

**ANALYSIS OF EFFECTIVENESS AND EFFICIENCY OF EXPENDITURE
BUDGET ABSORPTION AT UNIVERSITAS NEGERI MALANG
FOR THE 2019-2021 FISCAL YEAR**

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Abstract

Financial governance in the management of the expenditure budget is a planning tool to indicate targets to be achieved and a control tool to indicate the allocation of funds. The budget that has been set can be used as a standard for performance measurement activities, so every organization is expected in controlling or supervising to pay attention to and improve performance with value for money, namely effectively and efficiently. This study aims to analyze: (1) measure the effectiveness and efficiency of budget absorption at Universitas Negeri Malang for the 2019-2021 Fiscal Year, (2) analyze the level of effectiveness and efficiency of budget absorption at Malang State University for the 2019-2021 Fiscal Year. The research method used is descriptive qualitative with a case study research method using non-statistical qualitative research techniques. The results showed that there were expenditure programs that were not realized and several other programs whose realization was not optimal so they did not reach the target.

Keywords: *effectiveness, efficiency, budget, budget absorption*

INTRODUCTION

The dynamics of higher education management have undergone many changes due to various demands such as economic globalization and the information technology revolution, which are two major forces that have greatly influenced the world of higher education. Indirectly, universities must be able to compete in terms of technology, scientific integration, and the expansion of global higher education. So that innovations/changes regarding management are expected to be able to adapt to the times.

In this case, the most crucial is regarding the financial management of the college itself. The application of good and correct governance is believed to be able to strengthen the competitiveness of tertiary institutions on an ongoing basis, as well as manage resources and risks more effectively and efficiently. One of the concerns is about financial governance in managing the budget, which can be used to carry out work programs or activities planned by the higher education institution. Compiling and planning the budget of each organization is quite a heavy task. This is important for universities to do in planning and ensuring that the budget has been properly allocated by its resources. While the budget itself is a quantitative plan (quantity unit) that is prepared based on a program that has been approved or agreed upon. For this reason, a budget can be concluded, namely a written plan regarding the activities of an organization which is expressed quantitatively for a certain period and is generally expressed in units of money but can also be expressed in units of goods/services (Nafarin 2007:11).

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A company/agency thinks that the budget has an important role and also serves as a guideline in carrying out activities and can be used as an initial draft that is arranged systematically, where each design or plan shows what the organization will do in the future and provides benefits in achieving organizational goals. . Each agency is required to be transparent and accountable in using the budget, it requires effectiveness and efficiency in controlling the budget. To obtain work performance, the link between budgeting and the expected output and results of the program must be in line with the vision and mission of an institution so that the budgeted realization can run optimally. The success of agencies/institutions in managing finances can be seen through the effective and efficient implementation of financial management. Then the role of public sector accounting can provide information about service activities which consist of recording, classifying, and reporting economic events or transactions which will eventually produce financial information needed by certain parties for decision-making that is applied to the management of budget funds in institutions. College.

Based on the Decree of the President of the Republic of Indonesia Number 93 of 1999 dated August 4, 1999, regarding the change of name from the Teaching and Education Institute (IKIP) to Universitas Negeri Malang (UM), this campus is one of the tertiary institutions that absorb many new students each year. With this change in status, it has an important role in realizing excellent service based on the principles of good higher education governance. Meanwhile, good financial management must be maintained based on three principles, namely transparency, accountability, and participation.

Broadly speaking, financial management is the management of the expenditure budget, so the budget functions as an important document for all government agencies and private agencies. Because the budget is a planning tool to indicate targets to be achieved and a control tool to indicate the allocation of funds. Therefore, the budget that has been set can be used as a standard for performance measurement activities by managers and supervisors indirectly, so the budget can be used as a guideline for carrying out their duties and obligations. So that every organization is expected in carrying out control or supervision to pay attention to and improve performance with value for money, namely effectively and efficiently.

Budget absorption at Universitas Negeri Malang in 2020 only reached 80.66%. The absorption of the 2020 budget has decreased compared to the absorption of the 2019 budget. A comparison of budget absorption at Malang State University for 2019-2021 is shown in the following table:

Table 1. Universitas Negeri Malang Budget Absorption

Year	Budget (IDR)	Realization (IDR)	Gap (IDR)
2019	974.572.0803.000	894.173.216.574	80.398.866.426
2020	755.379.235.000	609.319.841.841	146.059.393.159
2021	836.332.488.000	767.915.230.159	68.417.257.841

Source: Processed data, 2022

Regarding the effectiveness and efficiency of budget absorption at Universitas Negeri Malang, there are indications of ineffectiveness in absorption. If you compare the size of the budget with actual spending, there are variants or gaps whose values vary quite a bit from 2019-2021.

Based on this background, researchers will conduct research related to the Analysis of the Effectiveness and Efficiency of Budget Absorption at Universitas Negeri Malang for the 2019-2021 Fiscal Year. In this study, researchers only conducted a comparative study of the level of effectiveness and efficiency in the last three fiscal years, namely 2019-2021.

The purpose of this research can be described as follows:

1. Analyzing the measurement of the effectiveness and efficiency of budget absorption at Universitas Negeri Malang for the 2019-2021 Fiscal Year
2. Analyze the level of effectiveness and efficiency of budget absorption at Universitas Negeri Malang for the 2019-2021 Fiscal Year

LITERATURE REVIEW

Budget

$$\text{Effectiveness} = \frac{\text{Realization of the budget}}{\text{Budget}} \times 100 \%$$

In Government Regulation Number 71 of 2010 concerning Government Accounting Standards, the budget is a plan implemented by the government including revenues, expenditures, transfers, and financing, then arranged according to certain classifications systematically for one period. The budget is expected to be able to cover spending or financing needs where it is estimated that there will be a deficit or surplus in the activities carried out by the government.

The budget has various definitions, the following is the definition of the budget that has been put forward by experts. Suharsimi (2010: 1), a Budget is a plan that is arranged systematically and includes all company/agency activities expressed in monetary unit units that are valid for a certain period to come. Nafarin (2013: 11), defines a budget as a written plan regarding the activities of a company/agency organization expressed in money, but can also be expressed in units of goods and services. Sasongko and Pariliaan (2015: 2), argue that "A budget is an activity plan that will be carried out by management in one period which is stated quantitatively. Information that can be obtained from the budget includes the number of products and selling prices for next year".

Effectiveness

Effectiveness is a measure of success or failure in achieving organizational goals. If an organization succeeds in achieving its goals then the organization has been running effectively. Effectiveness does not state the number of costs that have been incurred, but rather looks at whether a program or activity has achieved the goals set. Halim (2014) defines effectiveness as an illustration of the government's ability to realize the planned budget compared to the targets set based on the government's real potential. Effectiveness can be measured through a comparison of the outcome or impact of a program on society with the results achieved from a program that has been targeted. The level of effectiveness can be measured by looking at the comparison of the realization of the expenditure budget with the expenditure budget. The following is a formula for measuring the level of effectiveness (Mahsun, 2018). Based on the formula for calculating the level of effectiveness above, there are criteria for determining the level of effectiveness according to Mahsun (2018) as follows:

- a. If the value is less than 100% ($x < 100\%$), it is not effective.
- b. If a value equal to 100% ($x = 100\%$) is obtained, it is effectively balanced.
- c. If a value of more than 100% ($x > 100\%$) is obtained, it is effective.

Efficiency

Efficiency measurement is carried out by using a comparison between the output produced and the input used (cost of output). The process of operational activities can be said to be efficient if a particular work product or result can be achieved by using the lowest possible resources and funds (spending well). Efficiency indicators describe the relationship between the input of resources by an organizational unit and the resulting output. In addition, efficiency can be measured through a comparison between the realization of the agency's expenditure budget in assessing financial performance. The following is the formula for determining the level of efficiency:

$$\text{Efficiency} = \frac{\text{Shopping realization}}{\text{Budget}} \times 100 \%$$

The criteria for determining the level of efficiency according to Mahsun (2018) are based on the efficiency calculation formula above, that is:

- a. If the comparison results are more than 100%, then the budget is said to be inefficient.
- b. If the achievement results are between 90% - 100%, then the budget is said to be less efficient.
- c. If the achievement results are between 80% - 90%, then the budget is said to be quite efficient.
- d. If the achievement results are between 60% - 80%, then the budget is said to be efficient.

e. If the achievement results are below 60%, then the budget is said to be very efficient

RESEARCH METHODS

This type of research is qualitative descriptive research with a case study research method using qualitative non-statistical research techniques. According to Sugiyono (2018), descriptive research is research conducted to determine the value of an independent variable, either one variable or more (independent) without making comparisons or connecting with other variables. While the qualitative research method is a research method used to research on natural object conditions, where the researcher is a key instrument, data collection techniques are carried out in a combined (triangulation) manner, data analysis is inductive and the results of qualitative research emphasize meaning rather than generalization. After the data is obtained, it is then presented using qualitative descriptive analysis techniques, namely analytical techniques in the form of describing or disclosing the characteristics of the variables that are the focus of the researcher. This study aims to analyze and measure the level of effectiveness and efficiency of budget absorption at the State University of Malang. In this case, the researchers did not aim to find relationships, influences, or compare between variables, the researchers only conducted a comparative study of the level of effectiveness and efficiency in the last three fiscal years, namely 2019-2021.

DISCUSSION

Indra's research (2006) explained that effectiveness is the success of achieving a predetermined goal. Effectiveness only talks about output issues, if the organization has succeeded in achieving its goals then the organization is considered to be running effectively. Or in other words, Effectiveness is the success or failure of the output with the goals or objectives to be achieved.

Efficiency is the most important thing because an organization is considered more efficient if the efficiency ratio tends to be above one. The bigger the number, the higher the efficiency level. In absolute terms, this ratio does not indicate the financial position and performance of the organization. However, the level of efficiency of various programs in two organizations working in the same industry can be compared. If the ratio results are greater than one compared to the ratio results for the same program in other organizations, the program can be said to be more efficient.

A budget can be interpreted as a package of statements regarding estimates of revenues and expenditures that are expected to occur in one or several future periods. The budget always includes data on receipts and expenditures that occurred in the past. Most public sector organizations distinguish between additional capital and revenue, as well as additional income and expenditure.

This research is in line with the results of research from Dwi Nofita Sari (2018) who conducted a study entitled Analysis of the Effectiveness and Efficiency of Budget Implementation. This study aims to determine the Effectiveness and Efficiency of Budget Implementation. The research method used is the descriptive analysis method. The results of the research used show the results of the analysis of the calculation of the efficiency and effectiveness of spending, it can be seen that the Samarinda City government has carried out spending efficiency as evidenced by the efficiency level from 2011 to 2015 which has been effective.

Lailatul Nuzulah (2019) conducted a study entitled Analysis of Efficiency and Efficiency of Realization of the Direct Expenditure Budget for Kindergarten/Elementary School in the Education Office of Lumajang Regency in 2015-2016. The research method used is the descriptive analysis method. The results of the study show that the level of effectiveness of the realization of the direct expenditure budget for the Kindergarten/Elementary School of the Education Office of the Lumajang Regency in 2015 was 91.9% which was in the effective category. However, it is different from the level of effectiveness of budget realization in 2016 of 95.1% which is in the effective category. This was due to unrealized expenditure programs and several other programs whose realization was not optimal so they did not reach the target. The efficiency level of the realization of the direct expenditure budget for the TK/SD sector of the Lumajang District Education Office in 2015-2016 as a whole is in the inefficient category.

The similarities in this study are that both our research on the analysis of the effectiveness and efficiency of the budget and spending on government agencies. that is, from the results of previous studies, it was inefficient due to unrealized expenditure programs and several other programs whose realization was not optimal so they did not reach the expected target.

Whereas at Malang State University it is caused by a budget that does not meet the budget targets that have been approved by the RKAT, namely in 2019 and 2021. The increase in the Personnel Expenditure budget and the Goods Expenditure budget cannot be suppressed. According to researchers, this will occur routinely zig-zag in each period, meaning that the current year is efficient but next year there will be swelling and it will be like that continuously.

Realization of the Budget

The following table presents the realization of the Malang State University budget for 2019-2021.

Table 2. Financial Reports

Year	Expenditure Budget (Rp)	Realization
2019	974.572.083.000	894.173.216.574
2020	755.379.235.000	609.319.841.841
2021	836.332.488.000	767,915.230.159

Effectiveness Calculation Analysis

Halim's research (2014) defines effectiveness as an illustration of the government's ability to realize the planned spending budget compared to the targets set based on the government's real potential. The level of effectiveness is calculated by comparing the realization of the budget with the target budget that has been set can be seen in table 3 and the level of effectiveness can be calculated from 2017 -2019

The level of effectiveness is classified into several categories, namely: According to Kepmendagri number 690,900,327 of 1996. Concerning guidelines for evaluating financial performance, the more effective the calculation is, the closer to 100% the more effective it will be. The following are the effectiveness criteria;

Table 3. Criteria for Effectiveness

Percentage	Criteria	Signs / Codes
>100%	Very effective	SE
>90%-100%	Effective	E
>80%-90%	Effective enough	CE
>60%-80%	Less effective	KE
>60%	Ineffective	TE

Source: Kepmendagri No. 690.900-327, 19

$$\text{Effectiveness} = \frac{\text{Realization of the Direct Expenditure Budget}}{\text{The total direct budget}} \times 100\%$$

$$\begin{aligned} \text{2019 year} &= \frac{894.173.216.574}{974.572.083.000} \times 100\% \\ &= 91,75\% \end{aligned}$$

$$\begin{aligned} \text{2020 year} &= \frac{609.319.841.841}{755.379.235.000} \times 100\% \\ &= 80,66\% \end{aligned}$$

$$\begin{aligned} \text{Year 2021} &= \frac{767.915.230.159}{836.332.488.000} \times 100\% \\ &= 91,82\% \end{aligned}$$

Table 4. Budget Effectiveness Level

Year	Budget Targets Expenditures (IDR)	Realization (IDR)	Ratio of Efficiency	Criteria of Efficiency
2019	974.572.083.000	894.173.216.574	91,75%	Effective
2020	755.379.235.000	609.319.841.841	80,66%	Effective enough
2021	836.332.488.000	767,915.230.159	91,82%	Effective

Source: Processed data, (2020)

Based on the table it can be seen that the level of effectiveness of the Malang State University budget in 2019 is a ratio of 91.75% (Effective), then in 2020, the effectiveness ratio is 80.66% (Quite Effective), and in 2021 the efficiency ratio is 91.82% (Effective) seen from the number of targets and the realization of spending at Universitas Negeri Malangfluctuated or decreased and increased so that it can be interpreted that budget effectiveness is one of the indicators of good financial performance with targets that have been achieved (Effective).

Efficiency Calculation Analysis

Budget efficiency measurement is carried out by dividing the costs of indirect expenditure budgets by the total realization of the direct expenditure budget and the indirect expenditure budget. The efficiency level of the Malang State University budget is calculated by comparing the total direct expenditure budget. The level of efficiency is measured by comparing the realization of spending with the budget. This ratio is used to measure the level of budget savings made by the government. Mahmudi, 2007:152 states that spending efficiency is measured by a formula:

$$\text{Expenditure Efficiency Ratio} = \text{Realization of budget spending} \times 100\%$$

(Kemendagri Number 690.900.327 year 1996)

The criteria for measuring the efficiency of regional financial management can be seen in the following table:

Table 5. Efficiency Criteria

Percentage	Criteria
• > 100%	Inefficient
• 90% - 100%	Less Efficient
• 80% - 90%	Efficient Enough
• 60% - 80%	Efficient
• < 60%	Very Efficient

Table 6. Details of the Budget Report

Year	Target of Budget(IDR)	Realization (Rp)
2019	974.572.083.000	894.173.216.574
Employee Expenditures	167.586.903.000	160.648.442.935
expenditure for goods	575.739.256.000	526.424.512.588
Capital expenditure	231.245.924.000	207.100.261.051

2020	755.379.235.000	609.319.841.841
Employee Expenditures	171.201.478.000	156.209.642.455
expenditure for goods	387.842.231.000	296.222.949.365
Capital expenditure	196.335.526.000	156.887.250.021

2021	836.332.488.000	767,915.230.159
Employee Expenditures	158.179.282.000	156.305.786.621
expenditure for goods	398.871.894.000	378.106.978.159
Capital expenditure	279.281.312.000	233.502.465.379

$$\text{Efficiency} = \frac{\text{Realization of the Direct Expenditure Budget}}{\text{Total direct spending budget}} \times 100\%$$

The 2019 year

$$\text{Expenditure} = \frac{894.173.216.574}{974.572.083.000} \times 100\%$$

$$= 91.75\%$$

$$1) \text{ Employee Expenditures} = \frac{160.648.442.935}{167.586.903.000} \times 100\%$$

$$= 95.86\%$$

$$2) \text{ Expenditure for goods} = \frac{526.424.512.588}{575.739.256.000} \times 100\%$$

$$= 91.43\%$$

$$3) \text{ Capital expenditure} = \frac{207.10.261.051}{231.245.924.000} \times 100\%$$

$$= 89.56\%$$

From the calculation of the expenditure efficiency ratio above, it can be seen that the realization of spending at the Universitas Negeri Malang achieved an efficiency level of 91.75%, which means that for the 2019 fiscal year, it is said to be less efficient. The expenditure for the financial management agency has been outlined in the revenue and expenditure budget for the 2019 fiscal year which is used to finance personnel expenditures, goods expenditures, and capital expenditures, each of which has an efficiency ratio of 95.86%; 91.43%; 89.56%.

$$\begin{aligned} \text{2020 year} &= \frac{609.319.841.841}{755.379.235.000} \times 100\% \\ &= 80,66\% \end{aligned}$$

$$\begin{aligned} \text{1) Employee Expenditures} &= \frac{156.209.642.455}{171.201.478.000} \times 100\% \\ &= 91.24\% \end{aligned}$$

$$\begin{aligned} \text{2) Expenditure for Goods} &= \frac{296.222.949.365}{387.842.231.000} \times 100\% \\ &= 76.38\% \end{aligned}$$

$$\begin{aligned} \text{3) Capital Expenditure} &= \frac{156.887.250.021}{196.335.526.000} \times 100\% \\ &= 79.91\% \end{aligned}$$

From the calculation of the expenditure efficiency ratio above, it can be seen that the realization of spending at the Universitas Negeri Malang achieved an efficiency level of 80.66%, which means that for the 2020 fiscal year, it is said to be quite efficient. Meanwhile, expenditures for the financial management agency have been outlined in the revenue and expenditure budget for the 2020 fiscal year which is used to finance personnel expenditures, goods expenditures, and capital expenditures, each of which has an efficiency ratio of 91.24%; 76.38%; 79.91%.

$$\begin{aligned} \text{Year 2021} &= \frac{767,915.230.159}{836.332.488.000} \times 100\% \\ &= 91,82\% \end{aligned}$$

$$\begin{aligned} \text{1) Employee Expenditures} &= \frac{156.305.786.621}{158.179.282.000} \times 100\% \\ &= 98.82\% \end{aligned}$$

$$\begin{aligned} \text{2) Expenditure for Goods} &= \frac{378.106.978.159}{398.871.894.000} \times 100\% \\ &= 94.79\% \end{aligned}$$

$$\begin{aligned} \text{3) Capital Expenditure} &= \frac{233.502.465.379}{279.281.312.000} \times 100\% \\ &= 83.61\% \end{aligned}$$

From the calculation of the spending efficiency ratio above, it can be seen that the realization of spending at Malang State University achieved an efficiency level of 91.82%, which means that for the 2021 fiscal year, it is said to be less efficient. Meanwhile, expenditures for the financial management agency have been outlined in the revenue and expenditure budget for the 2021 fiscal year which is used to finance personnel expenditures, goods expenditures, and capital expenditures, each of which has an efficiency ratio of 98.82%; 94.79%; 83.61%.

CONCLUSION

After conducting research and discussion according to the description above, the writer can conclude that the absorption of the Malang State University budget for the period 2019 – 2021 is in the stable category. During the period 2019 to 2021 only in 2020, the absorption of the budget was quite effective, namely 80.66%. Meanwhile, budget absorption in 2019 and 2021 is in the Effective category with percentages of 91.75% and 91.82%. Meanwhile, the level of efficiency in absorbing the budget of Universitas Negeri Malang for the 2019-2021 fiscal year is less efficient. This is because there are still many budget items whose realization is not following the Budget Implementation Entry List (DIPA). There are still expenditures that are not following the approved budget. So it is natural that every year the budget of Universitas Negeri Malang has increased. However, the increased absorption of the budget can still be considered normal but has not yet reached the efficient category.

The conclusion shows that there is an ever-increasing percentage, in terms of effectiveness it is included in the effective category but in terms of efficiency it is still less efficient. This means that it can be ascertained that there are expenditure programs that are not realized and are not optimal so they do not reach the target objectives. For this reason, increased coordination between parties making policies and those implementing policies must be further improved to achieve the goal of efficiency and effectiveness of budget absorption. With good coordination, the implementing parties can carry out their duties following the directions and objectives to be achieved.

Conversely, if coordination is not well established, it will result in the planned programs not running optimally. So the program or activity will have an impact on the agency's performance as seen in the ratio of effectiveness and efficiency of the budget. For this reason, it is hoped that there will be an early evaluation of programs that are not running well. So that there are evaluations and improvements made to achieve effective and efficient criteria. also, there will be no more zig-zag absorption of the budget in each period.

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