

***Effectiveness of Direct Expenditure and Indirect Expenditure
Budget Implementation at the Regional Development Planning
Agency Bengkalis Regency***

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ABSTRACT

The research was conducted at the Regional Development Planning Agency of Bengkalis Regency. The formulation of the problem raised in this study is how the effectiveness of the implementation of direct and indirect expenditure budgets at the regional development planning agency. The purpose of this study was to analyze the effectiveness of the implementation of direct and indirect expenditure budgets at the regional development planning agency. The data analysis method used in this research is descriptive analysis with documentation techniques. In this study, it is known that the regional development planning agency of bengkalis regency in managing direct expenditure from 2019 to 2023 is considered unable to reach the effective value and the management of indirect expenditure in 2019 and 2023 is considered able to reach the effective value, while 2021 is considered unable to reach the effective value. Therefore, researchers suggest that further optimizing all available resources to improve management in the use of direct and indirect expenditure budgets so that the level of effectiveness can be increased.

Keywords: Effectiveness, Direct Expenditure, Indirect Expenditure