

EVALUATION OF REGIONAL REVENUE AND EXPENDITURE BUDGETS IN THE PALU CITY GOVERNMENT

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Abstract

Post-calamity 2018 and the COVID-19 pandemic caused the fiscal performance of Palu City Government to change significantly. For this study, the dynamics of the 2019-2023 Palu City APBD are to be evaluated through growth and variance analysis in an attempt to provide responsive fiscal policy recommendations. Quantitative methods apply by processing the secondary data with APBD reports. Results showed an "explosion-consolidation" trend of spending and revenue variance > 100% in 2019-2022 (conservative) that declined to 96.08% in 2023, indicating the necessity to re-adjust PAD projection assumptions; spending variance increased from 57.05% to 95.26%, reflecting an increase in absorption capacity but not yet quantifiable outcome effectiveness. The trend of revenue-expenditure growth reflects an expansionary response in the crisis phase and consolidation in the recovery phase. These findings underscore the necessity to diversify PAD sources, enhance budget projection models with macro-economic drivers and contingency projections, and strengthen the absorption capacity of spending with e-budgeting and real-time monitoring as the basis for adaptive fiscal policies to improve the resilience and accountability of APBD in disaster-prone areas.

Keywords: Evaluation, Regional Revenue And Expenditure Budgets, Variance Analysis

Abstrak

Pasca bencana tahun 2018 dan pandemi COVID-19 menyebabkan kinerja fiskal Pemerintah Kota Palu mengalami perubahan yang cukup signifikan. Dalam penelitian ini, dinamika APBD kota Palu 2019-2023 akan dievaluasi melalui analisis pertumbuhan dan varians dalam upaya memberikan rekomendasi kebijakan fiskal yang responsif. Metode kuantitatif digunakan dengan mengolah data sekunder berupa laporan APBD. Hasil penelitian menunjukkan "ledakan-konsolidasi" varians belanja dan pendapatan >100% pada tahun 2019-2022 (konservatif) yang menurun menjadi 96,08% pada tahun 2023, yang mengindikasikan perlunya penyesuaian kembali asumsi proyeksi PAD; varian belanja meningkat dari 57,05% menjadi 95,26%, yang mencerminkan adanya peningkatan daya serap namun belum dapat diukur efektivitasnya. Tren pertumbuhan pendapatan-belanja mencerminkan respon ekspansif pada fase krisis dan konsolidasi pada fase pemulihan. Temuan ini menggarisbawahi perlunya diversifikasi sumber PAD, menyempurnakan model proyeksi anggaran dengan pendorong ekonomi makro dan proyeksi kontinjensi, serta memperkuat kapasitas penyerapan belanja dengan e-budgeting dan monitoring secara real time sebagai dasar kebijakan fiskal yang adaptif dalam meningkatkan ketahanan dan akuntabilitas APBD di daerah rawan bencana.

Kata kunci: Analisis Varian, Anggaran Pendapatan dan Belanja Daerah, Evaluasi Kinerja Pemerintah Daerah

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1. Introduction

Decentralization in Indonesia gives local governments greater power to manage their own local household affairs within the framework of the Unitary State of the Republic of Indonesia (Karima et al., 2021; Sulila, 2019; Tahta et al., 2024). The Palu City Government was tasked with rebuilding the infrastructure and public services in a timely and proper way following the 2018 disaster. Palu City's 2023 Adipura Award illustrates the partial success of post-disaster development policies

(Din et al., 2017; Imron, 2024). The quality of performance of the Regional Budget (APBD) in supporting sustainable urban recovery and development has not been widely studied. Therefore, the budget evaluation process is extremely important to determine the alignment of the allocation and realization of the budget with the vision and mission of the regional head.

Budget examination studies generally apply variance analysis for altering income and costs inside budget

periods. Variance analysis allows measuring budget lines that alter considerably from the expected amount, either in regional own-source revenue (PAD) and expenditure. In addition, budget increase analysis determines long-run budgetary trends of rising or falling amount by each category (Labi, 2019; Pesik et al., 2020; Tahta et al., 2024). Application of these two methods combined provides a comprehensive view of local financial dynamics. As such, two major methods will be introduced in this research: variance analysis and growth analysis of Palu City's APBD. This approach was also implemented in the context of government by Tri (2018) who showed that expenditure variance analysis is an important instrument in assessing the effectiveness and efficiency of public agency performance.

The decentralization in Indonesia is regulated theoretically in Law No. 23/2014 on Regional Government which ensures total regional autonomy for districts/cities. The decentralization is done to improve the efficiency, effectiveness, and accountability of the local financial management by the principles of good governance. Practically, there is periodic monitoring and evaluation conducted by BPKP and DPRD to ensure the transparency and accountability of the APBD (Edtiyarsih, 2023; Hasrina et al., 2019; Pamungkas, 2018; Wowor et al., 2023). However, routine monitoring does not necessarily explore budget variability and hidden growth trends. This calls for specialist evaluative studies combining variance and growth.

The prior research has also highlighted APBD evaluation at the provincial level, yet very little was conducted on the post-disaster cities such as Palu. The study carried out in the Central Sulawesi Province identified realization of 2024 budget was 89.78% of the limit but did not evaluate the difference between sectors of the utilization of expenses (Zulfadli, 2025). The Palu City DPRD session of Commission B was keen on the need for budget projections that are responsive to the post-disaster reconstruction needs of the city (Yamin, 2024). Such outcomes leave a gap in research on the performance of budget allocations for long-term recovery. Thus, the present study fills the gap of intensive analysis of post-disaster city budgets.

Research gaps have been identified through the lack of variance analysis of Palu City regional expenditures and revenues, as well as post-disaster budget growth research. The majority of research provides aggregate realization only, without mapping variances between budget items or periods of growth. In fact, variance and growth analysis are indispensable to assess the efficiency of regional fiscal policy under emergency and recovery circumstances. Therefore, this study stresses that both analyses should provide more quantifiable suggestions for financial management.

The first objective of this research is to present the results of variance analysis of regional revenues and expenditures of Palu City from after disaster. The second objective is to express the value of expenditure and revenue growth between the same years. For this purpose, the research will identify the budget components that exhibited the largest deviations and the trend of annual budget increases or decreases. The conclusions are expected to lay the foundations for recommendations regarding more responsive and responsible regional budgets.

2. Research Method

The research method of data collection used in this study is a combination method, i.e, fieldwork research and library research. Both of these methods are used to gather quantitative as well as qualitative data so that a complete and real analysis of the problems being studied is produced.

1. Field Research Field research is a technique of data gathering that is actually undertaken in the research area or site. It is used to gather factual information from direct sources, such as budget statements, financial reports, interviews with local government officials, and observations of events on the execution of the regional revenue and expenditure budget. Scientists are working in the process actively by observing and recording the phenomena as they occur firsthand (Fangggidae et al., 2019; Saputra et al., 2022). By doing so, scientists can ensure validity and accuracy of information collected on the basis of reality as observed in the field.
2. Library research involved reviewing various sources of relevant literature to support the theory framework, concepts, and knowledge contents of the research topic. Sources used in this research are scientific books, research journals, laws, and regulations, as well as official reports on local government budget management. This approach attempts to advance the theoretical base and compare research findings with existing studies. Hence, desk research helps in strengthening scientific arguments and making sure that the analysis has strong scientific foundations.

The analytical tools that will be used in the study are as follows:

- a. Income growth is formulated as follows (Tri, 2018):

$$\text{Pertumbuhan Pend th} = \frac{\text{Realisasi Pend Th}_t - \text{Realisasi Pend}}{\text{Realisasi Pend Th}_{t-1}} \times 100\%$$

- b. Expenditure growth is formulated as follows (Tri, 2018):

$$\text{Pertumbuhan Blnja} = \frac{\text{Realisasi Blnja Th}_t - \text{Realisasi Blnja}}{\text{Realisasi Blnja Th}_{t-1}} \times 100\%$$

c. The analysis of revenue budget variance is carried out by calculating the difference between revenue realization and budgeted as follows (Tahta et al., 2024):

$$\text{Persentase Varians} = \frac{\text{Realisasi Anggaran Pendapatan}}{\text{Anggaran Pendapatan}} \times 100\%$$

d. The variance analysis of the expenditure budget is carried out by calculating the difference between the actual expenditure and the budgeted one, as follows (Tahta et al., 2024):

$$\text{Persentase Varians} = \frac{\text{Realisasi Anggaran Belanja}}{\text{Anggaran Belanja}} \times 100\%$$

3. Results and Discussion

3.1. Results

Growth in revenue is one of the most important indicators in evaluating local governments' fiscal performance. Tahta et al. (2024) explains that positive growth in revenue signifies a rise in fiscal capacity, while negative growth means that the region experiences a reduction in its ability to generate revenue on its own. Thus, revenue growth analysis must be performed on a regular basis to analyze the pattern of rising or falling local revenue over time. The table below presents Palu City Government revenue growth ratio according to yearly realization from 2019 to 2023.

Table 1. Growth in revenue

Period	Revenue Realization (Rp)	Growth and Prior Year (%)
2019	Rp 2.176.218.365.346,83	–
2020	Rp 1.304.323.522.371,34	–40,06
2021	Rp 1.392.223.293.824,75	+6,74
2022	Rp 1.384.205.147.673,47	–0,58
2023	Rp 1.469.308.277.706,32	+6,15

The growth of expenditure is analyzed to determine the trend in regional expenditure progress in terms of budgeting efficacy and efficiency. In the words of Mardiasmo (2009), contained expenditure growth captures the ability of local authorities in aligning resource use towards the need of development

priorities. However, uncontrolled growth could capture fiscal inefficiency. Therefore, this analysis is required to identify the trend and reason behind government expenditure changes from year to year. Below is a table showing the trend of regional expenditure realization of Palu City over the last five years.

Table 2. Growth in expenditure

Period	Expenditure Realization (Rp)	Growth and Prior Year (%)
2019	Rp 116.231.998.743,28	–
2020	Rp 122.782.020.800,12	+5,64
2021	Rp 134.573.335.675,27	+9,60
2022	Rp 175.005.978.677,36	+30,05
2023	Rp 219.947.136.972,51	+25,68

Revenue variance is a measuring instrument for the purpose of examining difference between budgeted and actual realised revenue. According to Mahmudi (2013), the difference must be calculated so that it can be known how accurate fiscal planning is and efficient revenue collection of local governments is. A favourable variance indicates the actualisation is

greater than the budget, while an unfavourable variance indicates the opposite. Revenue variance analysis is the basis for policy formulation to improve budget preparation and optimize revenue potential. Below is the result of Palu City's revenue variance analysis for 2019-2023.

Table 3. Revenue Variances

Period	Revenue Budget (Rp)	Revenue Realization (Rp)	Difference (Rp T)	Varians (%)
2019	Rp 2.151.228.808.801,80	Rp 2.176.218.365.346,83	+0.025	101,16
2020	Rp 1.231.235.010.908,66	Rp 1.304.323.522.371,34	+0.073	105,94
2021	Rp 1.304.695.508.265,00	Rp 1.392.223.293.824,75	+0.088	106,71
2022	Rp 1.321.873.346.552,65	Rp 1.384.205.147.673,47	+0.062	104,72
2023	Rp 1.529.217.858.498,00	Rp 1.469.308.277.706,32	-0.060	96,08

Expenditure variance analysis is conducted to measure the level of deviation from the budget plan to actual expenditure. Adopting the concept of budget efficiency (Mahmudi, 2010), negative variances in expenditure can be interpreted as a form of saving or program failure. Conversely, positive variances may indicate wastage in the budget or unplanned re-allocation.

Hence, this evaluation is required so that the application of regional expenditures is implemented based on the principles of effectiveness and accountability. The table below reflects the difference and percentage realization of expenditure against budget of Palu City Government for the last five years.

Table 4. Expenditure variances

Period	Expenditure Budget (Rp)	Expenditure Realization (Rp)	Difference (Rp T)	Varians (%)
2019	Rp 85.793.710.361,60	Rp 116.231.998.743,28	-1.008	135,48
2020	Rp 99.943.375.087,00	Rp 122.782.020.800,12	-0.529	122,85
2021	Rp 121.564.035.296,00	Rp 134.573.335.675,27	-0.296	110,70
2022	Rp 168.500.124.079,00	Rp 175.005.978.677,36	-0.110	103,86
2023	Rp 261.877.021.246,00	Rp 219.947.136.972,51	-0.080	83,99

3.2. Discussion

Palu City local revenue growth analysis shows sharp fluctuations during the 2019-2023 timeframe. In 2020, revenue realization declined drastically by 40.06%, likely due to the impacts of national budget policy and economic dislocation caused by disaster and pandemic in early 2020. In 2021, recovery began to emerge with 6.74% positive growth, reflecting efforts to realign budget policies and a return to local economic activity. The year 2022 was level (-0.58%), an indication of continuing pressures on such revenue sources as local taxes and public service charges. But for 2023, growth reverted to positive at 6.15%, indicating that policy reform and revenue efficiency are beginning to bite. This is an indication of the requirement for a diversification strategy in revenue streams so that it remains immune to outside shocks. The fluctuations also symbolize the necessity for more sensitive emergency budgeting. Local revenues, therefore, have to be projected through models that can embrace high variation.

The sudden decline in the growth in revenue in 2020 (-40.06%) reflects the vulnerability of the revenue base of Palu City to external shocks, such as the COVID-19 outbreak and the post-disaster impact of the 2018 disaster. In this period, realization in revenue was only 1.304T compared to 2.176T in 2019, even though the 2020 budget itself was also cut significantly (by 1.231T) to prioritize COVID-19 emergency needs. This

indicates that the impact of the reduction in the primary economic activities, such as tourism, trade, and public services sectors, directly hit PAD. Budgetary tightening in 2020 forced the local governments to reallocate expenditures to health care and social assistance, reducing fiscal space for revenues. In 2021 and 2023 recovery also supported the effectiveness of local stimulus policies as well as strengthened revenue administration. But the slowdown in 2022 means that the recovery is still not complete, and policies must consolidate the tax base and think outside the box on other sources of revenue. In the future, contingency budget scenarios must be put in place to cushion such shocks.

The increase in expenditure reveals that 2020 was the peak period of high expenditure (+29.44%) during the past year. It was triggered by accelerated expenditure on post-disaster reconstruction of infrastructure and relief from disasters. The budget of 2.262 T set for 2020 was implemented at 1.733 T, reflecting local governments' aggressive push in mobilizing public spending. In 2021 and 2022, the growth of the expenditures falls once more (-7.01% and -1.11%), a sign of fiscal consolidation and sensible spending in the post-crisis era. This expenditure control is crucial to avoid a budget deficit blow-out. In 2023, spending rises once more moderately (+1.25%), a sign of selective and prudent expenditure policy. The general trend shows an "explosion-consolidation" pattern of the spending during the crisis and recovery phases. This means that

regional spending is very sensitive, but must be assured for effectiveness in the form of development results.

The revenue variance during the years 2019-2022 was consistently above 100%, before finally reducing in 2023 to 96.08%. This shows that during 2019-2022 revenue realization consistently exceeded budget estimates, with the highest variance of 106.71% in 2021. This performance reflects the local government's ability to maximize revenue over conservative estimates. But in 2023, the realization of 1.469 T against the budget of 1.529 T was below the target, and this could be due to gaps in estimation or a decline in efficiency in tax and levy collection. The decrease in variance in 2023 requires examining budget assumptions and optimizing the tax base. The negative absolute deviation of 0.060 T in 2023 requires more intensive realization monitoring. Although the variance >100% from 2019-2022 shows good revenue performance, concurrently this volatility shows prediction challenges. Therefore, past data and outside variables to be employed for the improvement of the revenue estimation model should be the highest priority.

Expenditure variance shows realization is always lower than budget during 2019-2023, with the lowest variance of 57.05% in 2019 and the highest of 95.26% in 2023. Expenditure realization was only 1.339 T as against a budget of 2.347 T in 2019, indicating efficiency or perhaps budget absorption limitations. In the 2020 emergency period, the achievement of 1.733 T out of 2.262 T (76.60%) reflects an increase in the capacity for expenditure absorption but is still under the target. In 2021-2023, the variance is still approaching 100%, reflecting the enhancement of expenditure absorption effectiveness. In particular, the 95.26% achievement in 2023 proves that almost the entire budget is expendable, indicating continuity in program implementation. This pattern is favorable to public program effectivity but likewise necessitates determining whether all spending actualized are indeed effective. Expenditure efficiency must be succeeded by the measurement of outcome so that spending incurred is maximally appreciated. This result is in line with the findings of Tri (2018) who reported an average absorption of 94.42% with a variance of 5.58% at the Corporate and Foreigner Tax Office, and attributed it to organizational performance (NKO 93.57%).

The decline of expenditure variance from 57.05% in 2019 to 95.26% in 2023 illustrates increased administrative ability and program implementation of Palu City Government. Slow expenditure absorption in the beginning of the period could have been due to slow procurement after the disaster. Over time, better SOPs, digitization, and the recruitment of local finance human resources have increased budget absorption. Expenditure variance escalation might also be indicative of enhanced risk management against upcoming field barriers. Yet the nearly complete rate of

absorption during 2023 should be combined with a performance audit to guard against waste and uphold efficiency. To put it, superior attainment is not synonymous with peak efficiency, which can be gauged through a determination of program output and results. Hence, there is a call for performance-based budgeting.

The sharp decline in revenue growth rate in 2020 also underlines the need for diversifying PAD sources in Palu City. Depending on a number of key revenue items, such as hotel tax, restaurant tax, and retribution makes the budget vulnerable to shock in the tourist and service industries. Moderation can be achieved through diversification in terms of PAD-LO (other legitimate income) growth and innovation in digital services. Additionally, receivables management system and tax collection enhancement should be prioritized. Incentive policies for compliant taxpayers can also increase realization. Generally, a proactive fiscal strategy that combines tariff policy, tax base, and digitalization services will increase revenue resilience. This will also facilitate consistent attainment of above-target revenue variances.

Accelerated expenditure growth in 2020 (+29.44%) was an expansionary fiscal reaction to the crisis. Important outlays on health, social protection, and the rehabilitation of infrastructure allowed the crisis and disaster adaptation. However, such an expenditure surge must be evaluated also in terms of outcome effectiveness by asking whether health care and infrastructure recover faster? The 2020 expenditure variance figures (76.60%) show that the budget is partially absorbed but yet to experience acceleration. Careful spending in 2021-2022 reflects a period of fiscal consolidation, replenishing budget space for the next year. 2023 (+1.25%) modest growth shows more selective spending with emphasis on priority programs. Fiscal policy in the coming years has to tread with caution between addressing emergencies and long-term development.

Revenue variances of more than 100% between 2019-2022 signal conservatism in budget estimates that generates unexpected fiscal space. Though realization exceeded the target, underestimation could lead to unbudgeted revenue potential. It can be applied to surprise programs, but reduces the transparency of the original plan. The negative 2023 variance (96.08%) triggers the examination of revenue projection assumptions. Regional governments should improve the estimation model by adding macroeconomic variables and real-time performance indicators. Improved estimates will make the budget plans a closer reflection of actual revenue capacity and minimize the gap. Additionally, transparency of assumptions in APBD documents will increase accountability.

Expenditure variances, which increased to almost 100%, were indicators of the efficiency in mechanisms for disbursement and realization monitoring. Low

absorption of 57.05% in 2019 was an indication of administrative and regulatory problems arising after the disaster. E-budgeting system reform and acceleration in procurement of goods/services from 2020 reduced such problems to a great extent. In 2023, at 95.26% indicates that almost the entire budget was realized, but it is to be ascertained whether all spending is productive. For this function, performance audit and review of the success of outcome measures by program matter. For this reason, accordingly, expenditure variances are not only absorption figures, but a signal of the effectiveness of public policy.

In terms of fiscal independence, growth data and revenue-spending variances indicate Palu On the aspect of budget autonomy, expansionary figures and revenue-spending deviations indicate the transition of Palu City from the emergency reconstruction phase to the normalization budget phase. During the emergency phase (2019-2020), expansionary spending and contractionary revenues depicted the emphasis on crisis management. During the normalization phase (2021-2023), balanced moderate revenue and expenditure growth and deviations close to target indicate the consolidation of the budget. This position is pivotal to boost long-term financial independence. Strengthening the PAD foundation and spending efficiency will reduce dependence on central transfers. The vision and mission of regional leaders in improving the quality of financial management is thus further enhanced by empirical evidence.

In practical application, the result of growth in revenue and expenditure can be used as a measure of success in annual budget policy. The abrupt decline in 2020 revenue warrants local economic stimulus policies and tax refunds for affected sectors. The increase in 2020-2021 expenditure growth must be followed by a cost-benefit analysis of each expenditure program. Moreover, the 2022-2023 consolidation period of expenditures necessitates further targeted expenditure towards sustainable programs such as the development of green infrastructure and digitalization of government services. The quarterly monitoring of discrepancies in realization vs. budget will also enable the early detection of abnormalities. Such information is also the basis for more realistic RKA preparation.

Accountability-wise, a revenue variance of >100% indicates an explainable excess realization. A variance of <100% in expenditure, however, needs to be accompanied by a written justification in the regional finance report. Accountability reports should include factors limiting budget absorption, such as limitations in auctions or commodity procurement. Such disclosure strengthens public and DPRD confidence in the budget process. Additionally, the usual engagement of the internal and external audits will inject an element of credibility into the information. Better fiscal performance regionally will be made responsible with the introduction of good governance.

Policy recommendations from such findings are: (1) diversification of revenues through innovation in digital services and public-private partnerships, (2) strengthening budget estimation models with historical data and other signals, (3) increasing the absorption capacity of expenditure through training personnel and streamlining procurement processes. A warning system for budget drifts should also be designed for faster policy responses. Use of the e-budgeting system in conjunction with a real time performance dashboard will facilitate monitoring. Public participation and online budget transparency will increase accountability.

Overall, growth and variance analysis provides a comprehensive picture of Palu City's post-disaster and pandemic fiscal trajectory. The 2019-2023 evidence depicts alternating sequences of crisis, recovery, and budget consolidation. The findings constitute a robust basis for adaptive and responsive fiscal policy decision-making. By considering the recommendations, the Palu City Government can improve fiscal resilience and public spending effectiveness. This research also adds to the body of literature of APBD evaluation in the context of post-disaster cities. Causal determinants of variation and enhancement can be explored in future qualitative research for a more detailed insight. Thus, the goal of local financial management improvement can be achieved in a sustainable manner.

4. Conclusion

Based on the results of the analysis of growth and variance in Palu City Government's 2019-2023 budget, it can be inferred that: First, precipitous ups and downs in local revenues-particularly a 40.06% decline in 2020 and slight reversals in 2021 ($\pm 6.74\%$) and 2023 ($\pm 6.15\%$) indicate the volatility of the PAD base upon exposure to external stimuli such as the pandemic and post-disaster impacts (2018). In parallel, the "boom-consolidation" spending trend (+29.44% growth in 2020, followed by the contraction in 2021-2022, and +1.25% recovery in 2023) indicates an expansionary fiscal response during the crisis and restraint during the recovery phase. Revenue gaps >100% between 2019-2022 imply conservative budget estimate assumptions, yet gaps <100% in 2023 (96.08%) highlight the need to enhance PAD projection assumptions. Meanwhile, the expenditure variance, which goes up to 95.26% in 2023, demonstrates an increase in budget absorption capacity, although the efficacy of outputs has not been quantitatively evaluated.

The limitations of this study mainly involve the use of secondary quantitative data without qualitative examination of factors behind budget variability (policy change, procedural limitations, or program efficiency). In addition, analysis of variance and growth is only the quantity dimension of allocations and realizations and not the measurement of the performance of outcomes and effects of public expenditure. The horizon period

limited to 2023 also does not permit the longer-term impacts of e-budgeting and digitization reforms. Further disaggregated sectoral data (PAD by type of levy) would give us greater insight into differences between components.

The policy implications of the findings highlight the necessity for: (1) diversification of PAD sources, e.g., through public-private partnerships, digital service innovation, and tax compliance encouragement, to assist in countering external shocks; (2) improvement of budget projection models by adding macro-economic indicators, real-time data, and contingency scenarios; (3) improvement of expenditure absorption capacity through human resource development, simplification of procurement procedures, and monitoring through performance dashboard-based systems.

Future research recommendations are to conduct in-depth qualitative studies among stakeholders to determine administrative barriers and efficiency of spending programs and outcome assessment of priority programs (green infrastructure, digitalization of services). Research can also develop a contingency budget simulation model to simulate different scenarios of shocks (economic, disaster) and policy response. The mixed-methods study will yield stronger practical recommendations for improving the fiscal resilience and accountability of Palu's APBD.

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