

***Evaluation of the Budget Realization Report Based on PSAP No. 02 at the Public Works Department of Highways and Water Resources of Jember Regency.*** Endro Sugiartono, S.E., M.M.

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**ABSTRACT**

*This research aims to evaluate the budget realization report based on PSAP No. 02 and find out the efficiency and effectiveness of the budget realization report at the Public Works Department of Highways and Water Resources of Jember Regency. This research uses a qualitative research method with data collection methods in the form of interviews and documentation carries out at the Public Works Department of Highways and Water Resources of Jember Regency. The results of this research can be concluded that the implementation of the budget realization report at the Public Works Department of Highways and Water Resources of Jember Regency in preparing the LRA is not fully in accordance with PSAP No. 02 in PP Number 71 of 2010. The reasons why it is not fully in accordance with PSAP No. 02, namely not presenting or preparing several items in the contents of the budget realization report. Posts that are not presented or compiled are transfers, financing, and remaining over/under financing budget (SiLPA/SiKPA).*

**Key words:** *Budget Realization Report, PSAP No. 02, Department*