

Ratios Analysis of Realization Income and Expenditure Budget as Measurement Financial Performance at Department Manpower, Cooperatives, and SMEs Banyumas Regency

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Abstract. This study aims to analyze the financial performance of the Department of Manpower, Cooperatives and Small and Medium Enterprises of Banyumas Regency seen from the realization of expenditure income budget through regional financial ratios including revenue variance and expenditure budget variance, expenditure compatibility ratio consisting of operational expenditure and capital expenditure, and expenditure efficiency ratio. Data collection methods used in this study are primary data consisting of interview and observation methods, and secondary data consisting of literature review and documentation. Data used in this study is Regional Revenue and Expenditure Budget Realization Report for 2021 – 2023. Based on the results of research, shows that financial performance is good when viewed from several aspects. However, in other aspects, there are still shortcomings and need evaluation so that financial performance can be more optimal.

Keywords: Financial Ratio Analysis, Regional Revenue and Expenditure Budget, Financial Performance.

1 Introduction

Currently, the government is working to implement good governance, which includes the implementation of efficient, transparent, accountable, effective, and responsible government. General government agencies, especially regional offices, play an important role in carrying out government affairs that fall under regional authority and supporting regional heads in carrying out their duties and functions [5]. The concept of good governance can be measured from various aspects, including effectiveness and efficiency in the implementation of government functions.

Accountability and transparency of government administration are indicators of the success of

good governance. Regional finances include regional obligations and authorities in the administration of regional government, including all assets related to regional obligations and authorities in the regional revenue and expenditure budget. Meanwhile, the results of the accounting process called financial statements can be used as a means of communicating information related to finance and organizational activities with interested parties [2]. Financial statements are made to assist in decision-making and provide evidence that the reporting entity is responsible for the resources used. The budget realization report (LRA), balance sheet, cash flow statement, and notes to financial statements (CALK) are part of the local government's financial statements.

One important part of local government financial statements is the budget realization report (LRA), which is used to determine the economic condition of the organization or company. The LRA shows the financial activities of the central or local government that demonstrate obedience and compliance with the implementation of the APBN or APBD. This report includes an overview of the sources, application, and use of economic resources carried out by the central or local government during one reporting period [6]. The LRA also explains how effective and efficient the implementation of economic resources is through a previously set budget.

Financial ratio analysis is carried out to measure the financial performance of local governments. This is done by examining the LRA for the last few years. Financial statement analysis is a ratio calculation used to assess the financial condition of an agency in the past, present, and future. Financial ratio analysis is carried out to determine liquidity, solvency, and operating effectiveness [21]. In addition, the purpose of this analysis is to evaluate and predict the financial condition of an organization or company and evaluate the results that have been achieved. Performance results from efforts to carry out financial activities, such as regional revenue and expenditure by applicable laws and regulations [1].

Therefore, measuring or assessing financial performance is very important to determine the accountability of local governments for managing their local finances. The ability to demonstrate accountable methods of spending public money also includes the ability to demonstrate that expenditures are made efficiently effectively, economically, and optimally. Economical means choosing and using the budget in the appropriate proportion, effective means that the use of the budget must achieve targets or goals for the public interest, efficient means that the use of funds must produce maximum output, and optimal means that it must use the maximum source of funds. Thus, to assess the financial performance of regional agencies, especially the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency, a financial ratio analysis was carried out on the financial statements in the LRA during 2021, 2022, and 2023.

Based on the background description above, this research focuses on discussing ratio analysis in the realization of revenue and expenditure budgets as a measurement of financial performance at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency. This financial performance analysis can be done by comparing financial statements, especially budget realization reports for the last 3 years. This research is important because it aims to determine the financial performance and budget realization at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency.

2 Theoretical Review

2.1 New Public Management (NPM) Theory

The concept of New Public Management indirectly arises from harsh criticism of public sector organizations and has led to movements and demands for public sector management reform. The term New Public Management was originally proposed by (Hood, 1991) which was later abbreviated as NPM. In general, this theory is seen as an approach in public administration that applies knowledge and experience gained in the world of management and other disciplines to improve the efficiency, and effectiveness of public service performance in modern bureaucracies [9].

NPM originated from management theory which assumes that commercial business practices and private-sector management are better than practices and management in the public sector [17]. Therefore, to improve public sector performance, it is necessary to adopt some management practices and techniques applied in the private sector, such as the adoption of market mechanisms, tender competitions, and privatization of public companies.

New Public Management (NPM) theory has seven characteristics [8], that is hands-on professional management, explicit standards and measures of performance, greater emphasis on output controls, a shift to the desegregation of units in the public sector, a shift to greater competition in the public sector, a focus on private sector styles of management practice, a focus on greater discipline and parsimony in resource use.

Based on the above characteristics, one of the characteristics, namely explicit standards and measures of performance, states the importance of clear standards and measures of performance. This shows that it is important to have firm and measurable standards for organizational performance, including clarification of goals, targets, and indicators of success, and can be measured through certain benchmarks. The establishment of performance standards is intended to provide best value and best practice, while the establishment of performance measures is to assess success or failure in achieving performance targets and organizational goals.

2.2 Financial Performance

Financial performance is an indicator of the results that have been obtained by an organization or company found in the financial statements. This refers to the financial performance achievements achieved by the agency or company and recorded in the financial statements of the organization or company within a certain period [4]. A company or organization can be considered successful if it has achieved the company's performance objectives. The company's financial performance aims as an analysis in measuring how well the company is obeying the rules correctly and to see the financial condition of the organization or company and its success in operational activities [11].

Performance measurement refers to an evaluation system that involves actions taken or the results of activities, processes, or organizational units, both in financial and non-financial aspects [19]. Local agencies define how high the success of implementing financial performance is which includes the amount received and spent through financial procedures and regulated by law during a certain period of time. This measurement is carried out through financial ratios resulting from the analysis of regional accountability reports related to the APBD.

By using financial performance measurement, the government can use it to measure the capacity of the region in carrying out its duties, roles and functions. It can also be used to evaluate and determine the stages that must be applied so that the quality of agencies or the public sector improves from before. By looking at results, benefits, impacts, inputs, and outputs, financial performance indicators are expressed as measures, both qualitative and quantitative, that show how far performance targets have been achieved. The scope of regional finance includes directly managed regional finances and separated regional assets [10].

2.3 Financial Reports

Financial statements are structured information that describes the financial position and transactions of a company. Financial reports describe the company's performance during a current period and contain information about the company's financial field performance [11].

Financial reports must refer to SAP to improve their quality and meet the needs of users or stakeholders [20]. The financial report is an annual financial news notification tool that describes the management performance of an institution or company [3].

Financial reports are historical in nature because they record data about the company's financial performance and condition in the past. Financial reports are used to report on the management of state and regional finances within a certain period of time. A good financial report means that the regional head and all regional apparatus are obliged in accordance with the authority given to manage public sector institutions.

2.4 The Budget Realization Report

The budget realization report is a report that provides realization information about revenues, expenditures, transfers, surpluses or deficits, and financing that has been carried out during the reporting period. The budget realization report contains an allocation, overview of sources, and uses of financial resources owned by the central or local government and explains the comparison between budget realization and budget during that period [16].

The budget realization report is part of the entity's financial statements which contains the budget conditions and budget realization of the government entity. The budget realization report can also show how far the goals agreed between the executive and legislative branches have been realized in accordance with the laws and regulations [14]. The budget realization report also explains how effective and efficient the realization of economic resources belonging to a regional area is with the previously determined budget.

2.5 The Regional Revenue and Expenditure Budget

The Regional Revenue and Expenditure Budget is the annual financial plan of the local government agreed by the Regional People's Representative Council and is the implementation of the Regional Government Work Plan. The Regional Revenue and Expenditure Budget includes revenue expenditure, and regional financing [18]. In the Regional Revenue and Expenditure Budget for the relevant fiscal year, every revenue that becomes the right and expenditure becomes the obligation of the region must be recorded in the report. The regional revenue and expenditure implementation plan is also the basis for the supervision, control, and examination of regional finances. The APBD is implemented in a certain fiscal year for the implementation of decentralization [12].

3 Research Methods

Data used in this study is secondary data that can be obtained through:

a. Literature Review

The literature review method is a method of analyzing previous research on a topic to serve as a basis for reference in collecting accurate data. This method analyzes the explanation or discussion of theories from previous relevant and recent research.

b. Documentation

The documentation method is a method of collecting data in the form of information in the form of books, archives, documents, written numbers, and images in the form of reports and information. Through documentation, existing sources can be used as supporting data.

4 Results

4.1 Revenue Variance Analysis

$$\text{Revenue Variance Analysis} = \text{Regional Revenue Realization} - \text{Regional Revenue Budget}$$

Source: [7]

Table 1. Calculation of Income Variance Analysis

Budget Year Realized	Regional Revenue Realization	Regional Revenue Budget	Revenue Variance
2021	IDR 94.478.400	IDR 80.000.000	IDR 14.478.400
2022	IDR 18.740.000	IDR 0	IDR 18.700.000
2023	IDR 72.168.800	IDR 90.000.000	– IDR 17.831.200

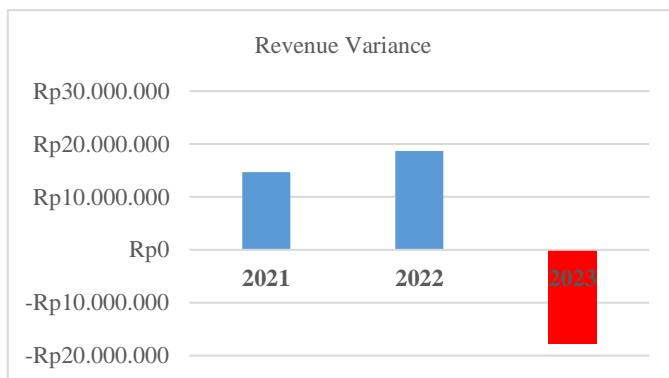


Fig. 1 Revenue Variance

Based on the results of the analysis above, there is a movement in the revenue and expenditure budget at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency from the revenue side during 2021 - 2023. The results of the analysis above show different numbers each year. In 2021 and 2022, the amount of revenue realization exceeded the amount of budgeted revenue. However, for 2022, the amount of budgeted revenue was IDR 0 due to the stipulation of using SILPA as a source of budget financing as stipulated in Banyumas Regency Regional Regulation Number 9 of 2022 concerning Amendments to the FY 2022 Regional Revenue and Expenditure Budget. In addition, in 2023, the amount of revenue realized was lower than the amount of revenue budgeted, thus showing a negative difference.

This shows that during 2021 and 2022 the revenue at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency has been running well because the revenue realization far exceeds the budgeted revenue. The decrease in revenue realization that occurred in 2023 was because the revenue realization was lower than the revenue budget so that the revenue variance analysis produced a negative number.

4.2 Expenditure Budget Variance Analysis

$$\text{Expenditure Budget Variance Analysis Formula} = \textit{Regional Expenditure Realization} - \textit{Regional Expenditure Budget}$$

Source: [15]

Table 2. Calculation of Budget Variance Analysis

Budget Year Realized	Regional Expenditure Realization	Regional Expenditure Budget	Expenditure Budget Variance
2021	IDR 10.279.858.127	IDR 10.782.857.230	- IDR 502.999.103
2022	IDR 13.108.905.791	IDR 13.857.418.752	- IDR 748.512.961
2023	IDR 14.191.236.377	IDR 14.519.714.385	- IDR 328.478.008

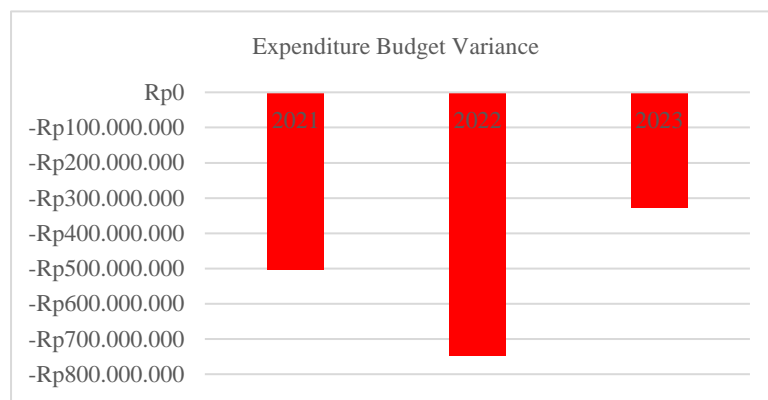


Fig. 2 Expenditure Budget Variance

Based on the results of the analysis above, the amount of expenditure realization of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021 - 2023 is smaller than the budgeted amount. The expenditure budget variance analysis produces a negative value which indicates that the agency has implemented cost-saving measures and efficient allocation of funding sources resulting in a lower realization figure. This causes the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021- 2023 to get SILPA (remaining more budget calculations) and good performance in terms of spending.

Based on the Budget Implementation Performance Indicator (IKPA), the average monthly deviation threshold allowed to reach the optimum value (100) is 5 percent. At the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency, the percentage of budget variance in 2021 is 4.66%, in 2022 it is 5.40%, and in 2023 it is 2.26%. Based on the Key Performance Indicator Percentage of Budget Implementation Quality (IKU PKPA), this achievement is in accordance with the IKPA value presented in accordance with the period. Based on the Integrated Performance Monitoring and Evaluation System (SMART), efficiency is carried out by comparing the difference between supposed expenditure and budget realization with budget allocation.

4.3 Expenditure Coherence Ratio Analysis

Criteria of expenditure coherence ratio analysis:

Table 3 Criteria of Expenditure Coherence Ratio Analysis

Compatibility Criteria	Percentage
Very Matched	>100%
Matched	90 – 100%
Moderately	80 – 90%
Less Matched	60 – 80%
Mismatched	≤ 60%

Source: [15]

In this analysis, is divided into two, namely:

- a. Operating Expenditure Ratio Analysis

Operating Expenditure Ratio Analysis Formula =

Source: [15]

Table 4. Calculation of Operating Expenditure Ratio Analysis

Budget Year Realized	Realization of Regional Expenditure	Realization of Operating Expenditure	Operating Expenditure Ratio	Criteria
2021	IDR 10.279.858.127	IDR 10.137.995.127	98,61%	Matched
2022	IDR 13.108.905.791	IDR 12.946.211.791	98,75%	Matched
2023	IDR 14.191.236.377	IDR 14.091.938.377	99,30%	Matched

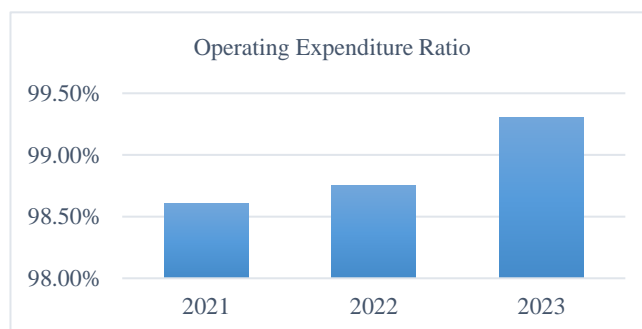


Fig.3 Operating Expenditure Ratio

b. Capital Expenditure Ratio Analysis

Capital Expenditure Ratio Analysis Formula =

Source: [15]

Table 5. Calculation of Capital Expenditure Ratio Analysis

Budget Year Realized	Realization of Regional Expenditure	Capital Expenditure Realization	Capital Expenditure Ratio	Criteria
2021	IDR 10.279.858.127	IDR 141.863.000	1,38%	Mismatched
2022	IDR 13.108.905.791	IDR 162.694.000	1,24%	Mismatched
2023	IDR 14.191.236.377	IDR 99.298.000	0,69%	Mismatched

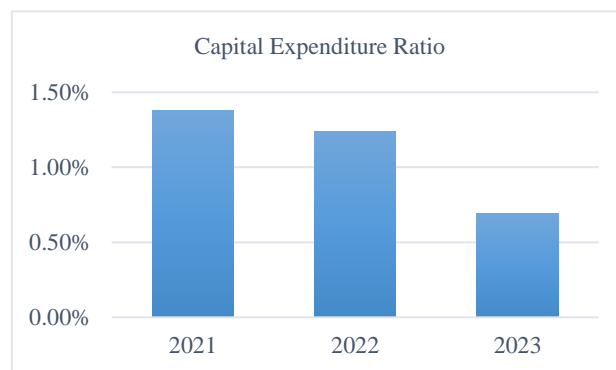


Fig.4 Capital Expenditure Ratio

The analysis of expenditure compatibility is divided into two, namely the ratio of operating expenditure and the ratio of capital expenditure. The operating expenditure ratio of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021 - 2023 increased every year by 0.14% from 98.61% in 2021 to 98.75% in 2022 and in 2023 it increased by 0.55% from 98.75% to 99.30%. The capital expenditure ratio at Department of Manpower, Cooperatives, and SMEs of Banyumas Regency ce during 2021 - 2023 only ranged from 1.38%, 1.24%, and 0.69%. experienced a decrease of less than 1% each year. In 2022 it decreased by 0.14% from 1.38% to 1.24% and in 2023 it decreased by 0.55% from 1.24% to 0.69%.

Based on these percentages, the ratio of operating expenditure at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency is very large and harmonious compared to the ratio of capital expenditure which has a very small percentage and is not harmonious. The figure of 5-20% is a reasonable limit for the proportion of capital expenditure to total expenditure. (Mahmudi, 2019). However, in its realization, the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency received a figure that was far from the predetermined proportion of capital expenditure and produced a percentage that was quite low, resulting in a mismatch in the capital expenditure ratio.

It can be concluded that the allocation of funds belonging to the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency is more focused on operating expenditure needs, which causes the capital expenditure ratio to be low and decreases every year. The ratio of operating expenditures is very large when compared to the ratio of capital expenditures, this is due to the need for goods and services expenditures and considerable personnel expenditures. This causes a considerable difference in expenditure or realization between operating expenditure and capital expenditure of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency.

4.4 Expenditure Efficiency Ratio Analysis

Table 6. Criteria of Expenditure Efficiency Ratio Analysis

Efficiency Criteria	Percentage
Inefficient	>100%
Balanced Efficient	100%
Efficient	<100%

Source: [13]

Table 7. Calculation of Expenditure Efficiency Ratio Analysis

Budget Year	Total Regional Expenditure Realization	Total Regional Expenditure Budget	Expenditure Efficiency	Criteria
Realized				
2021	IDR 10.279.858.127	IDR 10.782.857.230	95,33%	Efficient
2022	IDR13.108.905.791	IDR13.857.418.752	94,59%	Efficient
2023	IDR14.191.236.377	IDR14.519.714.385	97,73%	Efficient

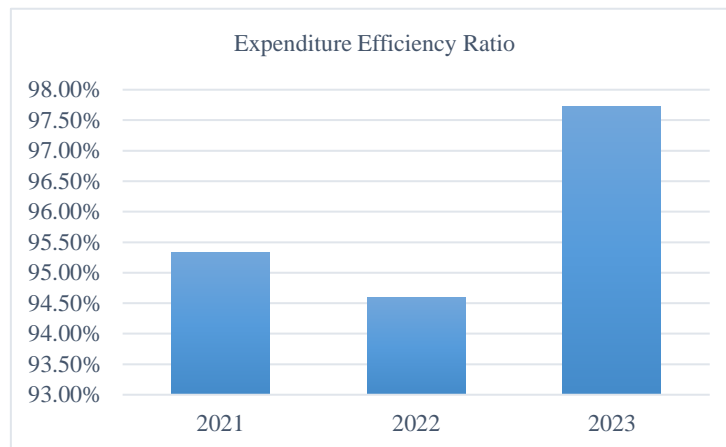


Fig.5 Expenditure Efficiency Ratio

Based on the results of the above calculations, it can be seen that the efficiency of expenditure at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency is almost close to 100%. In 2021, the efficiency of expenditure amounted to 95.33% and decreased by 0.74% in 2022 to 94.59%. In 2023, it increased by 3.14% to 97.73%. Based on these figures, it can be seen that the realization of expenditure from the total budget at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency in 2021 was 95.33%, in 2022 it was 94.59%, and in 2023 it was 97.73% with an average of 95.88% for the last three years. This shows that the financial performance of the efficiency of expenditure at Department of Manpower, Cooperatives, and SMEs of Banyumas Regency is efficient each year because it has a percentage level close to 100%.

Local governments are required to allocate expenditures to fund regional government affairs or programs whose amount has been determined in the APBD and if they do not meet the expenditure allocation, the minister of government affairs in the field of finance is obliged to postpone or cut the distribution of funds as stated in (Regulation Government , 2019) Therefore, the use of balanced efficient funds occurs when the efficiency ratio is 100% and if it is less than 100% then the relevant agency means making budget savings or even indicated that it is not implementing the work program as budgeted. This certainly indicates that inefficient criteria occur when the efficiency ratio is far below 100%.

5 Conclusion

Based on the results of the discussion regarding ratio analysis in the realization of revenue and expenditure budgets as a measurement of financial performance, it can be concluded that:

1. Based on the revenue variance analysis, during 2021 to 2022, it has good revenue because it exceeds the budget target. However, in 2023 it has poor revenue because the realized revenue is less than the budgeted target.

2. Based on the analysis of expenditure variance, the amount of expenditure realization of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021 - 2023 is smaller than the budgeted amount, which indicates that the agency has made savings in the use of the expenditure budget.
3. Based on the analysis of the ratio of expenditure compatibility, in the analysis of the ratio of operating expenditure from 2021 to 2023, the percentage of operating expenditure of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency shows harmonious criteria each year. However, in the capital expenditure ratio analysis, the percentage of capital expenditure of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021 - 2023 has a much smaller number, thus showing inconsistent criteria each year. This can be an evaluation for the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency so that it can balance the budget allocation for operating expenditure and capital expenditure or even prioritize the capital expenditure sector as a long-term investment because reasonably, the amount of capital expenditure to total expenditure is around 5% to 20%.
4. Based on the analysis of the expenditure efficiency ratio, the average level of efficiency in this ratio is 95.88% for the last three years, which shows that the criteria for expenditure efficiency at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency are efficient. However, in 2022 there was a decrease of 0.74%. In the future, to get a balanced efficient criterion, it would be better if the ratio each year increased and approached a percentage of 100% and could maintain consistency in the percentage level of the expenditure efficiency ratio.

Overall, it can be concluded that the realization of the revenue and expenditure budget at the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency during 2021 - 2023 is considered to have good financial performance from several aspects. However, there are several aspects of financial ratios that show that the financial performance of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency has not been well implemented. This can be an evaluation in carrying out financial performance in order to be able to improve the quality and financial performance of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency.

6 Suggestions

Based on the conclusions presented above, there are several suggestions that can be considered to improve the financial performance of the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency, namely:

1. For the next budget period, Department of Manpower, Cooperatives, and SMEs of Banyumas Regency should be able to maintain the consistency of revenue realization or even increase its realization compared to the revenue budget target. This aims to increase the regional revenue owned by the Department of Manpower, Cooperatives, and SMEs of Banyumas Regency.
2. In the following budget years, Department of Manpower, Cooperatives, and SMEs of Banyumas Regency should maintain consistency in the operating expenditure ratio and

increase the capital expenditure ratio figure to reach a reasonable amount of 5% to 20% because at Department of Manpower, Cooperatives, and SMEs of Banyumas Regency, the capital expenditure ratio figure is still far below 5%.

3. Department of Manpower, Cooperatives, and SMEs of Banyumas Regency should be able to be consistent in realizing the budget efficiently while still paying attention to the proportion of budget absorption so that the work program owned by Department of Manpower, Cooperatives, and SMEs of Banyumas Regency can run well. It is also expected to be able to produce efficient expenditure realization every year by having an output, namely a work program that runs well.

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