

# Expenditure Performance in Yogyakarta: Empirical Analysis at Dinas Kebudayaan Yogyakarta, Indonesia

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**Abstract.** According to Government Regulation No. 71 of 2010 concerning Government Accounting Standards, Regional Financial Reports must be submitted periodically by each regional government as a form of accountability report. This research aims to determine the spending performance of the Dinas Kebudayaan Yogyakarta by using spending performance ratio analysis in the 2017-2021 Budget Realization Report. This research type is quantitative descriptive by calculating regional financial data, namely the Budget Realization Report of the Dinas Kebudayaan Yogyakarta for 2017-2021. The data collection technique in this research is documentation by taking secondary data in the form of Dinas Kebudayaan Yogyakarta Budget Realization Report taken from the official website of the Dinas Kebudayaan Yogyakarta and also by taking additional data information through official verification from the City Information and Documentation Management Officer, Yogyakarta. The sample from this research is the Budget Realization of the Dinas Kebudayaan Yogyakarta from 2017-2021. The research variables used in this research are the calculation of spending ratio analysis, including Expenditure Variance Analysis (Spending Difference), Expenditure Growth Analysis, Expenditure Harmony Analysis, Expenditure Efficiency Analysis, and Employee Expenditure Analysis. The research results show that Dinas Kebudayaan Yogyakarta has spent its budget efficiently but is not entirely perfect.

**Keywords:** Expenditure Performance, Budget Realization Report, Expenditure Budget, Expenditure Realization

## 1. Introduction

Regional Government Financial Reports based on Government Regulation No. 71 of 2010 [1] are structured reports on the financial position and transactions carried out by a reporting entity,

namely the regional government. Regional Financial Reports must be submitted periodically and systematically by every regional government, whether at the Provincial, Regency, or City level. Regional Financial Reports are a form of submitting accountability reports [2,3] . Government financial reports have several components: budget implementation reports, financial reports, and Financial Report Notes [4]. Based on the Financial Reports that the government has published, there needs to be a performance assessment of the Financial Reports by the relevant agencies and the public. One performance assessment can be seen in the Budget Realization Report. The Budget Realization Report plays an essential role in financial analysis because it presents a report comparing budget income and expenditure and realization in one budget year [5]. A poor budget plan can affect the outstanding budget.

The results of the 2020 Semester II Budget Implementation Review of the Regional Office of the Directorate General of Treasury of the Special Region of Yogyakarta Province show that the work unit or work unit that has the most significant contribution to budget non-absorption is the Serayu Opak Water Resources Operation and Maintenance work unit, with a KTR of 2.91% and a non-absorption margin of 1.63%. Furthermore, the highest contribution of non-absorption to health functions is in the Individual Health Services sub-function, with a KTR value of 15.08% in the Dr Sardjito Yogyakarta General Hospital work unit. Then, in the education function, the work units that have the most significant contribution to budget non-absorption are the Sunan Kalijaga Yogyakarta State Islamic University with a realization of 77.80% and the Yogyakarta National Development University with a completion of 78.18% .

Based on the description above, there needs to be an assessment of other work units, including the Culture Service. The Yogyakarta Special Region Culture Service is the largest implementer of special funds. The Special Region of Yogyakarta is a region or province that receives Special Funds (in Indonesia called DANAIS) from the central government. DANAIS is funded from the State Revenue and Expenditure Budget, allocated to support special authorities, and is part of the Transfer to Regions and Village Funds [6]. Special Funds are given by the mandate of Article 42 of Law Number 13 of 2012 concerning the Specialties of the Special Region of Yogyakarta. The flow of special funds from 2017 to 2021 is more dominant in cultural matters.

The largest allocation of DIY special funds from 2017 to 2021 was channelled to culture with IDR 2,881,317,135,008. The distribution is a fantastic value and is an important point for conducting research related to the spending performance of Dinas Kebudayaan Yogyakarta in its budget funds. Dinas Kebudayaan Yogyakarta budget absorption will be assessed to determine whether it has been done effectively or less effectively. The research will be conducted at Dinas Kebudayaan Yogyakarta because it is the centre of cultural activities. Based on the background of the origin of the cultural service budget funds, of course, the public must know whether the realization of their expenditure funds has been practical or less effective.

The spending performance of Dinas Kebudayaan Yogyakarta can be influenced by environmental urgency factors, such as in 2020 when Indonesia entered a transition period for

the COVID-19 pandemic. The pandemic affects several government activities, including allocating government funds, most of which are diverted to health assistance. However, this is inversely proportional to the budget value of Dinas Kebudayaan Yogyakarta in 2021, which increased by around four times, namely IDR 40,379,843,680.00 from the previous year, namely 2020, which amounted to IDR 8,143,749,016.00. This value is genuinely fantastic. Based on this, it is necessary to see whether Dinas Kebudayaan Yogyakarta budget has been spent efficiently. It can be seen from the Budget Realization Report for 2017-2021.

Looking at the development of financial reports, especially Dinas Kebudayaan Yogyakarta Budget Realization Report from year to year, there are differences each year. So, researchers want to analyze and describe the spending performance of Dinas Kebudayaan Yogyakarta. Expenditure analysis is considered to be able to be used to interpret performance developments from year to year. This research was conducted by referring to previous researchers [7,8] and adding one variable to add newness to this research. So, in this research, the analysis used is Expenditure Variance Analysis (Spending Difference), Expenditure Growth Analysis, Expenditure Harmony Analysis, Expenditure Efficiency Analysis, and Employee Expenditure Analysis. This analysis is suitable for analyzing the Budget Realization Report because it can measure the use of the budget effectively, economically, and efficiently.

## **2. Literature Review**

### **2.1 Financial Regional Report**

Based on the components of the Regional Government Financial Report, the budget implementation report consists of the Budget Realization Report. Then the financial report consists of the Balance Sheet, Operational Report, Change in Equity Report and Cash Flow Report, and Notes of Financial Statements is a component of regional financial reports that cannot be separated from budget implementation reports and financial reports. Regional Financial Reports are created to be used by several interested parties such as the central government, DPRD and the community as a basis for decision making. Then the information contained in the Regional Government Financial Report must be useful and appropriate to the needs of the user.

### **2.2 Budget Realization Report**

The Budget Realization Report published by the regional government presents very useful information for assessing regional spending performance. When compared with the Balance Sheet, the Budget Realization Report occupies a more important priority. This Budget Realization Report is a type of regional financial report that is created first before making a balance sheet report, operational report and cash flow report. Budget. The budget in government is the root of government administration and regional development.

The budget has an important role as a tool for stabilization, distribution, allocation of public resources, organizational planning and control as well as performance assessment, especially the Budget Realization Report. Therefore, the Budget Realization Report is one of the most important regional financial accountability reports. Based on the Budget Realization Report, report readers can make performance analysis of financial reports in the form of income analysis, expenditure analysis and financing analysis.

### **2.3 Regional Expenditure Ratio Analysis**

Regional expenditure ratio analysis is one tool for analyzing the performance of regional government expenditure. Financial ratio analysis is carried out by comparing the results achieved from one period with the previous period so that trends can be seen. Regional financial ratio analysis can be used to assess regional financial independence in financing the implementation of regional autonomy in a certain period [9]. There are many financial ratios that can be used to assess regional financial performance. However, to assess whether regional finances have been carried out economically, efficiently and effectively, it is important to carry out a spending analysis. Previous research [7,8] can illustrate the extent to which the government has succeeded in spending the budget efficiently and not spending budgets that are not on target. This research can be carried out using expenditure analysis as follows [9]:

a. Expenditure Variance Analysis (Spending Difference)

Expenditure variance analysis is an analysis of differences or the difference between actual expenditure and the expenditure budget. In the regional expenditure analysis there is a provision that the expenditure budget is the upper limit of expenditure that can be carried out by the regional government. Local governments are considered to perform well if they can spend efficiently. Conversely, if actual expenditure is greater than the budgeted amount, this indicates poor budget performance. Budget differences are categorized into two types, namely:

- 1) Favorable variance, actual expenditure is smaller than the budget.
- 2) Unfavorable variance, actual expenditure is greater than the budget

b. Spending growth analysis

Expenditure growth analysis is an analysis technique carried out in the Budget Realization Report and is useful for knowing the development of spending from year to year. In general, spending tends to increase every year. The reasons for increasing spending are usually related to inflation adjustments, changes in the rupiah exchange rate, changes in service coverage, and adjustments to macroeconomic factors. However, with the new paradigm of regional autonomy, regional governments must be able to control regional spending, streamline spending, and achieve budget savings.

Spending growth analysis is carried out to determine spending growth each year and whether spending growth is reasonable and can be explained.

c. Expenditure Compatibility Analysis

Expenditure compatibility analysis is useful to help determine balance between shopping. This is related to the function of the budget as a distribution, allocation and stabilization tool. There are two types of compatibility analysis calculations, namely:

1) Analysis of Operational Expenditures on Total Expenditures

Analysis of operating expenditure on total expenditure is a comparison between the total realization of operational expenditure and total expenditure. This ratio provides information regarding the portion of expenditure allocated for operational expenditure in the relevant fiscal year. Operational Expenditures are expenditures whose useful life expires within one budget year and are short term in nature and in certain cases are routine and recurring in nature. Usually the proportion of Regional Operational Expenditures dominates total Regional Expenditures, namely between 60-95%. High regional income tends to have a higher portion of operating expenditure than regional governments with low income levels.

2) Analysis of Capital Expenditures on Total Expenditures

Analysis of capital expenditure on total expenditure is a comparison between the total realization of capital expenditure and total expenditure. This analysis can explain the portion of expenditure allocated for capital expenditure in the relevant fiscal year. Based on this ratio, it can be seen what portion of regional expenditure is allocated for investment in the form of capital expenditure in the relevant budget year. Capital expenditures can provide medium and long term benefits and are routine. Generally, the proportion of capital expenditure to regional expenditure is between 5-20%.

d. Expenditure Efficiency Analysis

Expenditures efficiency analysis is a comparison between actual spending and the spending budget. This spending efficiency ratio is used to measure the level of budget savings. The ratio in the Regional Expenditure Efficiency Analysis is used to measure the level of budget savings made by regional governments. Regional governments are considered to have implemented budget efficiency if the efficiency ratio is less than 100%. On the other hand, if it is more than 100%, it indicates budget waste.

e. Employee Expenditure Analysis

Employee spending analysis is an analysis used to measure the portion of employee spending on total regional spending. The portion of personnel spending in the government budget can indicate the quality of regional government spending. The quality of spending can be said to be getting better if the portion of spending by local

government employees decreases. This is intended so that the budget can be optimized to be allocated to the capital expenditure budget for the construction of community facilities or expenditure that can support the community economy.

### **3. Research Method**

This research uses the Dinas Kebudayaan Yogyakarta Budget Realization Report from 2017-2021. The type of research used is quantitative descriptive by calculating regional financial data, namely in the Dinas Kebudayaan Yogyakarta Budget Realization Report. The research data this time uses secondary data, namely data that already exists or has been published by government agencies, namely the Budget Realization Report of the Dinas Kebudayaan Yogyakarta for 2017-2021. The ratio analysis used in this research includes Expenditure Variance Analysis (Spending Difference), Expenditure Growth Analysis, Expenditure Harmony Analysis, Expenditure Efficiency Analysis, and Employee Expenditure Analysis.

The following is a description of each research ratio analysis [9]:

a. Expenditure Variance Analysis (Expenditure Difference)

Variance analysis is a technique carried out on the Budget Realization Report by calculating the difference between actual and expenditure expenditures.

b. Expenditure Growth Analysis

Expenditure growth analysis is an analysis technique carried out in the Budget Realization Report and helps know the development of expenditure from year to year.

c. Expenditure Compatibility Analysis

Expenditure harmony analysis is a technique carried out in the Budget Realization Report that helps determine the balance between expenditures. It is related to the function of the budget as a means of distribution, allocation, and stabilization.

1. Analysis of Operational Expenditures on Total Expenditures

Analysis of operating expenditure on total expenditure is an analysis technique that compares the complete realization of operational cost with unlimited spending. This ratio can show information regarding the portion of expense allocated for operating expenditure in the relevant budget year.

2. Analysis of Capital Expenditures on Total Expenditures

Analysis of capital expenditure on total expenditure is an analysis technique that compares the complete realization of capital expenditure with unlimited spending. This ratio can show the portion of cost allocated for capital expenditure in the relevant fiscal year, using the formula from.

d. Expenditure Efficiency Analysis

Spending efficiency analysis is an analysis technique that compares actual spending with the spending budget. This spending efficiency ratio measures the budget savings made by Dinas Kebudayaan Yogyakarta.

e. Employee Expenditure Ratio Analysis

Analysis of the employee spending ratio is a ratio used to measure the portion of employee spending on total regional expenditure. The part of personnel spending in the government budget can indicate the quality of provincial government spending. The quality of the cost can be improved if the spending by local government employees decreases. It is intended to optimize the budget to be allocated to the capital expenditure budget for the construction of community facilities or expenditures that can support the community economy.

**Table 1.** Ratio Analysis

<b>Ratio Analysis</b>	<b>Formula</b>
Expenditure	Budget Realization - Budgeting
Variance Analysis	
Expenditure	$\frac{\text{Budget Realization} - \text{Budget Realization Year} - 1}{\text{Budget Realization Year} - 1}$
Growth Analysis	
Expenditure	1. Analysis of Operational Expenditures on Total
Compatibility	Expenditures
Analysis	$\frac{\text{Operational Expenditures}}{\text{Total Expenditures}} \times 100\%$
	2. Analysis of Capital Expenditures on Total Expenditures
	$\frac{\text{Capital Expenditures}}{\text{Total Expenditures}} \times 100\%$
Expenditure	$\frac{\text{Budget Realization}}{\text{Budget Expenditure}} \times 100\%$
Efficiency Analysis	
Employee	$\frac{\text{Employee Expenditure}}{\text{Budget Expenditure}} \times 100\%$
Expenditure Ratio	
Analysis	

Source: Processed Data [9]

## 4. Results And Discussion

### 4.1 Results

#### a. Expenditure Variance

The variance analysis of Dinas Kebudayaan Yogyakarta spending in 2017, 2018, 2019, 2020, and 2021 shows that the difference in favorability is that the actual expenditure does not exceed the spending budget, so that it can be categorized as good and efficient.

**Table 2.** Expenditure Variance Analysis

<b>Year</b>	<b>Budget</b>	<b>Realization</b>	<b>Variance</b>	<b>Criteria</b>
1	2	3	3-2	
2017	5.052.535.870,00	3.786.616.301,80	1.265.919.568,20	Favourable
2018	5.475.069.425,00	5.005.601.797,30	419.467.627,70	Favourable
2019	6.101.348.160,00	5.607.842.529,00	493.505.631,00	Favourable
2020	8.663.083.697,00	8.143.749.016,00	519.334.681,00	Favourable
2021	40.37.843.680,00	36.326.369.008,00	4.053.474.672,00	Favourable

Source: Processed Data (2023)

**b. Expenditure Growth Analysis**

The spending growth analysis table for Dinas Kebudayaan Yogyakarta shows that spending growth from 2017 to 2021 is positive or greater than the previous year. From the table above, spending change from 2020 to 2021 has the highest value compared with last year, namely 77.58%. This value is fantastic. An increase that is too high needs to be reviewed further; it is necessary to know the causes of the 4-fold increase in spending compared to the previous year.

**Table 3.** Analysis of Expenditure Growth

<b>Year</b>	<b>Realization (1)</b>	<b>Realization t-1</b>	<b>% Growth</b>	<b>Criteria</b>
1	2	3	(2-3)/3	
2017-2018	5.005.601.797,30	3.786.616.301,80	25,10%	Increase
2018-2019	5.607.842.529,00	5.005.601.797,30	9,85%	Increase
2019-2020	8.143.749.016,00	5.607.842.529,00	31,14%	Increase
2020-2021	36.326.369.008,00	8.143.749.016,00	77,58%	Increase

Source: Processed Data (2023)

**c. Expenditure Compatibility Analysis**

Table 4.8 shows the ratio of operational expenditure to total expenditure of Dinas Kebudayaan Yogyakarta for 2017-2021. Based on the percentage level of operating expenditure to the total spending of Dinas Kebudayaan Yogyakarta, the lowest operating expense to total cost occurred in 2019. Meanwhile, the highest level of operating expenditure occurred in 2017.

**Table 4.** The Ratio of Operational Expenditures to Total Expenditures

<b>Year</b>	<b>Realization Operating Expenditure</b>	<b>Budget</b>	<b>Operational Expenditures to Total Expenditures</b>	<b>Criteria</b>
1	2	3	3-2	
2017	3.782.156.301,80	3.786.616.301,80	99,88%	Inefficient
2018	4.452.194.661,30	5.005.601.797,30	88,06%	Efficient

2019	4.687.786.729,00	5.607.842.529,00	83,59%	Efficient
2020	7.502.413.616,00	8.143749.016,00	92,12%	Efficient
2021	33.64247.395,00	36.326.369.008,00	92,56%	Efficient

Source: Processed Data (2023)

Based on the table for calculating capital expenditure on the total cost of Dinas Kebudayaan Yogyakarta for 2017-2021, it can be seen, based on the percentage level of capital expenditure to the total spending of Dinas Kebudayaan Yogyakarta, the lowest capital expenditure to total cost occurred in 2017 at 0.12%. Meanwhile, the highest capital expenditure in total spending occurred in 2019 at 16.41%.

**Table 5.** The ratio of Capital Expenditures to Total Expenditures

Year	Realization Capital Expenditure	Budget	Capital Expenditures to Total Expenditures		Criteria
			3	3/2	
1	2	3			
2017	4.460.000,00	3.786.616.301,80	0,12%	Inefficient	
2018	603.407.136,00	5.005.601.797,30	11,94%	Efficient	
2019	920.005.800,00	5.607.842.529,00	16,41%	Efficient	
2020	641.335.400,00	8.143749.016,00	7,88%	Efficient	
2021	2.701.889.613,00	36.326.369.008,00	7,44%	Efficient	

Source: Processed Data (2023)

#### **d. Expenditure Efficiency Analysis**

Based on the calculations in the table above, the level of spending efficiency of Dinas Kebudayaan Yogyakarta in 2017-2021 experienced increases and decreases. The spending efficiency level of Dinas Kebudayaan Yogyakarta in 2017 was 74.94%. In 2018, the level of spending efficiency was 92.34%, an increase of 17.40% from the previous year. In 2019, the efficiency level was 91.91%, a decrease of 0.43% from the prior year. In 2020, the level of spending efficiency was 94.01%, an increase of 2.10% from the previous year. Then, in 2021, the level of spending efficiency was 89.96%, a decrease of 4.05% from the prior year.

**Table 6.** Expenditure Efficiency Analysis

Year	Budget	Realization	Efficiency	Criteria
1	2	3	3/2	
2017	5.052.535.870,00	3.786.616.301,80	79,94%	Efficient
2018	5.475.069.425,00	5.005.601.797,30	92,34%	Efficient
2019	6.101.348.160,00	5.607.842.529,00	91,91%	Efficient
2020	8.663.083.697,00	8.143749.016,00	94,01%	Efficient
2021	40.37.843.680,00	36.326.369.008,00	89,96%	Efficient

Source: Processed Data (2023)

#### **e. Employee Expenditure Analysis**

The table below shows that the proportion of employee spending is decreasing every year. It shows that it generally means that the quality of Dinas Kebudayaan Yogyakarta spending from 2017-2021 is improving.

**Table 7.** Analysis of Employee Expenditures

Year	Budget Realization	Employee Expenditure	%
1	2	3	3/2
2017	3.786.616.301,80	1.769.144.086,12	47%
2018	5.005.601.797,30	1.382.042.426,00	27%
2019	5.607.842.529,00	1.451.533.329,00	26%
2020	8.143.749.016,00	1.363.962.310,00	17%
2021	36.326.369.008,00	5.554.032.981,00	15%

Source: Processed Data (2023)

#### 4.2 Discussion

Based on the results of data analysis and discussions that have been carried out and described previously, based on the study of the spending performance of Dinas Kebudayaan Yogyakarta based on the spending ratio analysis in the 2017-2021 Budget Realization Report, it is as follows:

- Based on data from analysis of overall spending variances from Dinas Kebudayaan Yogyakarta for 2017-2021, the difference between the spending budget and actual spending in 2017 was IDR 1,265,919,568.20, in 2018 it was IDR 419,467,627.70, in 2019 it was IDR 493,505,631.00, in 2020 it was IDR 519,334,681.00 and in 2021 it was IDR 4,053,474,672.00. It means that the realization of the Dinas Kebudayaan Yogyakarta budget for 2017-2021 does not exceed the budget. Thus, it can be said that Dinas Kebudayaan Yogyakarta has good budget performance if observed from the perspective of spending variance analysis.
- Based on the percentage data analysis of overall spending growth of Dinas Kebudayaan Yogyakarta in 2017-2021, the total percentage in the 2017-2018 period increased by 25.10%, in the 2018-2019 period, it increased by 9.85%, in the 2019 period -2020 increased by 31.14% and in the 2020-2021 period it increased by 77.58%. In this way, it can be concluded that Dinas Kebudayaan Yogyakarta has been able to increase its spending growth.
- Based on data on the percentage analysis of the overall expenditure harmony of Dinas Kebudayaan Yogyakarta for 2017-2021, the percentage value of the study of operational spending on total spending in 2017 was 99.88%, indicating a percentage value above 60-95%. It means poor performance because it exceeds the proportion of operating expenditure. Then, in 2018, it showed a percentage of 88.06%. In 2019, it was 83.59%; in 2020, it was 92.12%; and in 2021, it was 92.56%; this shows good performance because it does not exceed the proportion of operating expenses. Then, the percentage value of capital expenditure analysis of total expenditure in 2017 is 0.12%, indicating a percentage value

below 5-20%. It means poor performance because it is below the average proportion of capital expenditure. Then in 2018, it was 11.94%; in 2019, it was 16.41%; in 2020 it was 7.88% and in 2021 it was 7.44%. It shows good performance because it does not exceed or is not less than the proportion of capital expenditure.

- d. Based on data from the expenditure efficiency ratio analysis of Dinas Kebudayaan Yogyakarta for 2017-2021, the percentage value of spending efficiency analysis in 2017 was 74.94%; in 2018, it was 92.34%; in 2019, it was 91.91%; in 2020 amounting to 94.01% and in 2021 amounting to 89.96%. Based on the data above, it shows budget savings made by the Dinas Kebudayaan Yogyakarta. So, it can be said that the growth in spending by the Dinas Kebudayaan Yogyakarta in 2017-2021 is in the efficient category because it does not exceed 100%.
- e. Based on the analysis of employee expenditure for Dinas Kebudayaan Yogyakarta in 2017-2021, the percentage value of employee expenditure analysis in 2017 was 47%; in 2018, it was 27%; in 2019, it was 26%; in 2020 it was 17%, and in 2021 it was 15%. The data above shows that the employee spending ratio is decreasing every year; it can be said that the quality of Dinas Kebudayaan Yogyakarta budget is improving.

## 5. Conclusion

Based on the results of data analysis and discussions that have been carried out and described previously, it can be concluded that based on the study of the spending performance of Dinas Kebudayaan Yogyakarta based on the spending ratio analysis in the 2017-2021 Budget Realization Report, it is as follows:

- a. Based on data from analysis of the overall spending variance of Dinas Kebudayaan Yogyakarta for 2017-2021, the difference between the spending and actual spending fluctuates but does not exceed the spending budget. It can be concluded that Dinas Kebudayaan Yogyakarta has good budget performance in terms of spending variance analysis.
- b. Based on the percentage data analysis of overall spending growth, Dinas Kebudayaan Yogyakarta for 2017-2021 shows an increasing trend. It can be concluded that Dinas Kebudayaan Yogyakarta has been able to increase its spending growth.
- c. Based on data on the percentage analysis of the overall spending harmony of Dinas Kebudayaan Yogyakarta for 2017-2021, the percentage value of the study of operational spending on total spending fluctuates. The value of operating expenditure to total expenditure is 99.88% (2017), 88.06% (2018), 83.59% (2019), 92.12% (2020), and 92.56% (2021) which shows the performance which is good because it does not exceed the proportion of operating expenditure except in 2017 based on performance benchmarks, namely 60-95%. Then, the percentage analysis of capital expenditure to total cost shows a value of 0.12% (2017), 11.94% (2018), 16.41% (2019), 7.88% (2020), and 7.44% (2021). It shows good performance because it does not exceed or is not less than the proportion of capital expenditure based on 5-20%.

- d. Based on data from analysis of the expenditure efficiency ratio of Dinas Kebudayaan Yogyakarta for 2017-2021, it has shown savings in the spending budget made by Dinas Kebudayaan Yogyakarta. It can be concluded that the spending growth of Dinas Kebudayaan Yogyakarta in 2017-2021 falls into the efficient category because it does not exceed 100%.
- e. Based on the analysis of employee expenditure for Dinas Kebudayaan Yogyakarta in 2017-2021, it shows that the employee expenditure ratio is decreasing every year. It can be concluded that the quality of Dinas Kebudayaan Yogyakarta budget is getting better.

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