

## Usage Effectiveness Analysis Direct Shopping Budget on Budget Based Performance at the District Office Helvetia Field

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### Abstract

*This study aims to determine the effectiveness of the use of direct budgets in performance-based budgeting. The data taken in this study is an overview, at the district office of Medan Helvetia organizational structure and reports on the realization of regional revenue and expenditure budgets. Data collection techniques used are observation and interviews. The types of data used are qualitative and quantitative data. Sources of data used are primary data and secondary data. Data analysis using descriptive analysis techniques, namely collecting data according to the truth then the data is compiled, processed, and analyzed to provide an overview of existing problems, and the analysis of the realized effectiveness ratio is divided by the budget target multiplied by 100%. The results of the study show the effectiveness of using the 2021 direct expenditure budget for a performance-based budget of Rp. 8,783,038,738 or 80.77%, so that there is a budget difference of Rp.2,091,252,962. 77%. The effectiveness of the use of the direct expenditure budget on the performance-based budget in 2021 is Rp. 10,096,190,641 or 83.38%. So that there is a difference in the budget deficit of Rp. 2,013,072,359. The level of budget effectiveness criteria used in 2021 is only quite effective because the presentation of its achievements is 83.38%. 641 or 83.38%. So that there is a difference in the budget deficit of Rp. 2,013,072,359. The level of budget effectiveness criteria used in 2021 is only quite effective because the presentation of its achievements is 83.38%. 641 or 83.38%. So that there is a difference in the budget deficit of Rp. 2,013,072,359. The level of budget effectiveness criteria used in 2021 is only quite effective because the presentation of its achievements is 83.38%.*

### Keywords

effectiveness of the budget used; direct expenditure; performance-based budgeting



## I. Introduction

The performance budget reflects several things, namely: the purpose and objectives of the request for funds, the costs and programs proposed in achieving this goal. Qualitative data that can measure the achievement and work carried out for each budgeting with a performance approach focuses on the efficiency of carrying out an activity.

To be able to prepare a performance-based budget, you must first prepare a strategic plan. The preparation is carried out objectively and involves all components in the government and society. So that the system can determine price standards, performance benchmarks and minimum service standards that are applied based on laws and regulations. As mentioned in Law No. 21 of 2004 article 3 paragraph 3 in the required budget as referred to in paragraph 1, the costs are described for each program and activity for the planned budget year, which is detailed according to the type of expenditure,

forward estimates for the following year as well as sources and targets of revenue for the relevant State ministries/agencies.

Performance measurement is based on measuring success or failure in implementing programs that are in accordance with the goals and tasks that have been set in order to realize the vision and Puja Rizqy Ramadhan the mission of the local government in the financial aspect in the form of: Sisang ACC crew. To measure a performance, it is necessary to 6 Apr 2022 the implementation of indicators, namely: input indicators in the form of data, human resources and work methods, it is necessary to assess their fairness, in assessing the fairness of inputs with outputs produced, the role of Cost Standard Analysis (ASB) is very necessary. ASB is an assessment of obligations for free work and costs used to carry out an activity. With

Regional income and expenditure budgets as government programs and activities can be implemented, because they are an authority to regional heads to carry out regional financial administration within certain limits. According to the Directorate of Supervision of Regional Financial Management, performance-based budgeting is a budgeting method for management to link each funding set forth in activities with the expected outputs and results, including efficiency in the achievement of these outputs.

The importance of the effectiveness of budget oversight and budget preparation from budget execution to reporting of budget responsibilities because of its impact on government accountability, in connection with the government's function in providing services to the community. The form of budget reform in an effort to improve the budgeting process in the implementation of performance-based budgeting. Through a performance-based budgeting approach, the Medan Helvetia sub-district is required to make performance standards for each.

**Table 1.** Budget Realization Report in 2015-2017

Year	Acquisition Budget	Realization Budget	Remaining Ceiling Budget	Percentage Effectiveness
2015	Rp. 159,176,000	Rp. 154,314,000	Rp. 4,862,000	1.03%
2016	Rp. 163,574,000	Rp. 148,524,000	Rp. 15,050,000	1.10%
2017	Rp. 162,874,000	Rp. 159,846,000	Rp. 3,028,000	1.01%

Based on the calculation of the budget realization report for the Medan Helvetia sub-district for the 2015-2018 fiscal year, it describes the performance ability of the local government in realizing the planned budget compared to the budget target set based on the real potential of the region. Realization of Rp. 154,314,000, the difference between Budget Acquisition and realization of Rp. 4,862,000 is therefore categorized as effective.

## II. Review of Literature

### 2.1 Definition Marketing

According to Mardiasmo in Yusnita, and Miranti (2018) Accounting is the process of identifying, recording, measuring, classifying, summarizing financial transactions and events, presenting reports, and interpreting the results. Accounting standards are very important as a guide for financial statement makers and as a control mechanism. The absence of adequate accounting standards will lead to negative implications in the form of low reliability of financial information and difficulty in controlling.

Government accounting can be defined as an activity of service providers to provide government financial information based on the process of recording, classifying, summarizing, a government financial transaction and interpretation of financial information (Hasanah & Fauzi 2017).

The State Finance Study Forum (2017) cites Government Regulation Number 71 of 2010 concerning Government Accounting Standards. What is meant by accounting is the process of identification, recording, measuring, classifying, summarizing financial transactions and events, presenting reports, and interpreting the results.

Effectiveness according to (Ricky 2003) is doing the right things. In relation to the interaction between the organization and its environment, effectiveness is primarily related to how well an organization is doing understand, react to, and influence their environment.

Effectiveness according to Pangguku (2003) is the use of resources, facilities and infrastructure in a certain amount that is consciously determined beforehand to produce a number of goods for the services it carries out. Effectiveness shows success in terms of whether or not the goals that have been set have been achieved. If the results of the activity are closer to the target, it means the higher the effectiveness.

Furthermore, according to Arindya (2021) basically comes from the word "effect" and this term is used as a causal relationship. Effectiveness can be viewed as a cause of other variables. Effectiveness means that the previously planned goals can be achieved or in other words the goals are achieved because of the activity process.

Effectiveness is the achievement of predetermined goals or objectives, which is a measurement where a target has been achieved in accordance with what has been planned (Anggrayni & Yisliati, 2018). Effectiveness is the ability to choose the most appropriate objectives or the right equipment to achieve. Establish and announce a general procurement plan (RUP)

1. Oversee budget execution.
2. Assign commitment makers, procurement officials, committees/officers receiving the results of the work, technical teams, and jury teams.
3. Determine the procurement holder, namely:
  - a. Goods/construction works or other services > RP. 100 billion
  - b. Consulting services > Rp. 10 billion.
4. Finance report.
5. Save the entire document.
6. Resolve the Disputes of the appointed party.

Budgeting is a process of preparing financial plans, namely income and financing, then allocating funds to each activity according to the functions and targets to be achieved (Nurkholis and Khusaini 2021).

The public budget contains an activity plan which is represented in the form of a revenue and expenditure acquisition plan in monetary units. In its simplest form, the public budget is a document that describes the financial condition of an organization which includes information on revenues, expenditures, and activities. The budget contains an estimate of what the organization will do in the future. Each budget provides information about what will be done in some period to come.

According to Mursyidi, (2013), the budget realization report is a report compiled systematically about the realization of income, expenditure and financing for a certain period. LRA discloses the financial activities of the central/regional governments that demonstrate compliance with the APBN/APBD by presenting an overview of resources, allocation and use of economic resources managed by the central/regional government in one reporting period.

- a. Public Sector Budget Function Budget as a management planning tool to achieve organizational goals, is made to plan what actions are taken by employees' government, how much it will cost, and how much profit will be obtained from the government spending.
- b. The budget as a control tool, the budget provides a detailed plan for income and government spending so that expenditures made can be accounted for to the public.
- c. Budget as a tool of fiscal policy government used to stabilize the economy and promote economic growth.
- d. The budget as a political tool is used for priorities and the financial needs of those priorities.
- e. Budget as a means of coordination and communication. Each government work unit is seen in the process of preparing the budget.
- f. Budget as a performance appraisal tool. The budget is a form of commitment from the budget holder (executive) to the authority (legislative).
- g. The budget as a motivational tool. Budgets can be used as a tool to motivate managers and their staff to work economically, effectively, and efficiently in achieving goals targets for which organizational goals have been set.
- h. The budget as a tool to create public space.

According to Mursyidi (2013) expenditures are all expenditures from the state/regional general treasury account that reduce the equity of current funds in the period of the relevant fiscal year which will not be repaid by the government.

According to Yunus and Radjab (2018) direct expenditure is expenditure used to finance programs or activities that have a direct impact on the performance of local governments whose implementation is through SKPD within the scope of local governments.

According to Khusaini (2018) direct expenditure is expenditure that is directly influenced by the existence of a planned program or activity. Direct shopping can be in the form of:

- 1) Personnel expenditure is expenditure for honorarium/wages in carrying out government activities. Personnel expenses may include:
  - a. Civil servant honorarium (PNS)
  - b. Non-civil servant honorarium.
  - c. Overtime pays.
  - d. Shopping for civil servant education scholarships.
  - e. Shopping for courses, training, socialization, and technical guidance for civil servants.
- 2) Expenditure on goods used for the procurement/purchase of goods with a maximum benefit of 12 months and the use of services in carrying out government activities. These types of shopping include:
  - a. Shop for consumables.
  - b. Shopping for materials / materials.
  - c. Shop for office services.
  - d. Shop for insurance premiums.
  - e. Shopping for motor vehicle maintenance.
  - f. Print shopping and procurement.
  - g. Shopping for rental houses/buildings/offices.
  - h. Shopping for rental of mobility facilities.
  - i. Shopping for heavy equipment rental
  - j. Shop for office supplies and equipment rental

- k. Food and Beverage Shopping
- l. Shop for official clothes and their attributes.
- 3) Capital expenditure

According to Halim and Abdullah in Asnidar et al (2021), capital expenditure is an expenditure for the acquisition of other assets that provide more benefits than the accounting period. Capital expenditure includes land expenditure, equipment and machinery expenditure, building and building expenditure, road expenditure, irrigation, and other fixed asset expenditure. Meanwhile, Nordiawan in Asnidar et al (2021) stated that capital expenditures are expenditures made by the government that produce certain fixed assets.

Based on the opinion above, it can be concluded that capital expenditures are expenditures made in the context of purchasing or procurement or construction of tangible assets that have a useful life of more than 12 months to be used in government activities, including:

- a. Soil
- b. Equipment
- c. Machine
- d. Buildings and buildings.
- e. Street
- f. Irrigation.
- g. And other fixed assets.

Performance-based budgeting (Performance based budgeting) is basically an output-oriented procurement system. Halim in Gabriel et al (2016) states that performance-based budgeting is a budgeting method for management to link each funding set forth in activities with expected outputs and results, including efficiency in achieving the results of these outputs.

Performance-based budgeting is a method of budgeting in performance targets for each work unit. Meanwhile, how the goal is achieved, is outlined in the program followed by financing at each level of goal achievement. Programs on performance-based budgets are defined as policy instruments that contain one or more activities to be carried out by government agencies or institutions to achieve goals and objectives and obtain budget allocations or community activities coordinated by government agencies (Astria, 2016). Performance-based budgeting (Astria, 2016). ABK) is a system for preparing and managing regional budgets that are oriented towards achieving results or performance (Nurkholis and Khusaini, 2021).

According to Noerdiawan in Astria, (2016) the stages of preparing a performance-based budget are as follows:

- a. Organizational Strategy Determination (Vision and Mission)
- b. Goal Making
- c. Activity Assignment
- d. EvaluationandTaking

## 2.2 Decision

In preparing a budget based on performance, organizations or organizational units are not only required to prepare a budget on the basis of functions, programs, activities, and types of expenditures but also determine the performance to be achieved. The performance includes, among others, the outputs of the activities to be carried out and the outcomes of the programs implemented has been established. If the achievement

(performance) to be achieved has been determined, then the funding needed is calculated to produce the targeted output or results according to the performance plan.

1. Principles of Performance-Based Budgeting.

1. Value For Money Principle

In connection with the budgeting, this principle is used to assess whether the State has obtained the maximum benefit from the expenditure made and the utilization of its resources.

2. Principles of Good Corporate Governance

Good corporate principle governance has adopted by almost all government which confess running modern public administration.

Various variations in performance-based government budgeting systems can be developed to:

1. Serves various purposes including financial control, management planning, priority of use fund and accountability to the public.
  2. As tool measurement and accountability for government performance.
  3. As a method of budgeting for management to relate each cost that is outlined in activities with the benefits generated.
  4. Effective performance-based budgeting will identify linkages between value for money and outcomes, and explain how these linkages can occur.
2. General budgeting functions According to Tjandra (2015):

### **III. Research Method**

#### **3.1 Research Approach**

According to Moleong (2011:6) "Qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects such as behavior, achievement, motivation, action and others.

- others holistically and by way of description in the form of words and language, in a special natural context and by utilizing various scientific methods".

This research uses descriptive qualitative method which aims to describe and analyze an existing phenomenon. This research is a case study in the form of in-depth research on an aspect of the social environment, including humans. In qualitative research with a case study approach, there are several stages carried out in data collection, namely the field stage, the field work stage, the data analysis stage, and the evaluation and reporting stage.

#### **3.2 Research Location and Time**

##### **a. Research sites**

This research was conducted at the Medan Helvetia District Office which is located at Jl. Banyan X No. 2, Helvetia, District, Medan Helvetia, Medan City, North Sumatra.

##### **b. Research time**

The research process was carried out in June 2021  
Until September 2021:

**Table 1. Research Process Schedule**

No	Activity	year 2021					year 2021		
		Jun	Jul	Aug	Sep	Oct	May	Jun	Sept
1	Preliminary Research Submission Title								
2	Compilation Proposal								
3	Repair/Ac Proposal								
4	Seminar Proposal								

*Source: Processed by the Author 2021*

### 3.3 Data Types and Sources

#### a. Types of research

The type of data used in this research is qualitative data. According to Sugiyono (2010:15), explains that: Qualitative research methods are research methods based on the philosophy of positivism, used to examine the condition of natural objects, (as opposed to experiments) where the researcher is the key instrument, sampling data sources is carried out purposively and snowballingly, collecting techniques with triangulation, data analysis is inductive/qualitative, and qualitative research results emphasize meaning rather than generalization.

#### b. Data source

While the source of data from this research comes from: "Secondary data, namely data obtained from documents and archives obtained from the Medan Helvetia District Office.

### 3.4 Operational definition

**Table 2. Operational Definition**

Variable	Indicator	Operational definition
Budget	1. Planning	Indicator for performance this

Shoppin g			describe benefit
Direct	2.	Implement	obtained from the
Based	3.	ation	indicator
on		Monitoring	planning,
Perform			implementation and
ance	4.	Efficiency	monitoring
		Achieveme	with see
	5.	nt	efficie achievem
			ncy in ent
			progra whi has been
		ProgramSource:	m ch in
		Bastian Indra	
		(2010:337)	run. Benefit the
			only seen for a while
			then. Indicator the
			Th
			in
			show g which
			is expected to be
			achieved when
			output can be
			presented and
			workin optim
			g with al
			in a timely
			manner.

Source: Processed by the Author 2021

### 3.5 Data collection technique

According to Sugiyono (2014:2) data collection techniques are scientific ways of obtaining valid data with the aim of discovering, proving, and developing knowledge so that in turn it can be used to understand, solve, and anticipate problems in business.

To collect the necessary data, the data collection techniques that the authors use in this study are:

Library Research (Library Research) Sugiyono (2014:137) Library Research (Library Research) is a way to obtain secondary data that can provide a relevant theoretical basis.

Secondary sources are sources that do not directly provide data to data collectors, for example through other people or documents. The data collection technique is done by studying library books in the form of articles and books related to the research conducted.



#### 1. Field Research (Field Research)

Sugiyono (2014:137) Field research (*Field Research*) is a data collection technique carried out by direct observation of the object under study to obtain primary data. Primary sources are data sources that directly provide data to data collectors. This field research is research that is intended to obtain primary data, namely data obtained through

##### a. Observation

According to Sugiyono (2014: 204) observation is an activity of loading research on an object. When viewed in the implementation process of data collection, observations are divided into participants and non-participants. The type of observation used in this study is non-participant observation. In conducting observations, the researcher selects the things that are observed and records things related to the research. Observations made in this study are the effectiveness of the use of direct expenditure budgets on performance-based budgets at the Medan Helvetia District Office.

##### b. Interview

The interview technique in this study used a guided free interview technique. Arikunto (2013: 199) explains that guided free interviews are interviews conducted by asking questions freely but still sticking to the interview guidelines that have been made. The author conducted direct interviews with Mr. Adi Zulfikar to exchange information and ask questions with parties directly related to the Medan Helvetia District Office with the aim of digging and filtering the information needed in the research process.

##### c. Documentation

According to Sugiyono (2014: 329) is a method used to obtain data and information in the form of books, archives, documents, written numbers and pictures in the form of reports and information that can support research. Documentation is used to collect data and then reviewed. The documentation in this study is to support primary data and secondary data in the form of a budget report at the Medan Helvetia District Office.

### 3.6 Data analysis technique

The data analysis technique used in the preparation of this thesis is a comparative descriptive analysis that is using the direct performance-based budgeting set by the general bureau and the secretariat equipment of the Medan Helvetia District.

## IV. Discussion

### 4.1. Assessment Quality Data

The accounting policy applied to the financial statements of the Medan City Spatial Planning Service is in accordance with Government Regulation Number 51 of 2021 concerning Government Accounting Standards, namely budget realization. The budget realization report of the Medan City Spatial Planning Office provides information on budget realization in one period of the fiscal year and has previously been reconciled with the State Treasury Service Office (KPPN) every month. Expenditures are all expenditures from the state/regional general treasury account which reduce the equity of current funds in the current fiscal year period for which the government will not get the payment back.

**Table 1.** Report on the Realization of the Direct Expenditure Budget of the Medan City Spatial Planning Agency for the 2021 Fiscal Year

No	Description	Budget (Rp)	Realization (Rp)	Realization in Up and down) Budget (RP)	%
1	Shopping Employee	4,497,166,000	4,158,848,748	338,317,252	92.48
2	Shopping Goods	5,991,875,700	4,624.189,990	1,367,685,710	77.17
3	Shopping Capital	385,250,000	-	385,250,000	100
	Amount Shopping	10,874,291,700	8,783,038,738	2,091,252.96	80.7
	g			2	7

*Source: Processed by the Author 2021*

Based on table 1, it can be seen that the actual expenditure of the Medan City Spatial Planning Agency was Rp. 8,783,038,738 or 80.77%. So there is a difference in the budget deficit of IDR 2,091,252,962. The level of effectiveness criteria for using the 2021 budget is quite effective because the presentation of achievements is 80.77%. The following is a comparison of the budget and direct expenditure realization of the Medan City Spatial Planning Office in 2021:

**Table 2.** Report on the Realization of the Direct Expenditure Budget of the Medan City Spatial Planning Agency for the 2021 Fiscal Year

No	Description	Budget (RP)	Realization (RP)	Realization Above (Lower) Budget	%
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				(RP)	
1.	Shopping Employee	4,367,271, 000	4,070,050, 314	297,220.6 86	93.19
2.	Shopping Goods	7,691,992, 000	6,026.140, 327	1,665,851, 673	78.34
.	Shopping Capital	50,000,000	-	50,000,000	100

*Source: Processed by the Author 2021*

Based on table 2, it can be seen that the actual expenditure of the Medan City Spatial Planning Agency was Rp. 10,096,190,641 or 83.38%. So there is a difference in the budget deficit of IDR 2,013,072,359. The level of effectiveness criteria for using the 2021 budget is quite effective because the presentation of achievements is 83.38%.

**Table 3.** Ratio Analysis of Budget Effectiveness Levels

Year	Target/Budget (RP)	Realization (RP)	Level Effectiveness (%)	Criteria
(1)	(2)	(3)	(3/2)	(4)
2021	10,874,291,700	8,783,038,738	80.77	Enough Effective
2021	12,109,263,000	10,096.190.641	83.38	Enough Effective

*Source: Processed by the Author 2021*

Based on the table above, it appears that in 2021 the budget set for the Medan City Spatial Planning Office is Rp. 10,874,291,700 and the budget used (realization) is Rp. 8,783,038,738. So that the remaining funds of Rp 2,091,252,962 will be put back into the State general treasury to be used in the next fiscal year. In 2021 the level of effectiveness of the spending budget is quite effective at 80.77%. This happened because of the presidential instruction regarding savings on goods expenditures, especially business trips. In 2021 the budget set for the Medan City Spatial Planning

Office is Rp. 12,109,263,000 and the budget used (realization) is Rp. 10,096,190,641. So the remaining funds amounted to Rp 2,013,072. 359 will be put back into the general state treasury to be used in the next fiscal year. In 2021 the effectiveness level of the spending budget is 83.38%. The level of effectiveness in 2021 is quite effective. Experienced a significant increase of 2.61%. This happened because of the presidential instruction regarding savings on goods spending, especially business trips.

**Table 4.** Ratio Analysis of Employee Budget Effectiveness Levels.

Year	Target/ Budget (RP)	Realiza tion (RP)	Level Effectiv eness (%)	Criteria
(1)	(2)	(3)	(3/2)	(4)
2021	4,497,166,000	4,158,848	92.48	Effectiv e
2021	4,367,271,000	4,070.050.314	93.19	Effectiv e

*Source: Processed by the Author 2021*

Based on the table above, it appears that the realization of personnel expenditure in 2021 and 2021 has almost the same trend and the effectiveness criteria are effective because they are routine expenditures or binding expenditures. The highest level of effectiveness occurred in 2021, from a budget of Rp. 4,367,271,000, which was realized at Rp. 4,367,271,000 or 93.19%, close to the set budget. While the lowest realization occurred in 2021, from a budget of Rp. 4,997,166,000, realization of Rp. 4,158,848,748 or 92.48%. Realization personnel expenditures consist of basic salary, allowances, food allowance and employee overtime as detailed in the attachment to the results of this study.

**Table 5.** Ratio Analysis of the Effectiveness of the Goods Budget

Year	Budget (RP)	Realiza tion (RP)	Level Effectiv eness (%)	Criteria
(1)	(2)	(3)	(3/2)	(4)
2021	5,991,875,700	4,624.189,990	77.17	Not enough effective
2021	7,691,992,000	6,026.140,327	78.34	Not enough effective

*Source: Processed by the Author 2021*

Based on table 5, it appears that the realization of goods expenditure in 2021 has an effectiveness level that is less effective than the total budget of Rp. 5,991,875,700 and the realization of Rp. 624,189,990 or 77.17%. The achievement in 2021 is the lowest due to the presidential instruction regarding budget savings, especially official travel. In 2021 the effectiveness level is still less effective where the realization of goods expenditures has increased quite significantly, namely from the budget of Rp. 7,691,992,000, which was realized at Rp. 6,026,140,327 or 78.34%. The highest level of effectiveness occurred in 2021, from a budget of Rp. 7,691,992,000, which was realized at Rp. 6,026,140,327 or 78.34%. While the lowest realization occurred in 2021, which is from a total budget of Rp. 5,991,875,700 and realization of Rp. 624,189,990 or 77.17%. The actual expenditure on goods consisted of expenditure on operational goods, expenditure on non-operational goods, expenditure on maintenance, expenditure on power and service subscriptions, expenditure on supplies, expenditure on rental, expenditure on honorarium and expenditure on official travel as detailed in the attachment to the results of this study.

**Table 6.** Ratio Analysis of the Effectiveness of the Capital Expenditure Budget

Year	Budget (RP)	Realization (RP)	Level Effectiveness (%)	Criteria
(1)	(2)	(3)	(3/2)	s(4)
2021	385.250.000	-	0	Not effective
2021	50,000,000	-	0	Not effective

*Source: Processed by the Author 2021*

Based on table 6, it can be seen that the realization of capital expenditure in 2021 can be concluded to be in the ineffective criteria at the level of effectiveness of the total budget of Rp. 385,250,000 and the realization achievement of 0%, as well as in 2021 the realization of capital expenditure is included in the ineffective criteria of the total. budget of Rp. 50,000,000 and realization of 0%.

## V. Conclusion

The effectiveness of the use of direct expenditure budgets on performance-based budgets in 2021 is IDR 8,783,038,738 or 80.77%. So there is a difference in the budget deficit of IDR 2,091,252,962. The level of effectiveness criteria for using the 2021 budget is quite effective because the presentation of achievements is 80.77%. The effectiveness of the use of the direct expenditure budget on the performance-based budget in 2021 is IDR 10,096,190,641 or 83.38%. So there is a difference in the budget deficit of IDR 2,013,072,359. The level of effectiveness criteria for using the 2021 budget is only quite effective because the presentation of achievements is 83.38%. Realization of capital expenditure in 2021 is not effective,

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- Law No. 17 of 2003
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