

***Analysis of the Effectiveness and Efficiency of the Revenue and Expenditure Budget at the Public Works and Spatial Planning Office of Lumajang Regency***

Dessy Putri Andini, S.E., M.M.

**Nur Hafifah**

*Study Program Public Sector Accounting  
Majoring of Business*

**ABSTRACT**

*The purpose of this study was to analyze the effectiveness and efficiency of the revenue and expenditure budget at the Public Works and Spatial Planning Office of Lumajang Regency in terms of the budget realization report. The location of this research is at the Public Works and Spatial Planning Office of Lumajang District, Lumajang Sub-district, Lumajang Regency. This research used descriptive qualitative methods, including non-participant observation, in-depth interviews, and documentation to obtain data, as well as triangulation techniques to ensure data validity. The research findings show that the effectiveness of the revenue budget at the Lumajang District Public Works and Spatial Planning Office for five years from 2018 to 2022 is categorized as ineffective, then the efficiency of the expenditure budget at the Lumajang District Public Works and Spatial Planning Office for five years from 2018 to 2022 is categorized as quite efficient. Therefore, it can be concluded that the Lumajang District Public Works and Spatial Planning Office is less than optimal in managing its budget.*

**Key word:** *Revenue and Expenditure Budget, Effectiveness and Efficiency*