

**ORIGINAL RESEARCH ARTICLE**
ACCESS**OPEN****EFFICIENCY AND EFFECTIVENESS OF THE IMPLEMENTATION OF THE STATE
TIMOR-LESTE GENERAL FINANCIAL BUDGET****(Case Study at the Directorate of National Budget of the Ministry of Finance)****¹Gad Fatima Mendonca, ²Fernando Dias Gusmão, ³Albertino de Jesus**¹Author, Graduate Program fo Master Degree, Master of Public Administration, University of Peace (UNPAZ)**^{2,3}Co-Author, Senior Lecturer for Graduate Program fo Master Degree, Master of Public Administration, Universdiade da Paz (UNPAZ)***ARTICLE INFO**

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This study aims to analyze the level of efficiency and effectiveness of the implementation of the state financial budget of Timor-Leste in general, focusing on the process of planning, allocation, and realization of the budget in the Budget of the Ministry of Finance. In particular, this study seeks to identify the extent to which budget resources are optimally utilized to achieve the outputs and outcomes that have been set in the state financial planning document, as well as examine the factors that support and hinder budget performance at the ministry level.

The method used in this study is a quantitative descriptive method with a case study approach. Quantitative data were obtained from budget realization reports, annual budget documents, and performance reports of the National Budget Directorate during a specific research period, which were then analyzed using efficiency indicators (comparison between budget inputs and outputs produced) and effectiveness indicators (the level of achievement of budget targets and program targets). The analysis was complemented by qualitative data through the review of policy documents and limited interviews with relevant officials to gain contextual understanding.

The results of the study show that the implementation of the budget in the Directorate of National Budget is generally in the category of quite efficient and quite effective, which is reflected in the relatively high level of budget realization and the achievement of most of the performance targets. The research also shows that in terms of the institutional framework and division of tasks, the Directorate of National Budget already has a structure and function that supports the achievement of efficiency and effectiveness in the implementation of the state budget. However, there are still challenges in terms of capacity, coordination, and data quality that need to be improved so that budget management performance is more optimal.

This study also found that there are obstacles in planning that are not synchronized, delays in the implementation of activities, and supervision capacity that is not optimal, so that it is necessary to strengthen the performance-based planning system, improve the quality of human resources, and use information technology to support more integrated and sustainable budget monitoring and evaluation



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INTRODUCTION

In every government and public institution, the role of advisors is critical in supporting public policy development, planning, and program implementation. These advisors can

come from an international or national level and their salary differences are an important factor that can have a positive impact on public administration. International salaries are typically higher because they rely on contracts with multilateral organizations or international donors, these salaries can provide motivation, attract highly skilled professionals, and help transfer knowledge to national advisors. There are negative impacts because the huge difference between the salaries of international advisors and

national advisors can create a sense of inequality and demotivation for local workers, in addition to being over-reliant on international advisors can limit national autonomy in decision-making. As such, the impact depends on how governments manage these differences, through transparency policies, strengthening the capacity of local advisors, and promoting remunerative justice (Ministerio Finanzas RDTL, 2011).

1) *Public Administration Performance Impact, Justice, and Capacity Assessment*

The State Budget is an official document that shows the planning and forecasting of the Government's revenue and expenditure in a budget year. Financial state budget is essential in governance because it provides clear guidance on how governments will use public resources to achieve national development, Financial state budget prepares the basis for political goals and priorities. In the face of the fundamental need to comply with programs and plans in state institutions in accordance with the budget availability units distributed by each program provided for the plan through budget financial management, this process is a way for the government to manage finances, starting from budget implementation planning (Anita, 2018; Doraisami, 2009). But it also introduces transparent accounting reporting and how financial and accounting oversight can be held accountable and create mechanisms to monitor. The General State Budget must ensure limited and productive resources, which are the principle of efficiency and in accordance with policy objectives and development priorities. With the success of autonomy to ensure the financial system, it cannot be separated from the role of the government in financial management. Because financial management is managed by the government for the benefit of the public, it can know the general budget that finances and expenses for the needs of the state (Friedman, 2016; "Timor-Leste Social Assistance: Public Expenditure and Program Performance Report," 2013). This means that the budget or public funds have been spent efficiently and effectively, so that the structure of the government budget system is indispensable to realize a government that can be said to be good where the central government is strong in determining policies.

2) *Efficiency in the Budget shows the Government*

Efficiency in the Budget shows the Government how to use resources such as finance, especially working time, to get great results at a lower cost. Effectiveness because it emphasizes the capacity of the Budget to achieve political goals, such as social services, infrastructure, education, and health. Efficient and effective implementation of the Budget helps increase transparency to maintain public trust in the government and state accountability. In the context of Timor Leste as a country, it is very important to respond to development challenges, conduct good management of public money, and improve the welfare of the people (Corte-Real de Araújo, 2024; Feijó, 2014).

A budget is an activity plan that is presented in the form of a plan to obtain income and expenditure in monetary units. In its simplest form, a budget is a document that describes the financial condition of an organization that includes information about revenue, expenses, and activities. Each budget provides information about what will be done in the next period, so that this budget can be effective when it can be absorbed to carry out the organization's programs or activities. Similarly, a budget is said to be efficient when the results obtained from the budget can be higher than the target of the organization's program or activity (Mardiasmo, 2018).

3) *Obligations of Structure and Government Organization*

A new obligation as a government organization is to always pay attention to the value of money, along with the demands imposed by the community, which must prioritize their responsibility for the implementation of value for money related to the procurement and allocation of resources, meaning that the use is minimal but can create maximum results. Therefore, extensive financial statements are also needed to act as financial statements that will be used later to meet the needs of report users in order to achieve maximum results. All considerations are determined by the Government Accounting Standards related to the presentation of financial statements, the requirements and structure of financial statements, and the content of financial statements (Abarca, 2021).

According to Timor Leste's Main Macroeconomic and Fiscal Statistics, real GDP growth will reach 3.7% in 2024, supported by strong investment with an increase in investment of 16.9% and stable household consumption of 4.0%. Inflation moderated at 3.0%. The fiscal deficit is 46.1% of GDP, reflecting high government spending. The deficit will continue to increase as spending becomes higher than income. Meanwhile, the debt stock decreased slightly to 13.7% of GDP. It is estimated that the debt stock will decline in the coming year (Ingadottir, 2010; Mosahab et al., 2011).

4) *Budget Allocation and Contribution to Economic Growth*

Budget Allocation and Contribution to Economic Growth according to the proposed budget allocation for 2025-2029 shows a significant increase, especially in capital expenditure and public transfers. Allocation in Capital and Development is essential to achieve the Government's goal of increasing economic growth through infrastructure investment to increase productivity. Meanwhile, the allocation for Public Transfers will increase household consumption and increase demand for goods and services.

Fauzias (2018, p. 99) stated that the budget achievement report provides information on the achievement of revenue, expenditure, transfers, surplus/deficit, and financing for the reporting entity, each compared to its budget. Previous Year Expenditure Performance The graph shows that government spending in 2023 increased by 20% compared to 2019. From 2021 and 2022, overall spending increased, largely due to transfers, where 2022 was the year in which spending reached a maximum level of US\$174 million. In 2024, the government expects spending to increase by 9%. The graph below shows that in 5 years government spending was dominated by routine expenditures, such as Salaries and Wages, Goods and Services, and Transfers which represented 75% of total expenditure in 2019 and 90% in 2021. In 2023, routine expenses will reach 84% of total expenses.

The implementation in the salary and wage budget categories below shows stable implementation. In 2023, the implementation of this category increased by US\$217 million, in part because the government hired new employees in the new government. The main factor contributing to the increase in the salary budget is the reclassification of budget categories (previously goods and services were classified into salaries and wages). However, the implementation of the goods and services budget category shows variations in 5 years; In 2023, enforcement in this category decreased.

5) *The Role and Ability of the Government in Managing State Finances*

The Ministry of Finance of Timor Leste has a very important role to ensure good financial governance and the implementation of the State Budget (VAT) efficiently, effectively, and transparently. Budget implementation is an important process to ensure that public policies can be implemented in the field, especially in the fields of economic development, education, health, and infrastructure. However, in practice, the Ministry of Finance faces many challenges in efforts to achieve budget implementation, these challenges include delays in budget implementation influenced by complicated administrative procedures and limited capacity in institutions, lack of coordination between ministries and implementing entities, In the field of public financial management and planning, there are obstacles in monitoring and evaluating public expenditure efficiently, lack of systems Effective monitoring that is important to ensure that expenditures are carried out in accordance with national priorities and plans, as well as political factors and changes in government priorities that can also affect the implementation of the budget each year.

In the implementation of the state budget in general, it must be efficient, which is shown by recording and public expenditure according to the plan because resources are used rationally and government goals are achieved on time and according to the predetermined budget. Thus, efficient execution means good planning, continuous monitoring, transparency, and accountability. However, in practice, the implementation of the budget is inefficient due to political interests: the political priorities of ministries or authorities are more influenced by unbalanced allocations, less limited technical administrative capacity because services fail to carry out planned bureaucracy.

In the implementation of the budget, sometimes some government agencies mostly conduct political recruitment so that officials who get positions in public administration are not based on merit (capacity, experience, and competence) but rather based on political affiliation or friendship with political leaders. This condition will have a big impact on the implementation of the budget because officials lack adequate technical capacity or training, do not know how to implement programs and activities in the budget, so that the results or projects are not carried out efficiently.

A good strategy to improve budget implementation is to create a regular monitoring system that creates quarterly and monthly reports on budget implementation, showing a clear goal to implement the program as planned due to training on implementation planning. and auditing how to promote transparency and publicity as well as input contributions from the public on public spending.

Effectiveness indicates success or failure in achieving a goal. This measure of effectiveness is a reflection of the results. Indra (2006) explained that effectiveness is success in achieving pre-set goals. Effectiveness only talks about results. If the organization has succeeded in achieving its goals, then it is running effectively. In other words, effectiveness is the success or failure between the outcome and the goal to be achieved.

Haryanto (2007) explained that effectiveness is the level of achievement of program results with predetermined goals. In simple terms, efficiency is comparing output with input. The effectiveness ratio is a measure of an organization's success or failure in achieving its goals. If an organization succeeds in achieving its goals, then it will perform effectively. Most importantly, effectiveness does not indicate how much it will cost to achieve the goal. "Teacher. The cost may be higher than the budget, perhaps two or three times greater than budgeted.

6) *The Theory and Stated of Financial Government System*

Improving governance, increasing human capacity, and strengthening integrated control and oversight systems will now be considered the main determinants of the implementation process in government institutions, as outlined in the academic literature. The researchers have conducted a thorough review of previous studies that have focused

on the efficiency and effectiveness of budget implementation in government agencies, particularly as they relate to the institutional challenges and mechanisms of state financial management. Based on the results of the study, several previous studies, such as the work of Indrawo (2010) and the OECD publication (2019), emphasized the importance of transparency and optimal use of resources in supporting the results of public organizations, taking into account that these two elements complement each other in encouraging the achievement of institutional results. In addition, effective budget planning strategies, acceleration of transparent procurement processes, and strengthening of continuous monitoring and evaluation systems are identified as key cornerstones for improving the quality of budget uptake and realization, as emphasized by the World Bank (2018). Previous studies have also highlighted evidence-based institutional reform efforts and pragmatic approaches as measures to minimize inefficiencies and ensure public spending improves public service performance, as reported in a series of World Bank studies (2014–2022). In addition, budget performance measurement tools such as those modeled by Kusek and Rist (2004) play an important role in ensuring accountability and detecting the need for improvement in budget governance early on. The literature also highlights innovations in the digitalization of financial management systems, such as the electronicization of procurement and strengthening regional financial management (ADB, 2017; Ministry of Finance of Timor-Leste), which is considered to be able to speed up the budget process while encouraging increased bureaucratic transparency.

Studies such as Andrews (2013) emphasize that institutional and policy constraints often slow down the pace of reform, requiring a phased approach based on data and periodic evaluation to achieve adaptive and responsive public financial governance. However, the limitations of the previous literature lie in the lack of integration and synchronization between all key aspects of the planning, implementation, and monitoring budget cycle within the framework of a single system that can adapt to policy dynamics and changes in institutional strategies. The fundamental difference between this study and the previous study lies in the analytical focus, which not only emphasizes the planning and evaluation aspects but also comprehensively seeks to identify the direct relationship between the main actors of budget management and the implementation process at the operational level, which has so far received little attention in Timor-Leste's budget implementation practice. With a more adaptive and contextual empirical approach, it is hoped that this study will make a significant contribution in enriching recommendations for more systemic state budget governance, while filling gaps in the previous literature on the effectiveness and efficiency of public budget management.

The efficiency and effectiveness of budget implementation in the Ministry of Finance can be understood as an effort to ensure that all available financial resources are optimally managed to achieve organizational goals without wasting or losing the goals that have been set. To achieve efficiency, the Ministry of Finance must be able to allocate and use the budget on time, on target, and oriented to the expected results. Based on research conducted by Almeida et al. (2022), it was found that budget implementation in state financial institutions in Timor-Leste still faces problems related to suboptimal budget absorption and delays in the budget implementation process. This is shown by statistical data showing that the average budget absorption only reached 78% in fiscal year 2021, which is lower than the national target of 90%. Furthermore, there are administrative obstacles such as delays in document submission and slow approval processes by relevant institutions that also hinder the achievement of budget management efficiency. The validity of the data obtained by Soares (2020) in his scientific article shows that the low quality of budget planning is also a major factor affecting the effective use of state funds. Thus, efforts to improve the efficiency and effectiveness of budget implementation are essential to ensure that outcomes are aligned with the strategic targets formulated by the government.

The main challenge faced by the Ministry of Finance in improving the efficiency and effectiveness of budget implementation are closely related to the capacity of human resources and the suboptimal internal control system. This obstacle is further exacerbated by the findings of research by Santos and Pereira (2021), which states that one of the main problems in budget implementation is weak coordination between work units within ministries and low use of information technology in the budget monitoring and evaluation process. Another researcher, Lopes (2022), also adds that the low level of transparency and accountability also illustrates fundamental problems in state budget governance in Timor-Leste, which impacts decision-making processes that are often not based on valid and credible data. Some empirical references also point to a tendency to duplicate programs and ineffective utilization of budgets due to weak internal control instruments. In addition, the challenges faced include external factors such as regulatory changes and macroeconomic uncertainty, which often impact the overall budget realization. Considering the findings of this study, it can be concluded that the achievement of efficiency and effectiveness in budget implementation in the Ministry of Finance is determined by improving governance, increasing human resource capacity, and strengthening the integrated control and supervision system.

THE METHOD

Research on the efficiency and effectiveness of budget management in the Ministry of Finance of Timor-Leste, particularly in the Directorate of State Budget (DNO), requires a methodological approach that can capture a factual and measurable picture of budget implementation (comprehensive and comprehensive), as well as the process, context, and meaning behind the management of the budget (qualitative). This research was conducted using qualitative and quantitative research methods, including research approaches, informant selection, data sources, data collection techniques, data analysis techniques, and data validity assurance mechanisms (triangulation). This research focuses on the efficiency and effectiveness of the implementation of the State Budget (VAT) at DNO, Ministry of Finance, Dili, Timor-Leste.

1) Approaches and Types of Research

The research approach used is a qualitative approach, using descriptive research. According to Sugiyono (2022), descriptive qualitative research methods based on post-positivist philosophy are used to research natural objects, where researchers play the role of the main instrument. In this case, the financial condition and position of the Financial Management of the Ministry of Finance have been presented, as well as described and analyzed the efficiency and effectiveness of budget management at the Directorate of State Budget. The researcher uses a type of descriptive research with a quantitative approach because the researcher wants to test the effectiveness and efficiency of budget implementation based on the data of the budget implementation report of the Directorate of State Budget of the Ministry of Finance, Dili, Timor Leste.

In this research method, the researcher uses a qualitative research method. According to scholar Tohirin (2013, p. 2) said that, qualitative research methods are research that aims to develop the thoughts of researchers and researchers through words in the interview process.

2) Research Location

The location of the research that the author will conduct is at the Ministry of Finance, Directorate of State Budget, the existence of this research is the first stage of research on the efficiency and effectiveness of the implementation of the general state budget because the institution itself is a place where researchers conduct data surveys. It is mentioned above to provide detailed information about the research needs.

RESULTS, ANALYSIS, DISCUSSION

A. Results of the Research

Broadly speaking, there has been a total decrease in the budget from 2022 to 2023 and decreased again to 2024. Budget realization is relatively stable at 79% for 2022–2023, but it will decline to 70% in 2024. From an efficiency perspective, the ratio of 70–79% can be interpreted as there is room for optimization: the allocated budget has not been fully converted into real spending, which from an efficiency perspective can mean two things: savings (not all budgets are spent because the procurement process is more efficient, actual needs are lower, or there is a rationalization of activities), and budget underutilization (the budget is not absorbed due to administrative obstacles, immature planning, or delays in implementation). Therefore, the interpretation of efficiency cannot stop at the absorption figure, it is necessary to link it with the quality of output and the achievement of objectives (outcomes). In 2022, the realization of *Salario Vensimiento* reached around 89–90% of the budget, which is categorized as efficient. This shows that employee spending is relatively well planned, including the number of employees, the remuneration structure, and the payment of salaries and allowances can be implemented according to the allocation with a small difference. The reduction in the ratio from 89% (2022) to 77% (2023) and then 71% (2024) shows that there is a widening gap between the budget and the realization. The efficiency of salary costs must be balanced with the effectiveness of the implementation of functions. If a decrease in salary realization occurs due to vacancies in key positions, the effectiveness of institutional performance can be affected. However, if the savings occur without reducing performance (for example, through restructuring, digitalization, or redistribution of tasks), then this efficiency has a positive value. These findings are in line with the view of Africa et al. (2012) that the efficiency of employee expenditure in the public sector should be assessed simultaneously with service performance indicators, not solely from the level of budget absorption.

1) Efficiency of Goods and Services

In 2022, the spending of goods and services has been at a good level of efficiency (71%). The decline to 63% in 2023 indicates the possibility of postponement of operational activities, cost-savings due to procurement process optimization, and a change in spending priorities in the middle of the year. However, the increase back to around 75–76% in 2024 shows that there are efforts to adjust more realistic planning and improve

program implementation capabilities. The concept of financial responsibility emphasizes financial integrity and compliance with laws and regulations. The mechanism of procurement of goods and services, reporting, and internal control plays a major role in avoiding waste and corruption. The level of realization that is not "100% exhausted" can reflect the application of the principles of prudence and value for money, as highlighted by Maxi (2015) in the context of public financial management. The efficiency of goods and services should not reduce the availability of work facilities and infrastructure. If savings are made through better price negotiations, the use of information technology, and consolidation of cross-unit procurement, then this supports work effectiveness. However, if the realization is low due to tender delays or administrative difficulties, the effectiveness of the service can be hampered. These results are in line with the findings of Syahid et al. (2023) and Wibowo & Arvitrida (2025) who emphasize the importance of a transparent procurement system and accurate needs planning to achieve efficiency in the procurement of goods and services. A reduction in the ratio to 77% in 2023 could indicate a shift in priorities or a rescheduling of procurement to 2024. However, the achievement of 97% in 2024 confirms that some of the needs that may have been delayed have been realized in the following year. From the perspective of the development cycle, this can be considered a dynamic adaptation to implementation capacity.

2) Relationship to service effectiveness

Efficient and targeted Minor Capital Expenditure usually has a direct impact on increasing employee productivity and service quality, for example through modernization of information technology infrastructure, improving work facilities that support the speed and accuracy of budget management. These findings are consistent with the views of Alqarni et al. (2025) who emphasize the role of investment in supporting assets (capital items) in increasing the capacity of government fiscal administration and accounting.

3) Development Capital Efficiency

Efficiency ratio 2022: 54% (efficient but not yet optimal), 2023: 21% (categorized as "menus efficient" or less efficient), 2024: 69% (again increased and considered efficient). Capital Development refers to capital expenditure for development (infrastructure, large systems, and other development projects). With the realization of 54%, it can be seen that only about half of the development budget has been realized. Although still categorized as efficient, there are indications that project implementation capacity needs to be strengthened, obstacles to the technical planning process and procurement for development activities, potential gaps between planning on paper and the reality on the ground. The realization of 21% in 2023 places this category as "less efficient". Drastic declines indicate significant problems, for example through delays or cancellations of development projects, administrative, technical, or regulatory constraints, changes in budget priorities in the middle of the year. From the perspective of public project management theory, this shows a mismatch between institutional capacity and planned development ambitions. The increase in the efficiency ratio to 69% in 2024 indicates that there are recovery and improvement efforts in the planning and implementation of the Kapital Dezemvolvimento project. Although it has not reached 80–90%, this increase is significant and indicates institutional learning.

4) Implications for national development goals

The PEDN 2011–2030 emphasizes infrastructure development and institutional capacity building as key pillars of Timor-Leste's development. Low efficiency in development spending in 2023 has the potential to hinder the achievement of medium and long-term targets. However, the increase in 2024 shows that policy direction and governance improvements are starting to correct these weaknesses. These findings are in line with and enrich studies by Castro Sarmiento (2018) and Martins & da Costa Xavier Ferreira (2019) which highlight the challenges of implementing development spending in Timor-Leste, including aspects of technical capacity, bureaucracy, and project planning.

B. Analysis of Data of Research

1) Key Challenges in Efficiency and Effectiveness of Budget Implementation

The researchers have conducted a comprehensive review of various previous studies and the implementation of similar products related to efforts to improve efficiency and effectiveness in the implementation of the state financial budget, particularly at the level of public institutions. The results of the literature review show that the relationship between efficiency and effectiveness of budget implementation is a key element in optimizing the achievement of the goals of public institutions, as outlined by Indrawo (2010) and OECD (2019), where the success of achieving organizational results is highly dependent on the measurable, optimal, and transparent use of budgets. The implementation of better planning strategies, the acceleration of transparent procurement processes, the consolidation of cash flows that are aligned with program needs, and the strengthening of periodic monitoring and evaluation systems are important themes in various literature recommendations as a basis for improving the quality of budget absorption (World Bank, 2018). Several previous studies such as those conducted by the

World Bank (2014–2022) have emphasized that evidence-based institutional reforms and pragmatic approaches can reduce inefficiencies and ensure that public spending can directly contribute to improving the performance of public services. Further, performance measurement tools, such as those proposed by Kusek and Rist (2004), are essential to ensure accountability and early detection of corrective actions, thereby enabling continuous improvement in budget governance. In several countries, strengthening regional financial management (Asian Development Bank, 2017) and the implementation of e-procurement (Ministry of Finance, Timor-Leste) have been proven to accelerate budget implementation through digitalization and increased transparency. However, previous research has also shown a number of institutional and political barriers that tend to slow the pace of these reforms, requiring a gradual, data-driven, and ongoing evaluation approach, as suggested by Andrews (2013). A key gap that has not been fully addressed by previous studies and practices is how to integrate all elements of the budgeting process while combining planning, implementation, and monitoring in a single system that adapts to policy dynamics and changing strategic environments.

Taking these facts into account, this study offers a new approach to empirically describe the efficiency and effectiveness of budget implementation efforts in the National Budget Directorate of the Ministry of Finance of Timor-Leste, particularly in mapping the challenges faced by the institution in implementing responsible state financial governance. The fundamental difference between this study and previous studies and products lies in the focus of research that not only highlights the planning and evaluation aspects, but also seeks to analyze and identify the relationships or direct connections between various actors and budgeting processes that are often overlooked in implementation practice. The study also offers indicator-based performance measures tailored to the institutional context in Timor-Leste, to provide an empirical picture of the key factors that hinder and drive the process of direct budget absorption at the operational level of institutions, something that has not been highlighted in previous research. Thus, the proposed solutions are expected to fill the gaps and address challenges that have not been fully addressed, such as the low implementation of real-time monitoring and limited accurate data, which have been the main causes of inefficiency and ineffectiveness of budget policies to date. The implications of this more adaptive research result are expected to contribute to the improvement of budget governance models in central ministries and in developing countries more broadly, thereby providing recommendations that are not only normative, but also systemic to address the problems of state budget efficiency and effectiveness.

2) Budgeting and Quality of Fiscal Analysis

The Ministry of Finance's Strategic Plan 2011–2030 states that a) "Budgeting is not a good analysis of aggregate expenditure" and f) "Fiscal and budgetary policies do not have a solid medium-term perspective." The results of interviews and document search confirm that the process of preparing and implementing the budget is still very year-oriented, with limited analysis of the composition of aggregate expenditure (capital expenditure vs operational expenditure), medium-term fiscal sustainability, cost-benefit analysis and sectoral priorities. Theoretically, modern PFM requires a Medium-Term Expenditure Framework (MTEF), consistency between fiscal policies, development priorities, and multi-year budget ceilings, deficit control and fiscal risk (Africa et al., 2012; Maxi, 2015). The limitations of the aggregate analysis found in the DNO show that the MTEF framework and medium-term fiscal analysis have not been optimal. This has an impact on efficiency, as annual budgets often do not consider long-term implications, resulting in repetition, waste, or financing of unsustainable projects, effectiveness, because budget allocations that are not based on a comprehensive analysis are difficult to relate to development outcomes. These findings are in line with the results of research in several other developing countries, which show that without strengthening the functions of fiscal analysis and medium-term planning, budget reform often stops at procedural aspects (Africa et al., 2012; Martins & da Costa Xavier Ferreira, 2019).

C. Discussion of the target of research objective

The efficiency and effectiveness of budget implementation are key factors in ensuring the optimal use of state financial resources to achieve national development goals. The concept of efficiency in budget management emphasizes the ability of the Ministry of Finance to use available funds most economically without sacrificing the quality of public services, while effectiveness focuses on the extent to which the budget is used to achieve the targets set by the government. In practice, the efficiency and effectiveness of budget implementation are influenced not only by internal administrative procedures but also by external factors such as macroeconomic dynamics, fiscal policies, and the budget monitoring and evaluation system implemented by the Ministry of Finance. According to official data released by the Ministry of Finance of Timor-Leste, budget implementation in 2022, 2023, and 2024 shows fluctuations in the proportion of efficiency in the budget category. For example, the "Wages" category has decreased from 89% in 2022 to 71% in 2024, while the "Small Capital" category has seen an increase in efficiency from 77% in 2023 to 97% in 2024. A similar phenomenon is also seen in the "Capital Settlement" category, which reflects the achievement of varying optimal use of funds, with very different levels of achievement. The statistical results of this budget

implementation report reflect inconsistencies in achieving the efficiency and effectiveness of budget use in each category of state expenditure. Based on these facts, it can be concluded that although the budget management structure and mechanisms have been well designed, significant challenges remain to achieve sustainable budget efficiency and effectiveness.

The main challenges faced by the Ministry of Finance to improve the efficiency and effectiveness of budget implementation include the complexity of the budgeting system, the availability of accurate data, coordination between agencies, and the limitations of the evaluation and supervision process. The National Directorate of Economic Policy and the National Directorate of National Organizations play a central role in analyzing and recommending economic policies and budgets, monitoring the implementation of the annual budget, preparing periodic reports, and making recommendations for changes based on financial and macroeconomic data, as described in the functional structure and structure of the relevant ministries. However, complexities in the implementation process, such as the consolidation of budget data, coordination between public administration sectors, and the implementation of national strategic priority policies, often hinder the optimal achievement of efficiency and effectiveness targets. Further, the differences in budget realization in several categories, including "Wages," "Goods and Services," and "Development Capital," indicate that efforts are still needed to increase management capacity, strengthen monitoring, and synergy between implementing units. External factors such as changes in macroeconomic developments, human resource constraints, and adaptation to national and international fiscal policies also complicate efforts to improve budget efficiency and effectiveness. Given the importance of achieving the development targets listed in the National Development Strategic Plan, these issues demand continuous improvement to ensure continuous improvement of state budget management and the achievement of effective development goals. Therefore, the dynamics of budget implementation and supervision within the Ministry of Finance still require systemic strengthening to respond to obstacles and ensure optimal results.

1) *Effectiveness and Efficiency of Budget Implementation at the Ministry of Finance*

According to the analysis of scholar Sari (2018) on the calculation of the level of efficiency and effectiveness of expenditure, it shows that the Samarinda City Government makes the efficiency of expenditure which is proven to be the same, with the efficiency level in 2011 of 54.08% (Very Efficient), followed in 2012 by 60.06% (Efficient Level), in 2013 by 65.79% (Efficient), and in 2014 the efficiency level was 64.53%. The effectiveness of the implementation of the budget by the Ministry of Finance from 2022 to 2024 has experienced consistent percentage changes in value. In 2022, the budget effectiveness rate of the Goods and Services category is 79% (effective). In 2023, budget efficiency will be 70% (effective), in 2024 it will be 79% (effective). Although the percentage is down in 2023 compared to last year, it is still effective. By 2024, the budget efficiency rate will increase to 79% (effective). Therefore, this effectiveness analysis is considered moderate and effective because the significant difference between the current budget and the target budget will have an impact on the effectiveness criteria of budget implementation. If the current budget is higher than the target budget, compared to the budget target, the budget implementation is more effective.

According to the results of Untari's research (2015) shows that, everything makes programs and activities for the right expenditure with effective results, with an average achievement of 97.74%. The results of the calculation for the level of efficiency in the expenditure of service rights. Thus, the efficiency of the budget implementation of the Ministry of Finance and the Directorate of State Budget from 2022 to 2024 changes every year, but the efficiency criteria remain the same. In 2022, the percentage of budget efficiency of the Salary Category will be 89% (very efficient), in 2023 it will be 77% (very efficient), in 2024 it will be 71%. The Goods and Services category shows very high efficiency at 71%, in 2023 at 63%, and in 2024 at 75%. The Small Capital category shows very high efficiency of 90%, in 2023 it is 77%, and in 2024 it is 97%. The Development Capital category in 2022 showed very high efficiency of 54%, in 2023 it was 21%, and in 2024 it was 69%. Although the percentage of budget efficiency has decreased for three years in a row, the efficiency criteria have not changed. This efficiency analysis shows low efficiency over the next five years because the realization of the direct expenditure budget can affect the level of efficiency of the budget implementation, making it more efficient when large direct expenditure budgets are used. In 2022, the level of efficiency is influenced by the realization of employee spending, which shows the value of the utilization of the budget realization of the direct expenditure budget of 79%, and the expenditure of goods and services by 71%. In 2023, the efficiency level is affected by employee spending, which shows the budget utilization rate drops to 70% because the budget allocated for Salaries is larger compared to Goods and Services, Small Capital, including Development Capital.

2) *Conformity with International Theory and Research*

The Africa et al. (2012) and Alqarni et al. (2025) studies underline that Budget efficiency should be viewed from two sides: budget absorption and output quality. Developing countries tend to face gaps between budget planning and implementation, especially in

development spending. The results of this study are consistent with these findings: high efficiency in operational posts (Salario Vensimentu, Bens e Servisus, Kapital Menor) and fluctuating, even very low, efficiency in Kapital Dezemvolvimento posts. This pattern is prevalent in many developing countries, where the capacity for the implementation of development projects is still growing.

3) *Compatibility with Timor-Leste Contextual Research*

Research in the context of Timor-Leste (Castro Sarmento, 2018; Martins & da Costa Xavier Ferreira, 2019; Tomás Pinto Gusmão & Seguito Monteiro, 2023; Maxi, 2015) shows several trends that there are challenges in realizing long-term planning (PEDN 2011–2030) into a realistic and feasible annual plan. Limited administrative and technical capacity that has an impact on budget implementation, especially for infrastructure and development projects. The need to strengthen the legal and regulatory framework to support transparent and accountable financial governance. This study confirms this trend through factual data: the very low efficiency of the Modal Dezemvolvimento in 2023 reflects implementation challenges. On the other hand, the high efficiency of Minor Capital and the improvement in the efficiency of Capital Development in 2024 indicate the existence of an institutional learning process.

4) *Linkages to National Legal and Policy Frameworks*

The National Parliament of Timor-Leste (2002) and RDTL (2010) have established a basic legal framework for the management of state finances that govern the principles of accountability and transparency, drafting, implementing, and holding accountable the Orçamento Geral do Estado (OGE), the role of the Ministry of Finance as the main fiscal manager. MEYS-RDTL (2023) and PEDN 2011–2030 strengthen the long-term development agenda, where public finance serves as the main instrument for mobilizing resources and realizing national priorities. The results of this study show that the principle of financial responsibility (responsabilidade financeira) has been internalized through the preparation of budget realization reports and the implementation of controls at the operational level. However, there is still room for improvement in the alignment between strategic planning, annual budget allocation, and implementation capacity, especially in development spending.

The results of the study show that the legal and institutional framework for budget implementation in Timor-Leste is relatively complete, but its technical implementation is not optimal, the efficiency of budget implementation is still hampered by limited institutional capacity, bureaucratic processes, and financial information systems that have not been fully integrated, the effectiveness of budget implementation is still weak due to the lack of strong linkages between policies, planning, budgeting, and development outputs/results, there are major structural challenges (limited capacity, dependence on oil revenues, weak supervision and audits, and inconsistent data), however, there is a clear direction for improvement through the strategy that has been formulated by the Ministry of Finance and can be enriched by the findings of this study.

5) *Strengthening Fiscal Analysis and Budgeting*

To strengthen the analysis of the fiscal position and budget preparation (Directorate of Budget and Macro Directorate), improve budget preparation to align with government priorities, and improve economic analysis of measures and proposals. This step analysis directly addresses the problem of weak aggregate expenditure analysis and medium-term perspective. Strengthening the capacity of macrofiscal analysis and the implementation of MTEF will improve consistency between fiscal policies, development priorities, and budget allocations. By improving the cost-benefit analysis and economic analysis of the project, the efficiency of expenditures (especially capital expenditures) can be improved. PFM literature (Africa et al., 2012; Maxi, 2015) supports this approach, and previous research in the context of developing countries shows that the success of budget reform is strongly related to the quality of fiscal and policy analysis units in the Ministry of Finance.

6) *Improving Quality Assurance, Coordination, and Integration of Development Partner Support*

To improve quality assurance and coordination, as well as strengthen the integration of development partner support into the planning, budgeting, and reporting systems. Quality assurance serves as an initial filter for program/project proposals, so that only proposals that meet eligibility standards and align with national priorities can be funded. The integration of development partner support reduces project fragmentation, duplication, and the risk of inefficiencies that often occur when donor programs run outside of the national system. This approach is in line with the principle of "use of country system" which is widely supported in the international development literature and practice (Africa et al., 2012; Martins & da Costa Xavier Ferreira, 2019). Thus, this strategy supports increased effectiveness (because programs are more targeted and synergistic) and efficiency (because resources are managed in an integrated and coordinated manner).

7) *Strengthening Human Resource Capacity*

Budgeting, procurement, and professional certification programs (e.g. IPSAS, PFM). This activity directly responds to the issue of institutional capacity identified as a key challenge. Training and certification build the technical competence and professionalism standards of DNO staff, so that the quality of budget analysis and implementation can be improved. Research by Syahid et al. (2023) and Wibowo & Arvitrida (2025) confirms the significant influence of individual and organizational capacity on the effectiveness of public policy implementation. However, based on the results of the interview, it should be emphasized that training must be accompanied by career management and an incentive system that encourages staff retention, staff turnover management so that the knowledge they have is not lost (knowledge management).

8) *Financial Information System Modernization and Process Automation*

To be able to modernize and optimize the financial information system; strengthen SIGF/FreeBalance; automate commitment or transfer approvals to reduce delays.

Modernization of information systems will answer the problem of inconsistent data and delays in budget implementation. Automating the commitment and transfer process will reduce discretionary delays and increase transparency, as the entire process can be traced electronically. Research by Wibowo & Arvitrida (2025) shows that the digitization of the budget process is able to reduce bureaucratic transaction costs and increase accountability. This strategy simultaneously strengthens efficiency (faster and resource-efficient processes) and effectiveness (more accurate information for decision-making).

9) *Strengthening Internal Control Mechanisms, Transparency, and Accountability*

To strengthen the internal control mechanism; increase transparency and accountability through the issuance of quarterly dashboards, budget and implementation reports to the public and ministries; Strengthen monitoring and evaluation that connects budgets with outputs and outcomes. Effective internal controls prevent irregularities and inefficiencies, while streamlining the corrective process. Transparency and publication of budget performance increase social and political pressure for good budget implementation. The development of a monitoring and evaluation (M&E) system that links inputs–outputs is at the heart of performance-based budgeting, thereby supporting the achievement of effectiveness. Research by Afrika et al. (2012), Maxi (2015), and Syahid et al. (2023) confirms that a combination of transparency, accountability, and strong M&E has been shown to improve the quality of public spending.

10) *Comparison with Previous Research and National Policy Frameworks*

The findings of this study are in line with several previous research findings by Africa et al. (2012) emphasizing the importance of integrated PFM reforms (fiscal framework, budgeting, procurement, auditing, and accountability). This study shows that in Timor-Leste the reforms are still ongoing and face similar challenges, especially in institutional capacity and information systems. Maxi (2015) highlights the gap between budget planning and implementation in developing countries, particularly in public investment. The study found that DNOs also faced similar problems in appraisal and project selection. Castro Sarmento (2018) and Tomás Pinto Gusmão & Seguito Monteiro (2023) describe the challenges of Timor-Leste's public administration, such as overlapping authority, limited human resource capacity, and lengthy decision-making processes. This condition is strongly reflected in the results of this study. Martins & da Costa Xavier Ferreira (2019) and Syahid et al. (2023) show that the effectiveness of public organizations is strongly influenced by the clarity of information system structure, process, and integration; These findings are very relevant to the problems at DNO. Alqarni et al. (2025) and Wibowo & Arvitrida (2025) emphasized that modernizing the public financial system and strengthening the competence of the apparatus are key factors in increasing the efficiency and effectiveness of budget management. This supports the recommendations of this study. In terms of the national policy framework of the PEDN 2011–2030 and other national policy documents (MEYS-RDTL, 2023; National Parliament of Timor-Leste, 2002; RDTL, 2010) emphasizes the importance of state financial governance that is transparent, accountable, and supports sustainable development. This study shows that there is a gap between the normative orientation of the policy and the factual conditions of budget implementation in the DNO. Thus, this study strengthens the argument that PFM reform in Timor-Leste should be accelerated and deepened, especially in the aspects of institutions, capacity, and information systems.

NOVELTIES (FINDING)

This research introduces an innovative and unprecedented approach by presenting a mapping of the 2022–2024 budget efficiency across four Ministry of Finance expenditure categories through detailed efficiency ratios, inter-annual dynamics analysis, and direct linkages to the financial responsibility concept and the 2011–2030 PEDN framework. Notable findings include a conceptual distinction between positive and apparent efficiency, the identification of specific efficiency patterns (high in Salario Vensimentu and Kapital Menor; fluctuating in Kapital Dezemvolvimento), and evidence that efficiency declines are temporary and accompanied by institutional learning.

Furthermore, the study combines documentary evidence, interviews, and institutional analysis to formulate an integrated implementation improvement strategy.

CONCLUSION

The Ministry of Finance's 2022–2024 budget implementation demonstrated relatively good efficiency, with realization ranging from 70–79%, but disparities exist across spending categories. Salary spending is highly efficient but declining (89%–71%), indicating potential overbudgeting or formation delays. Goods/services and minor capital expenditures are relatively efficient and stable, supporting institutional operations. Development capital expenditures are a major weakness (21% efficiency in 2023, increasing to 69% in 2024), thus requiring strengthening the effectiveness of achieving development goals. Key obstacles include institutional capacity, fragmented information systems, project planning, inter-agency coordination, and weak M&E mechanisms. Improvements focus on human resource capacity, system integration, internal control, and strengthening fiscal analysis.

RECOMMENDATIONS

This research, the Directorate of National Budget (DNO) of the Ministry of Finance needs to immediately modernize and integrate the financial information system (SIGF/FreeBalance) with the procurement, cash, and performance reporting systems to support the budget cycle, automation of commitment approvals, and real-time dashboards; utilize IT for budget realization monitoring and rapid decision-making; develop evidence-based follow-up studies and M&E that link efficiency ratios to development outcomes; implement program-based budgeting with measurable performance indicators; strengthen human resource capacity through training, certification, and knowledge management; strengthen internal control, audit, and legislative oversight; improve budget planning according to real-needs-based spending categories; increase transparency and public participation; align budget policies with the long-term development agenda of PEDN 2011–2030; and reform the DNO structure and processes to clarify functions, accelerate services, and reduce overlapping tasks..

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