

**IMPLEMENTATION OF MINIMUM SERVICE STANDARD BUDGET AT
THE SOCIAL SERVICES DEPARTEMENT OF JEMBER REGENCY**

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ABSTRACT

This study is motivated by the importance of budgeting in fulfilling the Minimum Service Standards (MSS) in the social sector as a form of local government responsibility in providing basic public services. This study is grounded in the theories of good governance, public sector budgeting, and the concept of MSS, which emphasize the principles of accountability, transparency, and effectiveness in budget management. The objective of this research is to analyze the planning, implementation, and constraints in budget implementation at the Social Services Office of Jember Regency for the 2024 fiscal year. This research employs a descriptive qualitative method, with data collection techniques including in-depth interviews and documentation of secondary data such as the Budget Work Plan (RKA), Budget Implementation Document (DPA), and Budget Realization Report (LRA). The results indicate that the budget planning process is aligned with regional policies and prioritizes the fulfillment of MSS, despite fiscal capacity limitations that are addressed through program rationalization. The implementation of the budget demonstrates optimal performance in key programs. However, challenges remain, particularly in terms of limited human resources and bureaucratic complexity in responding to social emergency conditions.

Keywords: *Minimum Service Standards, Budget Implementation, Public Sector Accounting, Good Governance.*