



Evaluating the Implementation of Presidential Instruction No. 1/2025 on Budget Efficiency at the Directorate General of Taxes: Evidence from the First Quarter of Fiscal Year 2025

Abdul Khaliq Brutu^{1*}, Dwirini², Wisnu Firdiansah Haris³
Universitas Terbuka, Tangerang Selatan, Indonesia

Corresponding Author: Abdul Khaliq Brutu 050592418@ecampus.ut.ac.id

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ABSTRACT

This study aims to evaluate the implementation of Presidential Instruction Number 1 of 2025 concerning Budget Efficiency at the Directorate General of Taxes (DGT), focusing on the Budget Execution Performance Indicators (IKPA) in the first quarter of the 2025 fiscal year. The research method uses a descriptive qualitative approach through a case study, with data collection from the analysis of budget documents, performance reports, interviews, and reviews of relevant regulations and circulars. The results show that DGT has implemented budget efficiency in accordance with the Presidential Instruction through concrete steps such as reducing official travel, optimizing online activities, cutting ceremonial expenses, and postponing capital expenditures (except for those already under contract). However, the budget blocking mechanism, which only entails flagging, means that the funds subject to efficiency measures remain included in performance calculations. As a result, three out of eight IKPA indicators Deviation of DIPA Page III, Budget Absorption Target, and Output Achievement were not optimally met. In response, the Directorate General of Treasury applied the principle of fairness treatment by giving a score of 100 to all IKPA indicators during the first quarter of 2025. This study recommends strengthening monitoring, transparency, and information technology optimization so that budget efficiency does not hinder organizational goals and continues to ensure the accountability of state financial governance.

INTRODUCTION

Budget efficiency represents a strategic issue in public financial management, particularly amid fiscal challenges and increasing demands for the optimization of public service delivery. The Government of Indonesia continues to pursue enhanced budget discipline through various policy measures, one of which is the issuance of Presidential Instruction (Inpres) Number 1 of 2025 concerning Budget Efficiency. This directive underscores the importance of expenditure rationalization and prioritization across all ministries and government agencies, including the Directorate General of Taxes (DGT), which serves as one of the principal institutions responsible for state revenue collection.

Within this instruction, the government mandates substantial reductions in operational expenditures, including travel costs, office supplies procurement, and the organization of meetings and seminars. Such measures are undertaken in response to fiscal constraints and are intended to ensure that budget allocations are directed toward national priority programs, such as the strengthening of the digital taxation system and the enhancement of taxpayer compliance.

As an institution that plays a pivotal role in generating state revenue, the Directorate General of Taxes faces the challenge of maintaining organizational effectiveness amid the implementation of budget efficiency policies. The enforcement of Presidential Instruction No. 1/2025 requires the DGT not only to realign its expenditure structure but also to ensure that Budget Performance Indicators (IKPA) are achieved optimally. An evaluation of the implementation of this policy is therefore essential to assess the extent to which budget efficiency can be realized without undermining the quality of public services or the attainment of tax revenue targets.

Budget efficiency and the assessment of budget implementation performance constitute critical issues in public financial management, as highlighted by prior studies emphasizing the importance of measuring and evaluating Budget Implementation Performance Indicators (IKPA) to ensure accountability and expenditure effectiveness within government institutions. A study by Hanum (2022) titled *"Analysis of the Evaluation Results of Budget Implementation Performance Indicators (IKPA) at KPPN Blitar for the 2018–2020 Period"* revealed that regular evaluations of IKPA contribute to enhancing transparency and improving the performance of working units in budget execution. Similarly, research conducted by Nurina Risfaul Laili and Citra Mulya Sari (2022) in *"The Effect of Performance Measurement on Budget Execution with the Formulation of Performance Indicators on Budget Implementation within the Scope of KPPN Blitar Services"* confirmed that the proper formulation and utilization of performance indicators significantly influence the success of budget implementation and the achievement of organizational goals.

Furthermore, studies evaluating budget performance before and during the COVID-19 pandemic indicate that the government undertook budget refocusing and reallocation as responses to the health and economic crises. This process affected work patterns and budget management practices in public institutions; however, organizational performance was largely maintained or

even improved through process optimization and the adoption of digital-based work systems (Rosmiati & Rizkianto, 2022).

On the other hand, an evaluation of performance-based budgeting implementation during the COVID-19 pandemic at the Ministry of State Secretariat found that budget absorption fluctuated due to shifting priorities and the application of efficiency measures, such as travel expenditure reductions and the optimization of virtual activities. Nevertheless, both output and outcome achievements remained relatively stable and aligned with established targets, supported by digital transformation and cross-departmental collaboration (Situmorang & Martani, 2023).

Another relevant study, concerning travel budget efficiency at the Regional House of Representatives (DPRD) of South Sumatra Province during the COVID-19 pandemic, revealed that budget efficiency policies led to significant reductions in travel expenditures, particularly for overseas and inter-regional trips. However, the utilization of local travel budgets remained suboptimal, suggesting the need for establishing clearer priority scales and reinforcing organizational self-discipline in applying efficiency principles (Diva, Erina, & Mardianto, 2022).

In summary, the analysis of budget efficiency policy implementation and its impact on IKPA is highly relevant in the current context of public financial management. Nevertheless, in practice, a gap often exists between policy intent and implementation in the field. As identified by Abdullahi and Othman (2020), such discrepancies frequently arise from weak linkages between policymakers and implementers, as well as the lack of clarity in policy objectives.

In the context of implementing Presidential Instruction No. 1 of 2025 on Budget Efficiency within the Directorate General of Taxes (DGT), this study identifies a gap in the form of suboptimal achievement of several Budget Implementation Performance Indicators (IKPA). This gap arises due to the budget blocking mechanism, which does not reduce the total budget ceiling but merely marks (stars) certain allocations, resulting in the “efficient” portion of the budget still being counted in budget performance calculations. Consequently, indicators such as Deviation of Page III DIPA, Budget Absorption Target, and Output Achievement were not fully realized. In response to this situation, the Directorate General of Treasury awarded a score of 100 for all IKPA indicators during the first quarter of 2025 to maintain the principle of fair treatment in assessing the performance of work units.

Accordingly, this research seeks to address the analytical gap between the ideal concept of budget efficiency policy and its practical implementation, while offering recommendations to strengthen coordination, transparency, and the alignment of performance indicators, ensuring that the policy can be implemented effectively without compromising the organization’s primary objectives. Based on this background, the study aims to evaluate the implementation of Presidential Instruction No. 1 of 2025 on Budget Efficiency at the Directorate General of Taxes, with a particular focus on budget implementation performance indicators for the first quarter of fiscal year 2025. The findings of this study are expected to provide strategic recommendations for

the DGT and policymakers in realizing efficient, transparent, and accountable budget governance.

LITERATURE REVIEW

According to H. Muindro Renyowijoyo, a plan for expenditures, a plan for revenues, or financing outlays covering a specific period of time constitutes part of a budget (Renyowijoyo, 2013). The procedure for preparing a budget is commonly referred to as budgeting, while the budget itself can be defined as the capacity that reflects the performance to be achieved within a designated timeframe and presented in financial terms. Planning, preparation, implementation, reporting, and review are continuous aspects within the budgeting process. This procedure is known as the budget cycle (Mardiasmo, 2018).

Planning is an essential component of organizational management techniques. In addition, the budget holds a significant position. The budget clarifies what will be carried out in the future. Any organizational management considers integrating activities toward corporate objectives through a process known as strategic thinking. Management becomes more motivated to develop strategies when external markets, technological environments, and economic conditions become more dynamic. Planning documents serve as records of management's strategic thinking. Accountability refers to the obligation to be responsible to certain individuals or organizations (Nasution et al., 2023).

METHODOLOGY

This study employs a descriptive qualitative approach using a case study at the Directorate General of Taxes (DGT). This approach was chosen to gain an in-depth understanding of the implementation process of Presidential Instruction No. 1 of 2025 and its impact on the Budget Implementation Performance Indicators (IKPA) within the DGT during the first quarter of fiscal year 2025. The research was conducted at the DGT headquarters and several vertical offices that served as the research samples.

RESEARCH RESULT

This study was conducted to examine the implementation of the policy under Presidential Instruction of the Republic of Indonesia No. 1 of 2025 on Budget Efficiency at the Directorate General of Taxes (DGT), focusing on the Budget Implementation Performance Indicators (IKPA) for the first quarter of fiscal year 2025. The policy aims to optimize state spending through the reduction of operational budgets amounting to IDR 256.1 trillion at the ministry/institutional (K/L) level and IDR 50.59 trillion in Transfers to Regions (TKD), including within the DGT.

The research was carried out through interviews with several employees in the finance division who are directly involved in the budget efficiency process. The results of the interviews indicate that the implementation of the 2025 budget efficiency policy involved a self-blocking mechanism, conducted by marking (starring) specific budget items listed in Page IV A of the Budget

Implementation List (DIPA). It should be noted that this blocking process does not reduce or return the budget to the State General Treasurer (BUN) but remains recorded in each work unit's (*satker*) DIPA. As a result, when calculating budget performance under the IKPA indicators, the blocked (inefficient) portion of the budget is still included in the calculation components, leading to non-optimal scores for indicators such as DIPA Page III Deviation, Budget Absorption Targets, and Output Achievement.

In line with the dynamics of budget execution affected by Presidential Instruction No. 1 of 2025 – where budget allocations remain listed in the DIPA but cannot be utilized for spending – the Directorate General of Treasury (DJPb), through the Directorate of Budget Implementation, issued Letter No. S-50/PB.2/2025 dated February 20, 2025, concerning the Adjustment of Data and Calculation of IKPA Indicators for the First Quarter of Fiscal Year 2025. The letter serves as a follow-up to these budget execution dynamics at the beginning of the fiscal year and applies the principle of fairness treatment in IKPA assessment by adjusting the data and calculation method to assign a score of 100 to all IKPA indicators during the first quarter of 2025. Consequently, the DGT achieved an IKPA score of 100 for budget implementation performance under the relaxed assessment policy introduced in response to Presidential Instruction No. 1 of 2025.

Official Memoranda ND-436/PJ.01/2025 and ND-47/PJ/PJ.01/2025 demonstrate that the DGT has followed up on Presidential Instruction No. 1 of 2025 through concrete actions, including:

- a. Reducing official travel and optimizing coordination activities through online meetings;
- b. Cutting costs for ceremonial events, hospitality, facility usage, and office stationery;
- c. Postponing capital expenditures (such as building or housing construction/renovation) except those already under contract; and
- d. Adjusting budget blocks in accordance with directives from the Ministry of Finance and approval from the House of Representatives (DPR).

Furthermore, the Minister of Finance Letter No. S-37/MK.02/2025 stipulates that the DGT must carry out budget efficiency measures totaling IDR 2.141 trillion, prioritizing cuts in operational and non-operational spending, excluding employee expenditures and social assistance. All processes of budget revision and blocking have been implemented through the SAKTI and OMSPAN applications, with regular monitoring and evaluation of the IKPA performance results.

DISCUSSION

This study aims to evaluate the implementation of Presidential Instruction No. 1 of 2025 on Budget Efficiency at the Directorate General of Taxes (DGT): a study of budget implementation performance indicators for the first quarter of fiscal year 2025. This evaluation serves as an adaptive response to maintain fair treatment in assessing the performance of work units (*satker*), given the

significant changes in budget structure resulting from the efficiency policy. The research data were collected through official documentation, internal memoranda, and circular letters related to the implementation of budget efficiency within the DGT.

Based on the analysis conducted, the efficiency measures undertaken by the DGT were consistent with the technical directives of the Ministry of Finance, prioritizing reductions in official travel expenditures, ceremonial activities, office operations, and the postponement of capital expenditures. These measures align with the provisions of Presidential Instruction No. 1 of 2025 and the Minister of Finance Circular Letter No. S-37/MK.02/2025, which emphasize that efficiency measures do not apply to employee expenditures and social assistance spending, and must be carried out in a transparent and accountable manner.

Furthermore, to follow up on Presidential Instruction No. 1 of 2025 and Circular Letter S-37/MK.02/2025, the DGT issued an Official Memorandum from the Secretary of the Directorate General of Taxes (No. ND-436/PJ.01/2025) regarding Budget Efficiency Implementation for Fiscal Year 2025, instructing all work units within the DGT to implement efficiency measures in accordance with the provisions of the Presidential Instruction. The total budget subject to efficiency measures by the DGT, as determined by the House of Representatives (DPR), amounted to IDR 2.141 trillion, taking into consideration mandatory spending requirements and the achievement of the organization's strategic objectives.

Components and Measurement Framework of IKPA

Based on Regulation of the Director General of Treasury (PER-5/PB/2024) concerning the *Technical Guidelines for the Assessment of Budget Implementation Performance for Fiscal Year 2024*, the Budget Implementation Performance Indicators (IKPA) consist of three main measurement frameworks, each with specific performance objectives:

a. Quality of Planning (Weight: 20%)

This aspect aims to improve the quality of budget planning and the accuracy of fund disbursement realization, comprising:

- 1) DIPA Revision (10%): Measures the effectiveness of budget revisions.
- 2) Deviation of Page III DIPA (10%): Assesses the accuracy of fund withdrawal planning.

b. Quality Implementation (Weight: 55%)

This aspect promotes expenditure acceleration, timeliness, and optimization of financial management, including:

- 1) Budget Absorption (20%): Measures the level of budget realization.
- 2) Contractual Expenditures/Contract Data (10%): Assesses the timeliness of contract data submission.
- 3) Settlement of Bills (10%): Measures the speed of payment completion.
- 4) Management of Petty Cash and Additional Petty Cash (UP & TUP) (10%): Evaluates the effectiveness of petty cash management.
- 5) SPM Dispensation (5%, as a deduction): Measures the use of payment

disbursement dispensations.

c. Quality of Result (Weight: 25%)

This aspect encourages reporting participation and the acceleration of achieving quality output.

- 1) Output Achievement (25%): Measures the attainment of activity output targets.

Impact of Budget Efficiency on IKPA Components

The budget efficiency policy has the potential to affect several components of the Budget Implementation Performance Indicators (IKPA), particularly the following:

- a. DIPA Revision: Budget blocking requires revisions to the DIPA, which may influence the score of this component if the revisions are not carried out accurately and in a timely manner.
- b. Budget Absorption: The reduction in budget allocation may impact the level of budget absorption, even though the targets have been adjusted accordingly.
- c. Output Achievement: Efficiency measures must ensure that the achievement of the organization's primary outputs is not compromised.

IKPA Management Strategy in the Context of Efficiency

The adjustment of IKPA in the first quarter of 2025 by assigning a score of 100 to all indicators represents a strategic measure to maintain the principle of fair treatment. This approach aligns with the principle that sudden national policy changes should not disadvantage work units (*satker*) that have performed their duties in accordance with the initial regulations.

The efficiency measures undertaken by the Directorate General of Taxes (DGT) were in accordance with the technical directives of the Ministry of Finance, prioritizing cost reductions in official travel, ceremonial activities, office operations, and the postponement of capital expenditures. These actions are consistent with the provisions outlined in Presidential Instruction No. 1 of 2025 and the Minister of Finance Circular Letter No. S-37/MK.02/2025, which stipulate that efficiency measures do not apply to employee expenditures and social assistance spending.

Long Term Implications

The success of the Directorate General of Taxes (DGT) in managing budget efficiency while maintaining the quality of the Budget Implementation Performance Indicators (IKPA) demonstrates the organization's adaptive capacity in responding to policy changes. The adjustment of IKPA indicators also reflects the flexibility of the performance evaluation system in accommodating the dynamics of fiscal policy.

In practical terms, the DGT has been able to implement efficiency measures without disrupting its core functions of service delivery and safeguarding state revenue. The cost-saving initiatives were primarily directed

at expenditure items that do not have a direct impact on the organization's main outputs and were executed with prudence and accountability.

The adjustment of IKPA indicators during the first quarter, in accordance with the Directive of the Director General of Treasury, also indicates the flexibility of policy implementation in responding to the dynamics of budget execution. By assigning a score of 100 to all IKPA indicators during the adjustment period, the DGT and its subordinate working units were able to maintain strong budget performance without being adversely affected by the sudden and nationwide budget efficiency policy.

From a managerial perspective, the DGT's success in managing budget efficiency in the first quarter of 2025 can serve as a best practice for other ministries and government agencies. The efficiency efforts undertaken were not merely budget cuts, but also initiatives that encouraged work culture transformation, optimization of information technology use, and adaptation of work patterns toward a more modern and efficient system of public administration.

Thus, the findings of this study indicate that the DGT has effectively implemented budget efficiency measures in accordance with Presidential Instruction No. 1 of 2025 and the implementation guidelines issued by the Ministry of Finance, while successfully maintaining the quality of budget implementation performance in the first quarter of 2025 through fair and transparent adjustments to IKPA indicators.

CONCLUSIONS

Based on the evaluation results of the implementation of Presidential Instruction No. 1 of 2025 on Budget Efficiency at the Directorate General of Taxes (DGT), it can be concluded that the DGT has implemented the budget efficiency policy in a systematic manner and in accordance with the prevailing regulations. The adjustment of implementation and calculation of all Budget Implementation Performance Indicators (IKPA) for the first quarter of fiscal year 2025 was carried out under the principle of fairness treatment, namely by assigning a score of 100 to all IKPA indicators during the adjustment period, in order to maintain fairness in performance assessment among working units affected by the national efficiency policy.

The DGT has followed up on Presidential Instruction No. 1 of 2025 through several official memoranda and circular letters, which regulate efficiency measures such as the reduction of official travel, the limitation of ceremonial activities, the reduction of office operational expenses, and the postponement of capital expenditures except for those already under contract. All processes of budget revision and blocking were carried out in a transparent, accountable, and timely manner, while ensuring the smooth execution of core duties and the achievement of organizational targets.

The budget efficiency measures implemented did not apply to employee expenditures and social assistance, with efficiency efforts primarily focused on operational and other non-operational expenditures. The processes of budget revision and budget blocking were also conducted in accordance with the

directives of the Ministry of Finance and with the approval of the House of Representatives (DPR).

RECOMMENDATIONS

Based on the research conducted on the implementation of Presidential Instruction No. 1 of 2025 at the Directorate General of Taxes (DGT), the researcher provides the following recommendations:

1. **Enhancement of Monitoring and Evaluation**
The DGT and all working units should continuously strengthen regular monitoring and evaluation of budget efficiency implementation to ensure that cost-saving measures do not hinder the achievement of key outputs or the quality of public services.
2. **Strengthening Transparency and Accountability**
All efficiency processes must be carried out transparently and accountably, with comprehensive documentation that is open to both internal and external audits, in order to prevent potential misuse of budget allocations.
3. **Optimization of Information Technology**
The use of digital platforms for coordination, meetings, and administrative processes should be further optimized to maximize operational efficiency without compromising service quality.
4. **Focus on Priority Programs**
Budget efficiency efforts should be directed toward reinforcing allocations for priority programs that have a direct impact on performance improvement and public service delivery, as well as supporting national economic transformation in line with the 2025 fiscal policy directives.
5. **Evaluation of Efficiency Impact**
The success of budget efficiency should not only be measured by the amount of savings achieved but also by its impact on service quality, organizational goal attainment, and contribution to national fiscal stability. Therefore, impact-based evaluations should be conducted on a regular basis.

ADVANCED RESEARCH

Future research should extend the current evaluation of Presidential Instruction No. 1/2025 by developing a multi-period, cross-institutional comparative model that examines how different ministries and agencies adapt to efficiency mandates under varying operational complexities. Such studies could integrate longitudinal IKPA datasets, DIPA structural variations, and behavioral responses of work units to budget blocking mechanisms, enabling researchers to identify institutional resilience factors and potential systemic biases in performance assessments. Additionally, advanced analytics such as machine-learning-based anomaly detection and causal impact modelling may be applied to measure the true effect of efficiency policies on service quality, output realization, and fiscal sustainability. This would allow policymakers to differentiate between efficiency that genuinely increases value and efficiency that

merely shifts administrative burdens, thereby supporting the design of a more adaptive, equitable, and performance-aligned budget governance framework.

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