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Analysis of the Grant Expenditure Budgetting Process in the Cianjur Regency APBD

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Abstract

This study aims to analyze the grant budgeting process in the Cianjur Regency Regional Budget (APBD), emphasizing the planning stage, allocation determination, and transparency and accountability mechanisms. The main focus of the study is directed at revealing the gap between the regulatory framework for grant expenditure management and the empirical practices that occur in the dynamics of regional budgeting. This study uses a qualitative approach with a case study design. Data were obtained through analysis of regional planning and budgeting documents, observations of official regional government information channels, and in-depth interviews with regional financial management officials and civil society representatives. Data analysis techniques were conducted thematically by linking empirical findings to the perspectives of incremental budgeting, political budgeting, and the principles of good governance. The results show that grant expenditure planning is still dominated by an incremental budgeting pattern with minimal performance evaluation, allocation determination is influenced by the dynamics of budget politics between executive and legislative actors, and transparency and accountability in grant management have not been optimal. Although regional regulations have regulated grant management in detail, their implementation tends to be administrative-formalistic and not fully oriented towards public needs and policy effectiveness. These findings imply that grant expenditure management reform cannot be achieved simply by improving administrative regulations, but requires strengthening performance-based planning capacity, limiting political discretion in budget forums, and developing participatory transparency and public oversight mechanisms.

Keywords: Grant Spending, Regional Budgeting, Public Financial Governance

1. Introduction

Public budgeting can be understood as a strategic contestation space that represents the configuration of power relations, policy preference orientations, and the degree of local government governance capacity (Nurlina 2025; Ummam et al. 2023). In the context of fiscal decentralization in Indonesia, the Regional Budget (APBD) not only functions as a technocratic tool for distributing economic resources but also serves as a vehicle for policy political articulation, fraught with negotiation of the interests of institutional actors (Sahrani and Kusumastuti 2024; Vientiany et al. 2025). Among various expenditure items, grant spending occupies the most vulnerable and sensitive position, given its discretionary nature and the openness to flexible and often ambiguous policy interpretation. Various findings by the Supreme Audit Agency (BPK) in recent years have consistently shown that regional grant spending remains the epicenter of public financial governance violations, particularly related to non-compliance with applicable regulations (Khaddafi et al. 2024). This reality emphasizes that the problematic nature of grant spending cannot be reduced to mere administrative issues, but rather reflects structural vulnerabilities within the public planning and budgeting architecture. Therefore, a critical examination of the grant budgeting process is crucial for uncovering how regional fiscal policy is constructed, operationalized, and accounted for within the landscape of regional governance.

Conceptually, the dynamics of regional budgeting can be interpreted through various perspectives within the realm of public policy and state finance theory. Public budgeting theory positions the budget as a product of a dialectic between economic rationality, political calculation, and the inherent limits of institutional capacity (Wahid and Muhsin 2022; Yulanda et al. 2024). Within the incremental budgeting framework, budget allocations often occur repetitively and tend to be ahistorical with respect to substantive evaluation, resulting in gradual policy changes without fundamental corrections (Greenwood et al. 2022; Zhang and Bohlen 2023). Meanwhile, the political

budgeting approach emphasizes that the budget is not a neutral entity, but rather a political artifact born from the process of bargaining and negotiation of interests between actors.

Furthermore, principal-agent theory provides an analytical lens for understanding the potential for information asymmetry and erosion of accountability in grant spending management, where local governments act as agents managing public resources under the mandate of the community as principals (Ramadhan et al. 2022). In this configuration, the principles of good governance, which emphasize transparency, accountability, and public participation, should serve as the normative foundation that animates every phase of the budgeting process. When these principles are diminished in practice, grant spending risks experiencing a distortion of meaning, shifting from an instrument for affirming public welfare to a medium for the articulation and distribution of particular political interests.

Empirical findings in Cianjur Regency indicate that the grant budgeting process still faces various fundamental issues. Based on initial observations of regional budget documents and the dynamics of regional budget planning, grant allocations in Cianjur Regency tend to fluctuate significantly from year to year without transparent policy arguments based on an evaluation of public needs. The mechanism for proposing and determining grant recipients also indicates that they do not fully adhere to objective criteria as stipulated in regulations, particularly Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

The limited understanding of the application flow and procedures stipulated in the Regent's Regulation by some members of the public and grant-proposing institutions has significant implications for their failure to access grant assistance. In empirical practice, many proposers submit applications through the Regional Government Information System (SIPD) application and interpret initial approval within the system as a form of final legitimacy, as if the proposal has been automatically internalized into the Regional Budget (APBD). However, the subsequent phases of the process still require a series of rigorous administrative verification and substantive assessments, which in many cases result in disqualification due to failure to meet established normative standards.

This situation is further complicated by the low level of dissemination of grant management regulations, which should serve as a medium for knowledge transfer and a communicative bridge between local governments and the proposing communities. Furthermore, communities are also required to demonstrate a proactive approach through ongoing coordination with the technical regional apparatus responsible for grants, even though they are structurally dependent on funding support that has the potential to be a catalyst for accelerating the development agenda in Cianjur Regency.

Several international studies post-2021 have examined public budgeting and discretionary spending from various perspectives. Damara et al. (2026) emphasized that grant spending at the local government level is often distorted by electoral political interests, particularly in the lead-up to elections, reflecting fragility in institutional control. Furthermore, research by Judijanto and Muthalib (2025) demonstrated a positive correlation between the degree of transparency of the budgeting process and the effectiveness of grant spending in achieving social development goals. Gustini and Angraini (2025) revealed that weak internal control of grant spending is generally rooted in bureaucratic coordination deficits and unclear decision-making mechanisms.

However, the majority of these studies still focus on grant spending at the level of policy impact and achievement, while the budgeting process, as a space for policy contestation and articulation, has not been a primary analytical focus.

Based on the literature review, a significant research gap remains apparent in the context of local government in Indonesia. Grant spending studies tend to focus more on policy outcomes, while the budgeting process, as a strategic phase determining the direction and quality of policy, has received relatively little attention. Furthermore, the complexity of Indonesia's fiscal decentralization, characterized by regulatory diversity, local political dynamics, and unequal institutional capacity, has not been explored in depth in the literature. This research aims to fill this gap by analyzing the grant spending budgeting process in the Cianjur Regency Regional Budget (APBD) as a contextual case study.

The novelty of this research lies in its focus on the budgeting process as the primary locus of study, integrating regulatory, institutional, and empirical practical dimensions. This approach reveals the relationship between formal mechanisms and informal practices, while simultaneously positioning grant spending as an arena for interaction

between administrative rationality and local political interests. Therefore, this study aims to deeply analyze the planning, decision-making, and accountability mechanisms for grant spending budgeting to assess their compliance with the principles of good regional financial governance and to generate evidence-based policy recommendations to promote more transparent and public-interest-oriented grant management.

2. Research Methods

This research uses a qualitative approach with a case study design to analyze the grant budgeting process in the Cianjur Regency Regional Budget (Khoir 2025). This approach was chosen because public budgeting is understood not only as a technocratic process but also as an arena for interactions between regulatory frameworks, institutional capacity, and the dynamics of budget politics that shape regional fiscal policy decision-making.

The research data are sourced from primary and secondary sources. Primary data were obtained through in-depth interviews with regional financial management officials, budget planning officials, and representatives of grant recipient community organizations, selected purposively based on their relevance to the research focus. Secondary data was collected through a documentary study of Government Regulation Number 12 of 2019 concerning Regional Financial Management, Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, Cianjur Regent Regulation Number 83 of 2023 concerning Amendments to Regent Regulation Number 117 of 2022 concerning Procedures for Planning, Budgeting, Implementation, Administration, Accountability, and Reporting, as well as Monitoring and Evaluation of Grant and Social Assistance Expenditures, the Regional Budget (KUA-PPAS) and the Regional Budget (ABPD) of Cianjur Regency, and scientific literature related to public budgeting and grant expenditures.

Data analysis was conducted qualitatively using thematic analysis techniques, through a process of data reduction, categorization, and interpretation based on the main research themes: grant expenditure planning, budget allocation determination, and transparency and accountability in grant management (Khoir and Amaliyah 2025). Empirical findings were then critically analyzed by linking them to theoretical frameworks of public budgeting, including incremental budgeting, political budgeting, principal agent theory, and principles of good governance.

Data validity was maintained through triangulation of sources and methods, comparing interview results, official documents, and observations of grant spending management practices. With this methodological design, the research is expected to yield a comprehensive and critical understanding of the grant spending budgeting process in Cianjur Regency from the perspective of accountable and public-interest-oriented regional financial governance.

3. Results and Discussions

Results

Incremental Grant Expenditure Planning Pattern

The research indicates that grant expenditure planning in the Cianjur Regency Regional Budget (APBD) remains strongly influenced by incremental budgeting logic, despite comprehensive normative regulation in Cianjur Regent Regulation Number 83 of 2023 concerning Amendments to Regent Regulation Number 117 of 2022 concerning Procedures for Planning, Budgeting, Implementation, Administration, Accountability, and Reporting, as well as Monitoring and Evaluation of Grant and Social Assistance Expenditures. This regulation explicitly requires that grant expenditure proposals be based on verified proposals, objective feasibility assessments, and alignment with regional development priorities and available fiscal capacity.

However, a review of budget planning documents reveals a gap between normative constructions and implemented realities. Provisions designed as policy rationalization instruments have not been fully articulated in grant expenditure planning practices. Grant allocations between budget periods tend to reproduce relatively stagnant distribution patterns and recipient group configurations, without policy justification based on evaluations of grant performance in previous periods. This pattern reflects a tendency toward path dependency in budgeting, where administrative continuity predominates over critical assessments of the effectiveness and relevance of grant spending as a regional development instrument.

Furthermore, an analysis of grant spending proposal documents reveals that the substance of planning is still dominated by an administrative-formalistic approach. Although Regent Regulation Number 117 of 2022 normatively requires clarity on the objectives, allocations, and targets of grants, the planning documents reviewed generally lack performance indicators or operationally measurable benefit parameters. As a result, the grant spending planning process tends to function solely as a mechanism for fulfilling budget procedures, rather than as an evaluative instrument for assessing the effectiveness and added value of policies. This finding highlights the gap between the ideal regulatory construct and the empirical reality of grant spending planning practices.

Changes to the regulatory framework through Cianjur Regent Regulation Number 83 of 2023, which revised some provisions in the previous Regent Regulation, have not yet fully resulted in substantive improvements in grant spending planning patterns. Mr. Indra, SH, Head of the Planning Subdivision, stated that the regulation is primarily aimed at strengthening the administration, verification, and administration of grants as a means of increasing accountability. However, research findings reveal that the implications of these regulatory changes tend to focus on the technical aspects of budget distribution and accountability.

Meanwhile, the grant expenditure planning stage still lacks a basis for evaluating actual needs or grant performance achievements from the previous period. Therefore, it can be argued that the regulatory reforms undertaken have not been fully accompanied by a paradigm shift in budget planning from merely procedural compliance to a performance-based and public needs-based approach.

This finding is reinforced by the statement of Mr. Erik Permana, SH, a Junior Expert Planner, who emphasized that time constraints in the planning and budgeting cycle and the lack of evaluation data on grant implementation in the previous year are determining factors in the use of a recurrent planning and budgeting model. In empirical practice, the preparation of grant expenditure plans is more focused on meeting the formal stages stipulated in regulations, with the goal of ensuring timely APBD approval. Consequently, the analytical space for assessing actual needs and evaluating the effectiveness of grant spending is significantly reduced, even though the regulatory framework provides a foundation for implementing planning that is more performance-based and public needs-based.

Based on these findings, it can be confirmed that grant spending planning in Cianjur Regency is still stuck at the level of procedural compliance with regional regulations, as stipulated in Cianjur Regent Regulation Number 83 of 2023 concerning Amendments to Regent Regulation Number 117 of 2022. This normative compliance has not yet transformed into adaptive, performance-based planning practices that are sensitive to the dynamics and real needs of the community. As a result, grant spending tends to be treated as a routine budget item managed through administrative-formalistic mechanisms, rather than as a strategic policy instrument formulated based on a comprehensive needs analysis and systematic evaluation of policy achievements.

Determination of Grant Allocation Influenced by Budgetary Political Dynamics

The research findings indicate that the process of determining grant expenditure allocations in the Cianjur Regency Regional Budget (APBD) is not fully based on technocratic rationality as mandated in the regional regulatory framework, but is instead shaped by the dynamics of budget politics between executive and legislative actors. Normatively, Cianjur Regent Regulation No. 83 of 2023 concerning Amendments to Regent Regulation No. 117 of 2022 emphasizes that the determination of grant recipients and amounts should be based on the results of feasibility evaluations, alignment with regional development priorities, and regional fiscal capacity. However, a review of the budget deliberation process indicates that these normative provisions have not fully functioned as the primary basis for grant expenditure allocation decisions.

In empirical practice, formal budgeting forums such as KUA-PPAS discussions and APBD-setting meetings have evolved into arenas for negotiation of interests among policy actors. Mr. Erik Permana, SH, revealed that grant expenditure proposals are often linked to the articulation of constituent aspirations and regional representation interests. This configuration results in grant allocations being determined not solely by technocratic verification results, but also by compromising political calculations. These findings indicate a shift in the function of the budgeting forum, from a space for rationalizing public policy to a medium for distributing and mediating political interests.

The regulatory revision through Cianjur Regent Regulation Number 83 of 2023, which partially amends the Planning and Budgeting provisions regarding grant expenditures, is explicitly aimed at strengthening the administrative aspects and controlling grant distribution. However, research findings indicate that these regulatory changes have not substantively narrowed the scope for political intervention at the budget allocation determination stage. Regulations tend to focus on the technical dimensions of implementation and accountability, while the decision-making mechanisms within the budgeting forum still provide relatively broad discretion for political actors.

As a result of these conditions, the orientation of grant spending policy tends to shift from meeting strategic development needs to accommodating short-term political interests. Grant allocations do not always reflect the urgency and priority of regional development programs, but rather follow the logic of representation and compromise of interests. These findings confirm that policy rationality in grant spending budgeting has not yet fully become the dominant principle, even though a regulatory framework has been established to encourage objective, measurable, and public-needs-based decision-making.

Therefore, the findings of this study confirm that the determination of grant spending allocations in Cianjur Regency remains in a tug-of-war between normative compliance with the regulatory framework and the pragmatic realities of budget politics. This tension indicates that efforts to reform grant spending management are inadequate if they rely solely on improving administrative regulations. Strengthening budget political control mechanisms is necessary so that the allocation process can proceed more rationally, accountably, and oriented toward the public interest as the primary objective of regional fiscal policy.

Limitations of Transparency and Accountability in Grant Management

Research findings reveal that the level of transparency and accountability in grant expenditure management in Cianjur Regency remains relatively limited, despite being explicitly stated in the regional regulatory framework. Cianjur Regent Regulation Number 117 of 2022 explicitly stipulates that grant expenditure management must be implemented with the principles of openness and accountability, encompassing all stages, from recipient determination and distribution to grant reporting and accountability. However, research findings indicate that this normative construct has not been fully internalized in grant expenditure management practices at the implementation level, leaving a gap between regulatory standards and empirical reality.

Based on observations of official regional government information channels, the publication of grant expenditure data remains fragmentary and has not been integrated into a comprehensive and publicly accessible information system. Available information is generally limited to the formal aspects of budget determination, while data related to grant recipient criteria, the basis for determining allocation amounts, and the results of grant implementation evaluations have not been presented comprehensively and systematically. This situation indicates that grant expenditure transparency is still perceived as merely fulfilling administrative obligations, rather than as a substantive instrument of public accountability oriented toward information transparency.

Regulatory changes through Cianjur Regent Regulation Number 83 of 2023, which revised several provisions, particularly those concerning planning and budgeting in the previous Regent Regulation, were normatively directed at strengthening the administration and management of grant expenditures as an instrument for increasing accountability. However, research findings indicate that this strengthening is more focused on internal accountability mechanisms within the regional government, while the dimension of public information disclosure has not been prioritized. Therefore, the regulatory reforms undertaken have not fully promoted participatory, inclusive, and oversight-oriented transparency.

Ms. Lina Putri, a member of the Aditya Catra Bawika Foundation, the institution proposing the Grant Expenditure, stated that limited access to grant expenditure information significantly hampers the public's ability to conduct effective oversight. The lack of available information leaves the public with an inadequate basis for assessing whether grant expenditure allocations have been implemented fairly, proportionally, and aligned with public needs.

Furthermore, Muhammad Angga, a member of the Board of the Tarbiyatul Athfal Elementary School, emphasized that this situation directly impacts the weakening of social control mechanisms over grant expenditure management. This situation in turn increases vulnerability to policy deviations and administrative irregularities, due to the absence of public oversight based on transparent and accountable information.

Thus, the findings of this study confirm that the grant expenditure accountability system in Cianjur Regency is still not functioning optimally. Limited transparency and low levels of information disclosure indicate that grant expenditure management is more oriented toward internal bureaucratic accountability than substantive public accountability. Therefore, institutional strengthening and the development of oversight mechanisms that are open, participatory, and actively involve the public are crucial prerequisites for realizing more accountable, responsive, and public-interest-oriented grant expenditure governance.

Discussion

The findings of this study indicate that grant planning and budgeting in Cianjur Regency are still strongly influenced by incremental budgeting, despite the regional regulatory framework being designed to encourage rational, objective, and public needs-based planning. The dominance of this iterative budgeting pattern reflects the strong path dependency in regional budgeting practices, where past budget decisions serve as the primary reference for determining current budget allocations. This phenomenon aligns with the view of Septiana et al. (2023), who assert that public budgeting tends to be incremental due to limited information, time pressures, and the need to maintain political-administrative stability.

The gap between the normative construction of Cianjur Regent Regulation Number 117 of 2022 and the empirical practice of grant planning and budgeting indicates that the regulation has not fully functioned as an instrument for policy rationalization. Provisions regarding proposal verification, feasibility assessment, and alignment with regional development priorities have not been substantively articulated in planning documents. Conversely, grant allocations between periods tend to reproduce a relatively stagnant recipient configuration without policy justification based on performance evaluation. This situation reinforces Schick's (2007) critique of public sector budgeting reforms, which often focus on formal procedural changes without addressing the substance of decision-making (Darmawan et al. 2025).

Furthermore, findings regarding the dominance of an administrative-formalistic approach in grant expenditure proposal documents indicate that the principles of performance-based budgeting have not been adequately internalized. The absence of measurable performance indicators and benefit parameters results in grant expenditure planning and budgeting functioning more as a procedural compliance mechanism than as a policy evaluation instrument. This is in line with Fitri et al. (2024), who stated that without the integration of performance indicators and outcome evaluation, performance-based budgeting has the potential to be reduced to mere administrative formality.

Regulatory changes through Cianjur Regent Regulation Number 83 of 2023, which emphasizes strengthening the administration and administration of grants, have not yet driven a substantive paradigm shift in planning and budgeting. These reforms primarily impact the technical dimensions of budget implementation and accountability, while the planning stage still lacks a focus on analysis of real needs and evaluation of policy outcomes. This phenomenon reflects the tendency of public financial governance reforms to emphasize internal procedural accountability while neglecting the dimensions of policy learning and public policy effectiveness (Pramasha et al. 2025).

This research shows that the allocation of grant spending is not solely determined by administrative and technical considerations but is also heavily influenced by power relations in regional budget politics. The budget deliberation process through the KUA-PPAS forum and the APBD (Regional Budget) creates a space where policy interests intertwine with the political calculations of executive and legislative actors.

The regulatory revision through Regent Regulation Number 83 of 2023 has also not significantly narrowed the scope for political discretion in the allocation determination stage. Regulations primarily regulate downstream aspects of policy, while the decision-making process upstream of the budget still leaves ample room for political compromise. These findings reinforce the public choice perspective, which holds that political actors tend to maximize their own interests in the budgeting process, especially when control and transparency mechanisms are ineffective (Mustika et al. 2025).

Limited transparency and accountability in grant spending management further exacerbates these issues. The partial and unintegrated publication of grant spending information demonstrates that transparency is still understood as an administrative obligation, rather than as a substantive instrument of public accountability. This

situation aligns with the concept of opaque transparency proposed by Priono et al. (2025), where information is formally provided but is insufficient to enable effective public oversight.

A civil society perspective demonstrates that limited access to information directly impacts weak social control over grant spending management. The absence of information regarding recipient criteria, allocation bases, and policy evaluation results hinders the public from assessing the fairness and effectiveness of grant spending. This reinforces the argument of Maritza and Taufiqurokhman (2024) that public accountability can only function if supported by information transparency and meaningful public participation.

Overall, this discussion confirms that the problems in grant spending management in Cianjur Regency do not stem solely from regulatory weaknesses, but rather from institutional limitations in translating normative frameworks into planning, budgeting, and oversight practices based on performance, transparency, and the public interest. Future reforms in grant spending management will not be achieved simply by improving administrative regulations. They also require strengthening evaluative capacity, limiting political discretion in budget forums, and developing transparency mechanisms and participatory public oversight. Without these changes, grant spending has the potential to continue to be reproduced as a routine budget item and an instrument of political compromise, rather than a strategic policy instrument that significantly contributes to achieving regional development goals.

4. Conclusion

This research shows that grant spending management in Cianjur Regency is still dominated by procedural and pragmatic approaches, thus not fully functioning as a strategic public policy instrument. Budget planning and determination practices tend to reproduce previous budgeting patterns, are minimally based on performance evaluation, and are vulnerable to political budgetary intervention. These findings provide an important lesson: the effectiveness of regional fiscal policy is determined not only by the completeness of regulations, but also by the quality of the decision-making process, the availability of evaluative data, and the balance between technocratic rationality and political considerations. Thus, grant spending serves as a mirror that reveals the limitations of regional budget governance in translating the principles of transparency, accountability, and public interest orientation into actual practice. The primary contribution of this research lies in strengthening the processual perspective in regional budgeting studies, by placing the planning and budget determination stages as the primary focus of analysis. This approach enriches scholarly discourse by demonstrating that grant spending issues are not solely related to policy outcomes but are rooted in the institutional mechanisms and political dynamics that shape budget decisions from the outset. However, this research has limitations due to its focus on a single region and its use of a qualitative approach with limited informants. Therefore, further research with broader regional coverage, comparative designs across regions, and a combination of quantitative methods and public surveys is needed to produce a more comprehensive picture and support the formulation of fairer, more effective, and more sustainable grant spending policies.

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