



CASH BUDGET PLANNING BASED ON ZERO-BASED BUDGETING IN BUDGET MANAGEMENT OF LOCAL REVENUE AGENCY

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Abstract

Effective cash budget planning is essential in the financial management of public sector organizations, including the Regional Revenue Agency (Bapenda). This article aims to analyze the application of the Zero Based Budgeting (ZBB) method in cash budget planning at Bapenda Kabupaten Banyumas. The Zero Based Budgeting (ZBB) method allows each work unit to prepare a budget based on actual needs without relying on the previous period's budget, thus increasing the efficiency and effectiveness of the use of funds. The method used by the author is observation during the Merdeka Learning Campus Internship (MBKM). The observation results show that the application of Zero Based Budgeting (ZBB) in cash budget planning at Bapenda Banyumas Regency can assist in more optimal resource allocation, reduce budget waste, and increase regional financial transparency and accountability. However, there are still challenges in implementing Zero Based Budgeting (ZBB), such as limited human resources who understand this method and complexity in the planning process. Therefore, training and policy support are needed to improve the effectiveness of Zero Based Budgeting (ZBB) implementation in local budget management.

Keywords: Zero Based Budgeting, cash budget planning, budget management, Regional Revenue Agency, Banyumas.

Abstrak

Perencanaan anggaran kas yang efektif sangat penting dalam pengelolaan keuangan organisasi sektor publik, termasuk Badan Pendapatan Daerah (Bapenda). Artikel ini bertujuan untuk menganalisis penerapan metode Zero Based Budgeting (ZBB) dalam perencanaan anggaran kas di Bapenda Kabupaten Banyumas. Metode Zero Based Budgeting (ZBB) memungkinkan setiap unit kerja menyusun anggaran berdasarkan kebutuhan aktual tanpa bergantung pada anggaran periode sebelumnya, sehingga dapat meningkatkan efisiensi dan efektivitas penggunaan dana. Metode yang dilakukan oleh penulis adalah observasi selama melaksanakan Magang Merdeka Belajar Kampus Merdeka (MBKM). Hasil observasi menunjukkan bahwa penerapan Zero Based Budgeting (ZBB) dalam perencanaan anggaran kas di Bapenda Kabupaten Banyumas dapat membantu dalam alokasi sumber daya yang lebih optimal, mengurangi pemborosan anggaran, serta meningkatkan transparansi dan akuntabilitas keuangan daerah. Namun, tantangan dalam implementasi Zero Based Budgeting (ZBB) masih ditemukan, seperti keterbatasan sumber daya manusia yang memahami metode ini dan kompleksitas dalam proses perencanaan. Oleh karena itu, diperlukan pelatihan serta dukungan kebijakan untuk meningkatkan efektivitas penerapan Zero Based Budgeting (ZBB) dalam pengelolaan anggaran daerah.

Kata kunci: Zero Based Budgeting, perencanaan anggaran kas, pengelolaan anggaran, Badan Pendapatan Daerah, Banyumas.

A. INTRODUCTION

Local financial management is a crucial aspect in realizing good governance. One of its key elements is cash budget planning, which plays a role in controlling revenues and expenditures to keep them balanced and sustainable. Effective budget planning will ensure that public funds are used optimally to support regional development. The Regional Revenue Agency (Bapenda) of Banyumas Regency has the main task of managing regional revenue sources, such as taxes and levies. As an institution that manages public funds, Bapenda is required to prepare a budget that is not only realistic but also transparent and accountable. However, in practice, cash budget planning still uses the incremental budgeting method, which uses the previous year's budget as the basis for preparing the current year's budget. This method has weaknesses, such as the lack of evaluation of budget effectiveness, the tendency to maintain programs that have less impact, and the lack of flexibility in adjusting to the real needs of the region.

Some of the main problems with this method include budget stagnation, lack of analysis of priority needs, and low transparency and efficiency in the allocation of funds. As a result, budgets do not always reflect actual needs and are often not based on performance or program urgency. In addition, manual budgeting systems slow down the decision-making process and potentially increase the risk of administrative errors. As a solution, Zero Based Budgeting (ZBB) is proposed as an alternative approach that is more efficient and accountable. With ZBB, each work unit must develop a budget from scratch based on actual needs, without reference to previous budgets. This approach encourages a more equitable, transparent, and performance-based budget allocation, so that funds are only used for programs or activities that really have a significant impact on society. In addition, budget use becomes easier to audit and monitor, increasing accountability in regional financial management. With the

implementation of Zero Based Budgeting (ZBB), it is expected that cash budget management in Bapenda Kabupaten Banyumas will be more effective, efficient, and result-oriented to support better regional development. In addition, the implementation of ZBB will also increase transparency, accountability, and public trust in governance.

B. IMPLEMENTATION AND METHODS

1. Implementation

The internship was carried out at the Regional Revenue Agency of Banyumas Regency for 4 months or 17 weeks starting from August 12 - December 06, 2024. The Regional Revenue Agency (Bapenda) office is located on the 2nd floor of Bulupitu Terminal, Jl. Suwatio No.48, Karanggayam, Teluk, Kec. Purwokerto Sel., Banyumas Regency, Central Java 53145.

During the internship, the author was placed in the secretariat field. The activities carried out by the author during the internship at the Regional Revenue Agency of Banyumas Regency were budget inputting on the Regional Government Information System (SIPD) web. Budget inputting is done through the Local Government Information System (SIPD), which is a platform used by local governments to plan, budget, and manage local finances in an integrated manner. This process involves recording and verifying budget data that is compiled based on the needs of each work unit.

2. Methods

The method used is a qualitative research method which uses document analysis that analyzes cash budget planning documents. This approach aims to understand how Zero Based Budgeting (ZBB) is implemented in budget management at the Regional Revenue Agency (Bapenda), and evaluate its effectiveness and transparency based on available data. This analysis will help identify challenges, strengths, and

From the table of details of bapenda activities in 2022 and 2023 above, it can be seen that the difference between the 2022 budget and the 2023 budget. For example, the activity of Preparing Regional Apparatus Planning Documents where the 2022 budget amounted to 25,000,000 compared to the 2023 budget of 10,000,000 So, it can be concluded that the 2023 budget does not refer to the 2022 budget. Thus, this method can minimize budget waste and increase effectiveness in achieving local revenue targets. However, there are some challenges in implementing ZBB, such as the increasing complexity in the planning process and the need for human resources who have a deep understanding of this method. Therefore, training and mentoring are needed for the Regional Revenue Agency apparatus in order to optimally implement ZBB. Overall, the application of Zero Based Budgeting in cash budget planning has a positive impact on efficiency, effectiveness and transparency in the budget management of the Regional Revenue Agency.

D. CLOSING

Corporate budgeting is a process that combines planning and control of company operations, presented in the form of activities and monetary values to project future financial statements. In the Banyumas Regency Regional Revenue Agency, the budget used is part of the APBD, with a budget realization report prepared using the Zero Based Budgeting (ZBB) method. This method assesses each previous year's activities and expenditures, allowing for a re-evaluation of each proposed budget.

Zero Based Budgeting (ZBB) Cash Budget Planning in the Budget Management of the Banyumas Regency Regional Revenue Agency is an effective approach in improving efficiency, transparency and accountability of regional finances. The implementation of Zero Based Budgeting (ZBB) allows budgets

to be prepared based on actual needs without relying on the previous year's budget, thereby reducing waste and ensuring a more targeted allocation of funds.

The successful implementation of this method can be seen from increased efficiency in budget management, accuracy in expenditure planning, as well as improvements in financial monitoring and accountability systems. However, in its implementation, there are several enabling factors such as policy support, human resource readiness, and technology utilization, which can accelerate the success of the program. Conversely, obstacles such as resistance to change, the complexity of budgeting, and data limitations can be obstacles that need to be overcome so that Zero Based Budgeting (ZBB) can be implemented optimally.

Conclusion

To increase the effectiveness of the implementation of Zero Based Budgeting (ZBB) in the Budget Management of the Regional Revenue Agency of Banyumas Regency, several strategic steps that can be taken are as follows:

The local government needs to organize special training for employees at the Regional Revenue Agency to improve their understanding of the concept and application of Zero Based Budgeting (ZBB). Thus, each work unit is able to prepare zero-based budgets effectively and efficiently.

Advice

A firmer policy is needed to regulate the application of Zero Based Budgeting (ZBB) in the local government environment, including a periodic evaluation mechanism so that this system can run well and in accordance with the expected objectives.

The use of modern financial information systems can assist in the process of planning, monitoring and evaluating Zero Based

Budgeting (ZBB) based budgets. This will increase efficiency in data management and facilitate the justification of each proposed expenditure.

A more open monitoring and evaluation system is needed, where every budget expenditure can be audited more transparently. In addition, the involvement of various parties, including the community and stakeholders, can help improve accountability in local financial management.

Local governments need to take strategic steps to reduce resistance to change, such as through more intensive socialization of the benefits of Zero Based Budgeting (ZBB) and incentives for work units that successfully implement it well.

By implementing these suggestions, it is hoped that the Zero Based Budgeting (ZBB) method can run more effectively in cash budget management at the Regional Revenue Agency of Banyumas Regency, so that it can have a positive impact on the optimization of regional revenue and the improvement of more transparent and efficient public services.

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