

ANALYSIS OF LOCAL GOVERNMENT BUDGET ALLOCATED FOR REGIONAL EXPENDITURE REALIZATION IN SOUTHEAST ACEH REGENCY

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ABSTRACT

The budget is a financial activity plan that comprises the projected expenditure estimates in one period and the proposed sources of revenue to pay these expenditures. The budget operates as a plan that is believed to be a work guideline and gives direction, as well as objectives that must be fulfilled by future company activities. This study intends to evaluate how to manage the local government budget allocated for regional expenditure realization in Southeast Aceh Regency which has been defined, the method of analysis employed is a quantitative descriptive approach employing data collection techniques such documentary techniques, surveys and observations. The source of research data is in the form of secondary data from the Local Financial Management Board. Three years of study were done in the Southeast Aceh Regency, between 2019 and 2021. The findings of study undertaken at the Southeast Aceh Regency Local Financial Management Agency about the Analysis of Realization of Local budget Budgets demonstrate that every year there are adjustments in line with local budgets made. And the performance of local government expenditure in Southeast Aceh Regency was able to efficiently conserve the local government's budget. This is evident by the absence of achievement numbers that surpass the planned expenditure budget.

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1. INTRODUCTION

The local budget is a local government plan that includes projections of revenues and expenditures for a certain time. The budget must be carefully handled so that objectives may be attained successfully and efficiently. Budget management begins with the planning, execution, and assessment processes. As the budget's plans and strategies represent the execution of government activities in the regions, notably allocation, distribution, and stability, a strong planning process is a standard for the success of budget implementation and assessment.

The budgeting procedure and allocation must prioritize the public interest. This implies that several stakeholders should be involved in the budget preparation process from planning to execution. Allocations that are oriented toward the public interest will be reflected in the proportion of budget allocations that are larger on service costs that can be directly enjoyed by the community (public services) as opposed to the interests of services that cannot be directly enjoyed by the community (bureaucratic services).

Initial planning has a considerable impact on the effectiveness of local financial management. The greater the impact the planning will have on the field implementation, the more effective the field implementation will be. Participation of several institutions/agencies in the planning process necessitates a common vision, purpose, and objectives for each institution.

By granting autonomy and decentralization, which is expected to increase the efficiency and accountability of local governments, the role of public sector institutions such as the central and local governments, departments, and institutions under them in the context of efficiently and effectively providing public services (public services) will change. The issue of managing local finances and local budgets must be handled and governed economically, efficiently, effectively, openly, and with accountability.

Many municipal governments are currently capable of managing their own local finances. However, some local governments have been unable to control their financial performance. The Ministry of Finance has declared that the existing administration of public money in the regions is ineffective. Among them was

demonstrated in 2010 by the reality that local budgets surpassed the planned amount. One of them is more staff expenditure than capital expenditure (Tia Setiani, 2019).

The majority of government budgets continue to prioritize indirect (regular) expenditure. This must be addressed so that indirect expenditure may be reduced and direct expenditure (development expenditure) such as public facilities to improve community services can be increased in order to improve the welfare of the populace in subsequent fiscal years (Alfred Labi, 2019).

In general, the results of the analysis of Probolinggo City Government Expenditure Realization Performance in the 2013-2017 Fiscal Year show an increase in performance in fulfilling local budgets. too high, increasing local development and making savings that do not reduce the proportion of expenditure (Nur and Elok, 2018). According to research by Idris, et al (2019) Realization of Medan City Government Expenditures in 2011 was quite effective at 89.31% of the budget, in 2013 it was less effective at 76.09% as well as in 2015 it was less effective at only 78.94%.

In a democratic country, the government represents the interests of the people, the money owned by the government is the people's money and the budget shows the government's plan to spend the people's money. The local government budget for Southeast Aceh Regency is made to plan what actions the local government will take.

2. LITERATURE REVIEW

2.1 Budget Realization

In the Law of the Republic of Indonesia no. 32 of 2014 concerning Local Government explains that, "Local government budget" is the local government's annual financial plan stipulated by local regulations". Meanwhile, according to Bastian, Indra (2006) "APBD is the embodiment of the PEMDA work plan in the form of a unit of money for a period of one year and is oriented towards public welfare objectives". The government budget is a legal document arising from an agreement between the executive and the legislative outlining expenditure to carry out government activities, income projected to meet these expenditure demands, and financing if a shortfall or surplus is anticipated (Reydonnyzar et al, 2020:19).

According to Nurmalia and Achmad (2017: 126), the local financial budgeting system is a record of issues, future goals, and resource management systems. Local government budget, abbreviated as APBD, is an annual financial plan for the local government that is authorized by the Local People's Representative Council (UU No. 17 of 2003 concerning State Finance). According to Erlina and Rasdianto (2013: 23), the budget realization report provides an overview of the sources, allocations, and use of financial resources managed by the central/local government, illustrating a comparison between the budget and the budget's actualization during one reporting period. The Budget Realization Report details the difference between the amount outlined in the APBD at the beginning of the period and the amount realized in the APBD at the conclusion of the period (Bastian Indra, 2006).

2.2 Local Budget

Local budgets are all expenditures from the Local General Cash Account which lower the surplus budget balance in the period of the relevant fiscal year for which the government would not receive reimbursement. Local budget analysis is carried out to examine whether the local government has used the Local government budget (APBD) economically, effectively and efficiently (Government Regulation 71 of 2010 on Government Accounting Standards).

According to (Margono, 2010) Local expenses can be classified into operational expenditures, capital expenditures, unexpected costs, and transfer expenditures. Operating expenses are budget expenditures for local governments' everyday activities that produce immediate benefits. Based on the specifications of the categories, operational expenditures consist of; personnel budget, products expenditure, interest, subsidies, grants, social assistance, and profit sharing. A capital expenditure is a budgeted expense for the acquisition of fixed assets and other assets with benefits extending beyond a single accounting period. Capital expenditure encompasses; include capital expenditures for the acquisition of land, buildings and structures, equipment, and intangible assets. Unexpected expenditures are budget expenditures for activities that are unusual in nature and are not expected to be repeated, such as handling natural disasters, social disasters and other unexpected expenditures that are very necessary in the context of implementing local government authority (Margono, 2010).

Expenditure analysis standard variance determines directly the difference between the expenditure budget and actual expenditures, which may be reported in nominal terms or as a percentage for a given year. In Expenditure Growth Analysis it is helpful to find out how much the budget and realization are realized in how far the fulfillment of activity expenditure is utilized by local governments. Expenditure

Harmony Analysis helps determine the equilibrium between expenditures, demonstrating how local governments prioritize their cash for best expenditure. And the expenditure efficiency ratio to quantify the extent of budget savings made by local governments (Mahmudi, 2016: 154). (Mahmudi, 2016: 154).

Budget discrepancy analysis is an analysis of differences or discrepancies between actual expenditure and the budget based on the budget realization report presented, it can be seen directly the expenditure variance between the expenditure budget and its realization which can be expressed in terms of nominal value or percentage. Local government performance can be assessed as good if actual expenditure is less than budgeted, otherwise it indicates poor performance (Halim, 2011).

Local budgets are all local obligations that are recognized as a reduction in the value of local assets prioritized to fund mandatory government affairs related to basic services set with minimum service standards, implementation of local budgets is guided by technical standards and local unit price standards, local budgets for funding government affairs which is the authority of the region besides being guided by an analysis of expenditure standards and local unit price standards in accordance with statutory provisions (Setiawan and Irwan, 2018: 194).

2.3 Conceptual Framework

Public financial management involves several aspects, namely budgeting aspects, accounting aspects, control aspects and auditing aspects. The budgeting aspect anticipates income and expenditure, while the accounting aspect is related to the process of recording, processing and reporting all activities of receiving and disbursing funds when the budget is implemented. Both of these aspects are considered important in public financial management. However, between the two aspects, the budgeting aspect is considered a central issue when viewed from a time perspective. If the accounting aspect is more "retrospective" (recording the past), then the budgeting aspect is more "prospective" or "anticipatory" (future planning). Because the budgeting aspect is considered a central issue, public managers need to know the main principles that exist in the budget cycle.

Regional financial management is inseparable from the discussion of the Local government budget. The success of regional financial management is largely determined by the initial planning process. The better the planning will have an impact the better the implementation in the field.

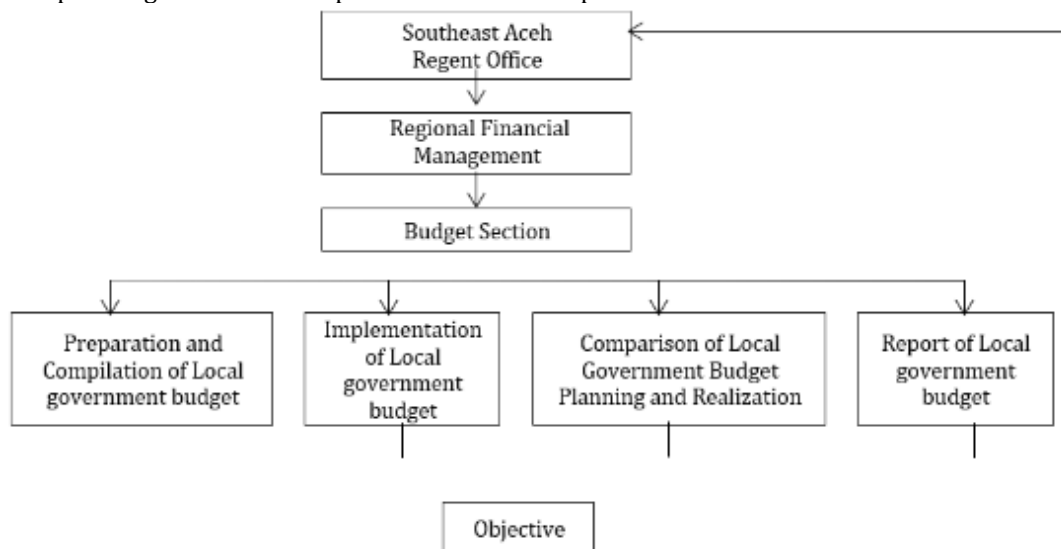


Figure 1 Conceptual Framework

3. METHOD

According to Sugiyono (2015: 24), the research technique is essentially a scientific approach to collecting data for specific purposes and uses. The scientific method entails that research operations adhere to the scientific tenets of being logical, empirical, and methodical. The research approach employed is descriptive, which is a definition of the problem pertaining to the existence of independent variables, either on a single variable or several variables (Sugiyono, 2013: 53).

This research was done in the Southeast Aceh Regency Regent's office. The data source utilized in this study is secondary data. According to Umar (2013: 56), secondary data consists of data acquired by researchers, data published in statistical journals and other publications, and information available from

published or non-publication sources within or outside the organization, all of which might be valuable for researchers. In this study, secondary data in the form of corporate documents, attachments, and relevant literature were utilized.

This study utilized a quantitative research methodology. According to Sugiyono (2015: 24), the quantitative approach may be regarded as a research technique based on positivism (right knowledge/certain data) and utilized to collect data utilizing research instruments (collecting data).

4. RESULT AND DISCUSSION

The draft budget framework, which has been prepared in an integrated fashion by the finance department, the Revenue Service, Bappeda, and the program development division, is then submitted to the Regional Head for approval and then to the budget committee, which is comprised of the executive and regional legislatures, for discussion. The draft Regional Budget is then resubmitted to the Regional Head for approval in order to become the Local Government Budget. It is then submitted to the Provincial Legislatures Council for debate and approval, along with its stipulations as outlined by regional rule.

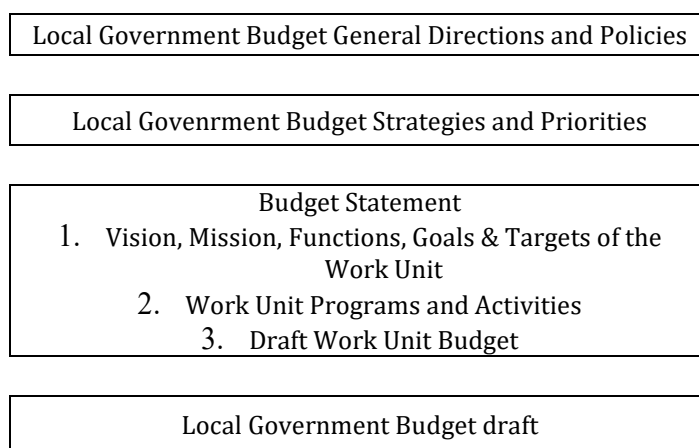


Figure 2. Local Government Budget Draft Preparation Process

4.1 Expenditure Analysis Standard

Expenditure analysis standard is one of the components that must be developed as a basis for measuring financial performance in preparing local government budget using a performance approach. Expenditure analysis standards are basically expenditure standards allocated to carry out a program or activity at the level of achievement (performance target). Expenditure analysis standard is calculated by each work unit based on the projected total expenditure budget for each program and or activity. Budget proposals that are not in accordance with the expenditure analysis standard will be rejected or revised according to the standards set.

The application of expenditure analysis standard will basically provide benefits, including:

1. Encouraging each work unit to be more selective in planning its programs and or activities.
2. Avoiding expenditure which is less effective in efforts to achieve performance.
3. Reducing expenditure overlap in investment and non-investment activities.

Southeast Aceh regency expenditure consists of:

- a. Regional apparatus expenditure, namely the portion of expenditure allocated to or used to finance activities whose results, benefits and impacts are not directly enjoyed by the public (public).
- b. Public service expenditure, namely the portion of expenditure allocated to or used to finance activities whose results, benefits and impacts are directly enjoyed by the public (public).

The table of reports on plans and realization of the local government budget allocated for regional expenditure can be seen in the following table:

Table 1 Local Government Budget and Regional Expenditure Realization for Southeast Aceh Regency during 2019 to 2021

Description	2019		
	Budget	Realization	%
Total operating expenses	834.187.627.752	767.937.145.888,00	92,06
Total capital expenditures	250.239.142.996	229.640.623.656,97	91,77

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Unexpected expenditure amount	12.000.000.000	11.224.931.000,00	93,54
The amount of transfer of financial expenditure to the village Expenditure amount	348.801.698.000	341.817.086.800,00	98,00
	1.445.228.468.748	1.350.619.787.344,97	93,45
2020			
Description	Budget	Realization	%
Total operating expenses	804.567.430.784	771.926.017.134,38	95,94
Total capital expenditures	203.683.071.118	188.100.957.330,00	92,35
Unexpected expenditure amount	27.399.639.708	24.900.129.128,00	90,88
The amount of transfer of financial expenditure to the village Expenditure amount	352.587.253.000	341.752.053.000,00	96,93
	1.388.237.394.610	1.326.679.156.592,00	95,57
2021			
Description	Budget	Realization	%
Total operating expenses	840.475.296.652	784.326.154.990,61	93,32
Total capital expenditures	160.567.000.236	131.497.357.877,00	81,90
Unexpected expenditure amount	22.334.420.880	21.451.061.816,00	96,04
The amount of transfer of financial assistance expenditures to the village Expenditure amount	354.358.753.000	337.419.063.000	95,22
	1.377.735.470.768	1.274.693.637.684	92,52

Source: Regional Financial Management Agency of Southeast Aceh Regency

From the table above, it can be seen the budget and regional expenditure realization for the 2019, 2020 and 2021 fiscal years:

- Total realized expenditure in 2019 amounted to IDR 1,350,619,787,344.97 lower than the budget target of IDR 1,445,228,468,748 with the percentage ratio above showing that Southeast Aceh Regency has made efficient use of the expenditure budget, operating expenditures, capital expenditures, unexpected expenditures, and transfers of financial assistance, each of which has an efficient ratio of 93.5%; 92.06%; 91.77%, 93.54%; and 98.00%. So the average efficient realization of expenditure is 93.76%, so that the ratio of expenditure efficiency is $100\% - 93.76\% = 6.24\%$. So that it can be said that the Southeast Aceh Regency government has been able to carry out expenditure realizations very efficiently in 2019.
- Total realized expenditure in 2020 amounted to IDR 1,326,679,156,592 lower than the budget target of IDR 1,388,237,394,610, with the percentage ratio above showing that Southeast Aceh Regency has made efficient use of the expenditure budget, operating expenditures, capital expenditures, unforeseen expenditures, and transfers of financial assistance, each of which has an efficient ratio of 95.57%; 95.94%; 92.35%, 90.88%; and 96.93%. So the average efficient realization of expenditure is 94.33%, so that the efficient ratio of expenditure is $100\% - 94.33\% = 5.67\%$. So that it can be said that the Southeast Aceh Regency government has been able to carry out expenditure realizations very efficiently in 2020.
- Total realized expenditure in 2021 amounting to IDR 1,274,693,637,684 lower than the budget target of IDR 1,377,735,470,768, with the percentage ratio above showing that Southeast Aceh Regency has made efficient use of the expenditure budget, operational expenditure, capital expenditure, unexpected expenditure, and transfers of financial assistance, each of which has an efficient ratio of 92.52%; 93.32%; 81.90%, 96.04%; and 95.22%. So the average efficient realization of expenditure is 91.8%, so that the ratio of expenditure efficiency is $100\% - 91.8\% = 8.2\%$. So that it can be said that the Southeast Aceh Regency government has been able to carry out expenditure realizations very efficiently in 2021.

Based on table 1 above, it shows that the total realization of Operational Expenditure from 2019 to 2021 has increased, namely IDR 767,937,145,888.00, IDR 771,926,017,134.38 and IDR 784,326,154,990.61. The realization of Capital Expenditure from 2019 to 2021 has decreased, namely Rp. 229,640,623,656.97, Rp. 188,100,957,330 and Rp. 131,497,357,877 respectively. The realization of

Unexpected Expenditures from 2019 to 2020 has increased by IDR 11,224,931,000 and IDR 24,900,129,128, while in 2021 it has decreased by IDR 21,451,061,816. Realization of the amount of transfers of financial assistance to villages from 2019 to 2021 has decreased, namely IDR 341,817,086,800, IDR 341,752,053,000 and IDR 337,419,063,000.

To find out to what extent the local government budget specifically for Southeast Aceh regency has changed in 2019 to 2021, it can be done by comparing the size of the budget allocation and the realization of regional expenditure.

Tabel.2 Local Government Budget Realization of Southeast Aceh Regency in 2019

Description <i>1</i>	Total (Rp)		Difference	
	Budget <i>2</i>	Realization <i>3</i>	IDR <i>4</i>	% <i>5</i>
Operational Expenditures				
Employee expenditure	509.442.156.288	452.467.080.462	56.975.075.826	88,82
Expenditures for goods and services	307.945.534.464	300.590.675.343	7.354.859.121	97,61
Grant expenditures	13.530.500.000	11.638.470.200	1.892.029.800	86,02
Expenditures for social assistance	3.269.437.000	3.240.919.883	28.517.117	99,13
Expenditures for financial aid	-	-	-	-
Total operating expenditures	834.187.627.752	767.937.145.888	66.250.481.864	92,06
Capital expenditures				
Land expenditures	4.118.312.400	3.196.593.700,00	921.718.700,00	77,62
Equipment and machinery expenditures	39.239.611.280	35.037.660.899,00	4.201.950.381,00	89,29
Expenditures for buildings and mterials	40.679.594.100	38.070.358.741,64	2.609.235.358,36	93,59
Expenditures for roads, irrigation and networks	160.100.223.682	147.596.441.416,33	12.503.782.265,67	92,19
Expenditures other fixed assets	6.101.401.534	5.739.568.900	361.832.634,00	94,07
Total capital expenditures	250.239.142.996	229.640.623.656,97	20.598.519.339,03	91,77
Unexpected expenditure amount	12.000.000.000	11.224.931.000	775.069.000,00	93,54
The amount of transfer of financial assistance expenditures to the village	348.801.698.000	341.817.086.800	6.984.611.200,00	98,00
Expenditure amount	1.445.228.468.748	1.350.619.787.344,97	94.608.681.403,03	93,45

Source: Regional Financial Management Agency of Southeast Aceh Regency

Based on the data in table 4.2 it is known that the existence of a budget plan is not in accordance with the realization of the 2019 budget:

- The planned operational expenditure budget amounted to IDR 834,187,627,752 compared to the realization of IDR 767,937,145,888, decreased by IDR 56,975,075,826 or 92.06%, due to a decrease in employee expenditure of IDR 17,369,135,155, goods expenditure and services of IDR 7,354,859,121, expenditure on grants of IDR 1,892,029,800, social assistance expenditure of IDR 28,517,117.
- Total planned capital expenditure budget of IDR 250,239,142,996 when compared to the realization of IDR 229,640,623,656.97 decreased by IDR 20,598,519,39.03 or 91.77%, due to a decrease in expenditure on land by IDR 921,718,700, expenditure on equipment and machinery amounting to Rp.4,201,950,381, expenditure on buildings and buildings amounting to Rp.2,609,235,358.36

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- expenditure on roads, irrigation and networks amounting to Rp.12,503,782,265.67 and expenditure on other fixed assets amounting to Rp.361,832,634.
- The total unexpected expenditure budget plan was IDR 12,000,000,000 when compared to the realization of IDR 11,224,931,000, it decreased by IDR 775,069,000 or 93.54%.
 - Total budget plan for the transfer of financial assistance expenditures amounted to IDR 348,801,698,000 when compared to the realization of IDR 341,817,086,800, it decreased by IDR 6,984,611,200 or 98.00% due to a decrease in transfers of financial assistance to villages.

Table 3 Realization of Local government budget for Southeast Aceh Regency in 2020

Description <i>1</i>	Total (Rp)		Difference	
	Budget <i>2</i>	Realization <i>3</i>	IDR <i>4</i>	% <i>5</i>
Operational Expenditures				
Employee expenditure	495.606.334.192	478.237.199.037,00	17.369.135.155,00	96,50
Expenditures for goods and services	291.237.336.792	277.339.058.897,38	13.898.277.894,62	95,23
Grant expenditures	12.615.000.000	12.155.000.000,00	460.000.000,00	96,35
Expenditures for social assistance	3.800.000.000	2.886.000.000,00	914.000.000,00	75,95
Expenditures for financial aid	1.308.759.800	1.308.759.200,00	600,00	100,00
Total operating expenditures	804.567.430.784	771.926.017.134,38	32.641.413.649,62	95,94
Capital expenditures				
Land expenditures	6.728.825.000	6.553.965.000	174.860.000,00	97,40
Equipment and machinery expenditures	53.832.972.196	50.991.341.597	2.841.630.599,00	94,72
Expenditures for buildings and mterials	61.277.881.209	59.167.926.915	2.109.954.294,00	96,56
Expenditures for roads, irrigation and networks	73.718.178.463	63.510.216.964	10.207.961.499,00	86,15
Expenditures other fixed assets	8.125.214.250	7.877.506.854	247.707.396,00	96,95
Total capital expenditures	203.683.071.118	188.100.957.330	15.582.113.788,00	92,35
Unexpected expenditure amount	27.399.639.708	24.900.129.128	2.499.510.580,00	90,88
The amount of transfer of financial assistance expenditures to the village	352.587.253.000	341.752.053.000	10.835.200.000,00	96,93
Expenditure amount	1.388.237.394.610	1.326.679.156.592	61.558.238.017,62	95,57

Source: Regional Financial Management Agency of Southeast Aceh Regency

Based on the data in table 4.3 it is known that the budget plan is not in accordance with the realization of the 2020 budget:

- The planned operational expenditure budget amounted to IDR 804,567,430,784 when compared to the realization of IDR 771,926,017,134.38, it decreased by IDR 32,641,413,649.62 or 95.94%, due to a decrease in employee expenditure of IDR 17,369,135. 155, expenditure on goods and services amounted to Rp. 13,898,277,894.62, expenditure for grants amounted to Rp. 460,000,000,

- expenditure for social assistance amounted to Rp. 914,000,000 and expenditure for financial assistance amounted to Rp. 600.
- Total planned capital expenditure budget of IDR 203,683,071,118 when compared to the realization of IDR 188,100,957,330 decreased by IDR 15,582,113,788 or 92.35%, due to a decrease in land expenditure of IDR 174,860,000, equipment and machinery expenditure amounting to Rp2,841,630,599, expenditure on buildings and buildings amounting to Rp2,109,954,294, expenditure on roads, irrigation and networks amounting to Rp10,207,961,499 and expenditure on other fixed assets amounting to Rp247,707,396.
 - The total unexpected expenditure budget plan amounted to Rp. 27,399,639,708 when compared to the realization of Rp. 24,900,129,128, it decreased by Rp. 2,499,510,580 or 90.88%.
 - Total budget plan for the transfer of financial assistance amounted to IDR 352,587,253,000 when compared to the realization of IDR 341,752,053,000, it decreased by IDR 10,835,200,000 or 96.93% due to a decrease in transfers of financial assistance to villages.

Table 4 Local government budget Realization of Southeast Aceh Regency in 2021

Description	Total (Rp)		Difference	
	Budget	Realization	IDR	%
1	2	3	4	5
Operational Expenditures				
Employee expenditure	408.731.882.050	394.473.781.674,00	14.258.100.376,00	96,51
Expenditures for goods and services	419.317.528.802	379.302.218.266,61	40.015.310.535,39	90,46
Grant expenditures	9.680.050.000	8.797.850.000,00	882.200.000,00	90,89
Expenditures for social assistance	2.745.835.800	1.752.305.050,00	993.530.750,00	63,82
Expenditures for financial aid	-			
Total operating expenditures	840.475.296.652	784.326.154.990,61	56.149.141.661,39	93,32
Capital expenditures				
Land expenditures	1.711.900.000	1.676.524.400	35.375.600,00	97,93
Equipment and machinery expenditures	33.428.906.956	26.927.636.998	6.501.269.958,00	80,55
Expenditures for buildings and mterials	55.837.130.388	49.123.123.800	6.714.006.588,00	87,98
Expenditures for roads, irrigation and networks	68.542.702.892	52.733.262.679	15.809.440.213,00	76,93
Expenditures other fixed assets	1.046.360.000	1.036.810.000	9.550.000,00	99,09
Total capital expenditures	160.567.000.236	131.497.357.877	29.069.642.359,00	81,90
Unexpected expenditure amount	22.334.420.880	21.451.061.816	883.359.064,00	96,04
The amount of transfer of financial assistance expenditures to the village	354.358.753.000	337.419.063.000	16.939.690.000,00	95,22
Expenditure amount	1.377.735.470.768	1.274.693.637.684	103.041.833.084,39	92,52

Source: Regional Financial Management Agency of Southeast Aceh Regency

Based on the data in table 4.4 it is known that the existence of a budget plan is not in accordance with the realization in 2021 budget:

- a. The planned operational expenditure budget amounted to IDR 840,475,296,652.00 compared to the realization of IDR 784,326,154,990.61, decreased by IDR 56,149,141,661.39 or 93.32%, due to a decrease in employee expenditure of IDR 14. 258,100,376.00, goods and services expenditure of Rp. 40,015,310,535.39, grant expenditure of Rp. 882,200,000.00, and social assistance expenditure of Rp. 993,530,750.00.
- b. Total planned capital expenditure budget of IDR 160,567,000,236.00 when compared to the realization of IDR 131,497,357,877.00 decreased by IDR 29,069,642,359.00 or 81.90%, due to a decrease in land expenditure of IDR 35. 375,600.00, expenditure on equipment and machinery amounting to Rp. 6,501,269,958.00, expenditure on buildings and buildings of Rp. 6,714,006,588.00, expenditure on roads, irrigation and networks of Rp. 15,809,440,213 and expenditure on other fixed assets of Rp. 9. 550,000.
- c. The total unexpected expenditure budget plan amounted to IDR 22,334,420,880 when compared to the realization of IDR 21,451,061,816, it decreased by IDR 883,359,064 or 96.04%.
- d. Total planned budget for the transfer of financial assistance amounted to IDR 354,358,753,000 when compared to the realization of IDR 337,419,063,000, it decreased by IDR 16,939,690,000 or 95.22% due to a decrease in transfers of financial assistance to villages.

Activity plans are expressed as expenditure plans in monetary units within the budget. In its simplest form, a budget is a document that reflects the financial condition of a organization, which contains information about income, expenditures and activities. if the expenditure budget is larger than the realization, then the budget is efficient, however if the expenditure budget is lower than the realization, the budget is inefficient.

5. CONCLUSION

The local government budget of Southeast Aceh regency varies from year to year, as evidenced by the fact that in 2019 the planned regional pot budget of IDR 1,445,228,468,748 does not match the actual budget of IDR 1,350,619,787,344.97, and in 2020 the planned local government budget of IDR 1,288,237,394,610 does not match the realization of IDR 1,326,679,156,592. In 2021, the proposed budget for local government of IDR 1,377,735,470,768 does not match the actual budget of IDR 1,274,693,637,684. Due to a decline in operational expenditures, capital expenditures, unexpected expenditures, and transfers to villages, all local government budgets for the years 2019 to 2021 fall below actual expenditures. The local government budget for 2014-2021 is extremely efficient in terms of expenses, since the difference between real regional expenditures and the budget plan is just 6.24%, 5.67%, and 8.2%.

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