

Effectiveness and Efficiency in Implementation of Program-Based Budgeting and Budget Credibility

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ABSTRACT

Full implementation of program-based budgeting has financial advantages over line-item budgeting. However, in the Timor-Leste Ministry of Finance this is not implemented effectively and efficiently and does not maintain the level of budgetary credibility. The main objective of the study was to assess the level of effectiveness, efficiency and credibility of the budget at the Ministry of Finance. For the purpose of achieving this objective, a quantitative descriptive analysis method was used. The result shows that the average budget absorption for 2018-2022 is not effective and the result was 78.12%, which means Less Effectiveness. The average level of efficiency rated 78.12%, which means Efficient. However, this does not mean that most programs or activities were successfully achieved, but rather because several situations faced at that time did not allow them to be well implemented. Meanwhile, budgetary credibility in the context of budget implementation was Less Credible, with average percentages of 78.12%. On the other hand, budget credibility in the context of budget ratification (addition or reduction), the average ratio was 5.99%, which means Less Credible over the five-year period. It is recommended that Ministry of Finance Timor-Leste should provide sufficient and timely training for the staffs, regular supervision and prepare performance report, staffs of the ministries should be committed in planning process of their respective budget.

Keywords: *Effectiveness, Efficiency and Credibility, Budget*

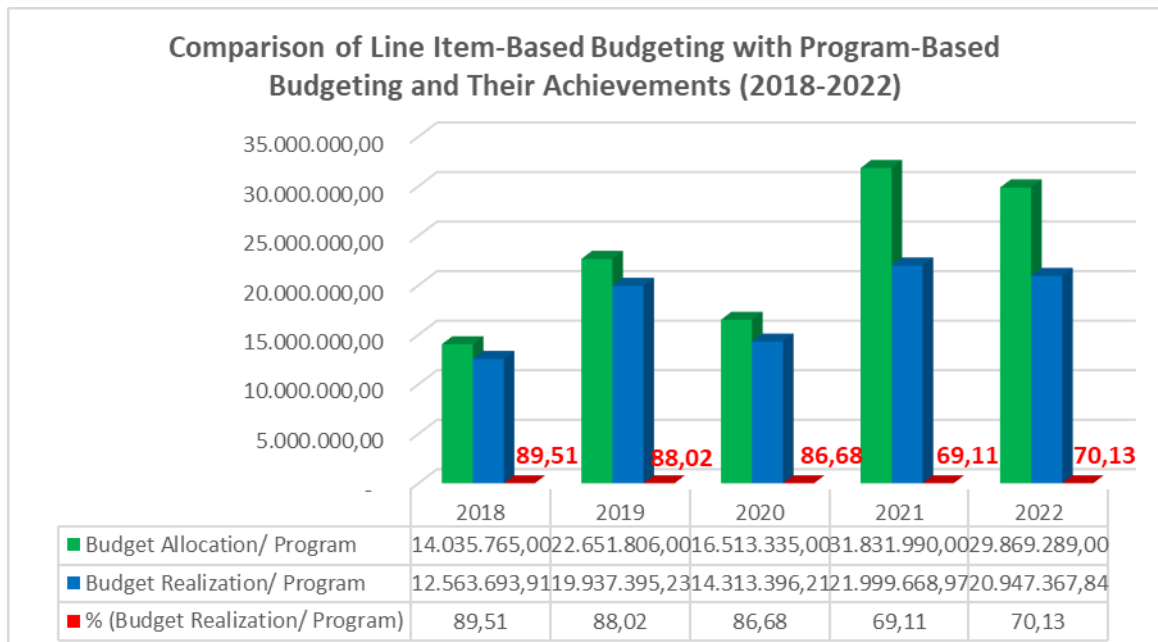
INTRODUCTION

Effectiveness is the relationship between output and the goals or objectives that must be achieved. That whether the use of a budget sourced from the people is effective or not is when the budget is spent in accordance with the needs that have been determined in previous planning or in other words it is spent in accordance with the goals or targets that must be achieved.

According to (Mardiasmo, 2004), efficiency is closely related to the concept of productivity. Measurement of efficiency is carried out using a comparison between the output produced and the input used (cost of output). The operational activity process can be considered to be efficient if a particular product or work result can be achieved with the lowest possible use of resources and funds (spending well). Efficient use of the budget must achieve targets that have been prepared previously.

Below can be described the evolution of the Ministry of Finance Budget from 2018 – 2022.

Graph 1.1 Comparison of Budget Allocation & Realization 2018-2022



Source: The Ministry of Finance Annual Financial reports (data processed 2023)

Trend of this graph shows a quite significant difference between budget realization using a budget line items system in 2018, 2019, and 2020, which respectively reached 89.51%, 88.02%, and 86.68%, while realization budget in 2021 and 2022, where the government began adopted a program-based budgeting system in the Ministry of Finance suffered a drastic decline that reached only 69.11% and 70.13%, which shows that the effectiveness, efficiency and credibility of budget execution is being questioned.

Referenced to the graph above, it appears that the introduction of program-based budgeting in 2021 is not as easy as the government expected, various obstacles are faced, such as a lack of understanding of finance officials who were previously accustomed in using traditional budgeting based on line-items and also there were inadequate training for operational staff. In this context, effectiveness, efficiency and credibility are problems in implementing the policies in adoption of the program-based budgeting.

Therefore, this research will focus on analyzing the effectiveness, efficiency and credibility of budget absorption in the Ministry of Finance of Timor-Leste in 2018-2022 in relation to the traditional by-line-item budgeting method which was previously adopted and transformed into program-based budgeting methods since 2021.

LITERATURE REVIEW

A. State finances

In a simple definition (Rahayu, 2010) stated that are the rights and obligations of the state which can be valued in money, as well as everything in the form of money or goods which can be made property of the state in connection with the implementation of these rights and obligations. State finances are managed in an orderly manner, in compliance with statutory regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to a sense of justice and compliance.

On the other hand, (UU No 2/2022, 2022), the Timor-Leste's State Finances Law, stated that the approach used in formulating State Finances is consisted of objects, subjects, processes and the objectives.

B. Basic Principles in the Budget Cycle

The main principles of the Timor-Leste government budget cycle according to the (UU No. 2/2022, 2022), the Timor-Leste's State Finances Law, divided into 5 major stages as follows:

a. Budget Preparation

At this stage, expenditure estimates are made on the basis of state income sources. Noted that prior to approving the expenditure estimate, a more accurate income estimate should first be made. This period is starts from April-June in each year;

b. Fiscal Envelop and Budget Elaboration

At this stage, the Timor-Leste Ministry of Finance distributes budget allocations to the line ministries and state bodies based on predetermined annual and multi-annual activities. This period takes place between July-September of the current year.

c. Parliamentary Debate and Enacted by the President

At this stage the government submits a draft general state budget law to parliament subject to debate and send to the president for enact. This period takes place between October-December of the current year.

d. Budget Implementation

This stage is the stage where the budget implementation begins in accordance with the plan that has been determined. This period takes place between January-December of the following year.

e. Reporting and Evaluation

This stage is the final stage in the budgeting cycle. This period takes place between March-April of the following year. Source: Mahmudi (2007)

C. Effectiveness, Efficiency and Credibility of Program-Based Budgeting

1. Understanding Effectiveness

(Mardiasmo, 2004), stated that effectiveness is the level of achievement of program results with targets set simply. Effectiveness is a comparison of outcomes with output. Effectiveness indicators describe the range of consequences and impacts (outcomes) of program outcomes in achieving program goals. The greater contribution of output to achieving goals, means that there will more effective of the organization, program or activity.

According to (Liang Gie, 2000), if someone carries out an action with a specific goal that they really want, then that person is said to be effective if it causes the consequences or has the intention they want. In other words, a result stated been achieved effectively if the results are truly in accordance with the plan, including the applicable of provisions.

From several definitions of effectiveness, it can be concluded that effectiveness is the success or failure between the output and the goals or targets that must be achieved.

2. Understanding Efficiency

Efficiency is achieving maximum output with certain inputs or using the lowest input to achieve certain outputs. In others hand, efficiency is a comparison of output/input related to performance standards or targets that have been set (Mahmudi, 2007).

Efficiency in the public sector is one of the most popular performance parameters, widely used because it is the answer to the difficulties in calculating government performance measures.

In other hand, according to (Sutawijaya, 2009), efficiency is the best comparison between input and output (the result between profits and the resources used), as well as optimal results achieved by using limited resources. In other words the relationship between what has been completed.

3. Budget Credibility

(PEFA 2011 Framework, 2011), stated that budget credibility is used to define the level of deviation between planned and actual expenditure during a 12 months period, namely " Aggregate expenditure outturn compared to original approved Budget " and compare the initial budget approved compared with the budget changes, both reductions and additions.

Budget credibility requires consideration from two perspectives namely technical and governance aspects.

From a technical point of view, a credible budget means that its implementation goes according to the plan. A credible budget means that if an activity has funds allocated and, it will happen. And if it doesn't have allocated funds, it won't happen (Botlhale, 2013); (Fölcher, 2006).

From a governance perspective, at a practical level, (Working Papers, 2015), the International Budget Partnership defines budget credibility as an illustration of the government's ability to accurately and consistently meet its expenditure and revenue targets.

CONCEPTUAL FRAMEWORK

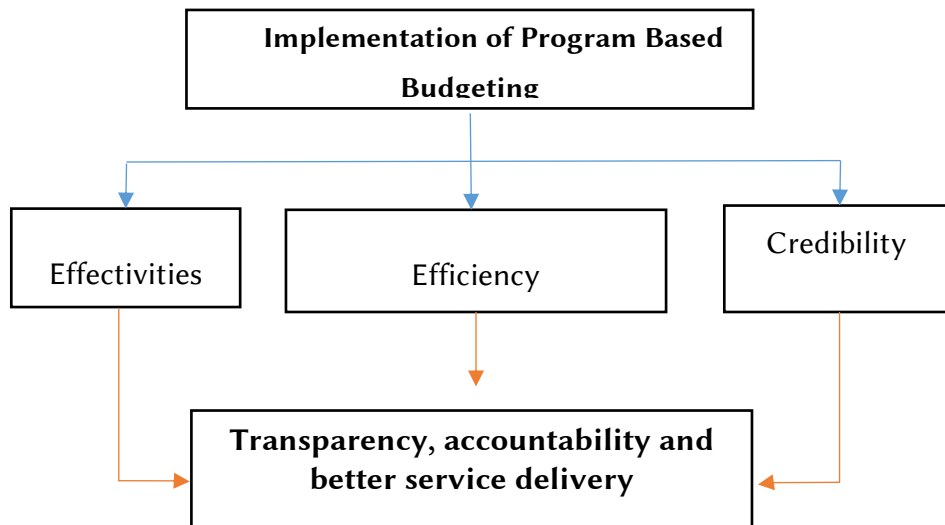


Figure 4.1 Conceptual Framework

RESEARCH METHODOLOGY

Research Design

In order to achieve the main research objectives a mixed method that is qualitative and quantitative approach is adopted, which means that the research used descriptive research design and analyzed quantitatively. In this case, the financial condition of the Ministry of Finance is explained and analyzed using figures to determine the level of effectiveness, efficiency and credibility.

Research Variables

There are 3 (three) main variables that will be analyzed in this research, namely: 1) Effectiveness; 2) Efficiency, and; 3) Credibility.

Variables and Measurements

1. Effectiveness

The formula used to measure the ratio between budget realization compared to the budget target at Ministry of Finance according to (Mahmudi, 2007) is as follows:

$$\text{Effectiveness Ratio} = \frac{\text{Realization of Budget}}{\text{Target of Budget Realization/ program}} \times 100 \%$$

2. Efisiensi

The formula used to measure the ratio between direct expenditure divided by the actual expenditure budget at Ministry of Finance according to (Mahmudi, 2007) is as follows:

$$Efficiency = \frac{Realization\ of\ direct\ expenditure\ budget}{Realization\ of\ Budget} \times 100\%$$

3. Kreadibilitas

The two formulas used to measure the ratio of aggregate expenditure outturn divided by original approved budget and budget changes divided by the initial budget approved at the Ministry of Finance of Timor-Leste (PEFA 2011 Framework, 2011) are as follows:

$$Ratio\ of\ Credibility = \frac{Aggregate\ expenditure\ outturn}{Original\ Approved\ Budget} \times 100\%$$

$$Ratio\ of\ Credibility = \frac{Budget\ changes}{Initial\ budget\ approved} \times 100\%$$

D. Data Collection Methods

The Non-Participant Observation Method was used in this research, which means that data was collected by observing budget report documents and other budget execution documents for 2018-2022 at the office of the Ministry of Finance of Timor-Leste.

E. Data Analysis

1. Analysis of Effectiveness

Table 5. 1 The Criteria of Effectiveness

Percentage of Measurement	Criteria of Effectiveness
100% above	Very effective
90% up to 100%	Effective
80% up to 90%	Fairly effective
60% up to 80%	Less than effective
Less than 60%	Did not effective

Source: Mahmudi (2007)

2. Analysis of Efficiency

Table 5. 2 The Criteria of Efficiency

Percentage of Measurement	Criteria of Effectiveness
100% above	Did not efficient
90% up to 100%	Less than efficient
80% up to 90%	Fairly efficient

60% up to 80%	Efficient
Less than 60%	Very efficient

Source: Mahmudi (2007)

3. Analysis of credibility

Table 5. 2 The Criteria of Credibility in terms of Budget Realization

Dimensions	Scoring Methodology	Percentage	Criteria
A	4	90 up to 100 %	Credible
B up to B+	3 up to 3.5	80% up to 90%	Fairly credible
C up to C+	2 up to 2.5	60% up to 80%	Lass than credible
D up to D+	1 up to 1.5	Less than 60%	Did not credible

Source: (PEFA 2011 Framework, 2011)

Table 5. 3 The Criteria of Credibility in terms of Budget Changes

Dimensi	Metodologi Scoring	Persentase	Kriteria
D up to D+	1 up to 1.5	9 % and above	Did not credible
C up to C+	2 up to 2.5	5% up to 8%	Lass than credible
B up to B+	3 up to 3.5	2% up to 5%	Fairly credible
A	4	Less than 2%	Credible

Source: (PEFA 2011 Framework, 2011)

RESULT AND DISCUSSION

Research Result

Table 6.1. Summary of the MF budget realization in 2018-2022

Year	Type of expenditure	Indicators Output Program (IOP)	IOP Achieved	%IOP Achievement (4/3*100)	Budget Allocation (\$)	Budget Realization (\$)	% (7/6*100)
1	2	3	4	5	6	7	8
2018	Salary and Wages	95	92	97.00	3,256,785.00	3,159,081.45	97.00
	Goods and services	90	78	87.00	9,433,987.00	8,207,568.69	87.00
	Capital Minor	90	80	89.00	1,344,993.00	1,197,043.77	89.00
Total Allocation and Realization of Expenditure				89.51	14,035,765.00	12,563,693.91	89.51
2019	Salary and Wages	95	86	90.00	3,456,785.00	3,111,106.50	90.00
	Goods and services	95	80	89.00	15,519,593.00	13,812,437.70	89.00

Year	Type of expenditure	Indicators Output Program (IOP)	IOP Achieved	%IOP Achievement (4/3*100)	Budget Allocation (\$)	Budget Realization (\$)	% (7/6*100)
1	2	3	4	5	6	7	8
	Capital Minor	90	74	82.00	3,675,428.00	3,013,850.96	82.00
Total Allocation and Realization of Expenditure				88.02	22,651,806.00	19,937,395.23	88.02
2020	Salary and Wages	95	86	98.50	3,560,800.00	3,507,388.00	98.50
	Goods and services	100	80	83.00	11,567,431.00	9,600,967.73	83.00
	Capital Minor	95	74	87.00	1,385,104.00	1,205,040.48	87.00
Total Allocation and Realization of Expenditure				86.68	16,513,335.00	14,313,396.21	86.68
2021	1. Program 346-02318: Statistics and Economic Policy	80	57	71.00	570,265.00	404,888.15	71.00
	2. Program 348-02304: Budget and expenditure management	100	65	65.00	432,558.00	281,162.70	65.00
	3. Program 349-02316: Revenue Collection Management	95	66	69.00	12,962,358.00	8,944,027.02	69.00
	4. Program 350-02315: Mobilization of external resources	75	53	71.00	354,290.00	251,545.90	71.00
	5. Program 352-02319: Financial and Asset Management	90	64	71.00	551,786.00	391,768.06	71.00
	6. Program 353-02301: Public Financial Management Reform	85	60	70.00	567,325.00	397,127.50	70.00
	7. Program 354-02302: Budget implementation and accountability	100	73	73.00	442,453.00	322,990.69	73.00

Year	Type of expenditure	Indicators Output Program (IOP)	IOP Achieved	%IOP Achievement (4/3*100)	Budget Allocation (\$)	Budget Realization (\$)	% (7/6*100)
1	2	3	4	5	6	7	8
	8. Program 510-51002: Good Governance and Institutional Management	90	62	69.00	15,950,955.00	11,006,158.95	69.00
Total Allocation and Realization of Expenditure				69.11	31,831,990.00	21,999,668.97	69.11
202	1. Program 346-02318: Statistics and Economic Policy	95	67	70.00	750,265.00	525,185.50	70.00
	2. Program 348-02304: Budget and expenditure management	100	67	67.00	435,538.00	291,810.46	67.00
	3. Program 349-02316: Revenue Collection Management	100	60	60.00	11,962,458.00	7,177,474.80	60.00
	4. Program 350-02315: Mobilization of external resources	80	60	75.00	380,290.00	285,217.50	75.00
	5. Program 352-02319: Financial and Asset Management	90	66	73.00	479,786.00	350,243.78	73.00
	6. Program 353-02301: Public Financial Management Reform	80	59	74.00	467,325.00	345,820.50	74.00
	7. Program 354-02302: Budget implementation and accountability	100	70	70.00	442,672.00	309,870.40	70.00
	8. Program 510-51002: Good Governance and Institutional Management	95	74	78.00	14,950,955.00	11,661,744.90	78.00
Total Allocation and Realization of Expenditure				70.13	29,869,289.00	20,947,367.84	70.13

Year	Type of expenditure	Indicators Output Program (IOP)	IOP Achieved	%IOP Achievement (4/3*100)	Budget Allocation (\$)	Budget Realization (\$)	% (7/6*100)
1	2	3	4	5	6	7	8
Average					114,902,185.00	89,761,522.16	

Source: 2018-2022 MF Expenditure Report (data processed 2023)

Table 6.2. Summary of the MF budget ratification in 2018-2022

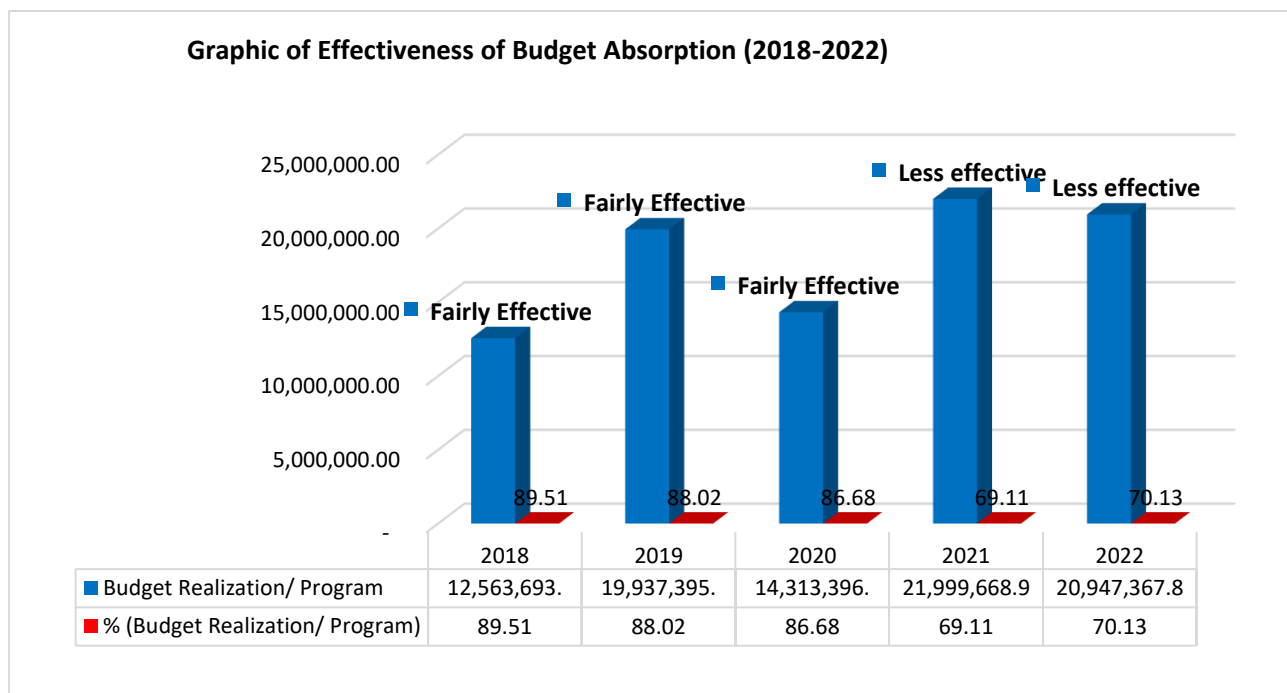
Year	Initial Budget	Budget Ratification		Final appropriation	Creditability Grade (%)
		Additions	Reductions		
1	2	3	4	5	6
2018	13,522,765.00	513,000.00	0	14,035,765.00	3.79
2019	21,151,806.00	1,500,000.00	0	22,651,806.00	7.09
2020	17,863,785.00	0	1,350,450.00	16,513,335.00	7.56
2021	34,133,354.00	0	2,301,364.00	31,831,990.00	6.74
2022	31,369,289.00	0	1,500,000.00	29,869,289.00	4.78
Average	118,040,999.00	2,013,000.00	5,151,814.00	114,902,185.00	5.99

Source: 2018-2022 MF Expenditure Report (data processed 2023)

Data Analysis

1. Effectiveness of Budget Absorption Analysis

Graph 6.1 Level of Effectiveness of Budget Absorption in 2018-2022



Source: MF Expenditure Realization Report for 2018-2022 (data processed in 2023)

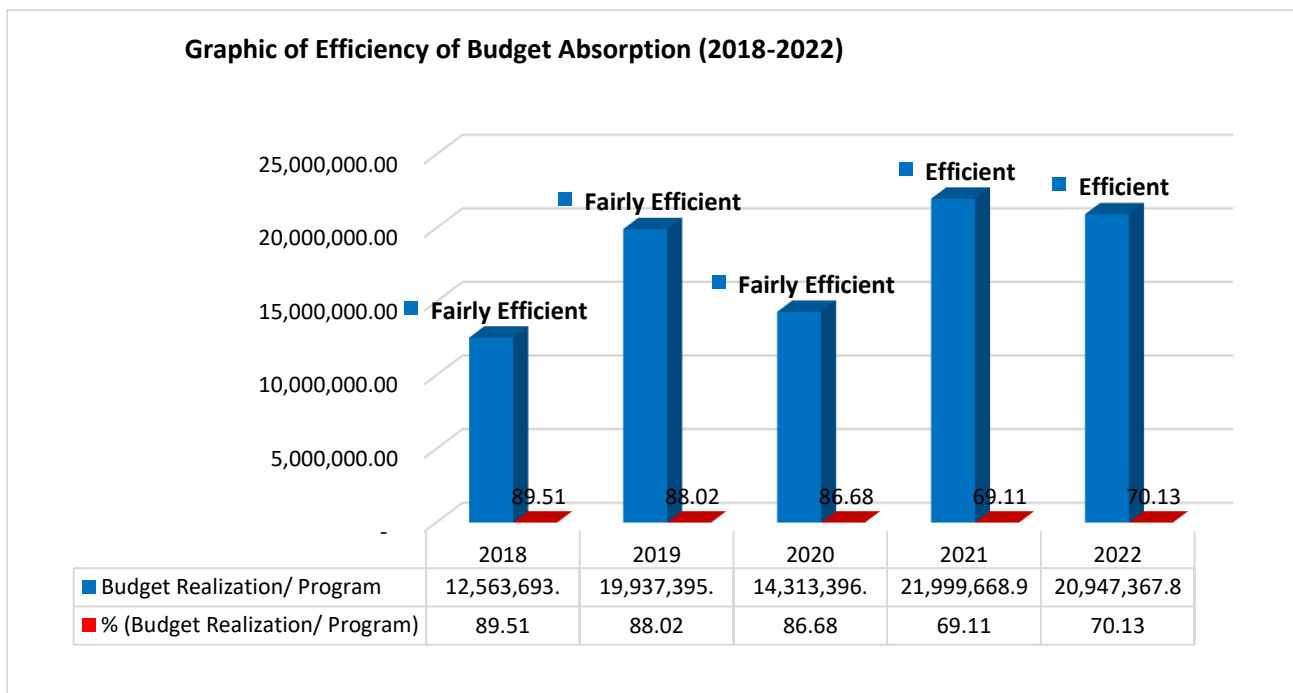
The graph above shows the level of effectiveness of budget absorption in the Ministry of Finance during the last five-year period, from 2018 to 2022, as follows:

- a. Budget absorption in 2018 was \$12,563,693.91, out of a total allocated budget of \$14,035,765.00 and budget effectiveness was 89.51%, which means that effectiveness was categorized as Fairly Effective (80% - 90%);
- b. Budget absorption in 2019 was \$19,937,395.23 out of a total allocated budget of \$22,651,806.00 and the budget effectiveness was 88.02%, which means the effectiveness was categorized as Fairly Effective (80% - 90%). There was decreased in the effectiveness of budget absorption from the previous year by 1.49%.
- c. Budget absorption in 2020 was \$14,313,396.21 out of a total allocated budget of \$16,513,335.00, and the budget effectiveness was 86.68%, which means was categorized as Fairly Effective (80% - 90%).
- d. The budget absorption in 2021 is \$21,999,668.97 out of a total allocated budget of \$31,831,990.00 and the budget effectiveness was 69.11%, which means there was categorized as Less Effective (60% - 80%).
- e. The budget absorption in 2022 is \$20, 947,367.84 out of a total allocated budget of \$29,869,289.00, and the budget effectiveness was 70.13%, which means there was categorized as Less Effective (60% - 80%).

Referenced to the budget absorption analysis above shows that the average level of effectiveness over the past five-year period (2018 to 2022) was classified as Less Effective with a percentage of 78.12%.

2. Efficiency of Budget Absorption Analysis

Graph 6.2 Level of Efficiency of Budget Absorption in 2018-2022



Source: MF Expenditure Realization Report for 2018-2022 (data processed in 2023)

The graph above shows the level of efficiency of budget absorption in the Ministry of Finance during the last five-year period, from 2018 to 2022, as follows:

Budget absorption in 2018 was \$12,563,693.91, out of a total allocated budget of \$14,035,765.00 and budget efficiency was 89.51%, which means that efficiency was categorized as Fairly Efficient (80% - 90%);

Budget absorption in 2019 was \$19,937,395.23 out of a total allocated budget of \$22,651,806.00 and the budget efficiency was 88.02%, which means the efficiency was categorized as Fairly Efficient (80% - 90%). There was increased in the efficiency of budget absorption from the previous year by 1.49%.

Budget absorption in 2020 was \$14,313,396.21 out of a total allocated budget of \$16,513,335.00, and the budget efficiency was 86.68%, which means was categorized as Fairly Efficient (80% - 90%).

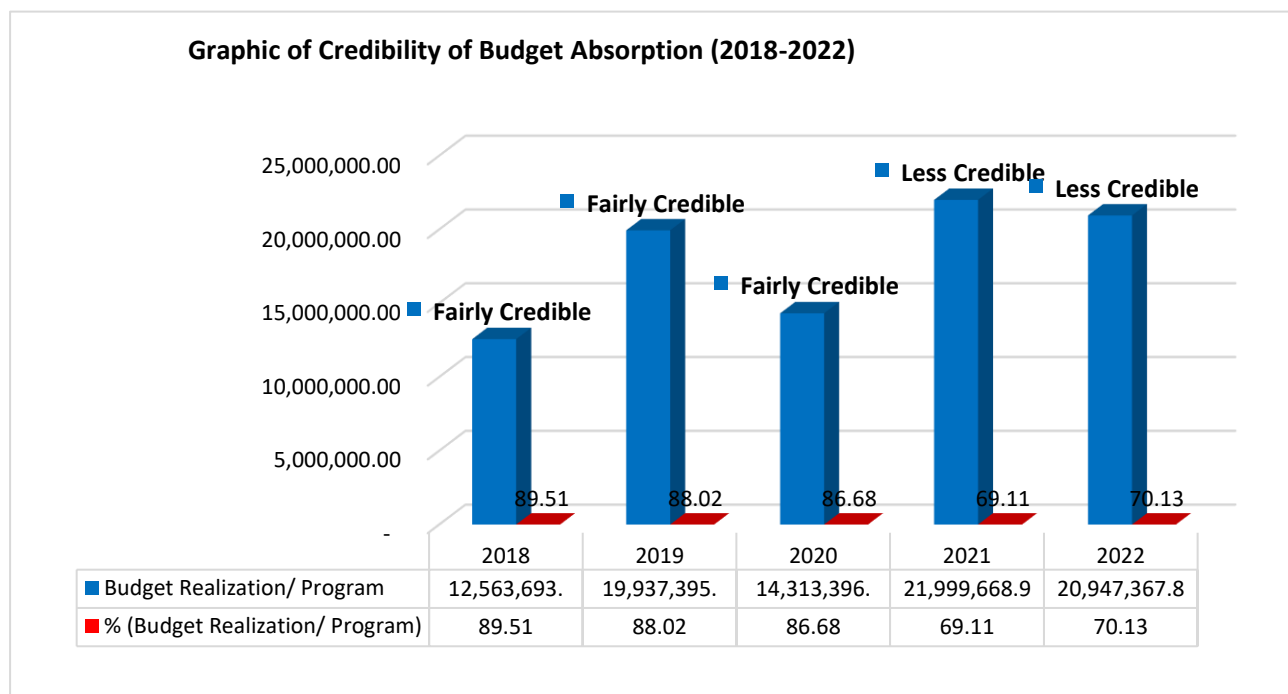
The budget absorption in 2021 is \$21,999,668.97 out of a total allocated budget of \$31,831,990.00 and the budget efficiency was 69.11%, which means the efficiency was categorized as Efficient (60% - 80%).

The budget absorption in 2022 is \$20, 947,367.84 out of a total allocated budget of \$29,869,289.00, and the budget efficiency was 70.13%, which means there was categorized as Efficient (60% - 80%).

Referenced to the budget absorption analysis above shows that the average level of efficiency over the past five-year period (2018 to 2022) was classified as Efficient with a percentage of 78.12%.

3. Credibility Analysis in terms of Budget Absorption (expenses)

Graph 6.3 Level of Credibility of Budget Absorption (expenses) in 2018-2022



Source: MF Expenditure Realization Report for 2018-2022 (data processed in 2023)

Trend of the chart above shows the level of credibility of budget absorption in the Ministry of Finance over the past five-year period, from 2018 to 2022, as follows:

Budget absorption in 2018 was \$12,563,693.91, out of a total allocated budget of \$14,035,765.00 and budget credibility was 89.51%, which means that credibility was categorized as Fairly Credible (80% - 90%);

Budget absorption in 2019 was \$19,937,395.23 out of a total allocated budget of \$22,651,806.00 and the budget credibility was 88.02%, which means the credibility was categorized as Fairly Credible (80% - 90%). There was decreased in the credibility of budget absorption from the previous year by 1.49%.

Budget absorption in 2020 was \$14,313,396.21 out of a total allocated budget of \$16,513,335.00, and the budget credibility was 86.68%, which means was categorized as Fairly Credible (80% - 90%).

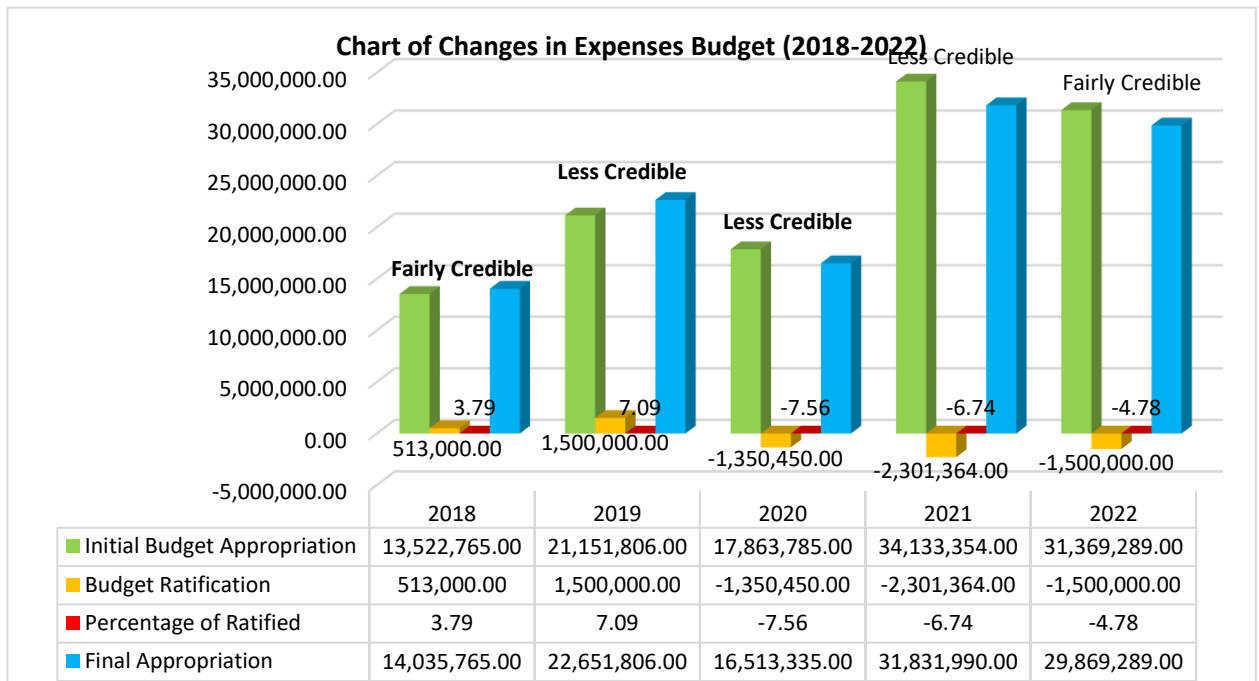
The budget absorption in 2021 is \$21,999,668.97 out of a total allocated budget of \$31,831,990.00 and the budget credibility was 69.11%, which means there was categorized as Less Credible (60% - 80%).

The budget absorption in 2022 is \$20, 947,367.84 out of a total allocated budget of \$29,869,289.00, and the budget credibility was 70.13%, which means there was categorized as Less Credible (60% - 80%).

Referenced to the budget absorption analysis above shows that the average level of credibility over the past five-year period (2018 to 2022) was classified as Less Credible with a percentage of 78.12%.

4. Credibility Analysis in terms of Budget Changes (ratification)

Graph 6.4 Level of Credibility of Budget Changed (ratification) in 2018-2022



Source: MF Expenditure Realization Report for 2018-2022 (data processed in 2023)

Trend of the graph as above in terms of budget changed over the past five-year period (2018 to 2022) showed as follows:

The budget changes been made in 2018 amounted to \$513,000.00 (an addition) from the total initial budget appropriation of \$13,522,765.00, resulting increase to \$14,035,765.00 at the final appropriation. Thus, there was a change made of 3.79% from the initial appropriation which means classified as Fairly Credible (2%-5%);

The 2019 budget changed was \$1,500,000.00 (an addition) to the initial appropriation of \$21,151,806.00, resulting increased to \$22,651,806.00 at the final appropriation. Thus, there was a change made of 7.09%, which means classified as Less Credible (5% -8%);

The 2020 budget changed was \$1,350,450.00 (reduction) against the initial appropriation of \$17,863,785.00, resulting decreased to \$16,513,335.00. Thus, there was a change made of -7.56%, which means classified as Less Credible (5%-8%);

The 2021 budget changed was \$2,301,364.00 from the initial budget appropriation of \$34,133,354.00, resulting decreased to \$31,831,990.00, at the final appropriation. Thus, there was a change made of -6.74%, which means classified as Less Credible (5% - 8%);

The 2022 budget changed was \$1,500,000.00 from the initial budget appropriation of \$31,396,289.00, resulting decreased to \$29,869,289.00, at the final appropriation. Thus, there was a change made of 14.78%, which means classified as Fairly Credible (2% - 5%).

Referenced to the budget changed analysis above shows that the average level of credibility over the past five-year period (2018 to 2022) was classified as Less Credible with a percentage of 5.99%.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. Grade of Effectiveness

The results of the research showed that the grade of effectiveness of budget implementation in 2018, 2019 and 2020 using budgeting based on economic classification or based-line items was Fairly Effective. Meanwhile, the grade of effectiveness of budget implementation in 2021 and 2022 using Program Based Budgeting (PBP) showed that was Less Effective. Thus, it was due to the lack of understanding and readiness of staff to implement the new budget system.

2. Grade of Efficiency

The average graded of the budget absorption from the point of view of efficiency analysis over the past five-year (2018-2022) was Efficient. However, this efficiency is not in line with the expected program achievements because several programs were not implemented according to the plan because apart from the diversion of funds, it is also influenced by the readiness and knowledge of the budget implementers.

3. Grade of Credibility

The results of the analysis show that the grade of credibility of the budget at Ministry of Finance in terms of budget realization was Less Credible.

Meanwhile, the analysis of the level of ratio changed in the budget was Less Credible with the average percentage level of change in the budget over the past five-year reached 5.99%.

Recommendations

- 1) Maintaining the level of effectiveness and efficiency in the trend of budget implementation by using a budgeting system and budget implementation referenced to the line items budget which was implemented in 2018, 2019 and 2020;
- 2) The dimensions of budget changes need special attention in order to maintained the budget credibility, in this case strengthening program planning at the budget preparation stage should be based on strategic objectives to avoid budget changes in the middle of budget implementation;
- 3) Improving the quality of human resources (HR) through regular training on the new budget system in the context of implementing the new budget law (Law No.2/22, 2022).

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