



Conformity of the Work Plan with the Budget Implementation Document at the Marine and Fisheries Service of Central Lombok Regency

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Abstract. The writing of this article is aimed at finding out the suitability of the work plan with the Budget Implementation Document at the Marine and Fisheries Service of Central Lombok Regency by using descriptive qualitative. The results and discussion can be seen from the Details of the DPA Expenditure Activities of the Central Lombok Marine and Fisheries Service has reflected the conformity with the performance of the service which can be seen in the Central Lombok Regent Regulation No. 83 of 2016 concerning the Position, Organizational Structure, Main Tasks and Functions of the Central Lombok Regency Marine and Fisheries Service. As for activities and expenditures that are samples are Expenditure on Fishing Management activities in Rivers, Lakes, Reservoirs, Swamps, and Other Reservoirs that can be Pursued in 1 (one) Regency/City Region with official travel expenses, Small Fishermen Empowerment Activities in the Regency/City Region with competition prize spending, and Small Fish Cultivation Empowerment Activities with fish health and environmental management training expenses.

Keywords: Central Lombok Marine and Fisheries Service, DPA-SKPD, Work Plan.

INTRODUCTION

Based on Government Regulation No. 12 of 2019, the State Revenue and Expenditure Budget, hereinafter abbreviated as the State Budget, is the central government's annual financial plan stipulated by law. The Regional Revenue and Expenditure Budget or abbreviated as APBD is an annual regional financial plan determined by the Regional Regulation. The Regional Apparatus Work Unit Budget Implementation Document, hereinafter abbreviated as DPA SKPD, is a document that makes SKPD revenues and expenditures or documents that contain SKPD revenue, expenditure and financing that carry out the function of regional general treasurer which is used as the basis for budget implementation by budget users. The draft DPA-SKPD makes details of the goals to be achieved, functions, programs, activities, budgets provided to achieve these goals, and plans for withdrawing funds for each work unit and estimated revenue.

Central Lombok itself has an APBD of Rp. 2,486,845,277,286 with a budgeted budget of Rp. 14,067. 746,271 which can be seen from the FY 2022 DPA for the Marine and Fisheries Service and is used as regulated in accordance with the Central Lombok Regent Regulation No. 83 of 2016 concerning the position, organizational structure, main tasks and functions of the Marine and Fisheries Service of Central Lombok Regency. According to data (BPS, 2022) Central Lombok is one of the regencies that is located in West Nusa Tenggara Province based on data with an area of 1,095.03 km² Km. Geographically, Central Lombok Regency is located at 82° 7' - 8° 30'

south latitude from 116° 10' - 116° 30' East Longitude which runs longitudinally starting from the foot of Mt. Rinjani in the North to the coast of Kuta in the South with several small islands around it. This makes Central Lombok a destination for beach tourist attractions. In addition, around beach tourist attractions, many people whose livelihood is fishermen. Thus, it is hoped that the Central Lombok Regency Government, especially the Marine and Fisheries Service, can allocate the budgeted APBD funds for related agencies as best as possible and in accordance with the DPA that has been made.

Based on the APBD that has been budgeted at Rp. 14,067. 746.271 for the Marine and Fisheries Service, the Regional Apparatus Work Unit Budget Implementation Document or abbreviated as DPA SKPD is urgently needed, in order to see the accuracy of the use of budgeted funds whether it is in accordance with the details of the goals to be achieved, the functions of programs, activities, budgets and plans for withdrawing funds in each work unit as well as the estimated revenue. It is not uncommon for many SKPD DPA reports to be inconsistent with the Main Tasks of the Functions that have been given.

The writing of this article is also supported by the existence of an international journal with the title *Effect of Budget Implementation on Economic Growth in Nigeria* (Tony Bameyi, n.d.), *Financial Factors Influencing Budget Implementation in Counties (A Survey of Selected Counties in Kenya)* (Mathenge et al., 2018), *Problems and prospects of budgeting and budget implementation in Local Government System in Nigeria* (Ugoh & Ukpere, 2009). Apart from the three international journals, there are three national journals, namely the *Application of Expenditure Budget to Operational Performance at the Magelang City Agriculture and Food Service* (Yakub et al., 2021), *Implementation of Budget Implementation Documents as Part of the Accountability Report on Public Accountability and Transparency* Suteja et al (2016), *Analysis of the Realization of the Summary of the Implementation Document of the Regional Apparatus Work Unit Budget at the Bali Provincial Education Office* (Ni Wayan Ratna Sari, 2017).

RESEARCH METHOD

The research method in writing this article uses a descriptive qualitative method. According to Sugiyono (2019), the qualitative research method is a research method based on the philosophy of postpositivism which is used to research objects with natural conditions (real state, not set or in an experimental state) where Researchers are the key instruments. Qualitative research has a

descriptive nature and tends to use inductive approach analysis, so that the process and meaning based on the subject's perspective are more highlighted in this qualitative research (Fadil, 2020).

The descriptive nature of qualitative research means that the research will try to make a systematic, accurate, and factual general picture of a fact, nature, and the relationship between the phenomena being studied. As stated by Nazir (2014) that the descriptive research method is a method in researching the status of a group of people, an object, a condition, a system of thought, or a class of events in the present with the aim of making a systematic, factual and accurate description, description or painting about the facts, properties and relationships between the phenomena being investigated. Based on the explanation above, it can be concluded that qualitative research is research conducted to examine an object, a condition, a group of people, or other phenomena without changing natural conditions in order to make a detailed systematic overview that is actual and accurate.

RESULTS AND DISCUSSION

Based on the Regulation of the Regent of Central Lombok Number 83 of 2016, it can be seen in figure 1 below, that the Marine and Fisheries Service has the following functions:

Bagian Ketiga

Fungsi

Pasal 4

Untuk melaksanakan tugas pokok sebagaimana dimaksud dalam pasal 3, Dinas Kelautan dan Perikanan menyelenggarakan fungsi:

- a. Perumusan kebijakan perikanan tangkap, pengelolaan perikanan budidaya dan pemberdayaan usaha perikanan;
- b. Pelaksanaan kebijakan perikanan tangkap, pengelolaan perikanan budidaya dan pemberdayaan usaha perikanan;
- c. Pelaksanaan evaluasi dan pelaporan perikanan tangkap, pengelolaan perikanan budidaya dan pemberdayaan usaha perikanan;
- d. Pelaksanaan administrasi Dinas di bidang Kelautan dan Perikanan;
- e. Pelaksanaan fungsi lain yang terkait bidang kelautan dan perikanan yang diberikan oleh Bupati.

Figure 1. Function

DOKUMEN PELAKSANAAN ANGGARAN SATUAN KERJA PERANGKAT DAERAH		Formulir DPA-RINCIAN BELANJA SKPD
Kab. Lombok Tengah Tahun Anggaran 2022		
Nomor DPA : DPA/A.1/3.25.0.00.0.00.01.0000/001/2022		
Urusan Pemerintahan : 3 URUSAN PEMERINTAHAN PILIHAN		
Bidang Urusan : 3.25 URUSAN PEMERINTAHAN BIDANG KELAUTAN DAN PERIKANAN		
Program : 3.25.03 PROGRAM PENGELOLAAN PERIKANAN TANGKAP		
Sasaran Program :		
Capaian Program :	Indikator	Target
	Produksi Perikanan Tangkap (Ton)	3.395,65 Ton/Tahun
Kegiatan : 3.25.03.2.01 Pengelolaan Penangkapan Ikan di Wilayah Sungai, Danau, Waduk, Rawa, dan Genangan Air Lainnya yang dapat Diusahakan dalam 1 (satu) Daerah Kabupaten/ Kota		
Organisasi : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan		
Unit : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan		
Alokasi Tahun 2021 : Rp0 (nol rupiah)		
Alokasi Tahun 2022 : Rp1.768.146.185 (satu miliar tujuh ratus enam puluh delapan juta seratus empat puluh enam ribu seratus delapan puluh lima rupiah)		
Alokasi Tahun 2023 : Rp0 (nol rupiah)		
Indikator dan Tolok Ukur Kinerja Kegiatan		
Indikator	Tolok Ukur Kinerja	Target Kinerja
Capaian Kegiatan	Produksi Perikanan Tangkap (Ton)	3.395,65 Ton/Tahun
Masukan	Dana yang dibutuhkan	Rp1.768.146.185
Keluaran	Jumlah Sarana dan Prasarana Penangkapan Ikan yang tersedia	104 Unit/paket
Hasil	Bahan informasi sebagai bahan perencanaan	3 Dokumen
Kelompok Sasaran Kegiatan : Kelompok Usaha Bersama (KUB)		

Figure 2. Results from the Central Lombok Marine and Fisheries Service SKPD DPA

It can be seen in figure 2 that the expenditure on Fishing Management activities in the Rivers, Lakes, Reservoirs, Swamps, and Other Reservoirs that can be Cultivated in 1 (one) Regency/City Region contains expenditure that has accommodated the activities of the Marine and Fisheries Service in accordance with the Regulation of the Regent of the Marine and Fisheries Service No. 83 of 2016 Namely domestic official trips which aim to validate statistical data at the national level in terms of capture fisheries and expenditure on intra-city official trips regarding the collection of statistical data on capture fisheries with the output of the number of available fishing facilities and infrastructure.

Bagian Kedua
Tugas Pokok dan Fungsi Unsur Organisasi

Paragraf 1
Kepala Dinas

Pasal 6

- (1) Kepala Dinas mempunyai tugas pokok memimpin, merencanakan, mengawasi, mengendalikan dan mengkoordinasikan kegiatan Dinas dalam menyelenggarakan urusan pemerintahan yang menjadi kewenangan daerah di bidang kelautan dan perikanan.
- (2) Untuk menyelenggarakan tugas pokok sebagaimana dimaksud pada ayat (1), Kepala Dinas mempunyai fungsi:
 - a. Perumusan dan Penetapan Rencana Strategis dan Program Kerja Dinas;
 - b. Perumusan kebijakan teknis di bidang Kelautan dan Perikanan;
 - c. Pengkoordinasian penyusunan Rencana Kerja Tahunan (RKT), Rencana Kerja Anggaran/Dokumen Pelaksanaan Anggaran (RKA/DPA) dan Penetapan Kinerja Dinas;
 - d. Penyelenggaraan pengaturan, pembinaan, pengawasan dan pengendalian serta bimbingan bidang di bawahnya;
 - e. Penyelenggaraan koordinasi, informasi dan sinkronisasi pelaksanaan tugas Dinas dengan perangkat daerah dan instansi terkait;
 - f. Pelaksanaan kerjasama dengan pihak lain baik Instansi Pemerintah, Lembaga Organisasi Swadaya Masyarakat dan atau swasta;

Figure 3. Image of organizational elements

DOKUMEN PELAKSANAAN ANGGARAN SATUAN KERJA PERANGKAT DAERAH		Formulir DPA-RINCIAN BELANJA SKPD				
Kab. Lombok Tengah Tahun Anggaran 2022						
Nomor DPA : DPA/A.1/3.25.0.00.0.00.01.0000/001/2022						
Urusan Pemerintahan : 3 URUSAN PEMERINTAHAN PILIHAN						
Bidang Urusan : 3.25 URUSAN PEMERINTAHAN BIDANG KELAUTAN DAN PERIKANAN						
Program : 3.25.03 PROGRAM PENGELOLAAN PERIKANAN TANGKAP						
Sasaran Program :						
Capaian Program :						
		Indikator		Target		
		Produksi Perikanan Tangkap (Ton)		3.395,65 Ton/Tahun		
Kegiatan : 3.25.03.2.02 Pemberdayaan Nelayan Kecil dalam Daerah Kabupaten/Kota						
Organisasi : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan						
Unit : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan						
Alokasi Tahun 2021 : Rp0 (nol rupiah)						
Alokasi Tahun 2022 : Rp144.892.245 (seratus empat puluh empat juta delapan ratus sembilan puluh dua ribu dua ratus empat puluh lima rupiah)						
Alokasi Tahun 2023 : Rp0 (nol rupiah)						
Indikator dan Tolok Ukur Kinerja Kegiatan						
Indikator	Tolok Ukur Kinerja			Target Kinerja		
Capaian Kegiatan	Produksi Perikanan Tangkap (Ton)			3.395,65 Ton/Tahun		
Masukan	Dana yang dibutuhkan			Rp144.892.245		
Keluaran	Peningkatan Kelas Kelompok KUB			70 kelompok		
Hasil	Meningkatnya produksi perikanan tangkap			3 Dokumen		
5.1.02.04	Belana Perjalanan Dinas					Rp5.232.000
5.1.02.04.01	Belanja Perjalanan Dinas Dalam Negeri					Rp5.232.000
5.1.02.04.01.0001	Belanja Perjalanan Dinas Biasa					Rp4.952.000
	[#] Dalam Rangka Konsultasi, Sinkronisasi dan Koordinasi ke Provinsi/Kab. Kota se-Pulau Lombok Sumber Dana :					Rp150.000
	[-]					
	Uang Harian Perjalanan Dinas Dalam Negeri (Dalam Kota lebih 8 jam) Spesifikasi : Lingkup Nusa Tenggara Barat	1 Orang x 1 Kali	orang / hari	150.000	0	Rp150.000
	[#] Dalam Rangka Temu Teknis Program Bantuan Premi Asuransi Nelayan Sumber Dana :					Rp4.802.000
	[-] (1 Orang, 2 Hari, 1 Kali)					
	Biaya Taksi Perjalanan Dinas Dalam Negeri Spesifikasi : DKI Jakarta	1 Orang x 2 Kali	Orang/Kali	256.000	0	Rp512.000
	Biaya Tiket Pesawat Perjalanan Dinas Dalam Negeri Pulang Pergi (PP) Spesifikasi : Ekonomi + Jakarta	1 Orang x 1 Kali	orang/tiket	3.230.000	0	Rp3.230.000
	Uang Harian Perjalanan Dinas Dalam Negeri (Luar Kota) Spesifikasi : DKI Jakarta	1 Orang x 2 Hari	OH	530.000	0	Rp1.060.000
5.1.02.04.01.0003	Belanja Perjalanan Dinas Dalam Kota					Rp280.000
	[#] Dalam Rangka Pendampingan Program Asuransi Nelayan Sumber Dana :					Rp280.000
	[-]					
	Biaya Perjalanan Dinas Dalam Daerah Spesifikasi : Reguler SKPD	2 Orang x 2 Hari	orang / hari	70.000	0	Rp280.000
5.1.02.05	Belanja Uang dan/atau Jasa untuk Diberikan kepada Pihak Ketiga/Pihak Lain/Masyarakat					Rp15.000.000
5.1.02.05.01	Belanja Uang yang Diberikan kepada Pihak Ketiga/Pihak Lain/Masyarakat					Rp15.000.000
5.1.02.05.01.0001	Belanja Hadiah yang Bersifat Perlombaan					Rp15.000.000
	[#] NTB Fishing Tournament Sumber Dana :					Rp15.000.000
	[-]					
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara Harapan I	1 Regu	tim	2.000.000	0	Rp2.000.000
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara Harapan II	1 Regu	tim	1.500.000	0	Rp1.500.000
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara Harapan III	1 Regu	tim	1.000.000	0	Rp1.000.000
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara I	1 Regu	tim	4.500.000	0	Rp4.500.000
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara II	1 Regu	tim	3.500.000	0	Rp3.500.000
	Hadiah Juara Lomba Mancing (NTB Fishing Tournament) Spesifikasi : Juara III	1 Regu	tim	2.500.000	0	Rp2.500.000
Jumlah Anggaran Sub Kegiatan:						Rp132.672.005

Figure 4. Results of the DPA SKPD of the Lombok Tengah Marine and Fisheries Service

Small Fishermen Empowerment Activities in Regency/City Areas have the goal of increasing capture fisheries production with the output of increasing the class of the KUB group, this can be seen from the expenditure budgeted by the Marine and Fisheries Service, namely spending money and/or services to be given to Third Parties/Other Parties/Communities in the form of prize shopping that is a competition shows that the activities carried out are related to class improvement KUB group.

DOKUMEN PELAKSANAAN ANGGARAN SATUAN KERJA PERANGKAT DAERAH		Formulir DPA-RINCIAN BELANJA SKPD				
Kab. Lombok Tengah Tahun Anggaran 2022						
Nomor DPA : DPA/A.1/3.25.0.00.0.00.01.0000/001/2022						
Urusan Pemerintahan : 3 URUSAN PEMERINTAHAN PILIHAN						
Bidang Urusan : 3.25 URUSAN PEMERINTAHAN BIDANG KELAUTAN DAN PERIKANAN						
Program : 3.25.04 PROGRAM PENGELOLAAN PERIKANAN BUDIDAYA						
Sasaran Program :						
Capaian Program :						
		Indikator		Target		
		Produksi Benih Ikan		7.842.667 Ekor		
		Produksi Perikanan Budidaya		46.846,01795 Ton/Tahun		
Kegiatan : 3.25.04.2.02 Pemberdayaan Pembudi Daya Ikan Kecil						
Organisasi : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan						
Unit : 3.25.0.00.0.00.01.0000 Dinas Kelautan dan Perikanan						
Alokasi Tahun 2021 : Rp0 (nol rupiah)						
Alokasi Tahun 2022 : Rp26.407.260 (dua puluh enam juta empat ratus tujuh ribu dua ratus enam puluh rupiah)						
Alokasi Tahun 2023 : Rp0 (nol rupiah)						
Indikator dan Tolok Ukur Kinerja Kegiatan						
Indikator	Tolok Ukur Kinerja			Target Kinerja		
Capaian Kegiatan	Produksi Benih Ikan			7.842.667 Ekor		
	Produksi Perikanan Budidaya			46.846,01795 Ton/Tahun		
Masukan	Dana yang dibutuhkan			Rp26.407.260		
Keluaran	Jumlah Kelompok Pembudidaya Ikan Menerapkan Teknologi Budidaya Perikanan			93 kelompok		
Hasil	Meningkatnya Pengetahuan dan keterampilan Pokdakan akan pembuatan pakan ikan			60 orang		
Kelompok Sasaran Kegiatan : Kelompok Pembudidaya Ikan (Pokdakan)						
5.1.02.01.01.0052 Belanja Makanan dan Minuman Rapat						
[#] PELATIHAN PENGELOLAAN KESEHATAN IKAN DAN LINGKUNGAN						Rp3.600.000
Sumber Dana :						Rp1.800.000
[-] Makan Minum Pelatihan Pengelolaan Kesehatan Ikan dan Lingkungan						
	Rapat Biasa	40 Orang x 1 Hari	Orang/Kali	10.000	0	Rp400.000
	Spesifikasi : Kudapan / Snack					
	Rapat Biasa	40 Orang x 1 Hari	Orang/Kali	35.000	0	Rp1.400.000
	Spesifikasi : Makan					
[#] Pelatihan Pokdakan dalam Penerapan Cara Budidaya Ikan Yang Baik (CBIB)						Rp1.800.000
Sumber Dana :						
[-] Makan dan Minum Pelatihan Cara Budidaya Ikan Yang Baik (CBIB)						
	Rapat Biasa	40 Orang x 1 Hari	Orang/Kali	10.000	0	Rp400.000
	Spesifikasi : Kudapan / Snack					
	Rapat Biasa	40 Orang x 1 Hari	Orang/Kali	35.000	0	Rp1.400.000
	Spesifikasi : Makan					
5.1.02.02 Belanja Jasa						Rp3.000.000
5.1.02.02.12 Belanja Kursus/Pelatihan, Sosialisasi, Bimbingan Teknis serta Pendidikan dan Pelatihan						Rp3.000.000
5.1.02.02.12.0002 Belanja Sosialisasi						Rp3.000.000
[#] PELATIHAN PENGELOLAAN KESEHATAN IKAN DAN LINGKUNGAN						Rp1.500.000
Sumber Dana :						
[-] Transport Peserta Pelatihan Pengelolaan Kesehatan Ikan dan Lingkungan						
	Uang Transport Peserta	30 Orang / Hari	ok	50.000	0	Rp1.500.000
	Spesifikasi : DAK Non Fisik Pariwisata					
[#] Pelatihan Pokdakan dalam Penerapan Cara Budidaya Ikan Yang Baik (CBIB)						Rp1.500.000
Sumber Dana :						
[-] Transport Peserta Pelatihan CBIB						
	Uang Transport Peserta	30 Orang / Hari	ok	50.000	0	Rp1.500.000
	Spesifikasi : DAK Non Fisik Pariwisata					
Jumlah Anggaran Sub Kegiatan:						Rp8.253.580

Figure 5. Results of the DPA SKPD of the Lombok Tenga Marine and Fisheries Service

The Small Fish Farmer Empowerment Activity has one of the expenditure measures in the form of training on fish health and environmental management which will later have an output in the form of a number of fish farmer groups applying fishery cultivation technology with the result of increasing knowledge and skills in fish feed making. This is in line with the Central Lombok Marine and Fisheries Service in the Central Lombok Regent Regulation No. 83 T 2016 part 3 article 4 letter c which states *"Implementation of capture fisheries policy, aquaculture management and fisheries business empowerment"*.

CONCLUSIONS

In carrying out the duties, principals, and functions of the Marine and Fisheries Service of Central Lombok Regency, it requires budget support to support the entire Vision and Mission of the Marine and Fisheries Service of Central Lombok, activities that will be carried out with the aim of Realizing the Community of Central Lombok who are Faithful, Prosperous, Quality, Advanced and Cultured (BESRSATU JAYA) and in accordance with its mission, namely (1) caring for *ahlaqul karimah* in community life; (2) achieving intelligent, independent and superior human resources; (3) easy, fast and clean government public services; (4) sustainable and sustainable economic development supported by quality infrastructure; (5) preserving and developing noble cultural values. Therefore, the budget planning needed is outlined in the Budget Implementation Document (DPA). The details of the Central Lombok Marine and Fisheries Service's DPA Expenditure Activities have reflected the conformity with the performance of the service, which can be seen in the Central Lombok Regent Regulation No. 83 of 2016 concerning the Position, Organizational Structure, Main Tasks and Functions of the Central Lombok Regency Marine and Fisheries Service. As for activities and expenditures that are samples are Expenditure on Fishing Management activities in Rivers, Lakes, Reservoirs, Swamps, and Other Reservoirs that can be Pursued in 1 (one) Regency/City Region with official travel expenses, Small Fishermen Empowerment Activities in the Regency/City Region with competition prize spending, and Small Fish Cultivation Empowerment Activities with fish health and environmental management training expenses.

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