

# Budget Performance Analysis Using the Value for Money Method in The Office of The Ministry of Religion, Bantaeng District

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## ABSTRACT

This research aims to determine how the budget performance of the Office of the Ministry of Religion of Bantaeng Regency is based on the Value for Money method. The variable in this research is Performance Measurement with Value for Money Method. Value for money. The population in this study were all programs/activities at the Office of the Ministry of Religion of Bantaeng Regency. The sample used purposive sampling method. Data collection techniques used are interviews and documentation. The data analysis technique used descriptive quantitative analysis method (Descriptive Quantitative Analysis Method). Based on the results of the study that: (1) In 2018 the Ministry of Religion of Bantaeng Regency was managing its finances economically, while in 2019 the Ministry of Religion of Bantaeng Regency was not economical. (2) In 2018 the performance of the Ministry of Religion of Bantaeng Regency was efficient but not optimal, while in 2019 the performance of the Ministry of Religion of Bantaeng Regency was also not efficient. (3) In 2018 and 2019 the performance of the Ministry of Religion of Bantaeng Regency has not been effective. .

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## 1. INTRODUCTION

governance Good governance is one principle tree owned a country, no except in Indonesia. For realize matter the needed exists efforts For increase transparency and accountability in every maintenance governance and development so that free from corruption , collusion and nepotism (KKN). In order to achieve good governance, there are 3 (three) laws in the field of state finance which regulate the financial management of a government agency. Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning the State Treasury states that the treasury is the management and accountability of state finances, including investment and wealth which are separated in the State Revenue and Expenditure Budget (APBN) and the Revenue and Expenditure Budget. Regional Expenditures (APBD). Then Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility has brought changes in the management of state finances.

Measurement performance This be very important For evaluate institutional accountability government in produce service good public . Accountability in question No only just show that budget has spent . But also must show that budget the has spend and use in a manner economical , efficient and effective , which means that budget spent by the government must impact to interests

and needs public in accordance with demands , as well can be held accountable to society . (Halim, 2013)

District Ministry of Religion Office Bantaeng is agency vertically within the implementing Ministry of Religion duties and functions of the Ministry of Religion in the regions . The source of funds for carry out activities / activities / work programs within the Ministry of Religion of the Regency Bantaeng is originate from the APBD. The magnitude received budget For executing the work program become challenge for party manager finance . In case this , every work program that has been planned must walk with good and can felt by all public in the region Regency Bantaeng . For know is the program work the Already walk well , then need done measurement performance . District Ministry of Religion Office Bantaeng that overshadows Islamic religious education and education cottage boarding school own task For do service , guidance technical , coaching as well as management of data and information in the field Islamic religious education and Pondok Education boarding school In case this is expected that the Office of the Ministry of Religion of the Regency Bantaeng can carry out task with Good in as the governing agency Islamic religious education and education cottage boarding school I hope all work programs run on both unit Work This can carried out and appropriate goals /targets that have been set

According to Mangkunegara (2016) performance terms originate from the word *job performance* or actual *performance* which means performance Work or performance real work . As for understanding performance is results Work Good in a manner quality nor quantity by one employee in carry out all task that has been given to her with full not quite enough answer .

According to Mardiasmo (2009), indicators performance used in implementation of the strategy that has been set , where indicator performance the can shaped factors success main organization and indicators performance . Use indicator performance This be very important For know whether program or activities that have held the walk with efficient and effective . But necessary remembered that indicators in each organizational unit varies , depending on the service provided organization the .

According to Wibowo (2017) explains that measurement to performance need done For know is during implementation performance there is deviation from plans that have specified , or is performance can done in accordance timetable specified time , or is results performance has achieved in accordance with what is expected . For do evaluation that needed ability For measure performance so that needed exists size performance . Measurement performance only can done to tangible and measurable performance . If performance No can measured , no can managed . For can can repair performance , necessary is known like What performance moment this . If deviation performance can measured , got repaired .

According to *Governmental Accounting Standards Board (GASB)*, budget is plan operation finances that include estimate proposed spending and sources expected income For finance in period time certain .

*Value for money* is something draft For do assessment / measurement performance something organization sector the public does n't just reviewed from aspect finance only , but also can reviewed from non- financial For evaluate level success a work programme organization sector public the . Draft *value for money* is draft For measure economical , efficient and effective program performance , activities and organization .

Benchmark in budget shopping something organization , fine oriented organization profit ( private ) as well non-profit organizations ( sector public ) is *Value for money* which includes evaluation economy , efficiency , and effectiveness .

## 2. RESEARCH METHOD

Based on title study that is Budget Performance Analysis With Using the Value For Money Method at the District Ministry of Religion Office Bantaeng , as for variables used namely Budget Performance with *the Value for Money* Method . *Value for money* is actions and events describing economy performance entity or functions organization . *Value for money* is based on three element main namely , economy , efficiency and effectiveness .

Subjects used in research This is all programs/ activities at the District Office of the Ministry of Religion Bantaeng . Data collection techniques used in study This is interviews and documentation .

Data analysis technique used is analysis descriptive quantitative ( *Descriptive Quantitative Analysis Method* ).

### 3. RESULTS AND DISCUSSIONS

As for the results from study This are :

#### 1. Economy

Research results this is also in line with research conducted by Dian Annisa (2010), namely on economic calculations compare between *input* used by with budget that has set . Then results study said has economical if get mark below 100% and get mark No economical if above 100%.

Research results seen from calculation economy in 2018 Islamic Education Program at the District Ministry of Religion office Bantaeng obtain results by 89% can concluded economical showing realization budget district office of the Ministry of Religion Bantaeng more small from estimation budget that has determined . Of the 9 activities carried out , there were 8 economic activities that is It got distributed BOS Fund Assistance to MI and MTs students , Payment Allowances Functional , Benefits Non PNS Teacher Profession , Allowances PNS Teacher Profession , Strengthening Service Management of Islamic Education, Implementation Coordination Meeting Strengthening Emis Data on Islamic Education and Services Quality Islamic Education Offices and Operations . And 1 economic activity balanced that is It got distributed BOS Fund Assistance to MA students.

In 2019 , reckoning economics in the Islamic Education Program gain results by 50% can concluded that This No economic meaning show realization budget district office of the Ministry of Religion Bantaeng more big than estimate budget that has determined . Of the 8 activities carried out , there were 2 economic activities that is It got distributed BOS Fund Assistance to MI and MA students , 2 economic activities balanced that is Strengthening Service management of Islamic Education and Its Implementation Coordination Meeting Strengthening Islamic Education Emis Data and 4 activities that do not economical that is It got distributed BOS Fund Assistance to MTs students and all activity Enhancement Competence and Professionalism of Madrasah Teachers and Education Personnel .

#### 2. Efficient

in year 2018 assessment performance Islamic Education Program at the district office of the Ministry of Religion Bantaeng get results efficient with total 9 activities , show results efficient as many as 6 activities (67%) ie Payment Allowances Functional , Benefits Non PNS Teacher Profession , Allowances PNS Teacher Profession , Strengthening Service Management of Islamic Education, Implementation Coordination Meeting Strengthening Emis Data on Islamic Education and Services Quality Islamic Education Offices and Operations . And 3 activities (33%) that do not efficient that is It got distributed BOS Fund Assistance to MI, MTs and MA students . those results show that implementation activity Already achieve the target that has been set .

In 2019 assessment the performance of the Regency Office of the Ministry of Religion Bantaeng get evaluation No efficient with a total of 8 activities , shows results efficient as many as 2 activities (25 %) distributed BOS Fund Assistance to MA Students and Allowances functional . Efficient balanced as many as 2 activities (25%) ie Strengthening Service management of Islamic Education and Its Implementation Coordination Meeting Strengthening Islamic Education Emis Data . And 4 activities (50%) that do not efficient that is It got distributed BOS Fund Assistance to MI and MTs students , Payment Allowances Non PNS Teacher Profession and Allowances PNS Teacher Profession .

#### 3. Effectiveness

In 2018 assessment the performance of the Regency Office of the Ministry of Religion Bantaeng with a total of 9 activities , show results effective as many as 0 activities (0%), effective balanced as many as 4 activities (44%) ie It got distributed BOS Fund Assistance to MI, MTs and MA students , Payment Allowances Functional and 5 activities (56%) that are not effective that is Allowances Non PNS Teacher Profession , Allowances PNS Teacher Profession , Strengthening Service Management of Islamic Education, Implementation Coordination Meeting Strengthening Emis Data on Islamic Education and Services Quality Islamic Education Offices and Operations .

Then in 2019 assessment the performance of the Regency Office of the Ministry of Religion Bantaeng with a total of 8 activities, shows results effective effective balanced as many as 3 activities (37.5%) ie Allowances PNS Teacher Profession, Strengthening Service Management of Islamic Education and Its Implementation Coordination Meeting Strengthening Emis Data on Islamic Education and 5 activities (62.5%) that do not effective that is It got distributed BOS Fund Assistance to MI, MTs and MA students, Payment Allowances Functional and Benefits Non PNS Teacher Profession.

## DISCUSSION

In 2018, results analysis obtain mark economical showing that the Office of the Ministry of Religion of the Regency Bantaeng has capable manage budget with ok. Whereas in 2019, obtaining results No economical as possible interpreted that management his finances Not yet economical.

Study This in line with Liando et al., (2014) who stated performance finance government Regency Island Sangihe in optimize budget must more thrifty and precise target. Financial performance government Regency Island Sangihe must improved Again so that public feel results autonomy especially the nominal budget is more in favor of interests community Financial performance government Regency Island Sangihe can repaired with effort exists enhancement in a manner continuous To use enhancement well-being society.

Also supported by Hermanto et al., (2021) Based on results analysis that has been done, then possible conclusions taken from study This is accountability influential positive and significant on Budget Performance with The concept of Value for Money in the Management Board Regional Revenue (Bappenda) of Tegal Regency. Transparency influential positive and significant on Budget Performance with The concept of Value for Money in the Management Board Regional Revenue (Bappenda) of Tegal Regency. Supervision influential positive and significant on Budget Performance with The concept of Value for Money in the Management Board Regional Revenue (Bappenda) of Tegal Regency. Variable Transparency influential positive and significant on Budget Performance with Value for Money concept. this can seen from mark coefficient value regression positive namely 3.538 and the value of t count more big than t table value ( $19.040 > 1.99495$ ) at the level significance of 5%. Besides that, value significance  $\alpha = 5\%$  ( $0.000 < 0.050$ ) which indicates that variable Transparency influential significant on Budget Performance with Value for Money concept. Transparency in government area that every class public have equal rights and access in the budget process as well as in taking decision. The more tall level transparency government area so will increase performance budget in accordance value-for-money concept. So that output or results from activity or desired program or has achieved in accordance budget with quantity and quality measured.

Study Coal & Risna, (2020) kindly Partial variable accountability influential to performance budget concept of value for money, p This showing the more tall accountability so performance budget increasingly value for money concept increase. kindly Partial variable participation public influential to performance budget concept of value for money, p This showing the more tall participation public so performance budget increasingly value for money concept increase. kindly Partial variable supervision influential to performance budget concept of value for money, p This showing the more tall supervision so performance budget increasingly value for money concept increase. kindly silhouette variable Accountability, participation community and supervision influential to performance budget concept of value for money in the Management Board District Finance and Assets Bengkalis with big influence 93.5%, of third influential variables dominant is participation society.

According to Sari et al., (2022) effectiveness is size succeed nope something organization reach goal. If something organization succeed reach goal, then organization the stated has walk with effective. Effectiveness only evaluate is a program/ activity has reach goals that have been set. Research results which done based on measurement ratio effectiveness, yes summarized in table following: View If results calculation ratio. effectiveness in 2018 shows effective results, so 2019 shows ratio effectiveness. However If seen from increase or decline ratio is known if in 2019 it happens decline ratio the effectiveness of the Pekanbaru City Health Service by 10.29%, and in 2020 it will happen enhancement ratio effectiveness with percentage ratio by 7.26%. Analysis

effectiveness is ratio For evaluate the success of the work program and targets that have been set . The more tall ratio effectiveness so performance something agencies are also growing ok . Happening decline ratio effectiveness in 2019 and 2020 ie caused there is a work program that does not implemented which causes the target not achieved , considering that in 2020 it has been happen the epidemic that caused it delays in work programs that have been set , so achievementa performance become decreased .

According to results study Sampow & Pangkey (2022) From the results study on can pulled conclusion that performance City BKAD Finance

Bitung with Using the Value For Money Method is as following : Rated from ratio economy performance city BKAD finance Bitung form income and spending area during 2016-2019 year says economical because in 2016 it was at a ratio of 89.89 % said Enough economically , whereas in 2017-2019 it was at a ratio between 90% - 100% . said economical . Based on the data above government city Bitung has realize budget minimum Possible For reach activities and programs that have determined government city bitung . rated from ratio efficiency performance city BKAD finance Bitung in 2016-2017 is at the level not enough efficient , and in 2018-2019 assessed No efficient Because are in the presentation more than 100%. Based on the data above so government city Bitung Not yet reach condition efficient Because Not yet reach maximum yield with minimum use of funds. rated from ratio effectiveness performance BKAD CITY Bitung's finances in 2017 were at a level percentage more of this 100%. said to be very effective , whereas in 2017-2019 it was at this 90% - 100% percentage said effective . Based on the data above showing bahwa government city Bitung Already implementing programs and activities according to what is expected .

#### 4. CONCLUSION

Based on results data analysis and discussion that has been described in chap previously about analysis performance budget with use method *value for money* at the district Ministry of Religion office Bantaeng , then can concluded that In 2018 , the results analysis obtain mark economical showing that the Office of the Ministry of Religion of the Regency Bantaeng has capable manage budget with ok . Whereas in 2019 , obtaining results No economical as possible interpreted that management his finances Not yet economical . In 2018 results analysis efficiency show mark efficient , p This can interpreted that the Office of the Ministry of Religion of the Regency Bantaeng has capable manage source Power with maximum . Whereas in 2019 the results the analysis show mark No efficient can interpreted that the Office of the Ministry of Religion of the Regency Bantaeng Not yet capable manage source Power with maximum maybe . In 2018 and, results analysis obtain mark No effective . it caused that the Office of the Ministry of Religion of the Regency Bantaeng Not yet capable achieve the target that has been set ..

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