

ANALYSIS OF THE REALIZATION OF THE 2023 REGIONAL REVENUE AND EXPENDITURE BUDGET AT THE REGIONAL REVENUE AGENCY OF NABIRE REGENCY

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Abstract

The Regional Revenue Agency (Bapenda) of Nabire Regency plays a strategic role in supporting the Regent in administering regional government affairs, particularly in the field of revenue management. This study aims to analyze the realization of the 2023 Regional Revenue and Expenditure Budget (APBD) at the Regional Revenue Agency of Nabire Regency. Employing a qualitative research approach, the study was conducted at Bapenda Nabire Regency using both primary and secondary data sources. Data were collected through observation, in-depth interviews with four financial officers, and documentation review. Data analysis was carried out descriptively through the stages of data collection, data reduction, data presentation, and conclusion drawing. The findings indicate that regional revenue realization in the 2023 APBD reached Rp 46,924,222,592.00, equivalent to 157% of the targeted revenue, demonstrating the effectiveness of tax collection strategies, particularly in Land and Building Tax (PBB) and Land and Building Rights Acquisition Duty (BPHTB). Meanwhile, expenditure realization reached 98%, reflecting efficient and accountable budget utilization. These achievements were supported by increasing taxpayer awareness and improved service quality, although challenges related to human resource capacity and budget limitations remain. The realization of revenue and expenditure is influenced by several factors, including the quality of human resources, budget availability, implementation of standard operating procedures, taxpayer awareness, and the ease of payment systems. Overall, effective budget realization contributes positively to regional development by enhancing community

welfare, promoting economic growth, strengthening regional fiscal independence, and reducing dependence on external funding sources.

INTRODUCTION

The Regional Revenue Agency of Nabire Regency has the following functions: Preparation of regional policies in the field of revenue; Implementation of regional technical support tasks in the field of revenue; Monitoring, evaluation, and reporting on the implementation of regional technical support tasks in the field of revenue; Technical guidance on the implementation of supporting functions in the field of revenue; and the implementation of other functions given by the Regent related to their duties and functions. This research sets the object of research at the Regional Revenue Agency of Nabire Regency, where this research focuses on the realization of the 2023 Regional Revenue and Expenditure Budget. Research on the Regional Revenue and Expenditure Budget (APBD) in 2017 has been researched by Yuliastati K, about the Urgency of the Regional Expenditure Budget (APBD) for Regional Development Planning. E-Journal of Cataloging, Volume 5 Number 4, April 2017, pp. 160-171, ISSN: 2302-2019. Based on the results of the author's research, it is revealed that regional development planning through the APBD carried out by regional heads and approved together with the DPRD, has not been able to prosper the community as a whole. Because of the lack of community participation in the preparation of APBD planning to carry out regional development. Because of the above conclusion, in this paper it is recommended that local governments must involve the community in regional development planning through planning for the preparation of the APBD.

Regional revenue is all revenue obtained by local governments in one budget year. This income can be divided into several categories: a). Regional Original Revenue (PAD): Income obtained from sources managed by the region itself, such as regional taxes, levies, and the results of regional wealth management; b). Balance Fund: Funds received from the central government consisting of tax revenue sharing and general allocation funds (DAU) as well as special allocation funds (DAK) to support regional financing; c). Legitimate Miscellaneous Income: Income earned from other legitimate sources, such as grants, donations, and income from investments. Regional expenditure is all expenditures made by local governments to carry out their functions and duties. This shopping can also be divided into several categories: a). Operational Expenditure: Expenditure for the daily operational activities of the local government, such as employee salaries, administrative costs, and maintenance of facilities and infrastructure; b). Capital Expenditure: Expenditure on investment in the form of purchase or construction of fixed assets, such as infrastructure, buildings, and equipment; c). Unexpected Expenses: Unplanned expenses that are necessary to deal with emergency or urgent situations; d). Transfer Expenditure: Expenditure allocated to assist a village government or other institution in the form of financial assistance. The Regional Revenue and Expenditure Budget (APBD) is an important instrument in regional financial management that functions as a local government's financial plan to achieve development goals. Nabire Regency, as one of the regions in Central Papua Province, faces challenges in realizing an optimal budget.

According to The Ministry of Finance of the Republic of Indonesia in its book Financial Accounting System Module Edition 2 of 2008 namely: "Budget Realization is a financial activity of the central/regional government that shows compliance with the State Budget by presenting a description of the sources, allocation and use of economic resources managed by the central/regional government in one reporting period. budget realization describes a comparison between the budget and its realization in one reporting period, (SAK, 2008.53). The Regional Revenue and Expenditure Budget (APBD) is a financial plan at the local government level for a period of one year which is discussed and approved with the Regional House of Representatives (DPRD) and stipulated through a Regional Regulation (Permendagri Number 13 of 2006). The Regional Revenue and Expenditure Budget (APBD) is the basis for local governments in implementing programs and activities to be on target. As a form of legal product, the Regional Revenue and Expenditure Budget (APBD), has several useful functions in supporting the implementation of the government system in the regions.

This research began with initial observations and observations on the research object at the Regional Revenue Agency of Nabire Regency, this observation and observation obtained information that: Economic uncertainties, such as recession or fluctuations in commodity prices, can reduce regional revenues from the tax and levy sectors. The high unemployment rate can reduce people's purchasing power, which has an impact on declining tax revenue. Inaccuracies in financial recording and reporting can result in errors in budget planning and execution. Low public awareness of tax obligations can result in a low level of compliance in paying taxes and levies. Lack of public participation in budget planning and oversight can reduce accountability and transparency. Dependence on funds from the central government without adequate support can make it difficult for regions to meet revenue and expenditure targets. In addition, information was obtained regarding the number and percentage of regional revenue realization in Nabire Regency in Year 2023, that: Regional Revenue at the budget/ceiling of Rp. 1,422.27 Billion, realization of Rp. 1,217.29 Billion with a percentage of 85.59%. Meanwhile, Regional Expenditure at the budget/ceiling is Rp. 1,420.77 billion, the realization is Rp. 952.71 billion with a percentage of 67.06%.

The results of observations and observations made by researchers are used as a phenomenon that is used as a reason for research. In accordance with the background description above, the researcher is interested in conducting research in an in-depth study of the 2023 Regional Revenue and Expenditure Budget. The objectives to be achieved in this study are as follows: to find out and analyze the realization of regional revenue in the 2023 APBD of the Nabire Regency Regional Revenue Agency; to find out and analyze the realization of regional expenditure in the 2023 APBD of the Regional Revenue Agency of Nabire Regency; to identify and analyze the factors that affect Realization regional revenue and expenditure at the Nabire Regency Regional Revenue Agency, to find out and analyze the impact of budget realization on regional development at the Nabire Regency Regional Revenue Agency.

METHOD

This type of research is Research with a Qualitative approach. The object of this research is at the Regional Revenue Agency of Nabire Regency. The data source is sourced from primary data and secondary data. The data collection method in this study is through: observation, interview and documentation. The interview involved 4 financial

employees at the Nabire Regency Regional Revenue Agency in Nabire Regency. The Data Analysis Method is analyzed descriptively starting from data collection, data reduction, data presentation and drawing conclusions describing the research findings.

RESULT AND DISCUSSION

This study aims to find out and analyze the Realization of the 2023 Regional Revenue and Expenditure Budget at the Regional Revenue Agency of Nabire Regency. In conducting the analysis, it was carried out in a qualitative descriptive manner using data obtained through: observation, interviews and documentation.

Furthermore, the researcher conducted an interview with informant 1 at the Head of the Regional Revenue Agency (Mr. Yusuf Sirampun Pirade, ST., MM), who said that: *"The realization of regional revenue in the 2023 APBD at the Regional Revenue Agency of Nabire Regency can reach the target even more of Rp.46,924,222,592 or by 157%. The realization of regional expenditure in the 2023 APBD is 98% or a total of 13,754,710,385.00. For factors that affect the realization of regional revenue and expenditure are internal and external factors of taxpayers, inadequate Bapenda human resources and SOPs that are not in accordance with standards. Meanwhile, the impact of development on the Nabire Regency Bapenda is experiencing a Positive Trend in line with the increase in Regional Revenue."*

Based on the results of the interview above with the Head of the Regional Revenue Agency of Nabire Regency, Mr. Yusuf Sirampun Pirade, ST., MM, provided a clear picture of the performance of the realization of the regional revenue and expenditure budget in the 2023 APBD. From the interview, it can be concluded that: The realization of regional revenue reached Rp. 46,924,222,592, which reflects the achievement of 157% of the set target. This figure shows the effectiveness of the management and strategies implemented by Bapenda in optimizing revenue sources. The realization of regional expenditure reached 98% or an amount of Rp. 13,754,710,385.00. This shows that Bapenda is able to make efficient use of the available budget, even though there is little left over in unrealized spending. Factors affecting the realization of regional revenue and expenditure: Mr. Yusuf Sirampun Pirade, ST., MM, identified that there are internal and external factors that affect the realization of revenue and expenditure. The limitation of taxpayers and human resources (HR) in Bapenda is the main challenge, in addition to the non-conformity of the existing Standard Operating Procedure (SOP) with the needs in the field. Development Impact: Despite the challenges, the positive impact on the development of Nabire Regency can be seen from the trend of increasing regional income. This gives an indication that with better management, Bapenda can contribute significantly to regional development.

Then the researcher conducted an interview with informant 2 at the Head of Planning, Evaluation and Reporting (Mr. Hendrik Lumaga, ST), who said that: *"The 2023 APBD of the Nabire district Bapenda has increased and exceeded the target that has been set. The realization of regional expenditure in the 2023 APBD at the Nabire Regency Regional Revenue Agency has been implemented and its absorption has been maximized in each program and activity. Factors that affect the realization of regional revenue and expenditure at the Nabire Regency Regional Revenue Agency: awareness from taxpayers/levies, ease of payment of taxes/levies, services to taxpayers, facilities and infrastructure and rewards to employees. The impact of budget realization on regional development in the Regional Revenue Agency of Nabire Regency: road infrastructure*

development, road lighting infrastructure development and road infrastructure improvement".

The results of an interview with the Head of Planning, Evaluation and Reporting, Mr. Hendrik Lumaga, ST, provided important insights into the performance of the 2023 regional revenue and expenditure budget (APBD) at the Nabire Regency Regional Revenue Agency. From the interview, it can be concluded as follows: The Nabire Regency Bapenda has succeeded in achieving budget realization that exceeds the target that has been set for 2023. This shows the effectiveness of management and strategies applied in achieving regional revenue and expenditure goals. The realization of regional expenditure has been carried out well, with its absorption maximized in every program and activity. This indicates that Bapenda has made efforts to ensure that the allocated budget can be used optimally for the benefit of the community.

The Head of Planning, Evaluation and Reporting (Mr. Hendrik Lumaga, S.T) identified several factors that affect the realization of regional revenue and expenditure, including taxpayer awareness and ease of payment of taxes/levies are the main keys. In addition, the quality of service to taxpayers, adequate facilities and infrastructure, and the reward system for employees also contribute to increased realization. Positive Impact on Development: Good budget realization has a positive impact on regional development, especially in infrastructure. The construction of road infrastructure, street lighting, and road infrastructure improvements show that the available funds have been used to improve the quality of life of the community and accessibility in Nabire Regency."

The researcher conducted an interview with informant 3 at the Head of the UN (Mrs. Jenifer Melisa Rumengan, S.Stp), who said that: "*The realization of regional revenue in the 2023 APBD at the Regional Revenue Agency of Nabire Regency is quite optimal, marked by targets on several types of taxes that exceed and some even exceed the targets set, especially in the fields of PBB and BPHTB for BPHTB Taxes. The realization of regional expenditure in the 2023 APBD at the Regional Revenue Agency of Nabire Regency is quite good, especially in the UN sector, it can be carried out properly for strategic and important activities for job needs and efforts to increase regional revenue. Factors that affect the realization of income such as competent human resources (Human Resources) in carrying out Tupoksi for the implementation of activities in an effort to increase income, in addition to funds and budgets that support the implementation of activities that are managed well and responsibly. For the realization of the budget, both directly and indirectly, it has a positive impact on regional development which can be carried out properly and activities that have been adjusted for the smooth running of regional revenues can also be fulfilled and implemented, therefore regional revenues can also be achieved properly.*"

The results of the interview with the Head of the United Nations, Mrs. Jenifer Melisa Rumengan, S.Stp, the researcher can find out that: The realization of regional revenue in the 2023 APBD shows quite optimal performance, with several types of taxes, especially the Land and Building Tax (PBB) and the Land and Building Rights Acquisition Duty (BPHTB), successfully exceeding the set targets. This reflects the effectiveness of the strategies implemented in tax collection. The realization of regional expenditure also showed good results, focusing on strategic activities that are important for job needs and increasing regional income. This shows Bapenda's commitment to ensuring that the budget is used effectively to support programs that have a positive impact. The importance of competent human resources (HR) in carrying out their main duties and functions (Tupoksi). The availability of funds and supporting budgets is also a crucial factor in the

implementation of well-managed and responsible activities. Good budget realization, both direct and indirect, has a positive impact on regional development. Activities that have been adjusted to the needs of regional income can be carried out properly, so that regional revenue targets can be achieved. Overall, this interview confirms that the Nabire Regency Bapenda has shown good performance in managing regional revenue and expenditure in 2023. By focusing on human resource development and responsible budget management, it is hoped that this performance can continue to be improved to support sustainable development in Nabire Regency.

Then the researcher conducted an interview with informant 4 at the Receiver Treasurer (Mr. Muhammad Rio Widiasmoro), who said that: *"The realization of regional revenue at Bapenda exceeded the target, which was Rp.46,924,222,592.00 or 157% of the target. The realization at Bapenda in 2023 was achieved by 98%, namely Rp.13,753,710,385.00. There are 2 factors that affect revenue realization, namely: Internal factors which include limited human resources and budget, while external factors are in the form of low awareness and obedience of taxpayers in reporting taxes that should be paid. PAD is very influential in reducing the burden on the APBD and will gradually realize regional independence in regional development"*

The results of the interview with the Recipient Treasurer, Mr. Muhammad Rio Widiasmoro, provided significant information about the performance of regional revenue and expenditure realization at the Regional Revenue Agency (Bapenda) of Nabire Regency in 2023, where the realization of regional revenue at Bapenda managed to reach Rp. 46,924,222,592.00, which is equivalent to 157% of the set target. This achievement shows the effectiveness of the measures taken in collecting regional revenue. The realization of regional expenditure at Bapenda reached 98% or Rp. 13,753,710,385.00. This reflects good budget management and efficient use of resources to carry out planned programs. There are 2 (two) main factors that affect the realization of income.

Internal factors consisting of limited human resources (HR) and budget, as well as external factors that include low awareness and obedience of taxpayers in reporting tax obligations that must be paid. Both play an important role in determining the level of regional income achievement. Regional Original Revenue (PAD) has a great influence in reducing the burden of the Regional Revenue and Expenditure Budget (APBD). With the increase in PAD, it is hoped that it can gradually realize regional independence in development, which will support the sustainability and effectiveness of development programs in Nabire Regency. This shows that the Nabire Regency Bapenda has achieved good results in the realization of regional revenue and expenditure in 2023, although it is still faced with challenges that need to be overcome. With improvements in the aspect of taxpayer awareness and strengthening human resources, it is hoped that this performance can continue to be improved to achieve better regional independence in the future

DISCUSSION

Realization of Regional Revenue in the 2023 APBD at the Nabire Regency Bapenda.

The realization of regional revenue in the Nabire Regency Bapenda for the 2023 APBD reached Rp. 46,924,222,592.00 or 157% of the target, showing success in tax collection, especially the Land and Building Tax (PBB) and the Land and Building Rights Acquisition Duty (BPHTB). The realization of expenditure reached 98% or Rp. 13,753,710,385.00, reflecting Bapenda's commitment to utilize the budget efficiently. This achievement is supported by taxpayer awareness and good service, despite

challenges related to human resources (HR) and budget. The positive impact of this achievement has increased regional independence and reduced dependence on funds from the central government. So it can be concluded that the realization of regional revenue in the 2023 APBD at the Nabire Regency Regional Revenue Agency shows very positive results, with achievements that exceed the target. This not only reflects the effectiveness of revenue management by Bapenda, but also shows the potential to increase regional independence through better resource management. This success must be balanced with efforts to overcome existing challenges so that these achievements can be sustained and improved in the future.

Realization of Regional Expenditure in the 2023 Regional Budget at the Nabire Regency Bapenda.

The realization of regional expenditure reached 98%, showing efficiency in budget management. Bapenda has succeeded in maximizing its absorption in strategic programs, especially in the United Nations sector, which supports infrastructure development and public services. This achievement reduces the risk of remaining budget and contributes to regional independence. However, challenges such as limited human resources need to be addressed through training and capacity building. The realization of regional expenditure in the 2023 APBD at the Regional Revenue Agency of Nabire Regency showed very positive results. With the achievement of 98% in expenditure realization, Bapenda has shown a strong commitment to budget management and the implementation of strategic activities. To maintain and improve this performance, it is necessary to continuously strengthen human resources and a more efficient management system. Thus, Bapenda can continue to contribute to increasing regional income and sustainable development.

Factors Affecting Regional Revenue and Expenditure Realization in Bapenda Nabire Regency

The realization of revenue and expenditure is influenced by internal factors such as the quality of human resources, budget availability, and SOPs, as well as external factors such as taxpayer awareness and ease of payment. Improving human resources, good budget management, and socialization of tax obligations are important steps to achieve optimal results. The realization of regional revenue and expenditure in the Nabire Regency Bapenda is influenced by various internal and external factors. Strengthening human resources, good budget management, and increasing taxpayer awareness are important steps that need to be taken to achieve optimal results. By paying attention to these factors and making the necessary improvements, Bapenda can improve the performance of regional revenue and expenditure management in a sustainable manner

The Impact of Budget Realization on Regional Development in Bapenda Nabire Regency.

Good budget realization has a positive impact on regional development, with an increase in Regional Original Revenue (PAD) that allows for better implementation of development programs. Infrastructure development, such as roads and lighting, improves people's quality of life. The increase in PAD also supports regional independence by reducing dependence on external funds. This success creates opportunities for sustainable development and improves the efficiency of budget management. So it can be concluded that the realization of the budget in the Nabire Regency Bapenda has a significant impact on regional development. With the increase in PAD and the implementation of effective development programs, Bapenda not only contributes to infrastructure development, but also to improving the quality of life of the community. By continuing to improve the efficiency and effectiveness of budget management, Nabire Regency can achieve better regional independence and support sustainable development.

CONCLUSSION AND RECOMMENDATION

The realization of regional revenue in the 2023 Regional Revenue and Expenditure Budget (APBD) at the Regional Revenue Agency (Bapenda) of Nabire Regency reached Rp 46,924,222,592.00, equivalent to 157% of the established target, indicating the effectiveness of tax collection strategies, particularly in Land and Building Tax (PBB) and Land and Building Rights Acquisition Duty (BPHTB). On the expenditure side, budget realization reached 98%, reflecting Bapenda's strong commitment to efficient and accountable budget utilization, supported by increasing taxpayer awareness and improved service quality, despite ongoing challenges related to human resource capacity and budget constraints. The achievement of both revenue and expenditure realization is influenced by several key factors, including the quality of human resources, budget availability, the implementation of standard operating procedures (SOPs), as well as taxpayer awareness and the ease of payment systems. Overall, effective budget realization has a significant positive impact on regional development, contributing to improvements in community welfare, economic growth, and regional fiscal independence, while simultaneously reducing dependence on external funding sources.

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