Published by Yayasan Amerta Insan Unggul

DOI: 10.65246

p-ISSN 3063-9840 | e-ISSN 3063-8194

GoodWill Journal of Economics, Management, and Accounting

journal homepage: https://jurnal.amertainstitute.com/index.php/GoodWill/index



Effectiveness of Refugee Service Management Through Budget Optimization at the Immigration Detention Center in Makassar

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ARTICLE INFO

Keywords:
Budget Effectiveness; Service Management; Refugees; Immigration Detention Center; Public Service

Publication History:
Received: 12 April 2026
Screening: 15 April 2026
Review: 9 May 2026
Revision requested: 16 July 2026
Revised: 20 August 2026
Accepted: 30 October 2026

ABSTRACT

Refugee service management requires effective budget utilization to ensure the continuous provision of essential services. However, budget absorption does not always reflect service quality, making it important to examine how budget planning and realization support refugee needs. This study aimed to analyze the effectiveness of refugee service management through budget utilization optimization at the Makassar Immigration Detention Center from 2023 to 2025. A descriptive qualitative approach was employed, with data collected through in-depth interviews with purposively selected key informants, including senior management, financial officers, technical staff, and frontline service personnel. The data were analyzed descriptively to identify budget management practices, implementation challenges, and opportunities for service improvement. The findings showed that average budget realization remained below 60% of the allocated budget ceiling, although budget management capacity was relatively stable. Key challenges included a shortage of medical personnel, limited understanding of budget planning among technical units, and inadequate coordination across subdivisions. These challenges potentially constrained the alignment between budget allocation and refugees' needs for healthcare, security, basic necessities, and on-site services. This study highlights the importance of integrating budget efficiency with service quality evaluation. Practically, it recommends strengthening needs-based planning, reviewing activities with low budget absorption, improving cross-unit coordination, digitalizing financial reporting, and enhancing collaboration with international partners. These measures can support more accountable, responsive, and sustainable refugee service management.

1. Introduction

The International migration and forced displacement have created increasingly complex challenges for immigration authorities, particularly in ensuring adequate protection and essential services for refugees and undocumented migrants. In Indonesia, Immigration Detention Centers (*Rumah Detensi Imigrasi*, Rudenim) play an important role in accommodating migrants awaiting further legal processing, repatriation, or resettlement in third countries. Effective refugee service management requires not only appropriate institutional policies but also efficient budget allocation and utilization to maintain service quality, protect human dignity, and ensure the sustainability of humanitarian assistance. Therefore, examining the relationship between budget utilization and service provision is essential for strengthening public resource management in immigration institutions.

The Makassar Immigration Detention Center faces considerable operational demands in providing services to refugees from diverse national backgrounds. In 2024, the facility accommodated approximately 900 refugees. Table 1 presents the distribution of refugees by country of origin, demonstrating the diversity of the population requiring institutional support.

Table 1. Number of Refugees by Country of Origin at Rudenim Makassar in 2024

Country	Number of Refugees	Percentage (%)
Afghanistan	250	27.47%

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Pakistan	220	24.17%
Myanmar	180	19.70%
Iran	100	10.98%
Iraq	93	10.21%
Somalia	67	7.36%

Source: Secondary data from Rudenim Makassar (2024).

The diversity and scale of the refugee population require adequate provision of food, healthcare, accommodation, sanitation, security, and psychosocial support. However, the availability of financial resources does not automatically guarantee effective service delivery. Budget planning, allocation priorities, implementation capacity, and coordination among operational units can influence whether available resources adequately address refugees' needs.

In 2025, Rudenim Makassar allocated IDR 9,726,000,000 for refugee services. As presented in Table 2, the largest allocation was designated for food and nutrition, while other categories covered healthcare, accommodation and facility maintenance, sanitation and hygiene, psychosocial activities, and security. Although this allocation represents substantial public expenditure, its effectiveness must be assessed in relation to actual implementation and the quality of services delivered.

Table 2. Annual Budget Allocation by Category for 900 Refugees at Rudenim Makassar (2025)

Budget Category	Total Allocation per Year (IDR)
Food and Nutrition	8,100,000,000
Healthcare Services	540,000,000
Housing & Facility Maintenance	216,000,000
Sanitation and Hygiene	162,000,000
Psychosocial and Recreation	108,000,000
Security and Supervision	600,000,000
Total Budget	**9,726,000,000**

Source: Secondary data from Rudenim Makassar (2025).

Refugee services at Rudenim are primarily financed through the Indonesian state budget (*Anggaran Pendapatan dan Belanja Negara*, APBN), administered through the relevant immigration authorities. International organizations, including the Nations High Commissioner for Refugees (UNHCR) (1951), may also provide assistance in areas such as healthcare and psychosocial support. Nevertheless, the effectiveness of service delivery depends on the capacity of institutions to align budget allocations with operational priorities and coordinate available resources. The Directorate General of Immigration (2023) reported a 15% increase in refugee numbers across several detention centers, including Makassar, reinforcing the need to evaluate whether existing budgeting practices can accommodate increasing service demands. Field reports also identified constraints involving food availability, healthcare access, and facility maintenance, including the reported allocation of 25% of the refugee service budget to utilities such as electricity and water. These conditions raise concerns about the adequacy and prioritization of resources for essential humanitarian services.

Previous studies have examined budget effectiveness in public service institutions. Effective budget management in primary healthcare centers improved service delivery and public satisfaction. Deficiencies in budget planning and program evaluation at Rudenim Medan that contributed to inadequate food, sanitation, and healthcare services. In contrast, That improved budget management at Rudenim Batam enhanced basic service delivery, although challenges remained in meeting refugees' mental health needs and providing educational support for children. Collectively, these studies demonstrate the importance of budget management while indicating that improvements in basic service provision do not necessarily resolve all dimensions of refugee welfare.

Despite these contributions, research specifically examining the relationship between

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budget allocation, budget realization, and service quality at Rudenim Makassar remains limited. Existing studies provide insights into healthcare budgeting and refugee services at other institutions, but they do not adequately explain how budget utilization practices, planning constraints, and inter-unit coordination influence service provision in the Makassar context. This gap is particularly important because budget absorption alone cannot fully establish service effectiveness; financial implementation must also be considered alongside the adequacy, accessibility, and sustainability of services.

Accordingly, this study aimed to analyze the effectiveness of refugee service management through budget utilization at Rudenim Makassar during 2023–2025. Specifically, it examined budget allocation and realization, explored their relationship with the provision of healthcare, security, basic necessities, and on-site services, and identified operational challenges affecting budget effectiveness. The study employed a descriptive qualitative approach to understand institutional practices and formulate recommendations grounded in operational conditions.

Theoretically, this study contributes to the understanding of public budget effectiveness by examining how resource utilization relates to service delivery in a specialized immigration and humanitarian setting. Practically, its findings can inform immigration administrators and policymakers in improving needs-based budget planning, evaluating activities with low budget absorption, strengthening coordination among organizational units, and enhancing financial accountability. The study's novelty lies in its integrated examination of budget implementation challenges and refugee service quality at Rudenim Makassar over the 2023–2025 period. By connecting financial management practices with essential service requirements, this research provides a context-specific basis for developing more responsive, accountable, and sustainable refugee service management in Indonesia.

2. Literature Review

2.1. Conceptual and Theoretical Foundations

2.1.1. Effectiveness Theory

Effectiveness is an important indicator of organizational performance, particularly in public institutions whose primary purpose is to provide services and promote public welfare rather than generate profits. In the context of refugee services at Immigration Detention Centers (*Rumah Detensi Imigrasi*, Rudenim), effectiveness refers to the extent to which available resources are utilized to achieve institutional objectives and fulfill refugees' fundamental needs, including food, clothing, shelter, healthcare, and legal protection.

This study draws on Goal Attainment Theory, which emphasizes the achievement of predetermined organizational objectives. This perspective to the public sector, where organizational effectiveness is associated with the achievement of social service objectives, community welfare, and accountability for public resources. From this perspective, the effectiveness of refugee service management cannot be assessed solely through financial expenditure or the volume of services delivered. It must also consider the extent to which services meet beneficiaries' needs and produce meaningful outcomes.

Hatry (2017) emphasized that public sector effectiveness should be evaluated using both quantitative and qualitative indicators to capture service outputs and their longer-term outcomes. This perspective is particularly relevant to refugee services because financial performance must be considered alongside service accessibility, adequacy, and the well-being of vulnerable populations.

Budget effectiveness is therefore understood as the capacity of an institution to utilize its allocated resources to achieve planned objectives. Mardiasmo (2009) associated budget effectiveness with the achievement of planned goals through optimal resource utilization, while Mahmudi (2010) emphasized that expenditures should contribute to the achievement of programs and activities. Anthony and Govindarajan (2007) highlighted the importance of balancing financial requirements with available resources to achieve strategic objectives. Similarly, Simons (2000) emphasized the alignment of budgeting with organizational vision and strategy.

Garrison et al. (2010) underscored the importance of detailed expenditure analysis in identifying implementation gaps and strengthening financial management. Widodo (2001) and Lewis and Pattinson (2008) likewise emphasized that budget effectiveness should be reflected in the allocation of resources to high-impact activities and the generation

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of measurable benefits for stakeholders. Taken together, these perspectives establish that budget effectiveness involves goal achievement, efficient resource allocation, alignment between planning and implementation, and the realization of intended service outcomes.

2.1.2. Public Service Theory

Public service provision increasingly emphasizes responsiveness, participation, collaboration, and the creation of public value rather than relying exclusively on hierarchical administrative procedures. The New Public Service (NPS) paradigm developed by Denhardt and Denhardt (2015) positions government as a servant of the public rather than merely a controller of citizens. Within this perspective, vulnerable populations, including refugees, should be treated with dignity and considered in the development and evaluation of public services.

Osborne (2020) introduced the concept of co-production, in which service users participate actively in the design and evaluation of the services they receive. Applied to refugee service management, this perspective highlights the importance of understanding refugees' needs and experiences when determining service priorities. Participation and responsiveness can help institutions ensure that allocated budgets address actual needs rather than merely satisfy administrative requirements.

Trust-building, responsiveness, and public value are consequently important considerations in evaluating refugee services. Budget utilization should support the delivery of services that are accessible, appropriate, and responsive to the circumstances of their recipients. This theoretical perspective provides a basis for examining how budget management contributes to humanitarian service quality at Rudenim Makassar.

2.1.3. Management Theory

Management theory provides a foundation for understanding how planning, organizing, implementation, supervision, and evaluation contribute to organizational effectiveness. This study draws on the Strategic Public Management framework of Bryson et al. (2015), which emphasizes long-term objectives, collaboration, and adaptability in responding to changing organizational environments.

The framework encompasses environmental analysis, realistic and measurable planning, supervision during implementation, and evidence-based evaluation. These elements are relevant to refugee service management because institutions must allocate limited resources among competing operational priorities while maintaining service continuity.

Moynihan (2021) emphasized performance-based and evidence-based management, arguing that budgeting and reporting should demonstrate their contribution to organizational performance rather than focus exclusively on administrative accountability. Accordingly, effective budget management at Rudenim Makassar requires more than compliance with financial procedures. It also requires systematic assessment of whether expenditure supports service objectives and responds to refugees' needs.

2.1.4. Public Service Management

Public service management concerns the organization and coordination of resources, personnel, and operational activities to deliver services effectively and responsively. Osborne (2017), through the New Public Governance (NPG) framework, emphasized collaboration, stakeholder involvement, and responsiveness to service users. These principles are relevant to refugee services because their delivery often requires coordination among immigration authorities, healthcare personnel, security officers, government agencies, and humanitarian organizations.

Refugee services encompass the fulfillment of basic needs, legal protection, healthcare, and psychosocial support. Bari et al. (2019) highlighted that effective refugee services extend beyond physical necessities to include human rights protection and mental health support. The provision of such services therefore requires an integrated management approach that considers the diverse needs of refugees.

a. Service Management Process

Grönroos (2016) described effective service management as involving planning, organizing, implementation, and evaluation. The process also emphasizes value co-creation, whereby service providers and users contribute to meaningful service outcomes. In refugee service management, these

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activities require the identification of service priorities, appropriate resource allocation, coordination among operational units, and continuous assessment of service delivery.

Voorberg et al. (2017) emphasized inter-unit coordination and cross-sector collaboration, particularly in complex public service environments involving vulnerable populations. These principles suggest that budget utilization must be supported by effective communication and coordination among the units responsible for healthcare, accommodation, food provision, security, and other essential services.

b. Supporting Factors of Effective Public Service Management

The effectiveness of public service management is influenced by human resources, policy frameworks, infrastructure, technology, and financial management. Christiaens and Vanhee (2019) emphasized the importance of transparent and accountable budget management in sustaining public services. These principles indicate that financial resources must be managed in ways that support service priorities while maintaining accountability for public expenditure.

Technological development, particularly information and communication technology (ICT) and electronic government, also supports service accessibility and transparency. Saxena (2018) highlighted the role of these technologies in strengthening public administration. Integrated information systems can facilitate monitoring, reporting, and the coordination of budget allocation with operational requirements.

c. Challenges in Public Service Management

Public service management faces constraints arising from limited budgets, insufficient human resources, bureaucratic rigidity, and the complexity of service users' needs. Moe et al. (2019) identified rigid bureaucratic arrangements and weak inter-agency coordination as factors that can impede innovation and responsiveness. These challenges are particularly relevant to refugee services, where urgent healthcare needs, security concerns, and basic service requirements must be addressed within established administrative and financial procedures.

Addressing these constraints requires responsive management, effective coordination, risk management, and continuous improvement. In the context of Rudenim Makassar, these considerations provide an analytical basis for examining the challenges associated with budget planning, expenditure implementation, and service delivery.

2.1.5. Immigration Detention Centers and Refugees

Immigration Detention Centers in Indonesia operate within the national immigration regulatory framework. Law No. 6 of 2011 on Immigration and Ministerial Regulation No. 50 of 2016 provide the regulatory basis for immigration detention and related institutional functions. Rudenim facilities serve as temporary accommodation for foreign nationals with immigration-related issues while awaiting further legal resolution or deportation.

Agus (2018) emphasized the importance of Rudenim in enforcing immigration regulations while maintaining compliance with human rights standards. This dual responsibility requires institutions to balance administrative and security obligations with appropriate treatment and essential services for individuals under their care.

Refugees are individuals who cannot or are unwilling to return to their countries of origin because of persecution, conflict, or threats to their safety. The 1951 UN Refugee Convention establishes the foundational international framework for refugee protection. In Indonesia, Presidential Regulation No. 125 of 2016 outlines procedures for refugee handling, including protection during the determination of their status. Cooperation with international organizations such as the United Nations High Commissioner for Refugees (UNHCR) also supports refugee management and resettlement.

Within this institutional context, refugee service management must address protection and safety, basic needs, psychosocial recovery, access to human rights, and social and economic integration. These requirements demonstrate why the effectiveness of budget utilization should be evaluated in relation to the services and protection provided rather than financial expenditure alone.

2.1.6. Finance and Budgeting

Finance concerns the management and allocation of resources to achieve particular objectives. Mankiw (2014) described finance in terms of resource allocation over time and under conditions of uncertainty. Ross et al. (2013)

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discussed corporate finance in relation to investment decisions, financing strategies, and profit distribution. Public finance, as discussed by Husna et al. (2014), concerns public resource management, taxation, and development expenditure intended to support public welfare.

Budgeting is an essential component of financial management because it translates organizational priorities into planned expenditures. Mardiasmo (2009) defined a budget as a financial projection that guides resource allocation, while Mahmudi (2010) emphasized its functions as both a planning instrument and a control mechanism. Sullivan and Sheffrin (2003) described budgets as policy instruments that reflect organizational priorities. Widodo (2001) emphasized their role in policy implementation, particularly in development activities.

Anthony and Govindarajan (2007) highlighted the role of budgets in forecasting and financial management, while Garrison et al. (2010) emphasized the importance of aligning expenditures with strategic objectives. These perspectives establish budgeting as more than an administrative exercise: it is a mechanism for translating institutional goals into resource allocation and monitoring their implementation.

For Rudenim Makassar, budget effectiveness depends on the extent to which planned expenditures are implemented appropriately and contribute to essential refugee services. Accordingly, budget utilization must be examined in relation to allocation priorities, implementation constraints, accountability, and the capacity to meet service requirements.

2.2. Review of Empirical Studies

Previous research has examined budget effectiveness and public service delivery across several institutional contexts. That effective budget management in primary healthcare centers improved service delivery and public satisfaction. This finding indicates that financial management can contribute to service performance when resources support operational requirements. However, the healthcare context differs from refugee service management, where institutions must simultaneously address basic needs, security, legal protection, and psychosocial support.

Budget management at Rudenim Medan and identified deficiencies in budget planning and program evaluation that contributed to inadequate service delivery in food provision, sanitation, and healthcare. This study is relevant because it addresses the relationship between financial management and essential services within an immigration detention setting. Nevertheless, its focus on Rudenim Medan does not establish how comparable challenges operate at Rudenim Makassar.

That improved budget management at Rudenim Batam enhanced the provision of basic services, although challenges persisted in addressing mental health needs and educational support for refugee children. This finding suggests that improvements in budget management may strengthen basic service delivery without necessarily resolving every dimension of refugee welfare.

Taken together, these studies indicate that budget effectiveness is an important consideration in public service management, but its implications depend on institutional conditions and the types of services provided. The findings also suggest that budget realization and service quality should not be treated as interchangeable measures. An institution may improve financial implementation while continuing to face staffing shortages, coordination problems, or unmet service needs.

The theoretical perspectives discussed above complement these empirical findings. Goal attainment and budget effectiveness perspectives emphasize the achievement of planned objectives, while public service management and governance perspectives highlight responsiveness, coordination, and the involvement of relevant stakeholders. Their combined application provides a basis for examining budget utilization alongside the operational conditions that influence refugee services.

2.3. Identification of the Research Gap

The reviewed literature provides important insights into organizational effectiveness, public budgeting, service management, and refugee protection. However, the available studies address these issues in different institutional contexts and do not fully explain how budget allocation and realization interact with operational challenges in refugee service delivery at Rudenim Makassar. These studies provide relevant evidence, their findings cannot automatically be generalized to Rudenim Makassar because institutional capacities, resource

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priorities, staffing conditions, and coordination arrangements may differ. A further analytical concern is that budget absorption alone does not adequately capture service effectiveness. Understanding effectiveness requires examining whether financial resources are allocated according to actual needs, implemented as planned, and translated into appropriate services. Operational constraints, including limited medical personnel, insufficient understanding of planning procedures, and coordination difficulties, may influence the relationship between budget implementation and service delivery.

Accordingly, this study addresses the contextual and analytical gap by examining budget utilization and refugee service management at Rudenim Makassar over the 2023–2025 period. It considers budget allocation and realization alongside the provision of healthcare, security, basic necessities, and other services, while identifying institutional challenges that affect budget effectiveness. The study therefore contributes a context-specific qualitative assessment of public budget management in refugee services.

2.4. Development of the Conceptual Framework

The conceptual framework of this study is grounded in the relationship between budget utilization and the effectiveness of refugee service management. Budget utilization refers to the implementation of allocated financial resources in accordance with institutional plans and operational priorities. Its effectiveness is considered in terms of allocation, realization, expenditure prioritization, accountability, and the extent to which spending supports the achievement of service objectives.

Refugee service management refers to the planning, organization, implementation, and evaluation of services provided to refugees at Rudenim Makassar. These services encompass healthcare, food and other basic necessities, accommodation and facility maintenance, sanitation, security, and psychosocial support. The effectiveness of service management is considered in relation to the institution's capacity to provide appropriate and responsive services within its available resources.

The framework also recognizes the influence of institutional and operational conditions, including human resource availability, staff understanding of budget planning, coordination among organizational units, financial reporting practices, and collaboration with relevant stakeholders. These conditions provide the context in which budget allocations are implemented and services are delivered.

Based on these concepts, the study examines budget allocation and realization, explores how budget utilization supports refugee services, and identifies the operational challenges affecting service effectiveness. The analysis is intended to provide a comprehensive understanding of how financial management practices and institutional conditions relate to the delivery of essential refugee services.

2.5. Hypotheses or Research Propositions

This study employs a descriptive qualitative approach to investigate budget utilization and refugee service management at Rudenim Makassar. Its purpose is to understand institutional practices, operational challenges, and opportunities for improving service effectiveness rather than to test statistically specified relationships between variables.

Accordingly, the original study does not formulate formal statistical hypotheses. Its analytical direction is guided by the research objective of examining how budget allocation and realization support refugee services and identifying the challenges that affect the effectiveness of budget utilization. The findings are used to develop practical recommendations for improving budget planning, implementation, coordination, and accountability in refugee service management.

3. Research Methods

3.1. Research Design

This study employed a descriptive qualitative approach to examine the effectiveness of refugee service management through budget utilization optimization at the Makassar Immigration Detention Center (*Rumah Detensi Imigrasi Makassar*). This approach was selected to obtain an in-depth understanding of institutional processes, stakeholder experiences, and operational challenges associated with budget management and refugee service delivery. Rather than relying exclusively on numerical indicators, the study explored the practices, perceptions, and challenges involved in allocating and utilizing financial resources to support refugee services. A case study of Rudenim Makassar provided a contextual basis for examining budget management practices and their relationship to the

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provision of essential services.

3.2. Research Context and Setting

The research was conducted at the Makassar Immigration Detention Center, located in Bolangi, Gowa Regency, South Sulawesi, Indonesia. Data collection took place from May to June 2025. The institution was selected because its operational responsibilities include managing refugee services that require coordination between financial administration and service delivery units. This setting enabled the study to examine budget planning, implementation, and reporting alongside the provision of healthcare, security, basic necessities, and other services for refugees.

3.3. Population and Sample / Research Participants

The research participants comprised key personnel involved in budget management, administrative functions, security, healthcare, and the direct provision of refugee services at Rudenim Makassar. Participants were selected based on their institutional roles and their relevance to the research objectives. The study included six categories of key informants, as presented in Table 3. The original research description did not explicitly identify the sampling technique or provide a separate justification for the sample size.

Table 3. Key Informants and Information Scope

No.	Position/Unit	Information Provided	Data Collection Method
1	Head of Detention Center	Budget planning, refugee service policies, and budget execution challenges	Semi-structured interview
2	Head of Administrative Subdivision (Finance)	Budget management mechanisms and efficiency strategies	Semi-structured interview
3	Finance Staff	Budgeting procedures, disbursement processes, and internal and external reporting	Semi-structured interview
4	Head of Security and Order Division	Logistics and operational needs and budget support for security	Semi-structured interview
5	Medical Staff (Clinic)	Healthcare services and the medical budget for refugees	Semi-structured interview
6	Refugee Service Officers	Daily refugee services and challenges in field implementation	Semi-structured interview

Source: Makassar Immigration Detention Center (2025).

These informant categories provided perspectives from both administrative and operational functions, allowing the study to examine budget management and service implementation from multiple institutional viewpoints.

3.4. Data Sources and Data Collection

This study used primary and secondary data sources to examine budget utilization and refugee service management. Primary data were collected directly from key informants at Rudenim Makassar through semi-structured, in-depth interviews. The interviews explored participants' perspectives on budget allocation, financial management procedures, budget execution, service implementation, and operational challenges affecting the provision of refugee services. Secondary data were obtained from institutional documents, including financial records, budget reports, service delivery logs, planned and actual budget figures, expenditure allocation breakdowns, and historical service provision records. Additional documentary sources included relevant studies, journal articles, and government regulations concerning public sector budgeting and refugee services.

Three data collection techniques were employed:

a. In-depth interviews. Semi-structured interviews were conducted with administrative and operational personnel to obtain information about budget planning, allocation, implementation, and service delivery.
b. Observation. Direct observations were conducted at the detention center to examine

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service delivery conditions, infrastructure, and interactions between refugees and the service system.

c. Documentation review. Official documents, including annual reports, budget statements, and financial records, were reviewed to obtain information about resource allocation, budget implementation, and service provision.

The use of these complementary techniques enabled the researcher to compare information obtained from interviews, observations, and documentary records.

3.5. Measurement of Variables and Research Instruments

As a descriptive qualitative study, this research did not employ statistical variables or standardized measurement scales. Instead, it examined the central concepts of budget utilization and refugee service management through semi-structured interviews, direct observation, and documentary analysis.

Budget utilization was examined through information concerning planned and actual expenditures, allocation priorities, disbursement procedures, financial reporting, and the implementation of budgeted activities. These aspects were explored to understand how institutional financial resources were managed and directed toward operational requirements.

Refugee service management was examined through information about healthcare, food and other basic necessities, security, infrastructure, and daily service implementation. The analysis also considered operational challenges reported by personnel involved in service delivery.

The semi-structured interview guide served as the primary instrument for collecting information from key informants. Observation and documentation review provided complementary evidence for interpreting the interview findings. The original research description did not specify a standardized instrument, a formal measurement scale, or an instrument validation procedure.

3.6. Data Analysis Techniques

Data analysis combined thematic analysis, budget comparison analysis, and data triangulation. These techniques were used to interpret qualitative information and examine the consistency between reported practices and documentary evidence.

a. Thematic analysis. Interview transcripts were coded and analyzed to identify recurring patterns and issues related to budget utilization and service effectiveness. The analysis focused on institutional practices, resource allocation, budget implementation challenges, and the provision of refugee services.

b. Budget comparison analysis. Documentary data were compared to examine planned and actual budget realization, with particular attention to major expenditure categories. This comparison was used to identify differences between budget plans and implementation and to assess the alignment between expenditure patterns and service objectives.

c. Data triangulation. Information obtained from interviews, observations, and financial documents was cross-referenced to examine the consistency of findings and strengthen the interpretation of the evidence. This process helped provide a more comprehensive account of budget management practices and their implications for refugee service delivery.

The findings from these analytical procedures were interpreted in relation to the study objectives, particularly the effectiveness of budget utilization and the operational challenges affecting service management at Rudenim Makassar.

3.7. Validity, Reliability, and Trustworthiness

The study used data triangulation to strengthen the credibility of its findings. Information from interviews was compared with observational evidence and institutional documents, including budget reports and financial records. This approach enabled the researcher to examine whether participants' accounts were consistent with observed service conditions and documented financial information. The use of multiple data sources also supported a more comprehensive interpretation of the research findings. However, the original methodological description did not specify whether additional procedures, such as participant validation, independent coding, peer debriefing, or an audit trail, were conducted. Therefore, these procedures are not reported as completed research activities.

3.8. Ethical Considerations

The research involved interviews with institutional personnel and observations of refugee

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service activities. Ethical considerations are therefore relevant to the collection, handling, and reporting of information obtained from participants and institutional records. However, the original methodological description did not provide specific information about informed consent, research ethics approval, participant anonymity, confidentiality procedures, or data protection arrangements. These details should be added to the final manuscript only after they have been confirmed by the researcher and documented where applicable.

3.9. Research Procedure

The research process comprised the following stages, based on the activities described in the original methodology.

a. Research planning. The researcher established the research focus on budget utilization optimization and the effectiveness of refugee service management at Rudenim Makassar.
b. Research setting and participant identification. The research was conducted at Rudenim Makassar, with key informants identified from administrative, financial, security, healthcare, and refugee service functions.
c. Data collection. Primary data were collected through semi-structured interviews and direct observations. Secondary data were obtained through the review of institutional financial records, budget reports, service delivery logs, and relevant documentary sources.
d. Data analysis. Interview information was analyzed thematically, while documentary budget data were compared to examine planned and actual expenditure realization.
e. Triangulation and interpretation. Interview findings, observational evidence, and documentary information were cross-referenced to strengthen the interpretation of the findings.
f. Conclusion development. The findings were interpreted in relation to the research objectives to identify budget management challenges and formulate recommendations for improving refugee service management.

3.10. Methodological Limitations

This study focused on a single institution, Rudenim Makassar, and used a descriptive qualitative approach. Consequently, its findings provide a contextual understanding of budget management practices and refugee service delivery at the institution rather than statistically generalizable conclusions applicable to all immigration detention centers. The study relied on interviews, observations, and institutional documents. The depth of its conclusions therefore depends on the completeness of the available records and the perspectives of the participating personnel. Although budget comparison analysis helped identify differences between planned and actual expenditures, financial realization alone cannot fully establish the quality or long-term outcomes of refugee services. Furthermore, the original methodological description did not specify a formal sampling technique, detailed trustworthiness procedures, or the ethical approval and consent arrangements. These aspects limit the extent to which the study's sampling decisions and quality assurance procedures can be independently assessed from the information currently available.

4. Results and Discussion

4.1. Research Results

4.1.1. Sample Description and Descriptive Statistics

This study examined refugee service management and budget utilization optimization at the Makassar Immigration Detention Center (Rudenim Makassar). The qualitative data were obtained through interviews with institutional personnel, direct observations, and reviews of financial records and service documentation. The informants represented six institutional roles: the Head of the Detention Center, the Head of the Administrative Subdivision (Finance), finance staff, the Head of the Security and Order Division, medical staff, and refugee service officers.

The analysis focused on two principal areas: the management of services provided to refugees and the utilization of institutional budgets. The financial analysis covered the 2023–2025 period and compared budget ceilings, actual expenditures, and realization percentages across six expenditure categories. The study did not report demographic statistics for individual informants; therefore, the sample description is presented in terms of their institutional responsibilities.

4.1.2. Data Quality and Preliminary Analysis

As a descriptive qualitative study, this research did not employ statistical tests of normality,

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multicollinearity, or model fit. Instead, the analysis relied on comparisons between interview findings, observational information, and institutional documentation. Budget comparison analysis was used to examine differences between allocated budgets and actual expenditures, while data triangulation was used to assess the consistency of information obtained from different sources.

The documentary analysis covered six expenditure categories over three fiscal years, namely 2023, 2024, and 2025. These categories included Management Support Program, Internal Management Support Services, Asset Management Services, General Services, Data and Information Services, and Office Services. The comparison provided an overview of budget absorption patterns and areas requiring further evaluation.

4.1.3. Main Analytical Results

a. Refugee Service Management

Refugee service management at Rudenim Makassar involved planning, organizing, implementing, and evaluating activities intended to meet refugees' basic needs and protect their rights. Service provision was coordinated by immigration officers in collaboration with relevant government agencies and humanitarian organizations.

The findings identified several categories of services provided to refugees, including healthcare, food and drinking water, security, protection from violence and discrimination, conflict mediation, and other forms of operational assistance. Healthcare services included routine medical examinations conducted every two weeks and psychological, physical, and disciplinary guidance in collaboration with professional psychologists.

The findings also indicated that service officers responded to conflicts and protection concerns by mediating disputes and coordinating with the Refugee Task Force when relocation to safer accommodation was necessary. Security-related services included physical supervision, the provision of food and drinking water, forensic medical services, and the management of deceased refugees.

b. Operational Mechanisms of Service Delivery

The operational mechanism for budget disbursement followed an administrative approval process. According to the research findings, service units submitted requests and budget plans (*Rencana Anggaran Biaya*, RAB), which were subsequently reviewed by the Commitment Making Official (*Pejabat Pembuat Komitmen*, PPK) and the Budget User Authority (*Kuasa Pengguna Anggaran*, KPA). After approval, funds were disbursed by the treasurer through the *Ganti Uang Persediaan* (GU) mechanism.

The findings indicated that the institution maintained a financial reporting system and conducted monthly coordination and budget monitoring meetings. However, implementation challenges remained, particularly the limited availability of certified application operators and the occurrence of system maintenance that affected administrative processes.

c. Institutional Responsiveness to Refugee Needs

Rudenim Makassar demonstrated institutional responsiveness through the handling of incident reports, healthcare needs, and urgent service requirements. The findings indicated that service strategies followed directives from the Directorate General of Immigration and involved coordination with the Police, the United Nations High Commissioner for Refugees (UNHCR), the International Organization for Migration (IOM), and the National Unity Agency (*Kesatuan Bangsa dan Politik*, Kesbangpol).

Despite these coordination arrangements, the study identified limitations in healthcare services. Medical personnel reported restricted budget availability for critical illnesses and the absence of on-call medical personnel outside regular working hours. These conditions represented operational challenges in responding to urgent medical situations.

d. Budget Utilization and Realization, 2023–2025

The comparison of budget ceilings and actual expenditures provided an overview of financial implementation across the six expenditure categories. Table 4 presents the original budget figures and realization percentages for the 2023–2025 period.

Table 4. Budget Comparison of Rudenim Makassar: 2023–2025

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No	Category / Main Activity	Year	Budget Ceiling (Rp)	Realization (Rp)	Realization (%)
1	Management Support Program	2023	5,000,000,000	2,700,000,000	54.00%
		2024	5,300,000,000	2,850,000,000	53.77%
		2025	5,671,832,000	3,031,502,906	53.45%
2	Internal Management Support Services	2023	4,700,000,000	2,600,000,000	55.32%
		2024	5,000,000,000	2,720,000,000	54.40%
		2025	5,145,623,000	2,808,894,019	54.59%
3	Asset Management Services (BMN)	2023	5,400,000	3,200,000	59.26%
		2024	5,600,000	3,300,000	58.93%
		2025	5,902,000	3,366,000	57.03%
4	General Services	2023	140,000,000	49,000,000	35.00%
		2024	150,000,000	52,000,000	34.67%
		2025	155,797,000	51,603,320	33.12%
5	Data and Information Services	2023	85,000,000	16,000,000	18.82%
		2024	90,000,000	14,500,000	16.11%
		2025	93,854,000	13,973,835	14.89%
6	Office Services	2023	4,500,000,000	2,500,000,000	55.56%
		2024	4,750,000,000	2,640,000,000	55.58%
		2025	4,890,070,000	2,739,950,864	56.03%

Source: Rudenim Makassar (2025).

Table 4 indicates that realization percentages remained below 60% across all six expenditure categories during the three-year period. Management Support Program realization declined from 54.00% in 2023 to 53.45% in 2025. Internal Management Support Services showed a slight decline between 2023 and 2025, from 55.32% to 54.59%. Asset Management Services decreased from 59.26% to 57.03%.

General Services realization declined from 35.00% in 2023 to 33.12% in 2025. Data and Information Services recorded the lowest realization percentages, falling from 18.82% in 2023 to 14.89% in 2025. In contrast, Office Services showed an increase from 55.56% in 2023 to 56.03% in 2025.

The findings therefore identified different realization patterns across expenditure categories. Office Services maintained a relatively stable realization rate with a slight increase, whereas General Services and Data and Information Services showed declining realization percentages.

4.1.4. Hypothesis Testing Results / Key Findings

Because this study employed a descriptive qualitative approach, the principal findings are presented in relation to the research objectives rather than statistical hypotheses. First, budget realization at Rudenim Makassar remained below 60% across the six expenditure categories during 2023–2025. The figures indicated relatively stable realization in several administrative categories, while General Services and Data and Information Services experienced declining realization rates. Second, refugee service management encompassed healthcare, food provision, security, protection from violence and discrimination, conflict mediation, and coordination with external institutions. The institution implemented administrative procedures for budget requests, approval, disbursement, and monitoring. Third, operational constraints remained despite these management arrangements. The principal challenges identified in the findings included limited healthcare funding for critical illnesses, the absence of on-call medical personnel outside working hours, shortages of certified application operators, and recurring system maintenance. Fourth, the findings highlighted the need to strengthen budget planning, monitoring, and coordination. The original study recommended quarterly monitoring and evaluation, the refocusing of budgets on high-absorption programs, and the adoption of performance- and outcome-based budgeting.

4.1.5. Visual Presentation of Results

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Table 4 provides the principal quantitative evidence supporting the qualitative analysis. It presents all reported budget ceilings, realized expenditures, and realization percentages for the six categories across 2023, 2024, and 2025. The table identifies Data and Information Services as the category with the lowest reported realization percentages throughout the period. It also shows declining realization in General Services and increasing realization in Office Services. These differences provide a documentary basis for identifying categories that require further evaluation and for examining whether budget implementation remains aligned with institutional priorities. The financial results should be interpreted as descriptive evidence of budget implementation. They do not, by themselves, establish the causal effect of expenditure on refugee service quality.

4.2. Research Discussion

4.2.1. Interpretation of Key Findings

The findings indicate that the effectiveness of refugee service management at Rudenim Makassar depends on both financial implementation and the institution's ability to translate available resources into appropriate services. The realization percentages reported in Table 2 remained below 60% across the six expenditure categories, although the trends varied by category. This pattern indicates that budget implementation requires further assessment to determine whether the available resources are being planned, allocated, and executed in accordance with operational needs.

Mardiasmo (2018) argued that budget optimization in public institutions involves not only the quantitative absorption of funds but also the efficiency and effectiveness of expenditure in achieving institutional objectives. This perspective is relevant to the findings because relatively stable budget realization does not necessarily demonstrate that all refugee service needs are being met. Instead, the relationship between financial implementation and service delivery must be considered alongside operational requirements, service outcomes, and institutional capacity.

The findings also show that Rudenim Makassar has established administrative procedures for budget disbursement and reporting. Monthly coordination and monitoring meetings provide mechanisms for reviewing implementation. Nevertheless, shortages of certified application operators and system maintenance indicate that administrative arrangements can still face technical constraints.

The reported limitations in healthcare funding and the absence of on-call medical personnel outside regular working hours further illustrate the distinction between administrative budget management and service effectiveness. Although the institution provides routine healthcare and coordinates with external stakeholders, these arrangements do not eliminate all barriers to emergency medical response.

4.2.2. Comparison with Previous Studies

The findings are consistent with the perspective that high budget realization in immigration institutions does not necessarily correspond to improved service quality when needs-based planning and rigorous monitoring are insufficient. The results of the present study similarly indicate that budget realization should be examined alongside operational conditions and the adequacy of services provided to refugees.

The study also aligns with the value-for-money perspective discussed which identifies economy, efficiency, and effectiveness as three important criteria for public financial management. From this perspective, budget optimization requires institutions to manage expenditure prudently, use resources efficiently, and achieve the intended objectives of public programs. The different realization patterns across expenditure categories at Rudenim Makassar illustrate the importance of evaluating implementation rather than relying on a single aggregate indicator.

Mardiasmo (2018) likewise emphasized that public budgeting should be aligned with institutional objectives and supported by accountability and transparency. The budget comparison findings reinforce this position by identifying categories with relatively stable realization and categories with declining implementation. However, the available data do not establish whether these patterns directly produced improvements or deterioration in service quality.

The present study extends the discussion by combining documentary budget comparisons with qualitative evidence concerning service delivery, administrative procedures, healthcare constraints,

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and coordination with external stakeholders. This integrated perspective provides a more context-specific understanding of budget implementation in refugee services at Rudenim Makassar.

4.2.3. Theoretical Contributions

The study contributes to the understanding of public sector effectiveness by demonstrating the importance of examining budget realization alongside service delivery requirements. The findings support the view that financial implementation is an important component of institutional performance but should not be treated as a sufficient indicator of service effectiveness.

The findings also provide a contextual application of the value-for-money perspective. The differences in budget realization across expenditure categories indicate the importance of assessing resource use in relation to institutional priorities and intended outcomes. Similarly, the perspective articulated by Mardiasmo (2018) is reflected in the need to evaluate budget utilization through efficiency, effectiveness, accountability, and alignment with organizational objectives.

The study further illustrates the relevance of public service management principles in a humanitarian setting. Budget planning, administrative procedures, inter-unit coordination, and collaboration with external organizations form part of the institutional environment in which refugee services are delivered. By examining these dimensions together, the study provides qualitative evidence that can inform further research on the relationship between public financial management and service effectiveness in immigration institutions.

4.2.4. Practical and Policy Implications

The findings suggest several practical measures for improving budget utilization and refugee service management at Rudenim Makassar. First, budget planning should be strengthened through systematic assessments of actual refugee needs. Field surveys, historical expenditure analysis, and periodic identification of priority issues can help align allocations with operational requirements. Second, budget implementation should be monitored regularly. Quarterly monitoring and evaluation can help identify activities with persistently low realization rates and distinguish between justified savings, delays in implementation, and weaknesses in planning or execution. Third, the institution should review expenditure categories that recorded declining realization. In particular, Data and Information Services and General Services warrant further evaluation to determine the reasons for their low or declining absorption and whether budget allocations remain appropriate to institutional priorities. Fourth, cross-unit coordination should be strengthened, particularly among planning, finance, security, healthcare, and refugee service personnel. Regular coordination forums and monitoring mechanisms can improve the exchange of operational information and support timely responses to emerging needs. Fifth, digital financial management systems and staff capacity should be improved. Addressing the shortage of certified application operators and minimizing disruptions associated with system maintenance could strengthen reporting continuity and administrative efficiency.

Finally, healthcare contingency arrangements should receive particular attention. The reported limitations in funding for critical illnesses and the absence of on-call medical personnel outside working hours indicate the need to evaluate emergency response capacity and the adequacy of resources for urgent medical needs. These recommendations are directed toward improving the alignment between budget implementation and refugee service requirements. Their implementation should be supported by institutional review and evidence concerning actual expenditure and service outcomes.

4.2.5. Integration with the Research Gap

The research gap identified in the literature review concerned the limited understanding of how budget allocation, realization, and operational constraints interact in refugee service management at Rudenim Makassar. Previous studies discussed budget effectiveness in other public service and immigration contexts, but the specific conditions affecting the Makassar institution required further examination. This study addresses that gap by combining a three-year comparison of budget realization with qualitative findings on service provision, financial administration, healthcare constraints, and institutional coordination. The results show that budget realization varied across expenditure categories while operational challenges

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persisted in several areas of service delivery. The contribution of the study lies in its institution-specific examination of financial implementation and service management within a refugee service setting. Rather than treating budget absorption as the sole indicator of effectiveness, the study considers financial data alongside operational evidence. This provides a basis for more comprehensive evaluation of budget management and refugee services at Rudenim Makassar.

4.2.6. Acknowledgement of Study Limitations

The findings should be interpreted in light of the study's focus on a single immigration detention center and its descriptive qualitative design. The budget comparison covers six expenditure categories over the 2023–2025 period, while the qualitative evidence reflects the institutional setting and perspectives represented in the available data. Although the study identifies differences in budget realization and operational challenges, the available evidence does not establish a statistically tested causal relationship between budget utilization and service quality. The results also do not establish whether the realization patterns observed at Rudenim Makassar apply to other immigration detention centers. Future interpretations should therefore distinguish between documented financial trends, reported operational experiences, and conclusions about service outcomes. These limitations do not negate the usefulness of the findings but define the scope within which they can be applied.

5. Conclusion

5.1. Summary of Key Findings

This study examined the effectiveness of refugee service management through budget utilization optimization at Rudenim Makassar during 2023–2025. The findings indicate that budget realization remained below 60% across the six expenditure categories, with differences in implementation trends. Office Services showed a slight increase in realization, while General Services and Data and Information Services recorded declining percentages.

The study also found that refugee service management involved healthcare, food provision, security, protection, conflict mediation, and coordination with relevant institutions. Although administrative proedures and budget monitoring mechanisms were in place, operational constraints remained, particularly limited funding for critical medical cases, the absence of on-call medical personnel outside regular working hours, shortages of certified application operators, and system maintenance issues.

These findings indicate that improving budget effectiveness requires attention to both financial implementation and the operational capacity needed to deliver appropriate refugee services.

5.2. Theoretical Contributions

The study contributes to the literature on public financial management by illustrating why budget realization should be interpreted alongside institutional objectives and service requirements. The findings are consistent with the perspective that public expenditure should be assessed in terms of economy, efficiency, and effectiveness, as discussed by Robinson (2015), and should be aligned with institutional objectives and accountability, as emphasized by Mardiasmo (2018). The study also provides a qualitative examination of these principles in the context of refugee service management at an Indonesian immigration detention center. Its contribution lies in connecting documentary budget analysis with operational evidence concerning service delivery, administrative processes, and institutional coordination. The findings provide a basis for further investigation into the conditions under which budget utilization supports effective public and humanitarian services.

5.3. Practical and Policy Implications

The findings support several priorities for institutional improvement. Rudenim Makassar should strengthen needs-based budget planning, conduct regular monitoring and evaluation, and review activities with persistently low realization rates. Budget decisions should be informed by field requirements and historical expenditure patterns rather than relying exclusively on previous allocations. The institution should also strengthen coordination among planning, finance, healthcare, security, and refugee service units. Improvements in digital financial management systems and staff capacity could support more consistent reporting and budget monitoring. In addition, healthcare contingency arrangements should be reviewed to

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address reported limitations in emergency medical support. These measures can help align financial resources with service priorities, strengthen accountability, and support more responsive refugee service management.

5.4. Limitations of the Study

The study focused on Rudenim Makassar and examined budget realization across six expenditure categories over three fiscal years. Its findings are therefore context-specific and should not automatically be generalized to other immigration detention centers. Furthermore, the qualitative design and documentary comparisons do not establish a causal effect of budget realization on service quality. Although the study identifies operational challenges and differences in financial implementation, further evidence is required to assess the direct effects of budget management practices on refugee well-being and service outcomes.

5.5. Directions for Future Research

Future research could compare budget utilization and refugee service management across multiple immigration detention centers to determine whether the patterns identified at Rudenim Makassar are also present in other institutional settings. Comparative studies could examine differences in budget planning, financial implementation, staffing capacity, and coordination arrangements. Further studies could also integrate quantitative indicators of budget realization with systematic measures of service quality, healthcare accessibility, and refugee needs. Longitudinal research could assess whether changes in budget planning, digital financial management, or monitoring practices are associated with improvements in service outcomes over time. Finally, additional qualitative research involving a broader range of institutional stakeholders and, where ethically and practically appropriate, refugee perspectives could provide a more comprehensive understanding of how budget decisions affect the accessibility, adequacy, and responsiveness of refugee services.

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