles of professionalism, democracy, transparency, efficiency, accountability, effectiveness, excellent service, and can be accepted by the community (Anggara, 2012). This is also aimed at creating a clean government and preventing the practice of corruption, collusion and nepotism (KKN).

The realization of regional financial accountability will be the initial foundation for better governance and all financial accountability originating from public funds will run smoothly along with public trust in the government in the field of regional financial management (Asmani, 2018). The Deli Serdang Regency Regional Government is one part of the government that manages regional resources, including regional financial management. The Deli Serdang Regency Regional Government is obliged to carry out regional financial management tasks based on established government regulations. The government regulations in question are Government Regulation Number 58 of 2005 concerning Regional Financial Management, Regulation of the Minister of Home Affairs Number 56 of 2007 concerning Amendments to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, and Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems.

Based on the results of the researcher's observations, the accountability report on the management of the financial budget in the Deli Serdang Regency Education Office is still problematic. The use of the education budget is not on target, is less transparent, thus opening up opportunities for misappropriation. Several studies on the management of financial budget funds in the Deli Serdang Regency Education Office that have been conducted previously include (Bastian, 2019), where the allocation of the realization of the use of financial budget management funds in the Deli Serdang Regency Education Office is not in accordance with the reporting made.

Thus, according to the researcher's observation, the problem causing the suboptimal accountability of financial management in the Education Office is the lack of conformity with procedures, ineffectiveness and lack of compliance with the law, corruption and collusion so that the purpose of this study is to determine the accountability of financial management in the Deli Serdang Regency Education Office (Ikhsan, 2020). The researcher intends to conduct a study on the Accountability of Financial Budget Management in the Education Office in presenting its accountability according to the rules or not and wants to know what obstacles occur in the implementation of the preparation of accountability reports.

Based on the problems from the description above, the author is interested in researching "ANALYSIS OF ACCOUNTABILITY OF FINANCIAL BUDGET MANAGEMENT IN THE EDUCATION OFFICE OF DELI SERDANG REGENCY". In the limitation of the problem above, the formulation of the problem in this study is as follows: How is the Analysis of Accountability of Financial Budget Management in the Education Office of Deli Serdang Regency. How is the Implementation of Accountability of Financial Budget Management in the Education Office of Deli Serdang Regency.

2. RESEARCH METHOD

This study uses a qualitative research method. The research method used is an in-depth interview on the research subjects, observation and documentation. The purpose of this study is to describe how the Analysis of Financial Budget Management Accountability in the Education Office.

The type of data used is secondary data, in the form of data obtained from the Deli Serdang Regency Education Office, the internet and the Regional Government or data that occurs in the research field and will then be processed by the author. The data will be obtained by the Deli Serdang Regency Education Office. The location of this research is at the Office of Education which is located at Jl. Karya No.1, Perbarakan, Pagar Merbau District, Deli Serdang Regency, North Sumatra 20517.

(Arikunto, 2018)Based on these data, the research analysis process was carried out starting from reading, studying and reviewing the data using the following steps according to Miles and Huberman, including the following:

- 1) Data collection
Data collection means collecting data at the research location by conducting observations, interviews, and documentation by determining the data collection strategy that is considered appropriate and to determine the focus and depth of data in the next data collection process.
- 2) Data Reduction
Data reduction is a form of analysis that sharpens, classifies, directs, removes unnecessary and organizes data in such a way that final conclusions are obtained and verified.
- 3) Data Presentation
Data presentation is the activity of grouping data that has been reduced. Data grouping is done by using labels or others.
- 4) Drawing Conclusions
Drawing conclusions is an analysis activity that focuses more on interpreting the data that has been presented.

3. RESULTS AND DISCUSSIONS

Analysis of Accountability of Financial Budget Management in the Education Office of Deli Serdang Regency

Accountability as an entity responsible for the implementation of policies and dissertations with physical evidence in the form of other people's beliefs in order to achieve predetermined goals.

One of the tools to facilitate the creation of public transparency and accountability is through the presentation of comprehensive local government financial reports. In the era of regional autonomy and decentralization, regional governments are expected to be able to present financial reports consisting of Surplus/Deficit reports. Budget Realization Report (preparation of APBD), Cash Flow Report and Balance Sheet (Mahmudi, 2019). The financial report is an important component to create public sector accountability and is one of the tools to measure the financial performance of local governments, for external parties. The regional financial report containing regional financial information will be used as a basis for consideration for economic, social, and political decision making. While for internal parties of the local government, the financial report can be used as a tool for performance assessment.

Budget Realization Report

The SKPD Budget Realization Report presents information on the realization of revenue, expenditure, transfers, surplus/deficit and financing, each of which is compared with its budget in a certain period (PSAP no. 2). In terms of the conceptual framework of government accounting, the budget realization report presents an overview of the sources, allocations, and use of economic resources managed by the central/regional government, which illustrates the comparison between the budget and its realization in one reporting period. In the Regulation of the Minister of Home Affairs Number 13 of 2006, the elements covered in the Budget Realization Report consist of:

Income

Revenue is all regional cash receipts that increase equity funds in the relevant budget year period which are the rights of the regional government, and do not need to be repaid by the regional government.

Shopping

Expenditure is all regional cash expenditures that reduce fund equity in the relevant budget year period for which the regional government will not receive repayment.

Financing

Financing is any income that needs to be repaid and/or expenditure that will be received again, either in the relevant budget year or in subsequent budget years, which in regional government budgeting is primarily intended to cover the deficit. or take advantage of budget surpluses.

Table 1. Education Office Budget Realization Report 2019-2020

Description	Amount (Rp)		Increase/ (reduce)	
	Budget after Change	Realization	(Rp)	%
Income	891,604,513,861	921,069,186,325.02	29,464,672,464.02	103.30
Income original area	72,001,402,787	78,700,219,638.40	6,698,816,851.40	109.30
Income transfer	790.177.964.664	813,708,320,276.62	23,530,355,612.62	102.98
Etc income	29.425.146.410	28,660,646,410.00	(764,500,000.00)	97.40
Which legitimate				
Amount	<u>891.604.513.861</u>	<u>921.069.186.325.02</u>	<u>29.249.093.335.02</u>	<u>103.28</u>
Shopping	959.236.555.493	835.158.286.116.00	(106,597,583,377.00)	88.68
Shopping operation	774,660,075,782	689,049,519,632.00	(67,976,570,347.00)	91.02
Capital expenditure	181,473,503,713	146,108,766,484.00	(35,364,737,229.00)	80.51
Shopping No unexpected	3,256,275,801	0.00	(3,256,275,801.00)	0.00
Amount	<u>959.236.555.493</u>	<u>852.513.298.972.00</u>	<u>(106.723.256.521.00)</u>	<u>88.87</u>
Transfer	20,487,329,700	18,401,186,921.00	(2,086,142,779.00)	89.82
Amount	<u>20.487.329.700</u>	<u>18.401.186.921.00</u>	<u>(2.086.142.779.00)</u>	<u>89.82</u>
Amount all over	<u>962.243.199.193</u>	<u>853.559.473.037.00</u>	<u>(108.683.726.156.00)</u>	<u>88.71</u>
Shopping				
Financing	121,644,659,709	121,832,412,121.28	187,752,412.28	100.15
Reception area				
Amount	<u>121.644.659.709</u>	<u>121.832.412.121.28</u>	<u>187.752.412.28</u>	<u>100.15</u>
Expenditure area	51,005,974,377	46,269,457,596.00	(4,736,516,781.00)	90.71
Amount	<u>51.005.974.377</u>	<u>46.269.457.596.00</u>	<u>(4.736.516.781.00)</u>	<u>90.71</u>
Financing				
Neto	<u>70.638.685.332</u>	<u>75.562.954.525.28</u>	<u>4.924.269.193.28</u>	
Remainder more financing budget (SILPA)		<u>143.072.667.813.30</u>		

On Table in on describe about presentation Report Budget Realization at the Deli Serdang Regency Education Office which has very strategic meaning and urgency in the implementation of the Education Service, Where Report the in a way substantial is realization from the implementation program/activity Which arranged And implemented with considering the potential and socio-economic conditions of the region as wrong One indicators for progress and development of a Area.

The balance sheet is a report that describes the government's financial position. about asset, obligation, And equity funds on a date certain. Balance Sheet This provides information regarding the financial position of SKPD on a certain date. In Regulation Minister In Country Number 13 year 2006, element Which covered in the balance sheet consists of from.

Assets

Assets are economic resources controlled and/or owned by the regional government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both by the regional government and the community, and can be measured in monetary units.

Equity funds investment reflect riches government area embedded in non-current assets other than reserve funds, reduced by obligation term long Equity funds backup.

Table 2. Balance Sheet of the Deli Serdang Regency Education Office for 2019-2020

Description	2019 (Rp)	Year 2020(Rp)
Assets		
Assets fluent	<u>111.730.981.851.02</u>	<u>143.079.008.036.47</u>
Cash		
Receivables	13,887,136,301.00	5,365,000,161.00
Supply material use out of stock/material	6,222,317,789.00	6,864,991,910.00
Amount assets fluent	<u>131.840.435.941.12</u>	<u>155.309.000.107.47</u>

Description	2019 (Rp)	Year 2020(Rp)
Investment Term Long		
Investment Non Permanent	3,086,250,021.00	3,062,700,021.00
Loan to company area		
Investment Permanent		
Investment permanent	3,300,000,000.00	3,300,000,000.00
Inclusion capital government area (company area)	736,170,479.00	2,780,014,802.00
Investment permanent others (bank BDP)	3,081,000,000.00	4,054,000,000.00
Amount Investment Term Long	<u>10,203,420,500.00</u>	<u>13,197,714,823.00</u>
Assets Still		
Land	536,067,760,076.90	535,963,400,077.00
Equipment And Machine	136,057,746,443.48	167,318,626,451.00
Building And Building	365,232.196.773.79	429,039,948,827.00
Road, irrigation And network	1,175,686,926,635.61	1,241,994,899,756.50
Asset still other	23,166,274,971.94	23,988,879,190.00
Construction in work	61,141,131,217.73	93,739,161,029.50
I. Depreciation asset still	0.00	(732,473,055,945.00)
Amount Assets still	<u>2,297,352,036,119.45</u>	<u>1,759,571,859,386.00</u>
Funds Reserve		
Funds backup	23,679,060.91	32,839,987,506.93
Amount funds backup	<u>23,679,060.91</u>	<u>32,839,987,506.93</u>
Assets Other		
Bill sale installment	0.00	0.00
Asset not tangible	17,251,670,815.00	26,836,209,329.00
Other assets	65,670,491,402.82	66,000,859,072.00
Accumulation	0.00	(7,753,864,080.00)
Amortization	<u>82,922,162,217.82</u>	<u>85,083,204,321.00</u>
Amount Assets Other	<u>2,522,341,733,839.30</u>	<u>2,046,000,766,144.40</u>
Total Assets		

The table above describes the government's financial position. Deli Serdang Regency, where the information in the financial report is relevant to provide a more comprehensive picture of the entity's activities. that is management asset, Allocation source Power economy, details *output, outcomes* in the form of financial performance indicators, as well as all transactions carried out And designed with purpose for fulfil information needs finance in a way transparent.

Implementation of Accountability of Financial Budget Management in the Education Office of Deli Serdang Regency

Accountability is a regional expenditure funded by taxes and levies that must be accounted for and presented in the form of financial reports that reveal everything related to the use of public funds . This accountability is carried out to two parties, namely the DPRD and the community. The accountability process to the DPRD has been well formatted, namely at the end of each budget the regional head must report everything that happens related to the use of funds , while accountability to the community still does not have a sufficient mechanism for accountability.

Accountability in the Department of Education is a responsibility regarding the planning and realization that occurs in government in order to become a good government.

The Financial Accountability Report of the Deli Serdang Regency Regional Government is prepared and presented in accordance with Government Regulation No. 71 of 2010 which refers to Government Accounting Standards which include a series of procedures starting from the data collection process, recording, summarizing, to financial reporting in the context of accountability for the implementation of the APBD and as a reporting entity.

The implementation of a healthy accounting system for the Education Office is one of the efforts to realize *good governance* in the local government environment. The implementation of the regional government accounting system is the presentation of regional financial accountability reports in accordance with laws and regulations. Regional financial accountability reports are prepared in accordance with government accounting standards. Regional government financial reports are

submitted to the public through the DPRD. Financial reports submitted in the financial report have been audited by the Audit Board of Indonesia (BPK) (Bi & Ahmadi, 2020).

According to the Republic of Indonesia Government Regulation Number 58 of 2005 concerning Regional Financial Management, Article 1 Paragraph 5, regional finances are all regional rights and obligations in the context of organizing regional government related to the rights and obligations of the region in the context of the regional revenue and expenditure budget.

Based on Law 33 of 2004 Article 66 Paragraph 1, regional finances must be managed in an orderly manner, in accordance with laws and regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to justice, compliance and benefits for the community. Therefore, regional financial management is carried out with a performance approach that is oriented towards output, using the concept of value for money and the principles of good governance.

Discussion

Financial budget management in a government agency, such as the Deli Serdang Regency Education Office, requires a high level of accountability to ensure transparency, efficiency, and effectiveness in the use of public funds. The analysis of financial budget management accountability in the office will cover various aspects that need to be evaluated, such as the following:

Evaluation of transparency in budget management involves reviewing the availability of accurate and timely financial information and financial reports. The Education Office needs to ensure that financial reports, such as budget realization reports and balance sheets, are easily accessible to the public and interested parties, so that it can ensure that budget use is carried out in accordance with the objectives and policies that have been set. Accountable budget management must also measure the extent to which the allocated budget has been used efficiently. This analysis may involve a comparison between budget allocations and the results achieved by the Education Office. Efficiency evaluation also includes a review of the procurement process for goods and services, as well as asset management carried out by the office (Sedarmayanti, 2019).

This aspect includes analysis of the achievement of results from programs and activities funded by the department budget. In the context of education, the Department of Education needs to evaluate the extent to which education programs funded by the budget have had a positive impact on improving the quality of education in the district.

Analysis of Accountability of Financial Budget Management in the Context of the Deli Serdang Regency Education Office Involves an In-depth Assessment of the Accuracy and Completeness of Information Related to Strategies to Achieve the Targets of Education Programs.

In this effort, the goals and objectives of each program are carefully evaluated, ensuring that they are measurable, relevant, and in accordance with community needs and have clear performance indicators. The budget plan and allocation of funds for each program are analyzed to measure the extent to which the budget set is in accordance with accurate cost estimates to achieve the goals. In implementation, focus is given to the accuracy of the implementation of activities according to established standards, while ensuring completeness of information on detailed and well-documented expenditures. Evaluation of performance achievements and targets is an important pillar, with an emphasis on measurement accuracy and completeness of performance reports that clearly record program achievements.

In an effort to continuously improve, the analysis will evaluate the extent to which learning from the evaluation is integrated into new or existing programs. In addition, transparency in reporting and accountability is also a focus, by ensuring that information is presented honestly, on time, and involving stakeholders. Through this accountability approach, it is hoped that the management of the

financial budget in the Deli Serdang Regency Education Office can be more effective, efficient, and oriented towards achieving the educational goals desired by the community and government.

In accountability analysis, transparency in reporting and accountability for the use of funds is very important. Accuracy is related to the delivery of honest and accurate information to interested parties. Completeness of information is related to the availability of documents that support reporting and accountability (Werinom, 2020).

Analysis of accountability of financial budget management in the Deli Serdang Regency Education Office will provide an overview of the extent to which information on how to achieve the targets of educational programs has been managed accurately and completely. By implementing these accountability principles, it is hoped that the Education Office can ensure effectiveness and efficiency in budget management and the achievement of desired educational goals.

Dissemination of Information Regarding a Decision Through Mass Media That Can Be Accessed by the Public Has an Important Role in the Context of Accountability Analysis of Financial Budget Management at the Deli Serdang Regency Education Office.

Through mass media, information on budget usage, fund allocation, educational program implementation plans, and performance achievements can be explained openly and accurately. This reporting not only involves positive reports on achievements, but also presents a comprehensive picture of challenges, obstacles, and corrective actions taken by the Education Office.

With the dissemination of this information, the public can have better access to evaluate the success of budget management. The public can read, understand, and assess the real impact of funds invested in education programs. In addition, stakeholders, including educational institutions, non-governmental organizations, and the general public, can provide input, suggestions, or even constructive criticism for further improvement.

Mass media also acts as a social oversight mechanism that helps ensure that the Education Office operates accountably and in the public interest. If there is a discrepancy between the information presented through the media and the reality of implementation, this can trigger critical discussions and questions that encourage greater accountability.

Judging from the explanation and summary of the interview results, the researcher tried to combine it with the accountability of existing policies in the Deli Serdang Regency Education Office that the form of accountability for policies taken by the Education Office is by making an accountability report on the implementation of work programs to the Regional Government, DPR/DPRD and the wider community which is evaluated by the Inspectorate, KPK, Prosecutor's Office and BPK.

According to researchers, the Department in making administrative reports on financial management accountability is not very good, for example, in making administrative reports there are still errors in writing data management. However, in being accountable for the policies taken, it is good, for example, in the implementation of the development of work programs in the field of education, it has been carried out according to plan (Yuwono, n.d.). Therefore, in the accountability of the government, especially the Deli Serdang Regency Education Department, to the policies that have been made and in making decisions, a leader already has a sense of responsibility and concern so that in implementing the policy it can be implemented properly.

4. CONCLUSION

In this study, it is expected that the results and discussions presented are in accordance with the objectives set out in the chapter "Introduction." The chapter "Introduction" describes the expectations and objectives of the study related to the accountability of financial budget management at the Deli Serdang Regency Education Office, with a focus on transparency, efficiency, and effectiveness in the use of public funds. The main objectives of this study are to evaluate the accountability of financial reporting and budget management, as well as to identify strengths and weaknesses in the implementation of budget policies in the office.

The results found in the “Results and Discussion” chapter show that financial reports, such as budget realization reports and balance sheets, have been presented quite transparently and in accordance with government accounting standards. The conformity between the expectations outlined in the “Introduction” chapter and the results achieved is clearly seen through the achievement of budget targets, as well as the effectiveness of fund use in implementing education programs. However, there are several areas that require improvement, such as refining reporting mechanisms and increasing the accuracy of administrative data.

In terms of development prospects, this study opens up opportunities for several important initiatives. First, increased transparency and accountability can be achieved through improvements in financial reporting and procurement systems. Implementation of better information systems and training for budget management staff can improve the accuracy and transparency of financial reports.

Prospects for further research applications include a deeper exploration of the influence of budget policies on education program outcomes and their impact on improving education quality. Future research could include longitudinal analysis to assess the effectiveness of policies over the long term and explore the relationship between budget allocations and concrete education outcomes. In addition, the application of accountability and transparency principles could be extended to other areas of local government to create better governance and promote sustainable growth.

Thus, this study not only succeeded in meeting the initial objectives set but also provided a solid foundation for further development in the management of financial budgets in the Deli Serdang Regency Education Office. In the future, it is expected that the application of the research results and recommendations provided can improve the effectiveness, efficiency, and accountability in the use of public funds in the education sector.

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