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Analysis of the Effectiveness and Efficiency of the Realisation of the Regional Revenue and Expenditure Budget at the Regional Financial Management Agency of the District Wonogiri Period 2019 - 2021

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ABSTRACT

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This study aims to determine the level of effectiveness and efficiency of the use of regional revenue and expenditure budgets at the Wonogiri district financial management agency. The object of this research is the Regional Financial Management Agency (BPKD) of Wonogiri District. The reason for choosing this location is because it is the author's hometown, making it easier for the author to obtain the data needed during the research process. The variables studied are: -RAPBD (Regional Revenue and Expenditure Budget Plan) -APBD (Realization of Regional Revenue and Expenditure Budget for the Period of 2019 to 2021). 26
The results of the study concluded that the level of effectiveness of regional income at the Wonogiri District regional financial management agency for the 2019-2021 budget year had reached the budget target that had been set but had not met the effective criteria. Then, judging from the level of efficiency of regional spending at the Wonogiri District regional financial management agency for the 2019 to 2021 budget years, it is considered less efficient.

INTRODUCTION

The performance achieved by an organization is basically the achievement of the members of the organization itself, from the top to the bottom level. The concept of local government performance itself emerged when government institutions began to try to introduce new concepts in the management of public affairs into good governance. A successful organization is an organization that has a clear and measurable vision and mission. This means that the vision and mission will not be meaningful if they are not actualized in organizational performance within the framework of creating good governance (Widyastuti, 2015)

In an effort to achieve good organizational performance, a good, directed and comprehensive work plan is needed, so that it is easy for management to control the operational activities of the organization. The output is presented in a budget prepared by management based on targets that are tailored to the conditions and needs of the organization, the period of which is one year, or the period is more than one year, and is prepared in a certain format (Dan & Rizky, 2012)

The public sector budget system in its development has become a policy instrument used to achieve organizational goals. The process of determining policy in the public sector involves all components of society, to accommodate the needs and interests of the wider community, which consists of members of councils, social and political organizations, non-governmental organizations (NGOs), academics, foundations and the general public. This process is a process of capturing public aspirations that do not exist in the mechanism for determining policies in the private/private/business sector.

One of the concrete efforts to realize transparency and accountability for state financial management, namely by submitting reports government financial accountability that meets the principle of timely and is prepared by following generally accepted government accounting standards.

Based on the financial presentation of regional government reports, regional expenditure or regional expenditure consists of operational expenditure, capital expenditure, unexpected expenditure and transfer expenditure. The clarification of these types of spending is in accordance with what is mandated in Government Regulation Number 71 of 2010 concerning government accounting standards in the implementation of these expenditures, the government is required to manage the budget based on the principles of effectiveness, efficiency, transparency and accountability as mandated in article 280 paragraph (2). Law Number 23 of 2014 concerning Regional Government.

According to Law Number 32 of 2014, regarding regional government, it is explained that, "Regional Revenue and Expenditure Budget (APBD) is the regional government's annual financial plan stipulated by regional regulations". APBD consists of budget revenues, regional expenditures and financing, revenues consist of Regional Original Revenue (PAD), which includes regional taxes, regional levies, regional wealth management results and other revenues. The balancing fund portion, which includes Revenue Sharing Funds, General Allocation Funds (DAU) and Special Allocation Funds (DAK), then legitimate

income such as grants or emergency funds. Regional expenditures consist of four parts, namely personnel expenditures, capital expenditures, goods and services expenditures and other expenditures. Financing, namely all receipts that need to be issued that will be received back, both in the current fiscal year and in the following fiscal year.

Based on the explanation above, it is very clear that measuring the value of effectiveness and efficiency is needed by government agencies to carry out their duties in achieving goals. The various demands of society for the government to be able to provide services effectively and efficiently have become common demands of society in recent years. For this reason, every agency in the government should make an effort to improve performance in order to determine the achievement of the vision and mission of the agency concerned.

The explanation above is reinforced by several studies that have been conducted by (Sunanto, 2017), (Hasanah & Anitasari, 2019) (Syahputra & Rahmat, 2021) (Sugiharti & Jumaroh, 2021) who found that the local spending revenue budget they carried out was effective and efficient. Meanwhile, according to research (Prasetyo & Nugrahen, 2020), (Manimbaga et al., 2021) that the local spending revenue budget that they do is ineffective and inefficient.

The regional government of Wonogiri Regency is one of the regional governments that has implemented regional autonomy. According to Article 1 point 'h' of Law Number 23 of 2014 Regional Autonomy is the authority of an autonomous region to regulate and manage the interests of the local community according to its own initiative based on community regulations. With the enactment of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning the financial balance between the central government and regional governments, as an autonomous region the district government is permitted to manage and account for regional finances.

In the 2020 and 2021 fiscal years, several activities had to be postponed due to the Covid-19 pandemic so that the activity budget plan at the Wonogiri Regency Regional Financial Management Agency was recoded for handling the Covid-19 pandemic, therefore several activities could not be realized and this affected the level of effectiveness and efficiency of the budget at the Regional Financial Management Board of Wonogiri Regency.

Based on the research gap above, it shows that there are still differences in research results (inconsistency results) from each of the previous researchers. Therefore, the authors feel interested in further researching matters relating to the effectiveness and efficiency of budget realization in Wonogiri Regency during the Covid-19 pandemic.

The research title that the author proposes is: "Analysis Of The Effectiveness And Efficiency Of The Realisation Of The Regional Revenue And Expenditure Budget At The Regional Financial Management Agency Of The District Wonogiri Period 2019 – 2021."

LITERATURE REVIEW

Financial Management is a process of managing financial activities or activities in an organization, which includes planning, analysis and control of

financial activities which are usually carried out by financial managers. Financial management can also be interpreted as all company activities or activities related to efforts to obtain company funds by minimizing costs and efforts to use and allocate these funds efficiently in maximizing company value, namely the price at which prospective buyers are ready or willing to pay if a company sells it (Asnaini et al., 2018)

(Adiyani et al., 2021) says that: "Performance measurement is a process of assessing the progress of work against predetermined goals and objectives, including information on the efficiency of the use of resources in producing goods and services, the quality of goods and services, the results of activities compared to the intended desired and the effectiveness of actions in achieving goals"

Based on the two opinions above, it can be concluded that performance measurement is an assessment to determine the performance achievement of an organization. Performance measurement is strengthened by establishing a system of rewards and punishments.

The government is an apparatus that is responsible for running the wheels of government, community development and service to the community and the government is responsible for submitting its performance report as a benchmark or form of achievement that has been carried out during the current period (Prabowo et al., 2023). One of the tools used in analyzing local government financial performance is to do financial ratio analysis. The financial ratios used in this study use the dependency ratio. The results of this financial ratio analysis are then used as a benchmark for (Maidar & Noviana, 2022)

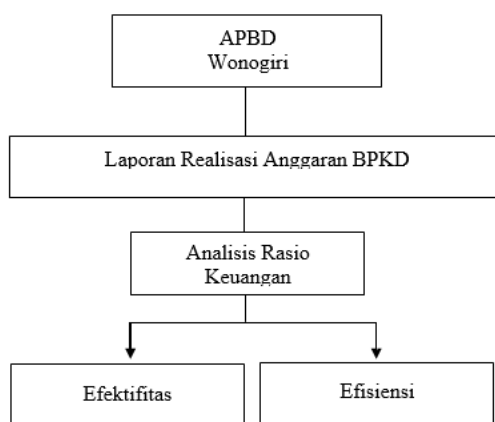
- a. Seeing the growth or development of revenue acquisition and expenses made during a certain period of time.
- b. Measuring the effectiveness and efficiency in realizing local revenues.
- c. Measuring the extent to which local government activities in spending regional revenues.
- d. Measuring the contribution of each source of income in the formation of regional income.
- e. Seeing the growth or development of revenue acquisition and expenses made during a certain period of time

A budget is a statement regarding estimated performance to be achieved over a certain period of time expressed in financial terms, while budgeting is a process or method for preparing a budget, (Tampubolon, 2017) Meanwhile, according to (Ermi et al., 2018) the budget is the responsibility of the holders of organizational management to provide all organizational activities and activities for the management of public funds and implementation in the form of program plans financed with public money.

A budget is a periodic financial plan that is made precisely and carefully based on predetermined activities for a period of one period (Nurdyastuti et al., 2019). The budget that has been prepared will be used by management to direct the running of the organization or company so that it runs well and smoothly. (Ermi et al., 2018) explains that the budget is a work that, on the one hand, contains the highest amount of expenditure that may be needed to finance the

interests of the State in the future, and on the other hand, an estimate of the income (revenue) that may be received during that period.

In this study, the authors examined the Regional Financial Management Board of Wonogiri Regency. Regional Revenue and Expenditure Budget Management In the Regional Financial Management Agency of Wonogiri Regency, effective and efficient handling and mechanisms are needed in accordance with Government Regulation Number 71 of 2010 concerning government accounting standards in implementing these expenditures, the government are required to manage the budget based on the principles of effectiveness, efficiency, transparency and accountability as mandated in article 280 paragraph (2) of Law Number 23 of 2014 concerning Government Area. The framework of thought can be described as follows:



Picture 1. Framework

METHODOLOGY

The object of this research is the Regional Financial Management Board of Wonogiri Regency. The reason for choosing this location is because it is the author's hometown, making it easier for the writer to obtain the data needed during the research process. The author also wants to know how efficient and effective regional financial management is by the Wonogiri Regency Regional Financial Management Agency.

The data used in this research is secondary data. The data collection technique used is in the form of documentation, which can be obtained through documents or data in the form of the organizational structure of the Wonogiri Regency Regional Financial Management Agency, Vision and Mission, Functions and Duties, and Realization Report of the Revenue and Expenditure Budget for the Year 2019-2021.

In this study the method used is quantitative descriptive analysis method. The process of data analysis begins with developing data that has been obtained in the field. Financial report data at the Wonogiri Regency Regional Financial Management Agency in the form of a report on the realization of the regional revenue and expenditure budget, analyzed using regional financial ratios.

RESEARCH RESULT

A. Budget Report and Realization of Revenue and Expenditure Budget Region in the Regional Financial Management Board of Wonogiri Regency

Table 1. Summary of Regional Revenue and Expenditure Budget Reports Regional Financial Management Board of Wonogiri Regency T.A 2019-2021

Uraian	Tahun		
	2019	2020	2021
Pendapatan	2.456.434.046.373	2.264.560.605.422	2.283.713.003.491
Pendapatan Asli Daerah	261.603.471.132	230.501.783.422	209.572.712.714
Pendapatan Transfer	2.097.489.484.132	1.920.903.522.000	1.937.389.462.121
Lain-lain Pendapatan Yang sah.	97.341.091.109	113.155.300.000	136.750.828.656
BELANJA	2.695.105.999.258	2.489.028.731.561	2.515.543.766.981
Belanja Operasi	1.700.884.593.764	1.765.876.769.364	1.728.196.526.221
Belanja Modal	593.770.780.531	306.770.774.839	392.831.728.955
Belanja Tidak Terduga	27.041.451.942	56.062.995.358	27.155.263.305
Transfer	373.409.173.021	360.318.192.000	367.360.248.500

B. Budget Effectiveness and Efficiency Ratio Calculation and Analysis Regional Income and Expenditures

The effectiveness ratio describes the government's ability to realize Regional Original Revenue compared to the target set based on real potential. The higher the effectiveness ratio, the better the performance, and the lower the effectiveness ratio, the worse the performance. The level of effectiveness is measured by comparing the realization of PAD revenue with the (determined) PAD revenue target. Measured by the formula:

$$\text{Effective Ratio} = \frac{\text{Realization of PAD receipts}}{\text{PAD Revenue Target set}} \times 100 \%$$

Decree of the Minister of Home Affairs No. 690. 900-327 years 1996, the criteria for the budget are as follows:

- > 100% Highly Effective
- 90% - 100% Effective
- 80% - 90% Moderately Effective
- 60% - 80% Less Effective
- < 60% Not Effective

From the calculation of the revenue effectiveness ratio above, it can be seen that the realization of the budget is smaller than the set budget target so that the effective level of the budget achieved is 99.44%, which means that for 2019 it is said to be effective.

Based on the calculation of the efficient spending ratio, it can be seen that the realization of regional spending is smaller than the set budget target so that the efficiency level of the spending budget is achieved at 89.71%, which means that for the 2019 fiscal year it is said to be quite efficient. As for the regional expenditure of the regional financial management agency for the Wonogiri district, it has been poured into the regional revenue and expenditure budget for the 2019 fiscal year which is used to finance Operational Expenditure, Capital Expenditure, Unexpected Expenditure and Transfer Expenditure with each efficient ratio level of 89.21%; 95.17%; 0.65% and 99.97% deficit Rp. 13,297,347,292

Surplus/Deficit is the more/less difference between Income and Expenditures during the reporting period. In the report on the realization of the Wonogiri Regency Government Budget for the 2019 Fiscal Year there is a deficit of Rp. 13,297,347,292 with the following explanation:

Total Regional Revenue 2,456,434,046,373 | 2,442,677,972,827

Total Regional Expenditures 2,695,105,999,258 | 2,455,975,320,119

Surplus/Deficit -238,671,952,885 | -13,297,347,292

The budget is a work on the one hand containing the highest amount of expenditure that may be needed to finance the interests of the State and the future and on the other hand the estimated income (revenue) that may be received in that period (Mardiasmo,2018:98). A budget is a document that contains performance estimates, both in the form of receipts and expenditures, which are presented in monetary terms to be achieved in a certain period of time and include past data as a form of performance control and assessment (Halim and Kusufi 2016:48).

1. Effectiveness Ratio

Regional Revenue Budget at the Wonogiri Regency Regional Financial Management Agency for the 2019-2021 Fiscal Year based on the results of research on the effective ratio of revenue budget management, namely with each percentage of 99.4%; 100.40%; and 100.87%. The highest effective level of revenue budget is in 2021 with a presentation of 100.87%. Thus the financial ratios of the Regional Financial Management Board of Wonogiri Regency for the fiscal year 2019-2021 is said to be effective.

2. Efficiency Ratio

The Regional Expenditure Budget at the Wonogiri Regency Regional Financial Management Agency for the 2019-2021

Fiscal Year based on the results of the efficient ratio research is in each presentation of 91.13%; 90.91%; and 91.33% using a budget of Rp. 2,455,975,320,119; Rp. 2,262,762,452,301; and Rp. 2,297,510,694,153, of the total budget realization in 2019-2021 is said to be less efficient because it is at the predicate level of 90% - 100% in the use of the budget is said to be less efficient in making budget savings.

The inefficiency of the expenditure budget at the Wonogiri Regency Regional Financial Management Agency is due to changes in the budget and budget deficits and the realization of the expenditure budget is close to the target amount of the expenditure budget and revenue realization. This shows that the Regional Financial Management Agency has not optimized the implementation of the expenditure budget both in use, control and supervision in managing the budget so that spending efficiency targets are achieved.

The results of this study are different from the results of research conducted by Rusdi (2018). In Rusdi's research, the aim was to look at the level of spending efficiency using spending variance analysis, while in this study, the aim was to see the level of spending efficiency using spending efficiency ratio figures. Rusdi in his research shows the level of spending efficiency using spending variance analysis is able to save the spending budget very efficiently. While the results of this study indicate the level of spending efficiency using the ratio of spending efficiency is said to be less efficient in making budget savings.

DISCUSSION

Based on the results of the research, data analysis and discussion described in the previous chapters, it can be concluded that:

1. The level of effectiveness of regional income at the Regional Financial Management Board of Wonogiri Regency for the 2019-2021 fiscal year has reached the set budget target but has met the effective criteria because it is above 90% -100% with each effective ratio presentation of 99.4%; 100.40%; And 100.87%.
2. The efficiency level of regional spending at the Wonogiri Regency Financial Management Agency for the 2019 to 2021 fiscal years is considered less efficient with a presentation of 91.13%; 90.91%; And 91.33% because they have not succeeded in achieving maximum results using minimal resources and are at the 90%- 100% in the use of the budget is said to be less efficient in making budget savings

CONCLUSIONS AND RECOMMENDATIONS

The Wonogiri Regency Regional Financial Management Agency is expected to be able to manage income from the tax sector, potential Human Resources (HR) and Natural Resources (SDA) which greatly support the increase in Regional Original Income. For budgets that are still inefficient, the Wonogiri Regency Regional Financial Management Agency should be advised to optimize the implementation of the budget in the use of regional expenditure budgets both in use, control and supervision in budget management so as to achieve spending efficiency targets.

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