

# The Capacity of Banten Province's Regional Development Planning Agency (Bappeda) in the Effectiveness and Efficiency of Budget Expenditure Implementation

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**Abstract.** Public sector organizations are expected to uphold the principle of value for money in carrying out their operational activities. This concept refers to three main variables, namely economic aspects in the procurement and allocation of resources, efficiency in the use of resources by optimizing results and minimizing use, and effectiveness in achieving predetermined goals and objectives. This study aims to analyze the effectiveness and efficiency of the implementation of the Banten Province Regional Development Planning Agency (BAPPEDA) budget. The analysis method applied in this study involves calculating the effectiveness level and efficiency level of the proposed and implemented expenditure budgets. The results showed that the effectiveness of the implementation of the expenditure budget in the last 5 years (2018-2022) can be categorized as very effective, with the highest achievement in 2022 of 100.98%, followed by 2021 (101.09%), 2019 (100.48%), and 2018 (101.45%). However, there was a decrease in 2020 to 89.98%, which is still considered quite effective. Meanwhile, in terms of efficiency, the implementation of the Regional Budget (APBD) over the last 5 years is still considered less efficient, especially in 2022 (96.02%), 2021 (93.09%), 2019 (95.64%), and 2018 (94.79%). Although there was an increase in efficiency in 2020 of 86.28%, this was due to several activities that were budgeted but not implemented. It is recommended that agencies carry out careful and mature planning in achieving budget targets, so that each program and activity listed in the Budget Implementation List (DPA) can be realized properly. This is expected to increase the efficiency of budget realization in future years, while maintaining the effectiveness of budget implementation.

**Keywords:** Effectiveness; Efficiency; Budget Realization

## 1 Introduction

The implementation of budget management in public sector organizations is often considered a hotbed of inefficiency, waste, and prone to leakage of funds which results in losses to an institution. Therefore, the development of the paradigm gave birth to new demands that public sector organizations pay attention to value for money in carrying out their operational activities, including the Banten Province Regional Development Planning Agency

(BAPPEDA) which in carrying out its financial management upholds the principle of value for money. Value for money is a concept of assessing the performance of a public sector organization based on the success rate of a work program referring to three main elements, namely economy, efficiency and effectiveness. Through the concept of value for money, it provides information in the form of indicators of whether the budget (funds) spent produces certain value for the community [1]. This concept refers to economic aspects in the procurement and allocation of resources, efficiency in the use of resources by optimizing results and minimizing use, and effectiveness in achieving predetermined goals and objectives. Budget implementation is one of the crucial indicators in assessing the extent to which an organization can achieve an optimal balance between effectiveness and efficiency.

The implementation of local government cannot be separated from the use and optimization of budgets and regional revenues. Every year, local governments plan a budget, known as the Regional Budget (APBD). Law Number 23 of 2014 concerning Regional Government states that the APBD is a plan regulated through regional regulations[2]. The APBD preparation process must comply with certain principles, namely conformity with the implementation of government affairs, compliance with laws and regulations, efficiency, effectiveness, responsibility, and providing benefits to the community, as mandated by Law Number 23 of 2014 and Permendagri Number 31 of 2016 (Paat et al., 2019)[2][3]. The effectiveness and efficiency of budget use, in this context, is key in achieving government goals in accordance with the strategies that have been set. Evaluation of the implementation of government budgets can be obtained through the performance reports of government agencies, which reflect the extent to which the use of the budget has achieved the desired results.

In this context, BAPPEDA Banten Province acts as part of the planning of local government administration, has the task of supporting the governor in the preparation and implementation of regional policies in the field of regional planning and development. In carrying out its duties, BAPPEDA must plan, implement, and provide accountability for each program or activity implemented. This accountability not only includes whether the budget has been realized properly, but must also be submitted in the form of written and oral reports [4]. BAPPEDA's financial accountability report, which is realized in the form of LKIP, has the purpose of assessing the level of achievement of budget targets and ensuring the use of the budget in accordance with the provisions. It also serves to submit accountability reports for all programs and activities implemented.

According to Lasupu et al. (2021), effectiveness is related to the relationship between expected results and results that are actually achieved[5]. Meanwhile, according to Febrianty Milenia et al. (2022), effectiveness is the relationship between output and objectives, which shows the extent to which the output contributes or contributes to the achievement of objectives [6]. Efficiency, according to research by Febrianty Milenia et al. (2022), involves the relationship between inputs and outputs. While Iyam (2022) states that efficiency is a measure of the level of resource use in a process, with the more efficient or less use of resources indicating a high level of efficiency[7].

The following data on the realization of the expenditure budget at the Bali Province Regional Development Planning Agency in 2017-2022 [8] can be accessed on the Banten Provision Regional Financial Information System portal on the Ministry of Finance website, as follows:

**Table 1.** Realization of Banten Province Expenditure Budget 2018 - 2022

Year	Budget Target (Rp)	Realization (Rp)	Budget Absorption (%)
2018	1.153.961,32	1.093.892,15	94.79
2019	1.242.149,61	1.188.023,28	95.64
2020	1.300.354,25	1.121.957,88	86.28
2021	1.230.108,25	1.145.087,49	93.09
2022	1.200.873,86	1.153.100,08	96.02

Source: Banten Province Regional Financial Information System

## 1.1 Public Sector Budget Concept

The public budget sector can be interpreted as a planning strategy presented in the form of monetary values, including a list of revenues and expenditures (Bastian 2014). The definition of budget in the public sector by Halim and Muhammad Syam (2014) details the budget as a document that projects performance, both in the form of revenue and expenditure, expressed in units of monetary value for a certain period of time. This document also includes past data as a way of controlling and assessing performance [9]. Mahsun (2009) adds that the budget is not only a financial plan that maps the amount of costs and revenues in the accountability center, but also as an instrument that can increase motivation. The APBD, as the main instrument and policy in local government, provides a comprehensive picture of the organization's financial condition. This definition refers to the fact that budget documents often include not only information on revenues, expenditures, and activities, but also represent the financial condition of an organization. Furthermore, the presentation of past data in budget documents is in line with the budget's function as a performance control and evaluation tool. This principle is underscored by the idea that comparisons can be made between planned data and actual performance data, and assessments of the achievement of budget targets can be considered with an understanding of previous results. Therefore, to fulfill its dual role as a performance control and evaluation tool, the budget document must present the financial information to be achieved and include past data simultaneously. Another definition describes the public budget sector as a budget contained in the State Budget (APBN) and Regional Budget (APBD), which describes future financial planning, including revenues, expenditures, surpluses or deficits, funding, programs, and planning activities to be carried out in the future (Mahmudi, 2016). From these two definitions, it can be concluded that the public budget sector is a work plan in monetary form involving revenues, expenditures, surpluses or deficits, funding, programs, and planning for future activities, which are documented in the APBN and APBD.

Mardiasmo (2009) [10] states that budgeting has its main functions, namely:

- a. As a planning tool, which is made to achieve organizational goals, so that it provides direction for the organization will know what to do and in which direction policies are made.
- b. As a control tool, the budget is an instrument to avoid expenditures that are not on target.
- c. As a fiscal policy tool, it is useful for stabilizing the economy through various fiscal policies and can make economic predictions and estimates.
- d. As a political tool, where the budget is another form of executive and legislative commitment to the use of public funds for certain interests.

- e. As a coordination and communication tool, through a comprehensive budget document, a section or work unit or department that is a sub-organization can know what to do and what will be done by other sections or work units.
- f. Work evaluation tool, Executive performance is assessed based on the achievement of budget targets, the effectiveness and efficiency of budget execution. Public managers' performance is assessed based on how the results achieved are linked to the budget that has been set. The budget is an effective tool for performance control and assessment.
- g. A tool for motivation, Budgets can be used as a tool to motivate managers and their staff to work economically, effectively, and efficiently in achieving set organizational targets and goals.

## **1.2 Regional Financial Management**

The conception of local financial management, as described in the regulatory framework, plays an integral role in the functioning of local government. In government regulation, Permendagri number 77 of 2020 lays an important foundation, by viewing local financial management as an entity that encapsulates a series of important activities. It involves comprehensive planning, reporting, accountability and oversight stages, illustrating the importance of transparency and accountability in public financial management[11]. More fully, this regulation regulates the Technical Guidelines for Regional Financial Management.

The implementation of regional financial management also includes aspects of APBD implementation, APBD changes that can be needed to adjust to regional financial dynamics, to cash management that prioritizes the principles of good regional financial governance. Regional financial accounting arrangements and accountability for the implementation of the APBD are the focus in ensuring the integrity and accuracy of financial information. The importance of guidance and supervision of regional financial management, including mitigating the risk of regional losses, is an integral part in supporting the sustainability and efficiency of regional financial management. Overall, the conception of regional financial management illustrated by these regulations reflects a commitment to achieving efficiency, transparency and accountability in every aspect of financial management. This is not only a regulatory demand, but also part of the local government's efforts to carry out public service functions properly and have a positive impact on the welfare of the community.

## **1.3 Regional Expenditure Budget**

Regional expenditure, as outlined in Law Number 23 of 2014, refers to any financial obligation that is recognized as a reduction in net worth during the relevant fiscal year period (Government Regulation of the Republic of Indonesia 2014)[2]. Another definition of regional expenditure includes every type of expenditure that comes from the regional general cash account, which has the potential to result in a reduction in budget balances outside the relevant fiscal year period and does not get repayment from the local government (Siregar, 2015) [12]. Through this view, regional expenditure can be understood as any financial commitment that reduces the net worth of the local government during a certain period. These expenditures cover a wide range of aspects, from infrastructure development to the management of public

services. The importance of understanding local expenditure is that the resulting reduction in net worth can be long-term and requires a careful financial strategy to ensure local financial sustainability. At the same time, the aspect of not receiving repayment from local governments highlights the characteristics of local expenditure as a financial commitment that will not be reimbursed or restituted. Thus, an in-depth understanding of local expenditure is essential in planning and managing local finances to achieve sustainability and optimal fiscal balance.

#### **1.4 Budget Realization Report**

The conception of the budget realization report includes an in-depth understanding of the nature and purpose of the report. This report can be defined as a form of budget performance report that presents a comprehensive picture of the sources of funds, expenditure flows, and utilization of funds by the central or local government. Rasdianto (2013) emphasizes the importance of the budget realization report as a comparison tool between the planned budget and the actual performance that occurred [13]. Furthermore, the budget realization report does not only include aspects of revenue and expenditure, but also includes other important elements, such as fund transfers, surpluses or deficits, financing, and remaining or shortfalls in financing, as stated by Siregar (2015). This holistic approach provides clarity in summarizing all components relevant to the financial health of an entity, both central and regional levels. With reference to the definition above, the budget realization report is not just a record of financial execution, but also an important instrument in measuring the extent to which budget objectives have been achieved. This report becomes a critical comparison tool, illustrating the comparison between budget plans and performance realization during a certain period. As a performance report, the information contained in the budget realization report becomes the basis for evaluation, analysis, and decision-making for policy improvement and efficient management of public funds. In essence, the budget realization report does not only reflect the flow of funds, but also a reflection of how effectively and efficiently financial planning has been carried out. Therefore, the preparation of this report must ensure clarity and integrity of information, so that it can be a valuable guide in continuous improvement in government financial management.

#### **1.5 Efficiency Ratio**

Efficiency, according to Sedarmayanti, refers to a measure of resource use in a process, where the fewer resources used, the more efficient a system or activity is (Sedarmayanti, 2018) [14]. Meanwhile, according to Mahmudi, efficiency can be interpreted as a comparison between the output produced and the amount of resources used. The concept of efficiency is often closely related to the productivity of an organizational program or activity, where the level of efficiency is considered high if a program or activity is able to produce maximum output using minimal resources. In the context of budget management, efficiency is often embedded with the term "spending well" (Mahmudi, 2016) [15]. Furthermore, Mahmudi emphasized that efficiency also reflects prudence in the use of the budget. The choice of the term "spending well" highlights the importance of wise and effective spending policies to achieve optimal results. Thus, efficiency is not only related to the quantitative aspects of resource utilization, but also demonstrates prudence in budget management.

In measuring the level of efficiency, the formula can be used as a tool to calculate the extent to which a system or activity can achieve the desired output using the available resources. Efficiency is key in performance evaluation and budget planning, focusing on optimizing results with wise resource allocation. Efficiency calculation can be done using the following formula:

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

Based on the Decree of the Minister of Home Affairs No. 690.900.327 of 1996, the efficiency criteria are described as follows:

**Table 2.** Financial Efficiency Performance Criteria

No	Financial Performance Presentation	Criteria
1	> 100%	Inefficient
2	90 – 100%	Less efficient
3	80 – 90%	Fairly efficient
4	60 – 80%	Efficient
5	< 60%	Very Efficient

Source: Kepmendagri (1996)

## 1.6 Effectiveness Ratio

Effectiveness is a parameter that measures the success or failure of an organization in achieving its goals (Mardiasmo, 2018)[16]. An organization is considered effective if it can achieve the goals that have been set. Alternatively, effectiveness can be interpreted as a relationship that links results with goals, or in other words, as an indicator of the extent to which the organization is able to achieve the desired level of production, policies, or procedures (Pekei, 2016) [17]. Through these two concepts, it can be concluded that effectiveness serves as an evaluation tool to measure the achievement of an organization's goals. In the context of measuring the level of effectiveness, formula formulation can be used as a calculation method. Effectiveness, not only shows success in achieving goals, but also reflects the extent to which the organization can implement established policies and procedures. To improve its effectiveness, the organization needs to ensure that every step, policy, or procedure taken supports the achievement of goals optimally. As a comprehensive evaluation tool, effectiveness provides a holistic picture of an organization's performance and guides better decision-making. The level of effectiveness can be calculated using the following formula:

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

Based on the Decree of the Minister of Home Affairs No. 690.900.327 of 1996, the efficiency criteria are described as follows:

**Table 3.** Financial Effectiveness Performance Criteria

No	Financial Performance Presentation	Criteria
1	> 100%	Very effective
2	90 – 100%	Effective
3	80 – 90%	Quite effective
4	60 – 80%	Less effective
5	< 60%	Ineffective

Source: Kepmendagri (1996)

## 2 Research Methodology

The method of analysis used used a quantitative approach by involving the calculation of the level of effectiveness and the level of efficiency of the proposed and implemented expenditure budgets. Data acquisition is carried out secondarily or through intermediaries by reading literature such as journals, books, provincial documents, and other references related to the research so that the data obtained is secondary. Data analysis techniques in data processing will answer the problems that have been formulated.

**Table 4.** Framework of Thought

Variable	Definition	Sclae
Budget Efficiency ( $X_1$ )	Calculations made to determine how efficient the financial performance of an institution.	Nominal
Budget Effectiveness ( $X_2$ )	Calculations are made to determine how effective the financial performance of an institution.	Nominal
Budget Realization	Value of budget realization from Banten Province APBD	Nominal

This study aims to analyze the capacity of the Banten Province Regional Development Planning Agency (BAPPEDA) in achieving the effectiveness and efficiency of budget implementation. Effectiveness is measured through the level of achievement of predetermined goals and objectives, while efficiency is evaluated through the optimal use of resources. In this context, the research focus will be placed on the Regional Budget (APBD) during the last five-year period (2018-2022).

## 3 Research Result And Discussion

**Table 5.** Effectiveness of Budget Implementation of BAPPEDA Banten Province

Year	Target (Rp)	Realization (Rp)	Effectiveness level (%)	Criteria
2018	11.362,38	9.992,82	88	Quite effective
2019	12.154,53	11.324,59	93	Very effective
2020	13.214,39	9.879,31	75	Less effective
2021	15.948,25	11.660,63	104	Very effective
2022	11.223,18	11.278,68	100	Very effective

Source: Processed Data, 2023

Based on the results of data processing table 5 above regarding the level of effectiveness of the implementation of the Banten Province BAPPEDA budget for the last five years, namely 2018-2022, it can be seen that there have been fluctuations from year to year, on its way from 2018 to 2022 it tends to increase, but there was a decrease in 2020 by 18%, even so the level of effectiveness has increased significantly in 2021 and 2022 and even exceeded the target.

In 2018, realization was below target, indicating that budget execution has not been optimal. This may indicate that there are some obstacles or policies that need to be improved. In 2019, 2021, and 2022, the effectiveness rate was above 90%, greatly exceeding the target, this condition shows a very effective performance, categorized as very effective. This indicates a significant improvement in budget execution. 2020 recorded an effectiveness rate of 75%, categorized as less effective, indicating that there were obstacles or factors that identified major challenges or systemic problems affecting budget implementation in that year.

Based on this data, it can be seen that the condition of financial management carried out by BAPPEDA Banten Province can be said to be good. This can be seen from the budget each year that is used to carry out the previously planned program has approached the expected target and even in certain periods of the year exceeded the predetermined target. In addition, the evaluation and efforts to increase and improve from previous obstacles resulted in extraordinary achievements in the following year where there was an increase in the effectiveness of budget management performance.

**Table 6.** Efficiency of Budget Implementation of BAPPEDA Banten Province

Year	Direct Expenditure Realization (Rp)	Expenditure Realization (Rp)	Efficiency level (%)	Criteria
2018	5.242,78	9.992,82	52	Sangat Efisien
2019	6.175,67	11.324,59	55	Sangat Efisien
2020	5.021,16	9.879,31	50	Sangat Efisien
2021	6.133,34	11.660,63	52	Sangat Efisien
2022	4.231,31	11.278,68	38	Sangat Efisien

Source: Processed Data, 2023

Based on the results of data analysis in Table 6, which reflects the level of efficiency of budget implementation in BAPPEDA Banten Province over the last five years (2018-2022), there are several significant findings. The percentage level of efficiency shows a fairly consistent trend, although fluctuating, in the range of 50% in 2018-2021 [18]. However, the achievement of the efficiency level in 2022 was an extraordinary achievement, reaching 38%, indicating that the budget implementation in that year was running with a very high level of efficiency, with a significant decrease of 14% from the previous year. This can be attributed to the significant proportion between the use of direct expenditure realization compared to expenditure realization in 2022.

Overall, the data analysis for the period 2018-2022 shows that the level of efficiency of Banten Province BAPPEDA's expenditure budget is at a good level, approaching the very good category in 2022[19]. Although there were fluctuations in the efficiency percentage



value over the last few years, the value remained in the very efficient category. The data analysis also illustrates that financial management by BAPPEDA Banten Province is in good condition, with the direct expenditure budget used to carry out pre-planned programs, not approaching the value of expenditure realization, so it is included in the highly efficient category. This finding shows the commitment and effectiveness in the management of financial resources implemented by BAPPEDA Banten Province.

## 4 Conclusion

The research results provide a detailed analysis of BAPPEDA Banten Province's budget implementation effectiveness and efficiency from 2018 to 2022. Effectiveness, measured through goal achievement, exhibits fluctuations but demonstrates a significant improvement in 2021 and 2022, surpassing targets. In 2020, challenges resulted in less effectiveness. Efficiency, assessed by the optimal use of resources, remains consistently high throughout the period, with a remarkable achievement in 2022, indicating a highly efficient budget implementation. The financial management condition is deemed good, with each year's budget approaching or exceeding the expected targets. Continuous evaluation and improvement efforts yield extraordinary achievements in subsequent years.

In conclusion, BAPPEDA Banten Province's financial management aligns with the value-for-money principle, ensuring accountability and community benefits. The research reveals a commendable level of budget implementation effectiveness and efficiency, with fluctuations addressed through strategic improvements. The commitment to financial resource management is evident in consistently high efficiency levels. The findings emphasize the importance of continuous evaluation and improvement to overcome challenges and achieve optimal budget utilization.

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