

***ANALYSIS OF SPENDING REVIEW IMPLEMENTATION AT THE REGIONAL  
OFFICE OF THE DIRECTORATE GENERAL OF TREASURY, CENTRAL JAVA  
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***ABSTRACT***

*Efficient and effective budget management is a crucial prerequisite for achieving good governance. One instrument used by the government to improve the quality of state spending is the spending review, a systematic evaluation of budget execution. This study aims to analyze the implementation of the spending review and its impact on budget management at the Regional Office of the Directorate General of Treasury of Central Java Province in 2024.*

*The results indicate that the spending review was implemented in accordance with applicable regulations and was able to identify potential spending inefficiencies, such as inaccurate allocation of honorariums, the use of expenditure accounts that do not comply with regulations, and ineffective spending. Furthermore, the spending review provides an overview of spending effectiveness, particularly in the infrastructure sector, through an assessment of the alignment between the budget, realization, and achieved outputs and outcomes. The implementation of the spending review has had a positive impact on increasing the efficiency, effectiveness, accountability, and transparency of budget management, although improvements in the quality of planning and utilization of spending review results in budget decision-making are still needed.*

*Keywords: spending review, budget efficiency, spending effectiveness, good governance.*