



FROM PLANNING TO THE ADOPTION OF THE STATE BUDGET: A LITERATURE REVIEW ON THE PROCESSES AND PRINCIPLES OF PUBLIC FINANCE MANAGEMENT

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<p>Info Article</p> <p>Received : 06 September 2025</p> <p>Revised : 03 Oktober 2025</p> <p>Accepted : 01 November 2025</p> <p>Publication : 30 November 2025</p>	<p>Abstract: <i>Based on a literature review, this study examines the process from planning to the enactment of the State Budget (APBN) and the principles underlying public financial management. Public financial management involves planning, implementation, oversight, and accountability, supported by the role of the House of Representatives (DPR) and the authority of the Minister of Finance as the State Treasurer. This study aims to analyze the application of transparency and accountability in APBN management and identify existing challenges and potential improvements. The method used is library research, involving the analysis of relevant literature. The findings show that transparency and accountability are essential for ensuring efficient and responsible use of public funds. However, challenges such as limited information access and complex oversight mechanisms persist. Therefore, improvements in information disclosure, financial reporting quality, and oversight systems are necessary to enhance public financial management.</i></p> <p>Abstrak: Berdasarkan tinjauan pustaka, penelitian ini membahas proses mulai dari perencanaan hingga pengesahan Anggaran Pendapatan dan Belanja Negara (APBN) serta prinsip-prinsip yang mendasari pengelolaan keuangan publik. Pengelolaan keuangan publik mencakup perencanaan, pelaksanaan, pengawasan, dan akuntabilitas, yang didukung oleh peran Dewan Perwakilan Rakyat (DPR) dan kewenangan Menteri Keuangan sebagai Bendahara Negara. Penelitian ini bertujuan menganalisis penerapan transparansi dan akuntabilitas dalam pengelolaan APBN serta mengidentifikasi tantangan dan potensi perbaikan. Metode yang digunakan adalah studi pustaka, dengan menganalisis literatur relevan. Temuan menunjukkan bahwa transparansi dan akuntabilitas sangat penting untuk memastikan penggunaan dana publik secara efisien dan bertanggung jawab. Namun, tantangan seperti keterbatasan akses informasi dan mekanisme pengawasan yang kompleks masih ada. Oleh karena itu, peningkatan sistem keterbukaan informasi, kualitas laporan keuangan, dan mekanisme pengawasan diperlukan untuk memperkuat pengelolaan keuangan publik.</p>
<p>Keywords: <i>State Budget Planning, Government Budget Cycle, Public Financial Management, Transparency, Accountability, Literature Review.</i></p>	
<p>Kata Kunci: Perencanaan Anggaran Negara, Siklus Anggaran Pemerintah, Pengelolaan Keuangan Publik, Transparansi, Akuntabilitas, Tinjauan Literatur</p>	
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INTRODUCTION

Public financial management is part of the administration of government, encompassing all activities carried out by public financial management officials in accordance with their respective positions and authorities. These activities include: (1) public financial planning, (2) public financial execution, (3) public financial oversight, and (4) public financial accountability. Therefore, the duties and responsibilities in public financial management, including the formulation of policies and regulations, are governed through the role of the House of Representatives (DPR). In addition to the DPR, there is also an institution authorized in public financial management, namely the Minister of Finance. This is because the Minister of Finance serves as the State Treasurer, who is part of the public financial management mechanism (Ministry of Finance of the Republic of Indonesia, 2023).

In this context, public financial management is carried out through the implementation of the State Budget and Regional Budget, both at the central and local levels. These budget management activities are a key factor in a country's development success. The State Budget (APBN) and Regional Budgets (APBD) play a vital role in supporting sustainable economic growth, maintaining the country's financial stability, and enhancing the overall and sustainable well-being of the people. Therefore, the government must manage public finances optimally. This management is also related to the government's ability to be accountable for its performance and to demonstrate integrity in implementing established programs. In addition to the aspect of accountability, it is also necessary to assess the extent to which the positive impacts of these policies are felt by the public. Given the importance of further studies on the management of the State Budget (APBN) and Regional Budgets (APBD), the author intends to discuss the implementation of public financial management at both the national and regional levels.

Public financial management is a critical element in achieving good governance (Ardiansyah et al., 2024). In the context of good governance, the State Budget (APBN) serves as the primary instrument reflecting the government's financial policy direction to drive growth and enhance national welfare. APBN management plays a strategic role in public financial management, as it serves as the primary tool for carrying out the functions of economic allocation, distribution, and stabilization. Through the APBN, the government can regulate and direct economic conditions, while managing the use of public funds approved by the House of Representatives, in the form of both revenue and

expenditure details (Pebriyanti & Pidada, 2023) In line with this, according to Ni Nyoman Sri Ayu Lestari et al. (2018), as cited in the study by Ulfah et al. (2024), the State Budget plays a major role in supporting the implementation of various government programs and projects as well as national development activities. The APBN is not only used to finance development programs but also serves as a driver of national economic activity. Through the appropriate and strategic allocation of funds, the government can promote an increase in national income. Additionally, the APBN is directed toward maintaining the country's economic stability by regulating the distribution of resources to sectors in need. In its implementation, national development priorities are focused on meeting basic needs, such as infrastructure development, improving economic quality, and providing educational facilities and infrastructure. Thus, the APBN serves as a key instrument in the planning and management of state finances to achieve the strategic objectives set forth in the national development agenda.

This study on the analysis of transparency and accountability in the state budget (APBN) within the context of public financial management, using a literature review approach, aims to explore and understand how the principles of transparency and accountability are applied in the management of the state budget in Indonesia. A number of previous studies have examined the relationship between legislators' understanding of the budget, public participation, transparency of public policy, and public accountability regarding state financial oversight. The results of several studies indicate that legislators' knowledge of the budget has a positive effect on the effectiveness of state financial oversight (Duinkerken et al., 2023).

Although a considerable amount of research has been conducted on this topic, there remain gaps that need to be addressed, particularly regarding the implementation of transparency and accountability in the management of the State Budget. Therefore, this study focuses on analyzing how accountability and transparency are applied in the management of the State Budget. Its primary objective is to provide a deeper understanding of State Budget transparency and accountability within the context of public financial management. Additionally, this study seeks to identify the challenges and obstacles that arise in efforts to achieve such transparency and accountability, while also proposing practical solutions to improve the existing system.

Through a review of relevant literature, this study aims to contribute to improving the quality of public financial management to make it more efficient, transparent, and accountable, while also strengthening public confidence in government performance. One

of the government's efforts to enhance transparency and accountability in budget management is through the disclosure of budget-related information. This measure is intended to ensure that the public has access to clear information and can understand how funds are being used.

Transparency and accountability are crucial because funds are public resources whose use must be directed toward the common good. However, in practice, the implementation of these policies remains suboptimal. This indicates that the government has not yet fully fulfilled the public's right to access information regarding programs and policies that have been or are currently being implemented (Ardiyanti, 2019) as cited in (Musa et al., 2021). In addition to the disclosure of information, the preparation of financial reports is also a concrete form of fulfilling transparency requirements. Financial reports serve as a vital instrument to support accountability that is, the government's openness in accounting for all activities related to the management of public resources that have been carried out.

METHOD

The research method employed in this study utilizes a literature review approach, which involves collecting, reviewing, and analyzing various written sources relevant to the topic under discussion. This study focuses on analyzing the transparency and accountability of the State Budget (APBN) in public financial management by examining the concepts, principles, and their application based on previous studies. Research data sources were obtained from academic literature such as journals, books, scientific articles, as well as documents or research reports related to state financial management, public policy transparency, public accountability, and oversight mechanisms.

The data collection process was carried out by searching sources using specific keywords, followed by literature selection based on the relevance of the content to the research questions. After the data was collected, qualitative analysis was conducted through the stages of data reduction, data presentation in the form of thematic grouping, and drawing conclusions through the synthesis of various literature findings to obtain a comprehensive understanding of the application of transparency and accountability in the State Budget.

RESULTS AND DISCUSSION

In the study entitled “From Planning To The Adoption Of The State Budget: A Literature Review On The Processes And Principles Of Public Finance Management”, a literature review serves as a crucial step to comprehensively understand the process of planning to the adoption of the State Budget (APBN), as well as the principles underlying public financial management. Through the examination of various scholarly sources, this study explores key concepts such as accountability, transparency, public spending efficiency, and the role of fiscal policy in supporting national development. Previous studies indicate that effective public financial management is strongly influenced by the quality of budget planning, the effectiveness of implementation, and transparent and accountable oversight mechanisms. In addition, issues such as budget deficits, dependence on tax revenue, and misallocation of subsidies remain major concerns in the literature. Other factors, including public participation, the utilization of information technology, and institutional capacity, also play an important role in improving the quality of public financial management. Based on these considerations, a systematic literature mapping is necessary to identify similarities, differences, and contributions of previous studies. Therefore, a journal mapping table is presented as follows.

Table 1. Literature Review Mapping of State Budget Processes and Principles

No	Judul Jurnal	Penulis/Tahun	Fokus Kajian	Metode	Kerangka/Teori	Hasil/Temuan Utaman
1	Implementasi Pengelolaan Keuangan Negara dan Daerah Melalui Penyusunan APBN dan APBD	Elivia Pasma Putri & Heri Kurnia (2025)	Implementasi pengelolaan keuangan negara/daerah melalui penyusunan APBN dan APBD, termasuk tahapan perencanaan–pelaksanaan–pengawasan–pertanggungjawaban.	Kualitatif dengan library research (studi kepustakaan).	Berbasis ketentuan/laws/landasan hukum pengelolaan keuangan negara (UU Keuangan Negara, serta rujukan standar/ketentuan APBN-APBD).	Pengelolaan keuangan negara/daerah dipahami melalui siklus pelaksanaan APBN & APBD; APBN-APBD berperan untuk pertumbuhan ekonomi berkelanjutan, stabilitas fiskal, dan kesejahteraan. Artikel juga menyoroti alur penyusunan APBN & APBD serta contoh implementasi.
2	Analisis Transparansi dan Akuntabiliti	Amandha Shafitri dkk. (2025)	Penerapan transparansi dan akuntabilitas dalam	Kualitatif, pendekatan studi literatur;	Agency Theory (Jensen & Meckling,	Transparansi memudahkan akses informasi publik;

	tas APBN dalam Pengelolaan Keuangan Negara: Pendekatan Studi Literatur		pengelolaan APBN, termasuk tantangan/hambatan dan solusi berbasis kajian literatur.	mengkaji sumber sekunder (jurnal/laporan) dari Google Scholar.	1976) dan prinsip good governance (pemerintah sebagai agen-masyarakat sebagai prinsipal).	akuntabilitas memastikan pertanggungjawaban penggunaan anggaran. Namun masih ada kendala seperti keterbatasan aksesibilitas laporan keuangan dan kompleksitas yang menghambat pengawasan publik; diperlukan perbaikan penyampaian informasi dan penguatan sistem pengawasan agar dana publik tidak disalahgunakan
3	Analisis Hukum terhadap Tahapan Penyusunan Hingga Pertanggungjawaban APBN dalam Siklus Anggaran Negara	Eka Deviani dkk. (2026)	Analisis yuridis tahapan siklus APBN (penyusunan-pembahasan & penetapan-pelaksanaan-pertanggungjawaban) serta penerapan prinsip akuntabilitas.	Penelitian hukum normatif dengan pendekatan perundang-undangan dan konseptual.	Kerangka hukum keuangan negara; menekankan prinsip legalitas, transparansi, akuntabilitas, efisiensi, efektivitas, dan tanggung jawab (dalam koridor UU Keuangan Negara dan UUD 1945).	APBN diposisikan sebagai instrumen hukum (berdasarkan konstitusi dan ditetapkan dengan UU). Setiap tahapan siklus terikat prinsip legalitas dan akuntabilitas. Pertanggungjawaban dilakukan melalui laporan keuangan (LKPP/LKjIP) yang diaudit BPK, serta pengawasan preventif dan represif; penguatan transparansi dan pengawasan diperlukan agar akuntabilitas optimal.

Based on the three journals reviewed, the following common thread can be identified. The first journal, by Elivia Pasma Putri and Heri Kurnia (2025), discusses the

implementation of national and regional financial management through the formulation of the State Budget (APBN) and Regional Budget (APBD). The authors emphasize that public financial management is part of governance that encompasses the stages of budget management at the central and regional levels, starting from formulation through to implementation, as well as oversight and accountability. The framework of the discussion is based on legal provisions regarding state financial management and explains the crucial role of the APBN and APBD in supporting sustainable economic growth, state financial stability, and public welfare. The research method used is qualitative with a literature review approach, so the findings focus on a series of concepts and examples of the implementation of state and regional financial management through the APBN APBD.

The second journal article by Amandha Shafitri et al. (2025) examines transparency and accountability in the state budget (APBN) within the context of public financial management. This study aims to understand how the principles of transparency and accountability are applied in the practice of state budget management in Indonesia through a literature review. The method used is a qualitative literature review, with the analysis grounded in agency theory, which positions the government as an agent mandated by the public as the principal. The results of the study indicate that transparency facilitates public access to information regarding public funds, while accountability ensures the government is responsible for the use of the approved budget. However, the study also highlights challenges such as limited accessibility to financial reports and the complexity of management, which can hinder optimal public oversight; thus, improvements to the budget information system and the strengthening of oversight mechanisms are necessary to prevent the abuse of authority.

The third journal article by Eka Deviani et al. (2026) conducts a legal analysis of the stages from the drafting to the accountability of the State Budget (APBN) within the national budget cycle. This study employs a normative legal research methodology using legislative and conceptual approaches, thus focusing on the alignment of the APBN cycle stages with the legal framework governing state financial management. The article asserts that the APBN is not merely understood as a fiscal document but also as a legal instrument established by law pursuant to a constitutional mandate; thus, every stage of the cycle (formulation–deliberation & adoption, implementation, and accountability) is bound by the principles of legality, transparency, accountability, efficiency, effectiveness, and responsibility. Accountability is realized through reports (such as the

LKPP and LKjIP), which are subsequently audited by the BPK, and involves preventive and repressive oversight mechanisms to ensure that budget usage remains within legal boundaries.

CONCLUSION

In conclusion, the three journals reviewed indicate that the management of the State Budget must be understood as an integrated cycle of the national budget, ranging from the stages of formulation, deliberation and approval, implementation, to accountability, all of which are governed by the legal framework of state finance. The first journal emphasizes the implementation of financial management through the formulation of the State Budget and Regional Budgets as part of efforts to achieve development and welfare objectives. The second journal emphasizes that the quality of APBN management is significantly influenced by the application of the principles of transparency and accountability, wherein the government, as the “agent,” is obligated to be accountable for the management of public funds to the public, as the “principal.” Meanwhile, the third journal reinforces that APBN accountability must be realized through reporting and audits by the State Audit Agency (BPK), supported by both preventive and repressive oversight. However, these studies also point out that in practice, challenges remain, particularly regarding the accessibility of information and the effectiveness of oversight. Therefore, it is necessary to strengthen transparency, establish a reporting system that is easier to understand, and implement more optimal oversight so that accountability in the management of state finances can be fully realized.

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