

Analysis of Factors Affecting the Variance in Employee Expenditures at the Main Secretariat of the Central Statistics Agency for the 2022-2024 Fiscal Year

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KEYWORDS	ABSTRACT
employee spending, budget planning, expenditure realization, BPS Main Secretariat, realization variance.	This research aims to analyze the causes of variance in employee expenditure realization at the Main Secretariat of the Central Statistics Agency during the 2022-2024 fiscal year. Variance in employee expenditure is an indicator that describes the accuracy of planning and the effectiveness of budget implementation, so it needs to be studied specifically, considering the dominant portion of employee expenditure in the financial structure of BPS. This study uses a descriptive qualitative approach by combining the analysis of Budget Realization Report (LRA) documents, DIPA, as well as interviews with employee expenditure administration management officers (PPABP) and budget analysts. The results of this study show that the variance in the realization of employee expenditure is influenced by several factors, namely changes in the number and composition of employees due to promotions, mutations, and the acceptance of new civil servants and PPPK; changes in the position structure due to PermenPANRB Number 7 of 2022 concerning Work Systems in Government Agencies for Bureaucratic Simplification; THR and Salary 13 payment policies; and changes in tax rules through the TER Income Tax 21 scheme, which separates tax allowance accounts from accounts for performance allowance. The variance that emerges is positive, indicating the realization has not yet reached the full budget allocation. These findings underscore the need for more accurate planning, the completion of staffing policies with budgeting, and the strengthening of financial administration.

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INTRODUCTION

Employee Expenditure is one of the largest components in the structure of the State Revenue and Expenditure Budget (APBN) (Muksin, 2024). At the Main Secretariat of the Central Statistics Agency (BPS), employee expenditure includes the payment of salaries and allowances attached to the status of State Civil Apparatus (ASN) such as basic salary, family allowances, structural/functional position allowances, food allowances, performance allowances, meal allowances, and overtime pay. The large proportion of employee expenditure requires a careful planning and budgeting process, because any deviation between the budget and realization will have an impact on the effectiveness and efficiency of state financial management (Khuluq & Rahmawati, 2025; Yunaniah & Firmansyah, 2024). In the 2022-2024 period, the realization of employee expenditure at the Main Secretariat of the Central Statistics Agency shows a variance between the ceiling and the budget realization (Jennah & Amelia, 2024). The variance not only reflects the technical aspects of budget absorption, but also the dynamics of human resource management, changes in THR and Salary 13 payment policies, and adjustments to tax regulations (Yakin, 2024). In terms of personnel, the variance of employee spending is influenced by changes in the number and composition of employees that

occur due to promotions, mutations between task forces, and the appointment of new CPNS and PPPK (Gunawan et al., 2025). These changes have a direct impact on shifting the spending burden between accounts. In addition, changes in the position structure are due to bureaucratic simplification as stipulated in Permenpan RB Number 7 of 2022 concerning Work Systems in Government Agencies for Bureaucratic Simplification (Susiawati et al., 2025). The transformation of administrative positions to functional positions changes the composition of recipients of structural and functional allowances so that the realization of expenditure on these accounts has shifted (Murwani et al., 2024). In terms of THR and Salary 13 payment policies, this payment policy every year experiences differences because the government adjusts to budget conditions so that it causes a peak pattern of realization in a certain period and has the potential to increase variance. Starting from the 2024 fiscal year, significant changes have also occurred in the taxation policy on employee income through the implementation of the Average Effective Rate (TER) scheme of Income Tax Article 21. This scheme separates the elements of income tax allowance from performance allowance, thereby adding to the income tax allowance spending account (Jati & Melati, 2024). Conceptually, a budget in the context of public finance is defined as a financial plan that is systematically prepared in monetary units for a specific period, usually a budget year that contains estimated revenues and expenditures and is the basis for authorization for the implementation of government activities. The budget in government agencies is the backbone of the implementation of all government activities (Kannapadang, 2020). The state budget is a planning tool to identify targets that must be achieved by the government in running the wheels of government (Githa et al., 2025).

Planning is a written plan that explains where the organization is headed, how to achieve it, and what results should be expected/performance targets (Tavo & Rasmus, 2024). Budget planning is one of the factors that affect the budget absorption process because budget planning makes a great contribution to budget absorption, so the better the budget planning, the better the budget absorption will be (Oktaliza et al., 2020). Budget preparation in financing in a government agency is one of the important elements in the management of the agency in achieving maximum results (Arodhiskara & Kavitasari, 2019). In the context of employee spending, budget planning includes projections of the number and composition of employees, assumption of promotion, mutation, employee recruitment, as well as THR and Salary 13 payment policies, as well as tax policies that apply in the relevant fiscal year. Inaccuracies in employee budget planning will be reflected in the variance between budget and realization. The Budget Realization Report (LRA) is one of the main components of government financial statements that presents information on the realization of revenues, expenditures, and financing compared to the budget in a single reporting period (Prasetyo & Nugraheni, 2020). The LRA is an important tool to assess the extent to which efficiency, effectiveness, and accountability of budget management are achieved (Alvianto et al., 2025). In the government's LRA structure, expenditures are classified into several types, including operating expenditures (which include employee expenditures, goods expenditures, interest, subsidies, grants, and social assistance), capital expenditures, contingent expenditures, and transfers. At the Main Secretariat of the Central Statistics Agency, the components of expenditure are employee expenditure, goods expenditure, and capital expenditure (Cakraningrat & Sukoco, 2024). Employee expenditure is defined as all central government expenditure used for fixed or variable compensation to employees for services rendered in an accounting period, including salaries, allowances, honorariums, and other payments attached to the employment status (Kannapadang, 2020).

In practice at the Main Secretariat of the Central Statistics Agency, employee expenditure includes basic salary, various inherent allowances (family, food, structural/functional positions, general), performance allowances, meal allowances, and overtime pay. Previous studies have shown that the variance between budget and expenditure realization is often due to inaccurate budget planning, policy changes in the middle of the year,

and delays in the implementation of activities (Oktaliza et al., 2020). In the context of employee spending, influential factors include the policy of dynamic employee formation and taxation policy in the middle of the year, the determination of the change in the THR and salary 13 payment policy, and the policy of bureaucratic simplification (Mubarok et al., 2024). This is in line with research (Kannapadang, 2020) which shows that coordination is a key factor in the performance of the budget in the work unit of the Main Secretariat of the Central Statistics Agency. The analysis of variance in the realization of employee expenditure at the Main Secretariat of the Central Statistics Agency for the 2022-2024 Fiscal Year was carried out to identify the main factors that affect variance, both from personnel dynamics, bureaucratic simplification policies, tax policies, and from budget planning aspects. The results of this study are expected to provide input for improving the planning and management of employee spending in the next period.

Therefore, this study aims to analyze the factors that cause the variance in the realization of employee expenditures at the Main Secretariat of BPS during the 2022-2024 fiscal year. The results of this research are expected to provide practical benefits for the BPS Main Secretariat in improving the accuracy of employee expenditure budget planning, strengthening coordination between human resources and financial management units, and formulating more adaptive budget policies. Furthermore, academically, this research can enrich the study of public sector financial management, especially regarding the dynamics of employee expenditure budgets that are sensitive to changes in regulations and personnel composition.

METHOD

This study used a descriptive qualitative approach with the aim of understanding in depth the phenomenon of variance in employee expenditure realization at the Main Secretariat of the Central Statistics Agency. The qualitative approach was chosen because it was able to provide a comprehensive picture of the process, policy dynamics, and factors that contribute to changes in the realization of employee spending, as reflected in the analysis of documents and the results of interviews with relevant stakeholders. The research was carried out at the Main Secretariat of the Central Statistics Agency with data coverage for the 2022 to 2024 Fiscal Years. The selection of this period is based on a number of changes in personnel policies and regulations on employee expenditure payments, such as bureaucratic simplification, new CPNS and PPPK admissions, as well as changes in the THR and 13th Salary policies that are relevant in influencing the realization of spending. The data used in this study consisted of primary data and secondary data. Primary data was obtained through interviews with Employee Expenditure Administration Management Officers (PPABP) at the Finance Bureau and Budget Analysts at the Planning Bureau. Information from the resource persons was used to understand the planning process, budgeting, and the mechanism of employee expenditure payments, including the response of the work unit to the new policy in the middle of the year. Meanwhile, secondary data includes the 2022–2024 BPS Main Secretariat Budget Realization Report (LRA), Technical Instructions for the Provision of THR and Salary 13, Letter of the Director of Accounting and Financial Reporting Number S-116/PB.6/2024, PANRB Ministerial Regulation Number 7 of 2022, as well as personnel documents related to new CPNS and PPPK. All of these documents are used to provide an empirical and regulatory basis in understanding the variance of employee spending.

Data collection is carried out through two main techniques. First, a study of documents that includes the review of the LRA, the policy of granting THR and Salary 13, the latest tax provisions, bureaucratic simplification policies, a list of mutations and promotions, as well as data on new employee admissions. The study of this document is intended to identify patterns, provisions, and regulatory changes that affect the amount of employee expenditure realization. Second, the study used structured interviews with question guides compiled based on the initial

findings of the document study and the research objectives. The interviews focused on three main aspects: the dynamics of changes in the number and composition of employees, adjustments to budget planning when there are new policies in the middle of the year, and payment systems that have the potential to cause differences in the realization of the ceiling. Data analysis was carried out through two approaches. First, the analysis of employee expenditure variance, which is to compare the realization of expenditure with the budget ceiling to identify the difference that occurs. Refers to (Fitriani, 2021) Shopping variance is calculated using the formula $Variance = Realization - Budget$. The difference is then categorized based on (Rachmani & Suryaningsum, 2025) Be a preferred difference (*Favorable variance*) when the realization is smaller than estimated, and the difference is unfavorable (*unfavorable variance*) if the realization exceeds the budget. This approach is used to show patterns and magnitudes of variance from year to year. Second, the study used a qualitative thematic analysis of interview transcripts. The coding process was carried out by identifying the main themes that emerged from the speakers' answers, including: employee dynamics, bureaucratic simplification policies, changes in tax regulations, changes in THR and Salary 13 payment policies, and the accuracy of budget planning. This thematic analysis aims to understand the mechanism that causes variance in employee expenditure realization in a more in-depth and structural manner.

RESULTS AND DISCUSSION

This research begins with an understanding of the organizational context of the Main Secretariat of the Central Statistics Agency (BPS) as a work unit in non-ministerial government institutions that are directly responsible to the President. The Main Secretariat plays a role in supporting the implementation of BPS's duties in providing quality, complete, accurate, sustainable, and relevant statistical data and information for data users, in order to realize a reliable, effective, and efficient National Statistical System to support national development. This function is carried out through two main programs, namely the Statistical Information Service Provision Program and the Management Support Program. The first program focuses on providing and servicing statistical information to meet the needs of data users, while the second program provides management support and ensures the smooth implementation of technical activities in the field of statistics. All expenditure payments for BPS Main Secretariat employees are charged to the Management Support Program. The organizational structure of the Main Secretariat consists of the Head of BPS, the Main Secretary, the Deputies for statistics (Statistical Methodology and Information, Social, Production, Distribution and Services, and Balance Sheet and Statistical Analysis), and the Main Inspector, which describes the role of the Main Secretariat as the managerial backbone of the institution. Analysis of variance in employee expenditure realization shows quite interesting dynamics throughout the 2022–2024 fiscal year. In 2022, most employee spending accounts had a realization rate close to 100 percent, although there is still a positive difference between the ceiling and the realization. In general, variance this year is *favorable*, meaning that the realization is lower than the allocated budget. This difference is mainly caused by fluctuations in promotions that are not entirely on time because the salary reconciliation process uses the previous year's data, so that the delay in receiving the promotion decree causes some new employees to receive a salary increase in the next period. In addition, employee mutations result in the transfer of expenditure burdens to the work unit of the mutation destination. The change in position from structural to functional due to bureaucratic simplification that began to be implemented in late 2021 and early 2022 also had an impact, although its effect on the spending structure in 2022 has not been fully seen.

Table 1 Variance of Employee Expenditure Realization in 2022

Description	Account Code	Budget	Realization	Variants	% Variants
Basic Salary of Civil Servants	511111	81.287.235.000	81.247.113.869	40.121.131	99,95
Rounding Civil Servant Salaries	511119	1.279.000	83.986	445.014	65,21
Husband/Wife Allowance for Civil Servants	511121	4.635.608.000	4.604.267.243	31.340.757	99,32
Civil Servant Child Allowance	511122	1.235.916.000	1.234.725.780	1.190.220	99,90
Civil Servant Structural Allowance	511123	3.146.530.000	2.219.640.000	926.890.000	70,54
Civil Servant Functional Allowance	511124	13.667.372.000	13.648.083.000	19.289.000	99,86
Civil Servant Income Tax Allowance	511125	547.331.000	547.039.579	291.421	99,95
Civil Servant Rice Allowance	511126	3.830.295.000	3.827.397.000	2.898.000	99,92
Civil Servant Meal Money	511129	11.528.806.000	11.294.307.700	234.498.300	97,97
General Allowance for Civil Servants	511151	1.250.160.000	1.214.890.000	35.270.000	97,18
Overtime Pay	512211	2.815.947.000	2.543.624.000	272.323.000	90,33
Special Allowances/Activities	512411	123.128.183.000	123.110.867.181	17.315.819	99,99
Total	—	247.074.662.000	245.492.789.338	1.581.872.662	99,36

Source: Data processed from the Budget Realization Report (LRA) of the BPS Main Secretariat for the 2022 Fiscal Year

A different situation is seen in 2023. The variance of employee spending increased significantly even though the realization was still below the ceiling so it was still classified *as favorable*. This increase in variance is inseparable from the delay in the realization of several functional positions as a result of bureaucratic simplification which makes structural and functional allowances not fully absorbed, the composition of outgoing mutations that are greater than inward mutations so as to reduce the spending burden of Main Secretariat employees, and the formation of CPNS that is not fully filled so that the allocation of the salary budget and inherent allowances is not paid throughout the year. Adjustments to performance allowance payments that are not entirely predictable at the budget preparation stage have also widened the gap between assumptions and realization.

Table 2 Variance of Employee Expenditure Realization in 2023

Description	Account Code	Budget	Realization	Variants	% Variants
Basic Salary of Civil Servants	511111	85.831.895.000	80.120.969.470	5.710.925.530	93,35
Rounding Civil Servant Salaries	511119	1.348.000	1.252.908	95.092	92,95
Husband/Wife Allowance for Civil Servants	511121	4.940.138.000	4.604.731.683	337.406.317	93,17

Civil Servant Child Allowance	511122	1.348.488.000	1.258.581.092	89.906.908	93,33
Civil Servant Structural Allowance	511123	1.737.832.000	1.644.380.000	93.452.000	94,62
Civil Servant Functional Allowance	511124	14.295.635.000	13.688.396.000	607.239.000	95,75
Civil Servant Income Tax Allowance	511125	445.722.000	445.226.000	495.509	99,89
Civil Servant Rice Allowance	511126	4.041.893.000	3.767.360.820	274.532.180	93,21
Civil Servant Meal Money	511129	11.644.770.000	10.148.549.450	1.496.220.550	87,15
General Allowance for Civil Servants	511151	914.812.000	761.465.000	153.347.000	83,24
Overtime Pay	512211	4.109.146.000	2.543.624.000	431.548.000	89,50
Special Allowances/Activities	512411	123.000.694.000	121.845.059.964	1.146.634.000	99,07
Total	–	252.321.373.000	241.970.570.878	10.341.802.122	95,90

Source: Data processed from the Budget Realization Report (LRA) of the BPS Main Secretariat for the 2023 Fiscal Year

The most drastic change will occur in 2024 when employee spending is overrealized. The realization exceeded the budget ceiling, which was triggered by the addition of a large number of PPPK employees in the middle of the year which had not been fully accounted for in the initial DIPA. The implementation of the TER Income Tax 21 scheme which separates tax allowances from performance allowances adds value to income tax allowance accounts and changes the structure of expenditure. The policy of increasing the performance allowance component in THR and 13th salary payments, from 50 percent to 100 percent, also increases the realization of performance allowance accounts. In addition, the adjustment of functional positions after the bureaucratic simplification is fully implemented in 2024 and the acceptance of new CPNS with the formation of functional positions for the first appointment will further encourage salary increases and functional allowances.

Table 3 Variance of Employee Expenditure Realization in 2024

Description	Account Code	Budget	Realization	Variants	% Variants
Basic Salary of Civil Servants	511111	85.409.015.000	85.278.583.585	130.431.415	99,85
Rounding Civil Servant Salaries	511119	1.301.000	1.230.115	70.885	94,55
Husband/Wife Allowance for Civil Servants	511121	4.940.518.000	4.928.096.740	12.421.260	99,75
Civil Servant Child Allowance	511122	1.353.446.000	1.352.409.386	1.436.614	99,89
Civil Servant Structural Allowance	511123	1.555.130.000	1.535.530.000	19.600.000	98,74
Civil Servant Functional Allowance	511124	5.562.181.000	15.474.898.000	9.912.717.000	278,22
Civil Servant Income Tax Allowance	511125	5.314.041.000	4.925.189.192	3.851.808	92,68
Civil Servant Rice Allowance	511126	3.705.615.000	3.691.915.280	13.701.720	99,63
Civil Servant Meal Money	511129	11.035.383.000	10.716.438.050	318.944.950	97,11
General Allowance for Civil Servants	511151	432.930.000	368.090.000	64.840.000	85,02

Overtime Pay	512211	4.996.763.000	4.992.804.000	3.959.000	99,92
Special Allowances/Activities	512411	128.355.180.000	127.865.695.173	489.486.825	99,62
PPPK Basic Salary Expenditure	511611	505.920.000	505.104.000	816.000	99,84
Salary Expenditure for PPPK Rounding Salary	511619	12.000	10.758	1.242	89,65
Shopping for PPPK Husband/Wife Allowance	511621	29.793.000	25.954.840	3.838.160	87,12
Child Support Shopping	511622	6.212.000	6.080.208	131.792	97,88
PPPK Functional Allowance Expenditure	511624	71.520.000	71.520.000	–	100,00
PPPK Rice Allowance Shopping	511625	29.637.000	25.709.100	3.927.900	86,75
PPPK Meal Money Shopping	511628	90.002.000	88.239.000	1.763.000	98,04
PPPK Overtime Spending	512212	150.000.000	19.129.000	130.871.000	12,75
Special Allowance Employee Expenditure/PPPK Activities/Performance	512414	552.719.000	538.480.339	14.238.661	97,42
Total		552.719.000	538.480.339	12.283.661	103,86

Source: Data processed from the Budget Realization Report (LRA) of the BPS Main Secretariat for the 2024 Fiscal Year

If viewed in a trend, the realization of employee spending from 2022 to 2023 actually decreased by around IDR 3.52 billion, in line with increasing efficiency. However, from 2023 to 2024, there was a surge in overrealization of around IDR 20.44 billion. The 2022–2024 period shows that the expenditure of BPS Main Secretariat employees is very sensitive to changes in the composition of ASN, THR allowance policies and 13th salary, tax regulations (especially the TER scheme), the addition of PPPK formations, and bureaucratic simplification that shifts the spending structure from structural allowances to functional allowances.

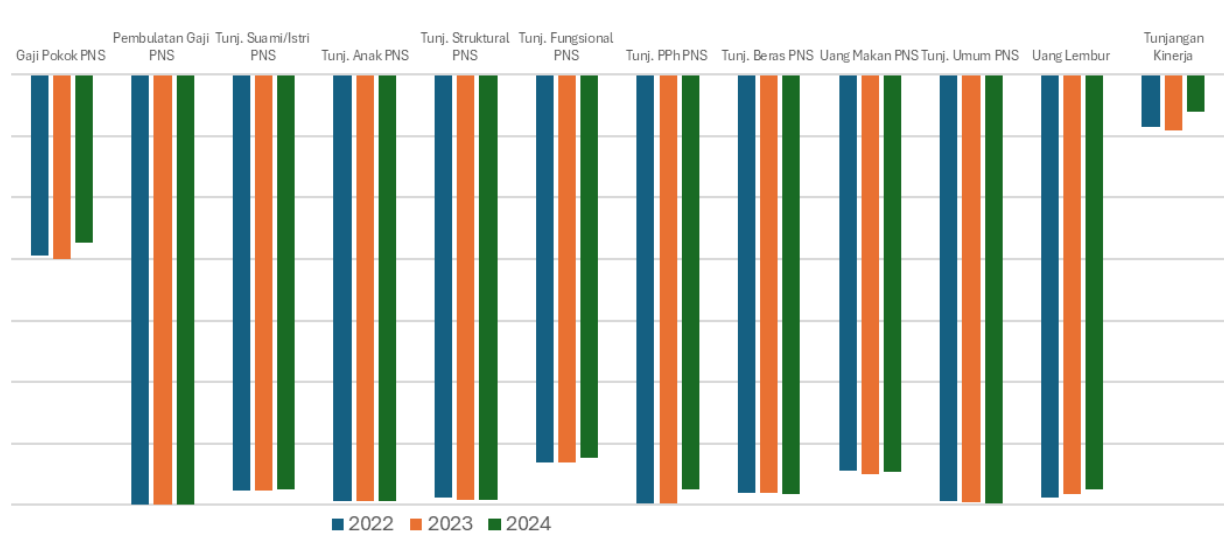


Figure 1. Trend of Employee Expenditure Realization in 2022-2024

Source: Data processed from the Budget Realization Report (LRA) of the BPS Main Secretariat for the 2022-2024 Fiscal Years

A more detailed analysis per shopping account reinforces that picture. The basic salary account of civil servants in general has a small variance in 2022 and 2024 (around 99.9 percent), but it is larger in 2023 (around 93 percent), mainly due to changes in the number of employees due to mutations, recruitment, and the effective time of promotions that occur in the middle of the year. The allowance of civil servants' husbands/wives and children showed a high variance close to full in 2022 and slightly lower in 2023, which is related to changes in the family composition of employees, mutations, and pensions. In 2024, the variance of family allowances is still quite high but is beginning to be influenced by the entry of new CPNS employees who bring additional components of family allowances. Structural allowances for civil servants showed a sharp decline in absorption in 2022 due to bureaucratic simplification that reduced the number of structural officials and shifted them to functional positions. The following years showed a declining ceiling and near-full variance, indicating that the adjustment of the position structure began to stabilize. On the other hand, the functional allowance for civil servants has increased significantly, especially in 2024 when there will be an over-realization along with the increase in functional employees, both from the transfer of position and the recruitment of new CPNS. The civil servant income tax allowance account initially showed a relatively moderate variance, but in 2024 the variance will increase again due to the implementation of the TER Income Tax 21 policy which separates tax allowances from performance allowances and gives rise to new accounts. Civil servants' meal allowance is influenced by the attendance rate and the *Work From Anywhere* (WFA) policy which comes into effect in 2023. This policy reduces physical attendance days and helps to suppress the realization of meal money even though the number of employees has increased. Civil servant overtime pay shows variance that illustrates the situational nature of overtime: in 2022 and 2023 absorption is relatively low because not all overtime activities are realized as planned, while in 2024 absorption is almost full due to the high workload, especially related to the publication of statistics and priority activities. Civil servant performance allowances throughout the study period tend to be absorbed almost completely, with slight variations due to changes in the number of employees and the addition of performance allowance components to THR and the 13th salary in 2024. Meanwhile, PPPK accounts that appear in 2024 are almost entirely overrealized, indicating that the number of PPPKs that are active and have begun to be paid their rights are increasing faster than the planning assumptions in the initial DIPA.

Conceptually, these findings show that the variance in BPS Main Secretariat employee expenditure in 2022–2024 is more influenced by five main factors. First, the dynamics of employees in the form of promotions, mutations, and new recruitments that directly affect the basic salary and inherent benefits. This is in line with the view that budget planning relies heavily on the assumption of changes in the number of employees; Inaccuracies in assumptions will cause significant differences between the budget and the realization. Second, the bureaucratic simplification policy based on Permenpan RB Number 7 of 2022 which shifts structural to functional positions and has a real impact on shifting the structure of employee spending, especially increasing functional allowances in 2024. Third, changes in the THR policy and the 13th salary, especially related to the performance allowance component, which causes periodic variance when the amount of allowances changes between years and is not fully anticipated in the preparation of the budget. Fourth, the adjustment of tax policy through the TER Income Tax 21 scheme which changes the structure of tax allowance accounts and causes an increase in realization in several new expenditure accounts. Fifth, the accuracy of employee needs planning, especially related to formation, promotion, and mutation, which has proven to

be the main determinant of the accuracy of employee expenditure calculations; Inaccurate projections of the number of employees contribute greatly to efficiency in 2023 and *over* realization in 2024.

Based on the overall results, it can be concluded that the variance in expenditure of BPS Main Secretariat employees during the 2022–2024 period reflects high sensitivity to the dynamics of human resources policies and regulations on salary and allowance payment policies. The years 2022 and 2023 are marked by positive variances that reflect efficiency, while 2024 shows negative variance due to *over*-realization, which is mainly related to the entry of new PPPK, changes in the THR scheme and the 13th salary, as well as the full implementation of bureaucratic simplification policies and TER Income Tax 21. Changes in the number and composition of employees proved to be the most dominant factor, followed by benefits policies, taxation, and the quality of employee needs planning.

The implication is that the planning and budgeting mechanism for employee expenditure needs to be strengthened and made more adaptive. Coordination between HR management, planning, and finance units needs to be improved so that data on mutations, promotions, and employee formations are synchronized quickly and accurately. Budget planning ideally relies not only on historical patterns, but also uses dynamic projection models that incorporate probabilistic assumptions of mutations, promotions, and new hires. Any changes in the salary and allowance payment policy as well as taxation should first be studied for their impact on employee spending before being outlined in the RKA. In addition, the development of a periodic employee spending monitoring dashboard, an annual evaluation of the accuracy of projections between RKA, DIPA, and realization, and the preparation of internal guidelines for employee spending planning based on best practices can be important strategies to minimize variance in the future. Periodic training for PPABP and budget analysts on the latest personnel and taxation policies is also a prerequisite so that the process of calculating and managing employee expenditure runs more accurately and responsive to central policy dynamics.

CONCLUSION

This study provides a detailed analysis of the factors influencing the variance in employee expenditure realization at the Main Secretariat of the Central Statistics Agency during 2022–2024. The findings show a positive variance in 2022 and 2023, indicating underspending and efficiency, shifting to a negative variance in 2024 due to *over*-realization driven by changes in employee structure, new salary and allowance policies, and the implementation of PermenPANRB Number 7 of 2022 and the TER Income Tax 21 scheme. Key drivers include promotion timing, employee mutations, new hires, and policy shifts affecting salary components. The study emphasizes that accurate employee need projections and adaptive budgeting mechanisms are crucial to managing expenditure variance effectively. Future research could explore predictive models incorporating real-time data analytics to enhance proactive budgeting and address dynamic employee and policy changes more efficiently.

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