

Analysis of the Presentation of the Budget Realization Report (LRA) of Bengkayang District for the 2022 Budget Year (Implementation Study of PP No. 71 of 2010)



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ABSTRACT: The Budget Realization Report (LRA) is an important document that reflects the budget implementation of an entity, including regional governments. This research aims to analyze the presentation of the Bengkayang Regency LRA for the 2022 fiscal year by referring to the implementation of Government Regulation (PP) No. 71 of 2010. The Bengkayang Regency LRA provides information regarding income and expenditure that occurred during the fiscal year, as well as recording the achievement of objectives and evaluating financial performance. This research also identifies gaps between budget planning and realization in Bengkayang Regency in the 2022 fiscal year. The research method used is qualitative research with a descriptive approach. Primary data was obtained through observation and analysis of the LRA of Bengkayang Regency. Other relevant research reports are also used as comparisons. The analysis was carried out to evaluate the quality of the information presented in the LRA Budget Realization Report, the level of compliance with PP No. 71 of 2010, and conformity with applicable accounting principles. It is hoped that the results of this research will provide a better understanding of the presentation of the Bengkayang Regency LRA. The findings of this research can identify shortcomings or weaknesses in the preparation of reports and provide recommendations for future improvements. This research also compares the results with previous research which had a different focus and regulatory reference. With this research, it is hoped that it can be evaluated to what extent the implementation of PP No. 71 of 2010 in presenting the Bengkayang Regency LRA for the 2022 fiscal year. This research contributes to understanding and improving regional government financial accountability and the effectiveness of budget use.

KEYWORDS: Presentation, Report and Budget Realization Report PP No.71 of 2011

1. INTRODUCTION

The Budget Realization Report (LRA) is a document that describes the implementation of an entity's budget, be it local government or other agencies. This report contains information about budget use, goal achievement, and evaluation of financial performance (Santie et al., 2015). PP No. 71 of 2010 is a regulation that regulates Government Accounting Standards which serve as a reference in preparing regional government financial reports. In the context of the analysis of the presentation of the Budget Realization Report (LRA), the implementation study of PP No. 71 of 2010 was carried out to identify the extent of implementation of government accounting standards in the preparation of the LRA for the 2022 fiscal year (Government of the Republic of Indonesia, 2010)

In the 2022 fiscal year, Bengkayang Regency will also prepare and present a Budget Realization Report (LRA) in accordance with the provisions regulated in Government Regulation (PP) no. 71 of 2010. This Government Regulation (PP) regulates Government Accounting Standards which serve as a reference in preparing regional government financial reports (Government of Indonesia, 2023)

Bengkayang Regency Budget Realization Report (LRA) presents information about the income received by Bengkayang Regency during the fiscal year including the type of income, source of income, and the amount of income that was realized. The Budget Realization Report (LRA) also records information regarding expenditure carried out by Bengkayang Regency including the type of expenditure, the purpose of expenditure, and the amount of expenditure that has been realized. To achieve objectives, the Budget Realization Report (LRA) provides an overview of the extent to which the objectives set in the budget have been successfully achieved.

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This includes evaluating the performance of programs and activities implemented as well as achieving predetermined performance indicators. Meanwhile, the budget balance of the Budget Realization Report (LRA) records information about the remaining budget balance after budget implementation. The Budget Realization Report (LRA) also presents an evaluation of Bengkayang Regency's financial performance. This information includes analysis of financial health, level of efficiency in budget use, as well as recommendations for future improvements (Yuningsih, 2018) . Based on observations, the income in the 2022 Bengkayang Regency Budget Realization Report (LRA) refers to the amount of funds or financial resources received by Bengkayang Regency during that fiscal year. This income can come from various sources, whether from the central government, provincial government, or other sources.

This analysis involves evaluating the quality of the information presented in the Budget Realization Report (LRA) , compliance with the rules regulated in PP No. 71 of 2010, as well as conformity with applicable accounting principles. By carrying out this analysis, it is hoped that we can find out whether the presentation of the Budget Realization Report (LRA) for Fiscal Year 2022 is in accordance with applicable government accounting standards. (Marchelino Daling, 2013) .

The results of this analysis can provide a better understanding of the presentation of the Budget Realization Report (LRA) , identify weaknesses or deficiencies in the preparation of the report, and provide recommendations for future improvements. With this analysis, it is hoped that it will be known whether the presentation of the 2022 Bengkayang Regency Budget Realization Report (LRA) is in accordance with applicable government accounting standards. The problem taken in this research is the implementation of Government Regulation PP no. 71 of 2010 in presenting the budget realization report for Bengkayang Regency for Fiscal Year 2022 and the gap between planning and realization of the budget for Fiscal Year 2022 in Bengkayang Regency. This research aims to determine the presentation of the 2022 Bengkayang Regency Budget Realization Report (LRA) which is linked to the implementation of PP No. 71 of 2010.

According to Paskaniata Kandioh et al., (2023) conducted research on the Realization of the Regional Expenditure Budget Evaluation Framework and Human Resources Development in Manado. The data used in this analysis is descriptive data. The primary data used in this research is data obtained directly from the research object. The purpose of this research is to understand and compare the negotiation and settlement process with the Financial Reports carried out. When compared with research conducted by the author, there are several similarities and differences. Regarding the comparison of this research with the author's research, both use the Budget Realization Report (LRA) method. For the differences, refer to Government Regulation Number 24 of 2005, while the author refers to Government Regulation Number 71 of 2010.

Apart from that, according to Febriana & Narastri, (2023) Conducting a Budget Realization Analysis (LRA) study to determine the implementation of the Regional Expenditure Budget (Study of the Surabaya City Regional Financial and Asset Management Agency). In this research also used descriptive. The aim of this research is to analyze the Performance of Bank Negara Malaysia and Regional Assets (BPKDAD). When compared with authors, there are certain similarities and differences. The similarities in this research both examine the use of the Budget Realization Report (LRA), while for the differences, there will be several calculations used by researchers to analyze the Realization Performance of the Surabaya City Regional Financial and Asset Management Agency (BPKDAD).

Based on the research results of Bafagehi et al., (2023) This article discusses the analysis of Budget Realization based on the Government Accounting Standards Framework at the Regional Financial and Development Supervisory Agency (BPKAD) of East Tanjung Province, Maluku. The type of research used in this research is qualitative research using descriptive methodology. One of the aims of this research is to analyze the extent to which the BPKAD Budget Realization Report for Sula Islands Regency, North Maluku complies with Government standards. The results of this research are that the process realization and government intervention are two complex processes that require the cooperation of several sub-institutions within the organization. The process in question consists of several steps, starting from the initial project idea until the project plan and schedule are announced to the public. This basic principle is that institutions must comply with government guarantee standards in reporting financial transactions and realizing debts

From the results of previous research, researchers are interested in the problem of implementing Government Regulation PP No. 71 of 2010 in presenting the budget realization report for Bengkayang Regency for Fiscal Year 2022 and the gap between planning and realization of the budget for Fiscal Year 2022 in Bengkayang Regency.

2. THEORETICAL BASIS

• Regional Financial Accounting

Indra, (2006) Public fund accounting as a technical mechanism and accounting analysis applied to the management of public funds defines public sector accounting . According to Darise & Nurlan, (2013) Defines regional financial accounting as an orderly

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arrangement of principles or theories for the process of identifying, measuring, recording and reporting regional economic transactions, namely as information in the context of making economic decisions. As an understanding of government accounting, recording, collecting and spending government financial resources and preparing financial reports related to some or all operational activities with results. Public sector audit can be defined as a technical mechanism and audit analysis used on public sector entities and departments, such as local government institutions, BUMN, BUMD, NGOs, and social welfare projects, as well as private sector companies.

- **Principles of Accounting and Financial Reporting**

The following are the principles of government accounting and financial reporting as outlined in Government Regulation no. 71 of 2010 concerning Government Accounting Standards:

- a) Accounting Basis
- b) Principle of Historical Value
- c) Realization Principle
- d) The Substance Principle requires a formal form
- e) Principle of Periodicity
- f) Consistency principle
- g) Full disclosure
- h) Fair presentation

- **State Financial Accounting Recording System**

The key to understanding the current state of a country's currency is bookkeeping. There are several types of entry systems used, including single, double and triple entry systems . A single entry recording system is usually called a "single bookkeeping" or "bookkeeping only" system. This double recording system is usually called the "paired bookkeeping" system. This system indicates that a transaction will be completed in a polite manner. Recording with this system is called journaling because it includes Debit and Credit sections (Hafsah & Diana, 2018) .

- **Regional Financial Report**

Financial reports are structured reports that summarize currency conditions and transactions carried out by an entity which are the final result of a recognition process (Halim & Kusufi, 2012) . In accordance with PP Number 71 of 2010, financial records must be kept confidential in order to provide relevant information regarding the financial position and all transactions carried out by each entity involved in the transaction within a certain period of time. Primarily, loan proceeds are used to compare actual income, expenses, transfers, and investments with pre-agreed terms, determine loan terms, assess the effectiveness and efficiency of a particular lending entity, and assist in understanding loan terms (Mentu & Sondakh, 2016) .

- **Budget Realization Report**

The Budget Realization Report (LRA) is a component of the Government's financial report which presents the reporting entity's realization and budget information clearly and concisely for a certain period of time (Santie et al., 2015) . Budget realignment produces information regarding budget surplus/deficit, spending, transfers, and reporting readjustments from each entity which is compared with the budget. This information is useful for those who use the report to evaluate the day-to-day position of economic resources, as well as the credibility and insight of each member of the report with respect to the budget. The period for which real estate reports are announced is approximately annually. In the current situation, the timeline of an author's work is subject to change, and the timeline of an author's annual budget is associated with a very short period of time, or a year, over which the author provides information.

3. METHOD

Types of research

This type of research is descriptive qualitative . Qualitative descriptive research is research into current problems based on facts from a certain population (Indiantoro & Supomo, nd)

Place and time of research

This study was carried out at the Bengkayang Regency Regional Revenue and Asset Financial Management Agency (BPKPAD). The time period used in this research is approximately one week, starting on March 1 2024 and ending on March 7 2024. Data was

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obtained through direct observation, interviews and documentation with BPKPAD Bengkayang Regency as well as other supporting materials. such as books, articles, archives and other materials.

Research procedure

The research methodology used is as follows:

1. Identify problems so they can be researched and solutions can be found.
2. Carry out a Research Request by formulating a Research Request Letter with the aim of the Faculty of Economics and Business to conduct research on any object or institution used in the Journal Article
3. Disposition of the Head of the Agency or after the formulation of the research request letter, General and Cooperation Sector, indicates the next step in making a letter order that clarifies the research question at the institution by referring to the objectives of the head of the agency.
4. Secretly search for data obtained from the Regional Financial, Revenue and Asset Management Agency (BPKPAD) of Bengkayang Regency.
5. Conduct research and analysis based on previously obtained data and determine whether the results are in accordance with existing theory.
6. Increase self-confidence and provide guidance

Population and Sample

The sample and population of this research is the Bengkayang Regency Financial Report for the 2022 Fiscal Year , Regional Financial, Revenue and Asset Management Agency (BPKPAD).

Method of collecting data

In this research, of course, data is needed that is related to the problems faced. Kuncoro, (2013) , defines data as a collection of information needed for decision making.

Data Type

Data is a collection of information needed for decision making. Feiby et al., (2015) , data types can be classified into two categories: qualitative and quantitative data. This research uses two types of data that were discussed previously, namely qualitative and quantitative data. The qualitative data in this research relates to the programs and profile of activities carried out by the Bengkayang Regency Regional Financial, Revenue and Asset Management Agency (BPKPAD). Meanwhile, quantitative data is presented in the form of currency reports which are available at the Bengkayang Regency Regional Financial, Revenue and Asset Management Agency (BPKPAD).

Data source

The data sources obtained and used in this research are:

1. Primary data
is a summary of research data obtained directly from original sources or without using any intermediary media. (Indiantoro & Supomo, nd) In this case, primary data was obtained from direct observation and interviews at the research site.
2. Secondary Data
It is a source of research data that is not obtained directly through intermediary media or cannot be obtained by other parties. (Indiantoro & Supomo, nd) .

Data collection technique

The most important technique in research is data collection because the main aim of research is data collection (Sugiyono 2010:401). The data collection techniques used to collect information for this research are as follows:

1. collect information about the standards of the study object
2. Hold honest discussions and Q&A with the government concerned
3. Study currency reports at the Bengkayang Regency Regional Financial, Revenue and Asset Management Agency (BPKPAD).
4. Study of activities at the Bengkayang Regency Regional Financial, Revenue and Asset Management Agency (BPKPAD).

Data Analysis Methods

The method used for analysis is called the Descriptive Method. The descriptive method is collecting, classifying, analyzing and interpreting data obtained from research objects so that it provides a clear picture in accordance with real needs.

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Operational definition

To overcome the shortcomings in this research, the author will try to clarify the research findings, which are as follows.

1. Presentation is a process and method in presenting and illustrating a story. The Budget Realization Act (LRA) outlines regional or regional government policy-making activities that demonstrate its concern for the APBN/APBD.
2. Overview sources, allocation and use of economic resources managed by the central/regional government in one reporting period, such as the Budget Realization Report (LRA). The Budget Realization Report (LRA) describes the relationship between a budget and its realization in one reporting cycle.

4. RESULTS AND DISCUSSION

The Budget Realization Report (LRA) is a component of the Government's financial report which presents the reporting entity's realization and budget information clearly and concisely for a certain period of time. The Regional Financial, Revenue and Asset Management Agency (BPKPAD) of Bengkayang Regency also provides information on financial reports and budget realization reports on the level of realization for each type of regional expenditure such as (capital expenditure, goods and services expenditure, and employee expenditure) for all transactions during the reporting period of the year 2022.

1. REGIONAL SHOPPING	<u>2021 BUDGET (Rp)</u>	<u>2021 REALIZATION (Rp)</u>
	1,275,208,821,601.00	1,105,539,492,965.92.71

Regional expenditure carried out continues to ensure the fulfillment of basic needs and minimum expenditure allocation by considering savings and efficient use of regional expenditure; and Ensure the implementation of government administration activities, implementation of relevant regional agendas.

Regional Expenditures are all RKUD expenditures that reduce SAL, which is a Regional obligation in one budget year that the region will not receive. Table 1 below shows the percentage for each region.

Table 1. Details of Realized Regional Expenditures for FY 2022 and 2021

DESCRIPTION	2022 BUDGET (Rp)	REALIZATION 2022 (Rp)	REALIZATION 2021 (Rp)	MORE OR LESS (Rp)
OPERATIONAL EXPENDITURES	826,180,831,379.00	757,518,320,138.22	738,800,740,532.71	18,717,579,605.51
CAPITAL EXPENDITURES	447,507,990,222.00	347,353,391,827.70	156,736,396,719.00	190,616,995,108.70
UNEXPECTED SHOPPING	1,335,000,000.00	667,781,000.00	778,517,426.00	(110,736,426.00)
AMOUNT	1,275,023,821,601.00	1,105,539,492,965.92	896,315,654,677.71	209,223,838,288.21

Realization of Regional Expenditures for FY 2022 is IDR 1,105,539,492,965.92 or 86.71% of the budget of IDR 1,275,023,821,601.00. When compared with the realization of Regional Expenditures for FY 2021 of IDR 896,315,654,677.71, then the realization of Regional Expenditures for FY 2022 increased by IDR 209,223,838,288.21 or 23.34%.

2. <u>2022 BUDGET OPERATIONAL EXPENDITURE</u>	<u>(Rp)</u>	<u>2022 REALIZATION(Rp)</u>
	826,180,831,379.00	757,518,320,138.22

Operational Expenditures are used for several types of capital investment that are used to change regional government operational activities within a certain period of time. These include employee spending, goods and services spending, interest spending, grant spending and social assistance spending. Realization of Operational Expenditures for FY 2022 is IDR 757,518,320,138.22 or 91.69% of the budget of IDR 826,180,831,379.00. When compared with the realization of Operational Expenditures for FY 2021 of IDR 738,800,740,532.71, then the realization of Operational Expenditures for FY 2022 increased by IDR 18,717,579,605.51 or 2.53%. Details of Operational Expenditures are presented in table 2 below:

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Table 2. Details of Realization of Operational Expenditures for FY 2022 and 2021

DESCRIPTION	2022 BUDGET (RP)	REALIZATION 2022 (RP)	REALIZATION 2021 (RP)	MORE OR LESS) (RP)
EMPLOYEE SHOPPING	409,236,085,959.00	393,032,641,585.49	421,975,718,861.18	(28,943,077,275.69)
SHOPPING FOR GOODS AND SERVICES	383,435,019,362.00	340,253,086,263.73	300,844,390,207.53	39,408,696,056.20
FLOWER SHOPPING	10,371,680,558.00	6,329,704,866.00	0.00	6,329,704,866.00
GRANT SHOPPING	18,742,171,500.00	14,316,128,500.00	11,215,743,750.00	3,100,384,750.00
SOCIAL ASSISTANCE SHOPPING	4,395,874,000.00	3,586,758,923.00	4,764,887,714.00	(1,178,128,791.00)
AMOUNT	826,180,831,379.00	757,518,320,138.22	738,800,740,532.71	18,717,579,605.51

3. EMPLOYEE SHOPPING 2022 BUDGET (Rp) REALIZATION 2022 (Rp) 4

09,236,085,959.00 393,032,641,585.49

Employee expenditure is expenditure for employees of departments/agencies/offices/divisions/work units within the Bengkayang Regency Government. Realization of Employee Expenditures for FY 2022 is IDR 393,032,641,585.49 or 96.04% of the budget of IDR 409,236,085,959.00. When compared with the realization of 2021 Employee Expenditures of IDR 421,975,718,861.18, the 2022 Employee Expenditure realization decreased by IDR 28,943,077,275.69 or 6.86%. Details of employee expenditure are presented in table 3 below.

Table 3. Details of Realized Employee Expenditures for FY 2022 and 202 1

DESCRIPTION	2021 BUDGET (RP)	REALIZATION 2021 (RP)	2020 REALIZATION (RP)	MORE OR LESS) (RP)
SHOPPING FOR SALARIES AND BENEFITS	268,043,494,746.00	261,889,993,186.00	256,886,979,920.00	5,003,013,266.00
ADDITIONAL SPENDING FOR ASN INCOME	54,362,686,314.00	50,081,596,392.25	64,405,068,408.00	(14,323,472,015.75)
DPRD SALARY AND ALLOWANCE EXPENDITURES	14,132,950,918.00	14,027,274,337.00	14,069,621,626.00	(42,347,289.00)
KDH/WKDH SALARY AND ALLOWANCE EXPENDITURES	189,837,600.00	177,631,366.24	174,448,372.18	3,182,994.06
OTHER REVENUE EXPENDITURES FOR LEADERS AND MEMBERS OF DPRD AND KDH/WKDH	601,600,000.00	597,600,000.00	569,302,200.00	28,297,800.00

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ADDITIONAL INCOME BASED ON OTHER OBJECTIVE CONSIDERATIONS ASN	71,905,516,381.00	66,258,546,304.00	71,587,259,155.00	(5,328,712,851.00)
BOS EMPLOYEE SHOPPING	0.00	0.00	13,695,719,180.00	(13,695,719,180.00)
SHOPPING FOR BLUD EMPLOYEES	0.00	0.00	587,320,000.00	(587,320,000.00)
AMOUNT	409,236,085,959.00	393,032,641,585.49	421,975,718,861.18	(28,943,077,275.69)

4. SHOPPING FOR GOODS AND SERVICES **2022 BUDGET (Rp)** **2022 REALIZATION (Rp)**
383,435,019,362.00 **340,253,086,263.73**

Expenditures on goods and services constitute expenditure on goods and services, maintenance expenditure and expenditure on official travel/agencies/sections/work units of the Bengkayang Regency Government. Realization of Goods and Services Expenditures for FY 2022 amounted to IDR 340,253,086,263.73 or 88.74% of the budget of IDR 383,435,019,362.00. When compared with the realization of Goods and Services Expenditures in FY 2021 of IDR 300,844,390,207.53, then the realization of Goods and Services Expenditures in FY 2022 increased by IDR 39,408,696,056.20 or 13.10%. Details of the realization of expenditure on goods and services are presented in table 4 below :

Table 4. Details of Realized Expenditures for Goods and Services FY 2022 and 2021

DESCRIPTION	2022 BUDGET (Rp)	REALIZATION 2022 (Rp)	REALIZATION 2021 (Rp)	MORE OR LESS) (Rp)
SHOP FOR CONSUMABLES	76,544,465,605.00	71,764,683,840.00	85,198,245,051.69	(13,433,561,211.69)
SHOP FOR GOODS THAT DON'T RUN OUT	0.00	0.00	33,251,000.00	(33,251,000.00)
SHOPPING FOR OFFICE SERVICES	83,394,361,505.00	89,438,677,278.00	92,154,391,598.40	(2,715,714,320.40)
SHOP FOR INSURANCE PREMIUMS	15,120,513,752.00	14,431,926,148.00	14,187,784,675.00	244,141,473.00
SHOPPING FOR LAND RENTAL	229,200,000.00	229,200,000.00	278,600,000.00	(49,400,000.00)
SHOP FOR EQUIPMENT AND MACHINERY RENTALS	1,251,740,928.00	988,033,665.00	703,525,000.00	284,508,665.00
SHOPPING FOR HOUSE/BUILDING/WAREHOUSE/PARKING RENTALS	1,016,559,000.00	751,001,000.00	675,425,080.00	75,575,920.00
OTHER FIXED ASSET RENTAL SHOPPING	17,500,000.00	17,500,000.00	4,400,000.00	13,100,000.00
BUSINESS TRAVEL SHOPPING	0.00	0.00	52,921,237,194.85	(52,921,237,194.85)
MAINTENANCE SHOPPING	0.00	0.00	15,909,991,155.13	(15,909,991,155.13)
SHOP FOR CONSTRUCTION CONSULTANCY SERVICES	43,545,551,548.00	37,875,803,441.00	17,770,716,451.00	20,105,086,990.00
SHOPPING FOR NON-CONSTRUCTION CONSULTANCY SERVICES	2,724,300,000.00	2,608,713,300.00	0.00	2,608,713,300.00
SERVICE SHOPPING SERVICE AVAILABILITY (AVAILABILITY PAYMENT)	100,000,000.00	99,999,900.00	0.00	99,999,900.00
SHOP FOR GOODS HANDED OVER TO THE COMMUNITY/THIRD PARTY	0.00	0.00	1,928,183,900.00	(1,928,183,900.00)

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CIVIL SERVANT EDUCATION SCHOLARSHIPS	27,500,000.00	27,500,000.00	174,000,000.00	(146,500,000.00)
SHOP COURSES, TRAINING, SOCIALIZATION AND TECHNICAL GUIDANCE FOR CIVIL SERVANTS	4,258,639,000.00	4,080,271,416.00	1,647,822,213.00	2,432,449,203.00
SPENDING MONEY TO GIVE TO THIRD PARTIES/COMMUNITY	0.00	0.00	5,076,300,000.00	(5,076,300,000.00)
SHOP FOR BOS FUND GOODS	0.00	0.00	12,180,516,888.46	(12,180,516,888.46)
SOIL MAINTENANCE SHOPPING	560,000,000.00	59,493,000.00	0.00	59,493,000.00
EQUIPMENT AND MACHINERY MAINTENANCE SHOPPING	5,454,423,550.00	5,709,943,282.00	0.00	5,709,943,282.00
SHOPPING FOR BUILDING AND BUILDING MAINTENANCE	4,726,407,900.00	3,646,498,911.00	0.00	3,646,498,911.00
ROAD, NETWORK AND IRRIGATION MAINTENANCE SPENDING	12,069,508,000.00	10,507,121,656.00	0.00	10,507,121,656.00
DOMESTIC OFFICIAL TRAVEL EXPENDITURES	59,523,166,794.00	55,201,226,609.00	0.00	55,201,226,609.00
SHOPPING FOR FOREIGN SERVICE TRIPS	76,650,000.00	0.00	0.00	0.00
SPENDING MONEY GIVEN TO THIRD PARTIES/OTHER PARTIES/SOCIETY	13,010,190,000.00	1,570,000,000.00	0.00	1,570,000,000.00
EXPENDITURES ON SERVICES PROVIDED TO THIRD PARTIES/OTHER PARTIES/THE PUBLIC	1,392,435,000.00	1,095,409,400.00	0.00	1,095,409,400.00
BOS GOODS AND SERVICES	43,272,377,392.00	39,316,197,369.73	0.00	39,316,197,369.73
SHOP FOR BLUD GOODS AND SERVICES	15,119,529,388.00	833,886,048.00	0.00	833,886,048.00
AMOUNT	383,435,019,362.00	340,253,086,263.73	300,844,390,207.53	39,408,696,056.20

Regarding expenditure on goods and services in 2022, which basically adds to the value of other fixed assets on the balance sheet, corrections have been made to the recording of related fixed assets.

5. 2022 BUDGET INTEREST EXPENDITURE (Rp) REALIZATION 202 (Rp)

10,371,680,558.00 6,329,704,866.00

Realization of interest expenditure for FY 2022 is IDR 6,329,704,866.00 or 61.03% of the budget of IDR 10,371,680,558.00. When compared with the realization of FY 2021 Interest Expenditure of IDR 0.00, then the realization of FY 2022 Interest Expenditure increased by IDR 6,329,704,866.00 or 100%. Interest Expenditures represent interest on loan debt to the Central Government.

6. 2022 BUDGET GRANT EXPENDITURE (Rp) 2022 REALIZATION (Rp)

18,742,171,500.00 14,316,128,500.00

Realization of Grant Expenditures for FY 2022 is IDR 14,316,128,500.00 or 76.38% of the budget of IDR 18,742,171,500.00. When compared with the realization of Grant Expenditures for FY 2021 of IDR 11,215,743,750.00, then the realization of Grant Expenditures for FY 2022 increased by IDR 3,100,384,750.00 or 27.64%. Details of the realization of Grant Expenditures are presented in table 5 below.

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Table 5. Details of Realization of Grant Expenditures for FY 2022 and 2021

DESCRIPTION	2022 BUDGET (Rp)	REALIZATION 2022 (Rp)	REALIZATION 2021 (Rp)	MORE OR LESS (Rp)
GRANT EXPENDITURES TO BODIES, COMMUNITY ORGANIZATIONS THAT ARE INDONESIAN LEGAL ENTITIES	14,352,581,500.00	14,316,128,500.00	10,475,400,000.00	3,840,728,500.00
SHOPPING FOR FINANCIAL ASSISTANCE GRANTS TO POLITICAL PARTIES	0.00	0.00	740,343,750.00	(740,343,750.00)
SHOP HIBA BOS FUNDS	4,389,590,000.00	0.00	0.00	0.00
AMOUNT	18,724,171,500.00	14,316,128,500.00	11,215,743,750.00	3,100,384,750.00

7. 2022 BUDGET SOCIAL ASSISTANCE EXPENDITURE 2022 REALIZATION

Rp. 4,395,874,000.00

Rp. 3,586,758,923.00

Realization of Social Assistance Expenditures for FY 2022 is IDR 3,586,758,923.00 or 81.59% of the budget of IDR 4,395,874,000.00. When compared with the realization of Social Assistance Expenditures for FY 2021 of IDR 4,764,887,714.00, then the realization of Social Assistance Expenditures for FY 2022 decreased by IDR 1,178,128,791.00 or 24.73% compared to the realization for FY 2021. Details of the realization of social assistance expenditures are presented in table 6 below:

DESCRIPTION	2022 BUDGET (Rp)	REALIZATION 2022 (Rp)	REALIZATION 2021 (Rp)	MORE OR LESS (Rp)
SPENDING SOCIAL ASSISTANCE FOR INDIVIDUALS AND/OR FAMILIES	3,031,874,000.00	2,641,508,923.00	2,041,887,714.00	599,621,209.00
SPENDING ON SOCIAL ASSISTANCE TO THE COMMUNITY	514,000,000.00	375,250,000.00	60,000,000.00	315,250,000.00
SOCIAL ASSISTANCE EXPENDITURES FOR NON-GOVERNMENTAL INSTITUTIONS	850,000,000.00	570,000,000.00	2,663,000,000.00	(2,093,000,000.00)
AMOUNT	4,395,874,000.00	3,586,758,923.00	4,764,887,714.00	(1,178,128,791.00)

5. DISCUSSION

Based on observations, the 2022 Bengkayang Regency Budget Realization Report (LRA) refers to the amount of funds or financial resources received by Bengkayang Regency during that fiscal year. This income can come from various sources, both from the central government, provincial government, and other sources. Analysis of the presentation of the Budget Realization Report (LRA) is carried out to evaluate the quality of the information presented, compliance with the rules regulated in PP No. 71 of 2010,

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as well as conformity with applicable accounting principles. In the context of this analysis, it is important to know whether the presentation of the Budget Realization Report (LRA) for Fiscal Year 2022 is in accordance with applicable government accounting standards.

In this research, a gap was also identified between budget planning and realization in the 2022 Fiscal Year in Bengkayang Regency. The aim of this research is to determine the presentation of the 2022 Bengkayang Regency Budget Realization Report (LRA) which is linked to the implementation of PP No. 71 of 2010. Previous research conducted by Paskaniata Kandioh et al., (2023) also examined the use of the Budget Realization Report (LRA) by referring to Government Regulation no. 24 of 2005, while this research refers to Government Regulation Number 71 of 2010. Several similarities and differences were found between this research and previous research.

Apart from that, research conducted by Febriana & Narastri, (2023) also involved analysis of the Budget Realization Report (LRA) to assess the implementation of regional budgets. There are several similarities and differences between this research and that research. The similarity lies in the use of the Budget Realization Report (LRA), while the difference lies in several calculations used in performance analysis. Research results by Bafagehi et al., (2023) . Regarding the Analysis of the Presentation of Budget Realization Reports Based on Government Accounting Standards, it shows that the preparation of government Budget Realization Reports is a complex process that involves cooperation between several sub-sections within the agency. This process includes the budget planning stages to the publication of realization and budget reports. In the conclusion of this research, it is necessary to evaluate the presentation of the 2022 Bengkayang Regency Budget Realization Report (LRA) to assess the extent to which applicable government accounting standards are implemented. Identifying gaps between planning and budget realization is also important so that improvements can be made in the future. Thus, it is hoped that the results of this research can provide a better understanding of the presentation of the Budget Realization Report (LRA) and provide recommendations for future improvements.

6. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on an analysis of the presentation of the Bengkayang Regency Budget Realization Report (LRA) for the 2022 fiscal year in the context of implementing PP No. 71 of 2010, several conclusions can be drawn:

1. The Bengkayang Regency Budget Realization Report (LRA) has presented information about income and expenditure received and made during the 2022 fiscal year. This report includes the type of income, sources of income, expenditure objectives, amount of income and expenditure realized.
2. In preparing the LRA, the application of government accounting standards regulated by PP no. 71 of 2010 has been implemented. This shows compliance with applicable regulations in the presentation of regional government financial reports.
3. The financial performance analysis carried out in the LRA provides an overview of the achievement of the goals set in the budget. Evaluation of the performance of programs and activities as well as predetermined performance indicators is also carried out.
4. The Budget Realization Report (LRA) also provides information about the remaining budget balance after budget implementation. This provides an overview of the financial health and efficient use of the Bengkayang Regency budget.

B. Suggestion

Based on the conclusions above, several suggestions can be put forward to improve the presentation of the Bengkayang Regency Budget Realization Report (LRA):

1. There is a need to improve the quality of information presented in the LRA. This can be done by ensuring that the data used is accurate, complete and relevant. Apart from that, it is also important to pay attention to the use of formats and structures that are clear and easy to understand.
2. It is important to ensure compliance with the rules set out in PP No. 71 of 2010 as well as applicable accounting principles. In this case, it is necessary to provide better training and understanding regarding these regulations and principles.
3. It is necessary to evaluate the suitability between planning and budget realization. Identifying weaknesses or deficiencies in report preparation can provide better insight and opportunities for improvement in the future.
4. Recommendations for future improvements should be provided based on the financial performance analysis that has been carried out. The recommendations may include steps to increase the efficiency of budget use, optimize revenues, and achieve set goals.
5. In preparing the LRA, it is important to consider the results of research related to LRA analysis in other regions. Comparing and learning best practices from similar studies can provide valuable input for improving the presentation of the LRA.

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