



Analysis of Effectiveness and Efficiency of Budget Implementation of The Department of Education, Youth and Sports of Yogyakarta City

Bening Lestarinings Tiyas¹, Nadhira Hardiana²

1,2. Public Finance Accounting Study Program, Faculty of Economics and Business, Universitas Terbuka, Indonesia

*corresponding author e-mail : 044084162@ecampus.ut.ac.id; nadhirahardiana@ecampus.ut.ac.id

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Abstract

This study aims to analyze the effectiveness and efficiency of budget implementation at the Department of Education, Youth, and Sports of Yogyakarta City for the fiscal years 2021-2023. Using a qualitative descriptive approach with primary data in the form of interviews and secondary data in the form of budget realization reports, the results show that the effectiveness level of budget implementation is in the effective category. Effectiveness increased from 92.42% in 2021 to 95.60% in 2023, indicating improvements in budget implementation. The budget efficiency level is in the efficient category, although it experienced a decline, from 68.30% in 2021 to 71.80% in 2023. Overall, the Department of Education, Youth, and Sports of Yogyakarta City has managed the budget effectively and efficiently in supporting education, youth, and sports programs.

1. Introduction

One of the determinants of the success of the implementation of regional autonomy is that regional financial management can be carried out effectively and efficiently. Regional Governments have the authority to manage government affairs in their areas independently, including in the preparation of the Regional Revenue and Expenditure Budget (APBD), this is explained in Law Number 23 of 2014 concerning Regional Government. The APBD is a planning tool as well as a control tool that functions to direct the use of regional resources in achieving the development goals that have been set. The main principles in the preparation of the APBD are to comply with the rule of law, be transparent, accountable, and provide real benefits to the community.

In terms of the APBD as a budget, it is an important instrument in financial planning and management, both in the public and private sectors. According to Sujarweni (2019), a budget is a financial plan designed to allocate resources effectively to achieve certain goals in a certain period. Budgets include estimates of income and expenditure structured in monetary units.

In public sector organizations, the budget is the main tool in fiscal control and the implementation of government policies. Based on Law Number 17 of 2003 concerning State Finance, the budget is prepared with a performance-based approach, which emphasizes the results or outputs from the use of resources (Suwarno, 2020). The approach aims to increase efficiency, transparency, and accountability in government budget management.

The stages of budget preparation in local governments include the preparation of the General Budget Policy (KUA), Priorities and Temporary Budget Ceiling (PPAS), as well as the Work Plan and Budget of the Regional Apparatus Work Unit (RKA-SKPD). This entire process is carried out

by considering community participation and conformity with regional development priorities (Yuniati, 2021). Therefore, the budget also functions as a tool for control, performance assessment, and organizational motivation so that the budget can facilitate coordination between departments and provide a foundation for strategic decision-making (Mulyadi, 2020).

The Yogyakarta City Youth and Sports Education Office (Dindikpora) is one of the Regional Apparatus Organizations (OPD) that has a great responsibility in implementing educational, youth, and sports programs in its area. To carry out this function, the Yogyakarta City Dindikpora needs a well-planned budget. An effective and efficient budget not only reflects the ability to achieve program targets, but also a reflection of public accountability that must be maintained in every implementation of government activities.

According to Mardiasmo (2021), budget effectiveness measures the extent to which the planned goals and objectives are achieved, while budget efficiency assesses the extent to which the use of resources can be minimized without reducing the quality of expected results. In the context of the public sector, the 3E principle (Economy, Effectiveness, and Efficiency) is the main framework in management (Bayangkara, 2015). However, obstacles in planning, budgeting, and realization still often occur. Factors such as inconsistencies between planning and implementation, limited human resources, and inaccurate revenue estimates often affect budget management performance.

Effectiveness and efficiency are the two main indicators in measuring the performance of programs or activities financed through the public budget. Effectiveness reflects the extent to which a program or activity has succeeded in achieving a previously planned target or goal. This explains that effectiveness will always focus on the results or outputs produced by the program or activity. On the contrary, efficiency focuses more on optimal use of resources. A program or activity is declared efficient if its implementation can be carried out by utilizing the minimum input to produce maximum output. The concept of efficiency is also closely related to productivity and economical and appropriate resource management (Mardiasmo, 2021).

At the Yogyakarta City Education, Youth and Sports Office (Dindikpora), the process of preparing and implementing the budget is important to support the achievement of the vision and mission of regional development. Therefore, the analysis of the effectiveness and efficiency of the implementation of the budget is crucial to identify existing obstacles, evaluate the achievements that have been made, and provide recommendations for improvement for the following years.

Research with discussions on the Analysis of the Effectiveness and Efficiency of the Expenditure Budget has been carried out before, including by Dewi (2023); Dima (2021); Jarkasih, Ruliana, & Rachmawati (2020); Paat, Nangoi, & Pusung (2019); and Putra & Dhiniharitsa (2020). With their respective research methods and results, all of these studies are carried out in Government agencies that are clearly public sector organizations. This proves that an analysis of the effectiveness and efficiency of the budget is indeed necessary, especially in Government agencies to find out the extent to which the budget that has been set can be achieved and implemented as a form of accountability for the use of the budget given.

From the explanation above, a question can be formulated that can be used as the basis for the purpose of the research, namely whether the implementation of the budget at the Yogyakarta City Youth and Sports Education Office is effective and efficient? Based on these questions, this study aims to analyze the level of effectiveness and efficiency of the implementation of the budget at the Yogyakarta City Dindikpora for the 2021 to 2023 fiscal years.

2. Research Method

A qualitative descriptive approach is used as a research method, where data that has been obtained from various sources will then be analyzed and explained in depth in the form of a narrative. Qualitative descriptive research aims to provide a systematic, factual, and accurate description of

the phenomenon regarding the level of effectiveness and efficiency of the implementation of the budget at the Yogyakarta City Dindikpora for the fiscal years 2021 to 2023. Through this approach, researchers try to interpret the data obtained from documents and interviews to provide a thorough understanding of the research object.

The research was carried out at the Yogyakarta City Youth and Sports Education Office, which is located at Jalan Hayam Wuruk No. 9, Yogyakarta. The selection of this location is based on the relevance of the institution with the focus of the research, namely the implementation of the budget. The research will be conducted from November 2024 to December 2024. During this period, researchers collected and analyzed data from various related sources.

Qualitative data and quantitative data will be used in the implementation of this research. Qualitative data explains an overview of the Yogyakarta City Dindikpora, including the vision, mission, tasks, and organizational functions, as well as descriptions of activities related to the implementation of the budget. For quantitative data, it will be in the form of the Revenue and Expenditure Budget Realization Report of the Yogyakarta City Youth and Sports Education Office for the 2021 to 2023 fiscal year, which includes data on plans and budget realization.

Then, primary data sources and secondary data sources will be used as sources data for research. Interviews with officials or staff in charge of the Yogyakarta City Dindikpora related to the effectiveness and efficiency of the implementation of the budget will be used as a primary data source. For data obtained from official documents, budget realization reports, records related to the implementation of activities, and other references such as books, journals, and relevant articles will be used as secondary data.

Furthermore, library research and documentation will be used in this study as a data collection method to obtain the required data. The form of literature study is to conduct a theoretical study by reading books, journals, articles, and other sources of relevant literature. This data is used as a theoretical basis to support the analysis related to the effectiveness and efficiency of the implementation of the budget. As for the documentation method, the researcher collects documentation data from archives and records from the Yogyakarta City Dindikpora, such as budget realization report documents, organizational structure, and organizational vision and mission. The documentation data can provide a clear picture of budget management in the Dikdinpura agency.

Mahsun (2009) stated that budget effectiveness can be calculated by comparing the results of budget realization with the target, then calculating the percentage. To find out how effective the implementation of the budget is, it can be calculated using the following formula:

$$\text{Effectiveness} = \frac{\text{Expenditure Budget Realization}}{\text{Target Expenditure Budget}} \times 100\%$$

In accordance with the Decree of the Minister of Home Affairs No. 690.900-327 of 1996, which explains the Guidelines for Financial Performance Assessment, the level of effectiveness of budget implementation can be categorized in several criteria:

- a. If the effectiveness measurement value is above 100%, then the implementation of the expenditure budget is categorized as Very Effective.
- b. If the effectiveness measurement value is between 90% - 100%, then the implementation of the expenditure budget is categorized as Effective.
- c. If the effectiveness measurement value is between 80% - 90%, then the implementation of the expenditure budget is categorized as Moderately Effective.
- d. If the effectiveness measurement value is between 60% - 80%, then the implementation of the expenditure budget is categorized as Moderately Effective.
- e. If the effectiveness measurement value is less than 60%, then the implementation of the expenditure budget is categorized as Less Effective.

Meanwhile, efficiency is the level of achievement made to get the maximum possible output by utilizing and managing the minimum possible source of funds. Then the level of efficiency can be calculated by comparing the realization of direct expenditure with the realization of the expenditure budget, (Mahsun, 2009):

$$\text{Efficiency} = \frac{\text{Direct Expenditure Budget Realization}}{\text{Expenditure Budget Realization}} \times 100\%$$

Minister of Home Affairs Decree No. 690.900-327 of 1996 also describes the categories of budget efficiency levels, namely:

- a. If the efficiency measurement value is above 100%, then the implementation of the expenditure budget is categorized as Inefficient.
- b. If the efficiency measurement value is between 90% - 100%, then the implementation of the expenditure budget is categorized as Less Efficient.
- c. If the efficiency measurement value is between 80% - 90%, then the implementation of the expenditure budget is categorized as Moderately Efficient.
- d. If the efficiency measurement value is between 60% - 80%, then the implementation of the expenditure budget is categorized as Efficient.
- e. If the efficiency measurement value is less than 60%, then the implementation of the expenditure budget is categorized as Highly Efficient.

3. Results and Discussions

Overview of Research Objects

Based on the Yogyakarta Mayor Regulation Number 37 of 2023 concerning the Position, Organizational Structure, Duties, Functions, and Work Procedures of the Regional Office, the Yogyakarta City Youth Education and Sports Office has the task of assisting the Mayor in carrying out government affairs and Assistance Tasks in the field of education and youth and sports. Under the Yogyakarta City Government, the Department of Education, Youth and Sports serves as a technical implementer that has the responsibility to ensure that various policies, programs, and activities in the fields of education, youth, and sports run in accordance with regional development regulations and targets. One of the important documents prepared by Dindikpora Yogyakarta is the SKPD Strategic Plan (Renstra), which serves as a work guideline for the next five years.

In performing its duties, the Yogyakarta City Education, Youth and Sports Office has the following functions: (1). Formulation of technical policies in the field of education, youth and sports; (2) Implementation of policies in the field of education, youth and sports; (3) Implementation of evaluation and reporting in the field of education, youth and sports; (4) Implementation of official administration in the field of education, youth and sports. (5) Performing other functions assigned by the Mayor in connection with its duties and functions. Through these functions, Dindikpora Yogyakarta City contributes to efforts to improve the quality of education, develop the potential of youth, and promote sports in order to support the achievement of the development vision of a competitive, distinctive, and sustainable Yogyakarta City.

Results of Data Analysis and Discussion

From the Realization Report of the Yogyakarta City Education Office Revenue and Expenditure Budget for 2021, 2022, and 2023, the following data is obtained:

Table 1. Expenditure Budget Realization of the Education, Youth and Sports Agency of Yogyakarta City in 2021, 2022 and 2023

Year	Target Budget (in Rp)	Direct Expenditure Budget Realization (in Rp)	Budget Realization (in Rp)
2021	455.278.008.338	287.413.392.400	420.779.937.021
2022	473.957.989.392	319.081.088.046	451.934.225.306
2023	488.041.721.089	335.007.453.598	466.584.914.705

Source: LRA Dindikpora Yogyakarta City 2021, 2022, and 2023 (data processed)

With the table of budget realization of Dindikpora expenditure in Yogyakarta City in 2021, 2022, and 2023 above, the calculation of budget effectiveness value can be done as follows:

a. Effectiveness of expenditure budget in 2021

$$\text{Effectiveness} = \frac{420.779.937.021}{455.278.008.338} \times 100\% = 92,42\%$$

b. Effectiveness of expenditure budget in 2022

$$\text{Effectiveness} = \frac{451.934.225.306}{473.957.989.392} \times 100\% = 95,35\%$$

c. Effectiveness of expenditure budget in 2023

$$\text{Effectiveness} = \frac{466.584.914.705}{488.041.721.089} \times 100\% = 95,60\%$$

Then from the data of direct expenditure budget realization and budget realization, the calculation of budget efficiency level can be done as follows:

a. Expenditure budget efficiency in 2021

$$\text{Efficiency} = \frac{287.413.392.400}{455.278.008.338} \times 100\% = 68,30\%$$

b. Expenditure budget efficiency in 2022

$$\text{Efficiency} = \frac{319.081.088.046}{473.957.989.392} \times 100\% = 70,60\%$$

c. Expenditure budget efficiency in 2023

$$\text{Efficiency} = \frac{335.007.453.598}{488.041.721.089} \times 100\% = 71,80\%$$

The following data analysis results are explained in table 2 related to the analysis of the effectiveness and efficiency of the Yogyakarta Dikdipora expenditure budget, as follows:

Tabel 2. Effectiveness and Efficiency Analysis of the Budget of the Education, Youth and Sports Office of Yogyakarta City in 2021, 2022 and 2023

Year	Effectiveness Level (in %)	Description	Efficiency Level (In %)	Description
2021	92,42	Effective	68,30	Efficient
2022	95,35	Effective	70,60	Efficient
2023	95,60	Effective	71,80	Efficient

Sumber: Hasil Penelitian Diolah (2024)

Effectiveness Level

The level of effectiveness of budget implementation in 2021, 2022 and 2023 shows that Dindikpora Yogyakarta City is able to realize the budget well, close to the target that has been set. Although there is a difference between the target and budget realization, the difference is relatively small, with the effectiveness level reaching more than 90%.

- In 2021, the effectiveness rate reached 92.42%, indicating that most budget targets could be realized despite some constraints, such as policy changes or other external factors.
- In 2022, the effectiveness rate increased to 95.35%, reflecting improvements in budget execution.
- In 2023, the level of effectiveness increased slightly to 95.60%, indicating consistency in budget management to approach the set targets.

This increased level of effectiveness indicates a good effort in maximizing budget allocations as a form of support to carry out activities and programs that have been planned to the fullest.

After confirming with the Staff of the PEP Subdivision (Planning, Evaluation and Reporting) of the Yogyakarta City Dindikpora, it was found that the low effectiveness in 2021 was due to activities that had been budgeted for being canceled due to social restrictions during the COVID-19 pandemic. However, in the end, effectiveness gradually increased in the following year as community conditions returned to normal after the COVID-19 pandemic.

Efficiency Level

The efficiency level of budget implementation shows the percentage of direct expenditure to total budget realization. The calculation results show that there is an increase in the efficiency value from year to year:

- In 2021, the efficiency value was recorded at 68.30%, indicating that most of the expenditure budget was used for direct expenditure, although there is still room for efficiency improvement.
- In 2022, the efficiency value increased to 70.60%, indicating a decrease in the level of efficiency, which means that there is an increase in the allocation of direct expenditure in the realization of the expenditure budget.
- In 2023, the efficiency value reached 71.80%, reflecting a decrease in the level of efficiency, which means that the increase in direct expenditure budget realization is still greater than the increase in overall expenditure budget realization from the previous year.

This increase in efficiency value illustrates a decrease in the efficiency of the expenditure budget. However, overall during the 2021-2023 period, the efficiency of the expenditure budget is still in the effective category.

After confirming with the Staff of the PEP Subdivision of Dindikpora Yogyakarta City, related to the decrease in the level of efficiency, the following information was obtained:

- In 2021, Budget Rationalization is carried out in the context of COVID prevention and control, so that the direct expenditure budget allocation has also been reduced.
- In 2021, there was a transition in the organizational structure where the Education Office was merged with the Youth and Sports Office, but the grant expenditure budget from the

Youth and Sports Office which was included in the direct expenditure budget had not been included in the 2021 expenditure budget. Only in the 2022 Expenditure Budget is the grant budget for Sports and Youth Institutions included in the expenditure budget.

- c. In 2022 there is a BOSP (Education Unit Operational Assistance) grant budget for private elementary and junior high schools that is included in the APBD record where in previous years it was only for public schools.

These conditions caused the direct expenditure budget in 2022 to experience a significant increase, especially in the grant budget. And after being seen in the Realization Report of the Revenue and Expenditure Budget of the Yogyakarta City Youth and Sports Education Office for 2021-2023, it was found that the grant fund budget in 2021 was IDR 38,815,463,477, in 2022 it was IDR 71,716,708,469, and in 2023 it was IDR 68,637,165,535. which means that there was an increase of almost double from 2021 to 2022.

4. Conclusions and Suggestion

Conclusion

Based on the results of the research on the Effectiveness and Efficiency Analysis of the Budget Implementation of the Yogyakarta City Youth Education and Sports Office in 2021, 2022, and 2023, it can be concluded as follows:

1. The level of effectiveness of budget implementation at Dindikpora Yogyakarta City from 2021 to 2023 as a whole is in the effective category.
2. The efficiency level of budget implementation at Dindikpora Yogyakarta City from 2021 to 2023 shows a decrease in efficiency. This decrease in efficiency is due to the addition of direct expenditure components such as grants for sports institutions, youth, and Operational Assistance for Education Units (BOSP) for private schools. Although the level of efficiency has decreased, the expenditure budget remains in the efficient category.

Suggestion

Based on the research results of the Effectiveness and Efficiency Analysis of the Budget Implementation of the Yogyakarta City Youth Education and Sports Office in 2021-2023, this research can provide the following suggestions:

1. The Education, Youth and Sports Office of Yogyakarta City needs to continue to improve budget planning and management to ensure optimal effectiveness and efficiency, especially in responding to the dynamic needs of new programmes and policies. For example, the management of grant funds, especially for sports, youth and private schools, needs to be optimized with better monitoring and evaluation mechanisms to ensure that funds are used in accordance with the objectives and have a significant impact.
2. Despite the high level of effectiveness, the efficiency of budget implementation can be improved by identifying and reducing costs that do not directly benefit programme objectives. The monitoring and evaluation system should continue to be strengthened to ensure that budget expenditure, especially direct expenditure, really provides optimal benefits to the community, especially in the fields of education, youth and sports.

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