

**Analysis of Budget Absorption Effectiveness and Efficiency at the
Department of Public Works and Water Resources of
Sidoarjo Regency**

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ABSTRACT

This research aims to analyze the effectiveness and efficiency of budget absorption in the Department of Highways and Water Resources of Sidoarjo Regency. The theoretical basis used in this research is Good Governance, Regional Budget Revenues and Expenditures, Budget Realization Reports and Budget Absorption, namely in the form of Effectiveness and Efficiency indicators. This research method is descriptive qualitative using secondary data and the data collection technique in this research uses documentation in the form of a Budget Realization Report for the Sidoarjo Regency Highways Works and Water Resources Service and an Accountability Performance Report for the Sidoarjo Regency Highways Works and Water Resources Service. Data analysis in this research uses effectiveness and efficiency ratio calculations. The results of this research in the effectiveness ratio in 2018-2020, an effectiveness level of more than 100%, can be said to be effective. Meanwhile, in 2021-2022 the level of effectiveness cannot be calculated. The efficiency ratio in 2018-2022 is less than 100%, which means budget absorption can be said to be inefficient.

Keywords : *Effectiveness, Efficiency, Budget Absorption.*