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Analysis Effectiveness and Efficiency Management Budget Village Regional Income and Expenditures in Sanur Kaja Village, Regency Badung, Bali

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Abstract

Sanur Kaja Village is a village located in South Denpasar District, Denpasar City, Bali. As part of a famous tourism area, Sanur Kaja has significant economic potential from the tourism and cultural sectors. However, the management of the Village Revenue and Expenditure Budget (APBD) in Sanur Kaja is the main focus in efforts to improve the welfare of local communities and develop basic infrastructure. This research applies analytical verification methods with a quantitative approach. Researcher use secondary data sources like articles , news from online media, journals , books , documentation and sources other. Collected data will processed For produce information that provides description about condition object research and information related Budget Regional Income and Expenditures (APBD). The results of the analysis have been done researcher 3 years final from 2021 to 2023 shows that level the average effectiveness reaches 82% and level efficiency reached 85%. This indicated that management finances in the village Sanur kaja done with Enough Good . . Writer hope APBD management in villages Sanur kaja Can more optimal with method Need done evaluation deep to fluctuation income original area For identify the cause and take steps For increase its stability . Government area can consider diversification source income or increase efficiency in management existing income

1. Introduction

Public sector accounting is a branch of accounting that focuses on entities and organizations operating in the public sector. The main objective is to produce accurate and relevant financial information so that it can be used for decision making, accountability and financial reporting of public entities. This includes monitoring expenditures, revenues, and assets and liabilities of public sector entities. Sanur Kaja Village is a village located in South Denpasar District, Denpasar City, Bali. As part of a famous tourist attraction area, Sanur Kaja has quite large economic potential from the tourism and cultural sectors. However, the management of the Village Revenue and Expenditure Budget (APBD) in Sanur Kaja is the main focus in efforts to improve the welfare of the local community and develop the infrastructure base.

Sanur Kaja is objectively a popular tourist destination for local and international tourists because it has beautiful beaches with stunning natural views and a peaceful atmosphere. This makes it one of the popular tourist attractions in Bali. Apart from tourism, the agricultural sector such as rice and vegetables also grows in Sanur Kaja, although the agricultural land area is limited. Traditional craft industries such as wood carving, weaving and making art items also make a significant economic contribution.

Sanur Kaja relies on various sources of income to support government and development activities. The main income comes from local taxes such as hotel, restaurant taxes and land and building taxes obtained from businesses in rural areas. Apart from that, levies from public services such as parking lots and permits also make a significant contribution. Income from village-owned businesses such as traditional markets, tourist attractions and other business units also finances various development programs and public services.

The use of the APBD in Sanur Kaja is focused on developing the infrastructure base such as roads, drainage, clean water pipes and electricity. Infrastructure This is important to support economic progress and the quality of life of the community. APBD is also allocated to improve access and quality of public health services and education at primary to secondary levels. Even though it has varied income, Sanur Kaja is still faced with budget constraints. To meet the increasing needs for development and community services.

Changes in policy from the central government regarding the allocation of balancing funds can affect village financial stability. The urgent needs of the community regarding infrastructure, health, education, and other social and economic needs are challenges that must be overcome in managing the APBD. Active community participation in the planning, implementation and monitoring process of the APBD is very important to ensure transparency and accountability in the use of the village budget.

2. Research Methods

The research method used in analyzing the effectiveness and efficiency of Village Revenue and Expenditure Budget (APBDes) management in Sanur Kaja Village, Badung Regency, Bali, is an analytical verification method with a quantitative approach. This research relies on secondary data sources such as articles, news from online media, journals, books, documentation and other sources. The collected data is then processed to produce information that provides an overview of the condition of the research object and information related to the Regional Revenue and Expenditure Budget (APBD).

To measure effectiveness, the effectiveness formula is used by comparing realization against income targets, while efficiency is measured by comparing realization against expenditure targets. This research includes analysis for the last three years, from 2021 to 2023, and the results show that the average effectiveness level reaches 82% and the efficiency level reaches 85%, which indicates that financial management in Sanur Kaja Village is carried out quite well. The author suggests that APBD management in Sanur Kaja Village can be more optimal with an in-depth evaluation of fluctuations in local revenue to identify causes and take steps to increase its stability. Local governments can consider diversifying revenue sources or increasing efficiency in managing existing revenue.

3. Results and Discussion

Management Finance Village Sanur just adjust it with Constitution Number 17 of 2003 concerning State Finance (Law 17/2003) is regulation governing law about management state finances in Indonesia. Law Number 1 of 2004 concerning National Treasury, Regulations Government Number 58 of 2005, Minister of Home Affairs Regulation (Permendagri) Number 13 of 2006, Then changed and updated with provisions newly set in Ministry of Home Affairs Regulation Number 59 of 2007 aims To ensure that preparation of APBD in each area is carried out in an orderly, transparent and effective way To use to support development and prosperity of the local community level.

Table 3
Effectiveness Level Sanur APBD management kaja

Sanur Kaja Village	
2021	
Shopping Target	Rp. 7,842,064,302.79
Realization	Rp. 6,593,201,273.00
Effectiveness	84%
2022	
Shopping Target	Rp. 6,498,171,696.56
Realization	Rp. 6,027,116,512.20
Effectiveness	93%
2023	

Shopping Target	Rp. 5,848,058,798.19
Realization	Rp. 5,386. 938,057.00
Effectiveness	92%
Average	82%

Source : researcher

Based on calculations that have been made carried out, in 2021 with a spending target amounting to 7.8M and realized spending of 6.5M, the level of its effectiveness reached 84%, which shows the level of sufficient effectiveness. In 2022, it happened reduction in spending targets to 6.4M caused by a significant decline in allocation of village funds (ADD). However, realized spending also increases to 6M. With Thus, its level of effectiveness reached 93% showing that use budget is considered effective. In 2023, spending target experience declines to 5.8M and realized spending reaches 5.3M. With Thus, its effectiveness level reached 92%, showing that use of budget is considered effective. When compared with years Previous , 2022 stood out with highest level of effectiveness in financial management in the village of Sanur Kaja.

Based on analysis of the data that the writer has done, it can be concluded that in terms of indicators of 'Effectiveness', achievements are Already Enough Good. Effectiveness This refers to the relationship between results or output achieved with objectives or targets that have been set. Factor This is considered successful If managed optimally. Based on results researcher's analysis find related indicator Effectiveness according to Mardiasmo (2018), can confirm that management finance village Sanur Kaja reached level of effectiveness by 82%.

Table 4
Efficiency level

Sanur Kaja Village	
2021	
Realization Income	Rp. 5,756,022,378.97
Realization shopping	Rp. 6,593,201,273.00
Efficiency	100%
2022	
Realization Income	Rp. 5,327,422,510.31
Realization shopping	Rp. 6,027,116,512.20
Efficiency	100%
2023	
Realization Income	Rp. 9,387,282,469.30
Realization shopping	Rp. 5,386. 938,057.00
Efficiency	57%
Average	85%

Source : Researcher

Based on calculations carried out , in 2021 with realized income amounting to 5.3M and realized shopping of 6M, its efficiency level reaches 100%, showing that use source power in year the can be considered efficient . In 2022 Realized income amounting to 5.3M and realized shopping reached 6M, level efficiency achieve 100% p this is considered efficient , but in 2023 it will be realized income experience pleasure amounting to 9.3M from year previously followed with decline realized shopping amounting to 5.3 M with level efficiency gained only 57%, p this is considered not enough efficiency When compared with years Previous , 2023 stood out with lowest level efficiency in management finance .

Based on analysis of the data that has been done, it can be concluded that the 'Efficiency' indicator of achievement is already satisfactory. Efficiency here refers to comparison between the output produced and the input used . Factor This considered successful If can be executed optimally .

Based on results analysis found by researchers on indicators Efficiency according to Mardiasmo (2018), it can be concluded that the level of financial management in the village of Sanur Kaja has achieved efficiency of 85 % is quite optimal. The results of the analysis have been carried out by researchers in the final 3 years from 2021 to 2023 show that the average effectiveness level reached 82% and the efficiency level reached 85%. This indicated that management finance in East Telukjambe is carried out with Enough Good .

4. Closing

4.1 Conclusion

Based on the research results presented previously, it can be concluded that financial management in the village of Sanur Kaja shows a stable level. Sanur Kaja Village Government is effective in managing available local resources, including local revenue, which plays an important role in regional economic growth. However, the results of calculations using the effectiveness and efficiency ratio of local original income show that regional revenue capacity is still experiencing unstable fluctuations. During the period 20 21 - 202 3 , the pattern of development of financial management effectiveness shows stability with an average annual level reaching 82 %, indicating that regional financial management is quite effective. Simultaneously, the efficiency of village financial management in Sanur Kaja also shows stability with an average annual level of 85 %, indicating that regional financial management is also quite efficient in managing existing resources.

4.2 Suggestions

Writer hopes APBD management in villages Sanur Kaja Can be more optimal with method Need to do deep evaluation to fluctuate original income area For identify the cause and take steps For increase its stability . Government areas can consider diversifying sources of income or increasing efficiency in managing existing income.

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