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Financial Performance Analysis to provide Integrated Services at the One Stop Services Capital Investment Agency in Klungkung Regency.

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Abstract. Regional Government as a State institution, has the function and obligation to provide services to the community, in accordance with what is mandated by Law Number 25 of 2000. The provision of services as outlined in programs, with budget support, is one of the bases in measuring Regional Financial Performance. Klungkung Regency in 2019, budgeted funds to provide services to the community of IDR. 1.981 billion. Research objectives: To determine the financial performance in supporting one-stop integrated services. Data processing using qualitative descriptions. The results showed, the amount of budget realization to provide permit management services is IDR. 1.852 billion. Capital investment that could be realized was IDR. 211.55 billion. Realization of the budget was achieved 93.49% lower 6.51%. Meanwhile, the capital investment value increased by 10.22% from the previous year's investment. Rekomendasi: motivating potential investors to marine appeal.

Keyword : Financial Performance, Program and budget support, Capital Investment.

Introduction

Development is carried out in all regions in Indonesia in general, Bali specifically, guided by the Law of the Republic of Indonesia Number 25 of 2000, Concerning the National Development Program. In its implementation, each regency / city, province throughout Indonesia is demanded for its performance in supporting the development of their respective regions, including in the Province of Bali. Performance shows, the number of results achieved in units of time with financial support provided.

The National Development Program that is implemented includes programs in various fields, namely the fields of Law, Economy, Politics, Religion, Education, Social and Culture, Regional Development, Natural Resources and Environment, Defense and Security. Among these developments, the economic sector is carried out, in order to alleviate poverty and meet community needs. This is done among others through efforts and increasing investment in each region. *Undang Undang Republik Indonesia, Nomor 25 Tahun 2000, (2001)*, (1). In stimulating investment, it is done by facilitating licensing arrangements, as a first step to encourage the entry of capital owners to their respective regions. In an effort to facilitate the processing of permits, it is necessary to provide complete services, through accelerating access to permit processing effectively and efficiently, by opening integrated services through

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Abstract, Regional Government as a State institution, has the function and obligation to provide services to the community, in accordance with what is mandated by Law Number 25 of 2000. The provision of services as outlined in programs, with budget support, is one of the bases in measuring Regional Financial Performance. Klungkung Regency in 2019, budgeted funds to provide services to the community of IDR. 1.981 billion. Research objectives: To determine the financial performance in supporting one-stop integrated services. Data processing using qualitative descriptions. The results showed, the amount of budget realization to provide permit management services is IDR. 1.852 billion. Capital investment that could be realized was IDR. 211.55 billion. Realization of the budget was achieved 93.49% lower 6.51%. Meanwhile, the capital investment value increased by 10.22% from the previous year's investment. Rekomendation: motivating potential investors to marine appeal.

Keyword : Financial Perfomance, Program and budget support, Capital Investment.

Introduction

Development is carried out in all regions in Indonesia in general, Bali specifically, guided by the Law of the Republic of Indonesia Number 25 of 2000, Concerning the National Development Program. In its implementation, each regency / city, province throughout Indonesia is demanded for its performance in supporting the development of their respective regions, including in the Province of Bali. Performance shows, the number of results achieved in units of time with financial support provided.

The National Development Program that is implemented includes programs in various fields, namely the fields of Law, Economy, Politics, Religion, Education, Social and Culture, Regional Development, Natural Resources and Environment, Defense and Security. Among these developments, the economic sector is carried out, in order to alleviate poverty and meet community needs. This is done among others through efforts and increasing investment in each region. *Undang Undang Republik Indonesia, Nomor 25 Tahun 2000, (2001)*. [1]. In stimulating investment, it is done by facilitating licensing arrangements, as a first step to encourage the entry of capital owners to their respective regions. In an effort to facilitate the processing of permits, it is necessary to provide complete services, through accelerating access to permit processing effectively and efficiently, by opening integrated services through

one door. Each region should strive to encourage investment in their respective regions, both in the form of foreign investment, and domestic investment, through investment. To match the economic development of the Balinese people in general, Klungkung in particular, each Regional Work Unit or abbreviated as (*Satuan Kerja Perangkat Daerah*), is responsible for the implementation of government tasks in their respective fields, referring to Regional Regulation, Article 120 of Law number 32 of 2004 concerning Regional Government. Regional Regulation, (2016).[2]. In 2015, Klungkung's economic growth increased slightly from 6.11 to 6.26 per cent in 2016. Statistics. (2015). [3]. In Klungkung Regency, there is one of the *Organisasi Perangkat Daerah* (OPD), namely "The capital Investment institution and One Stop Integrated Service", of Klungkung Regency. as a special agency in charge of providing services regarding licensing that directly touch the community, as a legal means of doing business. Klungkung Regency has the potential for the development of tourism investment in the southern Klungkung area, in Nusa Penida District, currently many investors are eyeing it. In carrying out the task of providing services, the budget allocated for this service is Rp.1.98 billion in 2019, up from 2018. With this budget, 8 programs have been planned with 24 services / activities. Absorption of 94.49% of the budget, with the realization of permits that can be issued in 2,017, the average number of licenses issued per day is 5, with the realization of investment. Based on this, it appears that the financial performance is measured by budget absorption, is still not optimal. It is proven that there is still a budget that has not been realized 6.51% even though it is within normal limits, when viewed from a financial point of view there is finance, budgeted funds and realization for integrated public services in 2019). Budget data, realization and programs and services as well as, issued permits, and investments at the One Stop Services Investment Office are shown in these tables.

Table 1. Total Budget and Realization and Service Programs at the One Stop Integrated Service Investment Service, Klungkung Regency. Years 2018 - 2019 (In 000 rupiah)

No	Program	Budget 2018	Realized 2018	Budget 2019	Realized 2019
1	Secretarial Service	854.808.432	747.755.782	537,877	484.970
2	Complaints and reports	206.909.200	193.278.750	131580	126.826
3	Planning and climate capital investment	119.855	113.920	249.401	222.828
4	Capital investment and Promotion	542.038	540.534	587.428	568.007
5	Implementation, control Capaital investment	141.535	126.173	99.023	91.254
6	Operation of licensing and services (A dan B)	444.595	412.992	365.145	348.814
7					
8	Coaching and development.	20.962	15.987	10.969	9.525
	TOTALS :	2.330.703	2.150.641	1.981.149	1.852.223
	Percentage :	(100%)	(92,27%)	(100%)	(93,49 %)

Source: Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu.

Table 2. Number of permits issued by the One Stop Integrated Service Investment Service, Klungkung Regency. (In units) 2018-2019

No	Type of permit	2018 year	2019 year	ups/down
1	Location	4	347	ups
2	Tourism	57	211	ups
3	Research	268	231	(down)
4	land route permit	0	206	ups
5	SIUP	42	136	ups
6	IMB	117	176	ups

Source: Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu.

Table 3. Investment Value (foreign and domestic Investment) in the Integrated Service Investment Service of Klungkung Regency in 2018-2019

No	Discription	Value (IDR, billion) 2018	Percentage (%)	Value (IDR. billion) 2019	Percentage (%)
1	Building	85.502	38,68	91.092	43,06
2	Equipment	41.023	28,47	48.952	23,14
3	Soil	65.408	32,85	71.503	33,80
	Total	191.933	100	211.547	100

Based on the description and data in table 1.1 and table 1.2. and table 1.3, mentioned above, shows that the service has not been optimal, because the realization is not optimal, investment is still relatively small, only able to encourage investment of IDR 211,55 billion in 2019, although it is increasing compared to the previous year. The formulations of the problem are: (1).How is the Analysis of financial performance to support one-stop the improvement of integrated services increasing investment, at the capital investment institution Klungkung Regency.

(2). What are the programs and services implemented in this institution. (3). How is the realization of the permit achievement in encouraging the development of investment realization in this area.The research objectives are: (1) To find out how the financial performance is to provide integrated services at the One Stop Services Investment Agency in Klungkung Regency,(2). To find out what the programs and services are carried out in this institution. (3) To find out how the realization of the permit issuance is achieved and the progress of the realization of capital investment in this area.

Research Method

This research uses a qualitative approach; where with a qualitative approach at all and using little support of quantitative data, the emphasis is not on conducting hypothesis studies, but on efforts to answer research questions through formal and argumentative ways of thinking. So that the data processing is descriptive in nature. Keramas.pp.19-22. (2007).[4]. Poerwandari states that, the research design starts from observing finding a qualitative model, determining the title, formulating the problem, setting goals, determining the theory used,

collecting and processing data, determining the analysis technique, making and presenting the analysis, and finally making the conclusions of the research results. Data collection was carried out by in-depth interviews with key informants, namely officials who have the authority to provide the required data and information. Data processing techniques, through reduction, display, verification and drawing conclusions, and analysis techniques are descriptive qualitative, by describing facts, data, phenomena in the field, then taking a theoretical approach to provide answers to the research objectives. **Hibermas,**(in Poerwandari 1998). [5]

Research Result

Data on Financial Performance in the Investment and One Stop Integrated Services Office in Klungkung Regency, seen from the budget, programs and services provided to the community. With the support of the budget spent, where the total budget for all programs with all services provided is IDR. 1.981 billion the realization that was achieved was IDR. 1.852 billion or as much as 93.49 % , difference 6.51 % as in:

Table 4. Financial Performance Data (Budget, Realization) of the Investment Service and Integrated Services in Klungkung Regency. 2019 year (IDR million)

No. (1)	Program (2)	Budget (3)	Realized (4)	Difference Budget- Realized (5=3-4)
1	Secretarial services	537.877	484.970	52.907
2	Caomplains and reports	131.580	126.826	4.754
3	Planning, climate	249.401	222.828	23.573
4	Capital investment	587.428	568.007	18.421
5	Capital investment promotion	99.023	91.254	7.769
6	Implementation, control capital investmen.	243.857	229.373	14,484
7	Operation licensing services : A	121.288	119.441	1.847
8	Operation licensing services : B	10.969	9.525	1.171
	Coaching and development.			
	Totals :	1.981.149	1.852.223	128.926
	Percentage :	(100 %)	(93,49 %)	(6,51%)

Source: processed field data

Integrated Services

In supporting integrated services to be able to increase the realization of licensing and attract forein investment and domestic investment in Klungkung Regency, a service process is required that must be provided to the community according to Law Number 25 of 2000. Program data and services that this Service can provide to the community in 2019, is a total of 8 programs with 24 types of services provided. Of the 24 total services, it can be seen that

the most services are secretarial services with 6 services, middle service at 6 program with average 3 service, the smallest is coaching and development services with only 1 service, electricity power, shown in the table 5.

Table 5. Data on the Integrated Service Program of the One Stop Integrated Service Investment Service in Klungkung Regency in 2019

No. (1)	Program (2)	Services /activity (3)	Amount Services (4)	Discript (5)
1	Secretarial services	-Provision and maintenance of infrastructure. -Administration services. -Preparation of document -Evaluation and control -Financial management business arrangement.	6 services	most services
2	Complaint and reporting	- Complain and services information. -business empowerment. -Reporting and improvement.	3 services	midle services
3	Planning	-Planning capital investment. -business empowerment -Capital investment deregulation	3 services	midle service
4	Capital investment Promotion	-Promotion and development capital invesment. -Promotion, capital investment implementation. -Infrastructur promotion	3 services	midle services
5	Control and implementation, and Information.	-Control and monitoring -coaching implementation. -Mange data and information system capital investment.	3 services	midle services
6	Operation licensing services : A	-License Services A/I -license services A/II -license services A/III	3 services	midle services
7	Operation licensing services : B	-License service and		

	non B/I		
	-license services B/II		
	-license services B/III	3 services	
8	Coaching and development.	--Electric power development.	1 services
	Totals :		24 services least services

Source: Processed field data.

Permit developments issued and investment value in Klungkung Regency

By implementing integrated services supported by financial performance, various permits including investment permits, both foreign investment and domestic investment, can be realized in 2019 as many as 2,017 permits. The number of various permits issued has increased by 71.08% from 2018 with 1,179 licenses. This means that the performance is very good, because the resulting output is greater. Meanwhile, the investment that could be realized was IDR. 211.55 billion, amounting to 7.49% of the planned IDR. 2,825.99 billion, still quite far. Of the total foreign investment value planned at 2019 IDR.227.63 billion, realized 10.53 %, and domestic investment value planned IDR,598. 36 billion, realized 7.28 %. And the totals investment planned IDR.2,825.99 realized IDR.211.55 % or 7.49 %. still quite far too. The largest allocation for investment financing is in buildings with 43.06%, followed by land at 33.80% and followed by equipment, 23% of the total investment value. Absorption of work hours 1,856 people, as shown in the table 6.

Table 6. Investment Plans and Realization at the One Stop Integrated Service Investment Service in Klungkung Regency (IDR .billion) 2019 year

No	foreign Investment Value	domestic investment Value	Totals Investment
Planning (1)	227,63	2.598,36	2.825,99
Realized (2)	22,28	189,27	211,55
Difference (3): 1-2	205,35	2.409,09	2.614,44
Labour	608 person	1.248 person	1.856 person

Source: Investment Report.

Analysis and interpretation

Data analysis is the most decisive stage in a research process, because doing work here requires a wide range of concentration and understanding, both in exploring research problems, theories, which are used as a basis and analysis techniques used, providing descriptions and narrative narratives that are in accordance with the facts. in the field.

In answering the research problem, how is the financial performance to provide integrated services at the One Stop Services Investment Service in Klungkung Regency. Financial performance in providing integrated services is measured by the ability of budget support in providing services. With a budget of IDR 1.981 billion, it is able to provide 24 services out of 8 programs, shows a strong performance, where an average of 1 program is funded at IDR 247.64 million and one service is supported by IDR 82.548 million.

With the realization of the budget reaching IDR. 1,852 billion or 93.49% capable of producing output in the form of permits as wide as 2017, in 2019. The entire process of realizing permits with an average budget cost of IDR. 918,305.71 per permit, so that permits can be issued accordingly.

Interpretation of Financial Performance and Services

Several theories underlie this interpretation. Performance translation in the English word performance means work performance, work implementation, work achievement, work results, work performance, or work performance. LAN, pp.41.(1992).[6]. Furthermore Gibson, Ivancevick and Donnelly, 1997. in Amins, pp.42 (2012). The level of success in carrying out tasks and the ability to achieve the goals set. Then Harsey and Blanchard,(1988),[7]. state that performance is a function of motivation and ability. Financial performance is a financial capability as an indicator that determines the size of an activity carried out by an organization, which is provided in the form of services to the public. Financial performance can be in the form of an available budget. A budget is an organizational plan that is expressed quantitatively in units of money to support activities within a certain time. So that the budget includes all activities as a whole to achieve the specified targets whether in the form of completing a project or to produce a certain output or the success of a work program in a broad sense. In fulfilling comprehension / comprehensiveness, the agenda must be arranged in the form of numbers. Adisaputro and Marwan Asri, pp.6 (1994).[8]

In theory, it is said that the greater the budgeted funds, the more services / activities can be carried out through program programs. If performance is intended as a process and output that can, be produced, in an activity, the output produced from the service program is the license relation, distribution and investment realization carried out by the Klungkung Regency Investment Service.

The program is a comprehensive work plan carried out to achieve National development targets. Seven groups of government programs, including (1) poverty reduction, (2). developing micro, small, medium enterprises and cooperatives, as the backbone of a people's economy (3), creating economic and financial stability in order to create a conducive climate for increased investment and exports to accelerate economic recovery and growth. *Undang Undang. Republik Indonesia*, Number 25 of 2000, pp.33. (2000). [9]. Furthermore, it is explained that increased investment is needed in order to achieve our economic growth. So that in the coming years, we will continue to be encouraged to create a recovery and sustainable economic growth. Encouraging investment from both foreign and domestic capital, through simplification of investment procedures, enhancing weaknesses, such as the still complex business licensing system which creates a high cost economy. Efforts to continue to be made are a program to increase foreign investment and domestic investment with the aim of increasing the amount and value of investment through the creation of an effective and efficient "investment service system", to create a conducive investment climate, by improving the deregulation of investment regulations and most importantly. "Decentralization of investment licensing authority". (*Undang Undang. Republik Indonesia, No.25/2000, pp. 126 -127. (2000)*). [10]

Based on this basis, the Financial Performance of this Service can be analyzed in terms of the ability to finance routine operations in providing services to the community who will take care of permits. Performance can be seen from the total budgeted costs to finance service units or service activities in one gate. In 2019 the budget that is managed by this agency / service is IDR 1,981 billion with the realization achieved at the end of the year of IDR. 1,852

billion to finance 8 programs with a total of 24 services. However, in terms of quantity the budget was absorbed and realized only 93.49% of the budget.

If an analysis is carried out on the ability of these Dinas / Agencies to absorb the budget, it means that financial performance is very good, in supporting services to the community. The supporting theory is, that good financial performance, by assessing efficiency, namely linking input with savings; and productivity when linked the results of a process with the use of resources. Pramutadi, in Amins.pp.50,(2012).[11]. In theory it is also said, the greater the budget spent to pay for services, the more and better an agency will provide services. If the budget is used or functions as a means of controlling and supervising by the management, then all the implementation of the plan is outlined in the form of services in the government organization, the services / activities carried out are based on the amount of the budget.

According to Gunawan adisaputro, Marwan Asri, (1994).[12]. in measuring the success of monitoring and controlling an activity, the budget is useful as a measure of efficiency, meaning that if the costs incurred to finance activities / services are lower / smaller than the budget. then the service is said to be efficient. Not only so in the implementation of activities in the form of providing servants, the budget functions to measure the level of effectiveness, where the budget functions to fully support activities so that the objectives of the activity can achieve the set targets. Therefore, the budget at the Investment Agency in Klungkung Regency functions to finance services, so that the process for obtaining permits submitted by the public to the Agency for this agency runs smoothly, effectively and efficiently.

On the output side, with the amount of funds realized, it is able to produce output (output), in the form of licenses issued in 2017, showing the ability to manage services or activities quite effectively and efficiently, where all elements related to services can carry out their duties in an effective and efficient manner. maximum. Although there is still a difference of more than 6.51% of the budget that has not been realized, it is still in a reasonable stage. This is the weakness of the budget, in theory the budget has weaknesses, then it can be overcome. And in theory, it explains that "having a budget can be used as a basis for monitoring implementation and evaluation at the end of the period Adisaputro, (1994).[13]. From interviews to informants at the Financial Planning Department, it was stated that if there was an excess budget, it would be coordinated immediately in carrying out the supervisory function. Based on the level of fairness, the tolerable difference is at the highest threshold of 10%, considering the conditions in providing services to the community, there must be obstacles in the field that cannot be avoided. Thus it can be said that, with financial performance that is owned, it can support one-door Integrated service to the community, at the Klungkung Regency Investment Service, as well as realizing the targets of the National development program.

Integrated Service Interpretation in issuing Permits

Referring to the concept contained in providing services to the community referring to government regulations and Law Number 25 of 2000, which describes one of the seven national development programs, namely "point 2, developing micro, small, medium enterprises and cooperatives, as a backbone system. social economy (3), creating economic and financial stability in order to create a conducive climate for increased investment and exports to accelerate economic recovery and growth. *Undang Undang. Republik Indonesia, Number 25 of 2000.pp.33 (2001).*[14]. Furthermore, it is explained that increased investment is needed in order to achieve our economic growth. So that in the coming years, we will continue to be encouraged to create a recovery and sustainable economic growth. Encouraging investment from both foreign and domestic capital, through simplifying investment procedures, improving weaknesses, such as the still complex business licensing

system which creates a high cost economy, then the community needs to be served well and quickly in processing permits. The longer it takes to process a permit with an increasingly complicated administrative bureaucracy and the processing takes a long time, becomes less effective and tends to be inefficient, this is what must be avoided.

How to provide fast and good service to make it more effective and efficient. To answer this problem an integrated service was pioneered, which means that the community in processing their permits does not need to go anywhere with files, in one service or agency that provides integrated services, as a realization of the National program in decentralization "permit management to avoid high cost economy, which is very burdensome to business actors. The sooner it is served the better and the community is more satisfied, so that the function of the government is to provide services to the community according to the function of the government, namely serving the community.

In providing services, many factors determine, including the amount of human resources, budget, procedures, time, and so on. Due to limitations, it is only analyzed from the services provided and how much out can be realized in the form of permits that can be issued.

When viewed from the data in 2019, the number of programs provided is 8 programs, with 24 types of services. And the most types of services in the Secretariat sector are 6 types of services, with the largest budget amount of IDR . 537.876 million and the smallest is 1 service in the field of guidance and development programs with a budget of IDR. 10.696 million. This shows that the services provided are not evenly distributed in each program, so this is an obstacle for the community in developing innovations in their economic activities due to problems in obtaining permits.

Of the number of permits realized, 2,017 were issued. So if you average the number of permits that can be issued every month, divided by 12 months, then 168 licenses per month are irrevocable, on average 5 permits per day. It can be said that the Klungkung Regency Government, in this case, the Investment and Integrated Services Office, has provided sufficient services according to the expectations of the community and the government itself.

Interpretation of License and Investment Realization

The products and outputs of this agency are services to the community, and the output is in the form of licenses, as legal standing for the safety of the community in doing activities and doing business. So now to what extent have the permits issued been able to provide legal rights to the community. This is what this agency must pay attention to. Communities and people outside the region who have a lot of money or more funds, always think about how the money can generate more. One way is to invest (replant) in productive assets. Kandi.pp.14, (2020).[15]. Than Jogiyanto states that, investment into productive assets will increase total utility. Jogiyanto.pp.5. (2003). [16]. The existence of an investment in an area, can provide benefits both directly and indirectly, to the owner of the investment, and to the surrounding community. Therefore, a region is competing to promote its territory so that the owner of the funds is willing to invest, because it will indeed benefit the community. The benefits received include providing employment opportunities for the community, and for government agencies being able to provide regional income distribution, in the form of levies paid by people who apply for investment permits and so on. Besides that, what is more fundamental is running the national development program that has been proclaimed by the government based on Law Number 25 of 2000, where in the 3rd program a conducive climate for increased investment and exports is created to accelerate economic recovery and growth. Increased investment is urgently needed in order to achieve our economic growth, so it is necessary to continue to encourage the inflow of investment both from foreign and domestic capital, through simplification of investment procedures, to avoid high cost economy as a

burden to be borne by entrepreneurs. The efforts made by the Investment Agency / Service in Klungkung Regency are aimed at increasing the amount and value of investment through the creation of an "investment service system" that is effective and efficient, as well as the decentralization of investment licensing authority. "Undang Undang Republik Indonesia, Nomor 25/2000.pp. 127.(2000).[17]

The issuance of a permit for investment will provide legal security for investment owners, as well as for government agencies, to be able to find out the form of impact that will be caused by investment that will enter the region.

The realization of a permit in concept, is an out of service as a reflection of the success of providing services to the community. The good and bad of the services provided can be measured from the success of the service, namely how many licenses can be issued. More and more, it means that the more services are provided, the faster it is served the better and the community is more satisfied, so that the function of the government is to provide services to the community according to the function of the government, to serve the community.

In providing services, there will be many determining factors, including the number of personnel, budget, procedures, time, and so on. However, in this study only analyzed the services provided and the output that can be realized in the form of permits that can be issued or issued. In 2019, the number of services and activities provided were 8 programs, with 24 types of services. Of these services, the number of permits realized that could be issued was 2,017. So if the average number of permits that can be issued per year is divided by 12 months, then 168 licenses per month are implemented, or an average of 5 permits per day. This shows an increase in 2019 of 71.08% from 2018 which issued 1,179 licenses.

This at the same time means that the Klungkung Regency Government, in this case, the Investment and Integrated Services Agency have provided services that are quite paripura according to the expectations of the community and the government itself.

Interpretation of Financial Performance, To Support Integrated Services in Increasing capital Investment in Klungkung Regency.

The theoretical concept refers to the concept of thought, namely, "Institutional financial performance will be able to help the smooth running of services performed by an agency, and the services provided to potential investors will be able to encourage investment in certain areas. Financial performance will be measured from the available budget, while services measured from legality are permits that will be granted, furthermore by providing permit processing service facilities it can encourage investment in the regions. With this premise, a study can be carried out that with the support of the government budget hopes to provide faster and better services, so as to satisfy the community who takes care of licensing, through an integrated or one-stop system. The better and the faster the service, the more attractive the investment will come to this area to bring the funds invested, either from foreign capital or domestic investment.

Referring to these concepts and theories, it can be said, with good financial performance, it will be able to facilitate operational activities, meaning that the more government funds can be budgeted or provided to support programs and services, it is expected that services should be better and smoother. In terms of excesses caused by good performance and good service, of course it attracts the desire to invest, so that those who have money come to take care of their permits. If the process for obtaining a permit is to be taken care of, then the permit can be issued, meaning that the investment can be certain to have been approved. The implementation of this investment certainly brings the amount of investment value, whether the amount of investment value is in dollars or Rupiah, will flow

into Klungkung Regency, and there will be a circulation of funds, and stimulate economic growth in the area. Then what happened in Klungkung Regency in 2019.

A budget of Rp 1.98 billion issued in 2019, to support one-stop integrated services, is able to encourage the issuance of as many as 2,017 permits including investment permits. Meanwhile, the total investment of IDR. 211.55 billion was allocated in the form of buildings, land/soil and equipment. The investment that occurred in that year experienced an increase of 10.22% from investment in 2018. This means that with budget support as a form of financial performance, it can support One Stop Integrated services, in increasing capital investment in Klungkung Regency.

Conclusion

The Financial Performance of the One Stop Integrated Service, Investment Service, in 2019, is able to provide financial support with a budget of IDR.1.98 billion which can be realized as much as IDR 1.85 billion. It is able to realize 8 service programs with 24 services, and can issued permits for 2,017, an increase of 71.08% from the previous year. The monthly average is 168 permits, and an average of 5 permits per day can be issued, this shows that this Agency provides full service (good and complete). With the number of permits including investment permits, it can attract capital investment of IDR. 211.55 billion, an increase from the previous year.

Rekomendation: Motivating potential investors to invest in area Nusa Penida Klungkung Regency, has a marine appeal.

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