

**ANALYSIS OF THE EXPENDITURE REALIZATION OF THE  
PERSONNEL BUREAU OF THE SECRETARIAT GENERAL OF  
THE MINISTRY OF HOME AFFAIRS**

Rozan Fitra Hanandi <sup>1</sup>

Open University <sup>1</sup>

[rozanhanandi61@gmail.com](mailto:rozanhanandi61@gmail.com)<sup>1</sup>

**ABSTRACT**

*A budget is an estimate prepared to estimate expenditures for a specific time period with the aim of estimating the amount of costs required to finance all planned programs and activities so that they are available and implemented optimally. The purpose of this scientific study is know The level of budget absorption effectiveness of the Bureau of Personnel of the Secretariat General of the Ministry of Home Affairs for the period 2020-2022 . A descriptive analysis and data analysis are the methods used in this study using the calculation method to measure the level of budget absorption effectiveness . The results of this study indicate that the level of budget absorption effectiveness of the Bureau of Personnel of the Secretariat General of the Ministry of Home Affairs for the period 2020-2022 was classified as effective for all three fiscal years. The high level of effectiveness in budget realization that has been achieved indicates sound and optimal budget implementation. Increase Efforts are being made to improve the effectiveness of budget absorption by increasing coordination and collaboration between relevant parties who have an interest in the budget in implementing the realization of the spending budget.*

**Say key :** budget, ceiling, realization, spending, effectiveness

**INTRODUCTION**

A sound state financial management system is one of the supporting factors indicating the success of a country's economy. State financial management is a system that involves a series of policies, procedures, and practices designed to manage government financial resources efficiently, transparently, and accountably with the aim of achieving budget balance, supporting economic development, and improving public welfare. State finances are a very important element for the government to carry out its functions by providing services needed by the public in all sectors. establish policies in the form of laws, government regulations and other types of regulations in order to create national stability and growth.

The important role of state financial implementation in providing and implementing regulations and managing government financial resources continues to be developed and evaluated. Efforts are being made to improve the quality of various aspects of government to achieve a more effective and efficient system. One such improvement in state finances is the implementation of state financial reforms. These reforms are marked by the enactment of three sets of regulations concerning state finances , namely Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004. These three legal bases are expected

to provide a strong foundation for the practice of managing state finances, managing them wisely, cost-effectively, on target, and trustworthy while still implementing the principles of propriety and justice. State financial management must adhere to the rules and produce results in accordance with the objectives.

Based on U U No. 17 Year 2003, State Budget is a state financial implementation plan approved by the DPR, which contains the annual financial plan of the state government consisting of the state revenue budget, state expenditure budget and state financing . Law the arrangeregarding the authority to manage state finances, prepare and make decisions on the APBN/ APBD, connection/correlation regarding the implementation of finances between the central and regional governments , the parties overseas, banks and companies . The law also regulates the implementation and accountability of the APBN and APBD, rule criminal and administrative.

Based on Law No. 1 of 2004 concerning State Treasury, State Treasury is the management and accountability of state finances stipulated in the State Budget and Regional Budget. This law regulates the provisions for the implementation of state finances, both sourced from the State Budget and Regional Budget, which include provisions related to the implementation of income, spending, receipts, expenditures, cash management, debts and receivables, investments and state/regional assets, implementation of accounting systems and reporting on accountability for the implementation of budget realization.

Based on Law No. 15 of 2004 concerning the Audit of State Financial Management and Accountability, the management of state finances effectively, efficiently, orderly and in accordance with the provisions of laws and regulations while adhering to a sense of propriety and justice is the responsibility and obligation of the government. This law also contains provisions on state financial audits consisting of provisions on audits of state financial management and provisions on audits of state financial accountability.

The budget implementation document is called the List Stuffing Implementation Budget ( DIPA ) is document implementation of the budget prepared by the Ministry of State/Institution based on the Ministry/Institution Work Plan and Budget (RKA-KL) approved by the DPR . DIPA is valid for one Fiscal Year functioning as base For do state expenditure and disbursement of funds at the expense of the APBN and can be a tool for control, implementation, reporting, supervision and government accounting.

Each work unit is expected to maximize the realization of its allocated budget , using the allocated budget efficiently and effectively to achieve its stated goals and objectives. This will demonstrate the extent to which each work unit's program is running effectively and in accordance with what has been outlined in the Work and Budget Details. Ministry/Institution (RKA-KL).

The level of effectiveness of budget realization is very high. needed to measure the success of budget implementation performance , level of effectiveness high can shows that the program – The planned program is in accordance with the initial planning. The effectiveness of spending realization is a things that become benchmarks or targets for government agencies in realizing optimal budget absorption targets, therefore many government

agencies that are committed to striving to achieve high budget absorption targets so that they can enter the category Effective budget realization . Achieving high budget realization is not an easy thing to achieve. Government agencies must always maintain the budget implementation process in accordance with applicable provisions so that the absorption process can be carried out optimally and on time. If the predetermined budget is not absorbed properly, then the criteria for effective budget realization will not be achieved . The importance of the level of effectiveness of the realization of spending of a government agency is an interesting and important research object for researchers to be able to find out. level of effectiveness budget absorption of a government agency.

Wahyu Heri Prasetyo and Agustina Prativi Nugraheni (2020) with the title Analysis of Budget Realization in Order to Measure the Effectiveness and Efficiency of Budget Absorption of the Population and Civil Registration Service (DISDUKCAPIL) of Magelang City for the 2015-2019 Period. The data used are quantitative figures in the form of absolute numbers and can be quantified using certain methods or measuring tools. The findings of this study are that budget realization at the Magelang City Disdukcapil for the 2015-2019 fiscal year period varies from year to year. In 2018 and 2019, budget absorption was effective with percentages of 90.65% and 93.86%, respectively. Budget absorption in 2017 was less effective at 76.91%. In 2015-2016, budget absorption was quite effective with percentages of 89.96 and 88.97, respectively.

## **METHOD**

In writing study scientific paper entitled "Analysis of the Realization of Expenditure of the Personnel Bureau of the General Secretariat of the Ministry of Home Affairs" This, writer using the method approach study ~~and~~ qualitative . Qualitative research focuses on The quality and data collection is not based on using questionnaires but rather through direct activities on location, such as asking questions to the parties. who has sources of information , conducts direct observations and looks at official documents that are relevant to the matter to be researched . Qualitative research also focuses more on the process than the results. The reason is, the correlation between variables will be much clearer if seen in the context of the coefficient process. The collected data is presented in the research results with citations of the collected data to illustrate the results and complete the report.

Research data sources are anything that can provide information about a matter that is the object of the related research. The data processed in this study comes from third parties, referred to as secondary data. According to Sugiyono (2018:456), secondary data is a source of information that does not directly provide data, for example through other parties or through document files. The secondary data sources in this study are budget documents and budget realization reports from the Bureau of Personnel, Secretariat General of the Ministry of Home Affairs for the 2020-2022 period, which contain data on the total budget amount and the total amount of realization that can be realized during that period.

The author limits the scope of this scientific study by focusing on budget

realization study at the Personnel Bureau of the Secretariat General of the Ministry of Home Affairs for the 2020-2022 period .

When conducting research, it is important to choose a method to apply throughout the process as a way to analyze the data obtained. To analyze the observed data, the author established an analytical method for his research. The research method used to support this study was descriptive analysis. Through this method, the author was able to describe and interpret the data obtained to create findings or research results.

According to Sugiyono (2009:206) descriptive analysis is an analysis that is used by describing data that has been obtained without intending to draw conclusions that apply to the general public.

According to Prasetyo, W. H & Nugraheni, A. P (2020:6), the percentage of budget realization effectiveness can be obtained using the Effectiveness Ratio measurement formula. The effectiveness ratio is one of the ratios used to assess the ability of government agencies to realize their realization in a certain period. This ratio measurement is calculated by dividing the amount of budget realization by the amount of available budget.

$$\text{Rasio Efektivitas} = \frac{\text{Realisasi Belanja Dinas}}{\text{Anggaran Belanja Dinas}} \times 100 \%$$

In the Decree of the Minister of Home Affairs No. 690.900-327 of 1996, it explains that there are several levels of effectiveness which are divided into 5 criteria, including:

The results of calculating the effectiveness level above 100% can be said to be a very effective level.

The results of calculating the effectiveness level between 90% - 100%, can be said to be an effective level of effectiveness.

The results of the calculation of the effectiveness level are between 80% - 90%, it can be said that the effectiveness level is quite effective.

The results of the calculation of the effectiveness level are between 60% - 80%, it can be said that the effectiveness level is less effective.

The results of the calculation of the effectiveness level are below 60%, it can be said that the effectiveness level is not effective.

## **RESULTS AND DISCUSSION**

Writer do collection data through studies on document Which Already obtained from the Bureau of Personnel The Bureau of Personnel is a component of the Secretariat General of the Ministry of Home Affairs that is tasked with fostering and managing the administration of ASN within the Ministry of Home Affairs. The budget that has been set for the Bureau of Personnel covers activities within the Ministry of Home Affairs' internal personnel scope in terms of Personnel Planning, Employee Career Development, Employee Transfers, and Employee Discipline. Data what the author has obtained is data budget realization at the Bureau of Personnel, Secretariat General, Ministry of Home Affairs, Fiscal Year 2020-2022 .

Data Table of Budget Amount and Budget Realization of the Bureau of Personnel of the Secretariat General of the Ministry of Home Affairs for the

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Period 2020 to 2022

No.	Year	Budget (Rp)	Realization (Rp)
1	2020	12,530,000,000	12,463,542,105
2	2021	11,971,516,000	11,942,582,624
3	2022	13,230,000,000	13,210,358,453

The analysis of the effectiveness level of the budget expenditure of the Bureau of Personnel of the Secretariat General of the Ministry of Home Affairs for the 2020-2022 period is as follows:

No.	Year	Budget (Rp)	Realization (Rp)	Effectiveness Rate (%)	Information
1	2020	12,530,000,000	12,463,542,105	99.46%	Effective
2	2021	11,971,516,000	11,942,582,624	99.76%	Effective
3	2022	13,230,000,000	13,210,358,453	99.85%	Effective

### **Discussion**

Based on the results of calculations and analyses obtained using the effectiveness ratio calculation method, the realization of the Personnel Bureau's budget expenditures for the Secretariat General of the Ministry of Home Affairs in the 2020-2022 Fiscal Year achieved the effective criteria for the three years. In 2020, the budget amounted to Rp12,530,000.00 and the amount of the budget that could be realized was Rp12,463,542,105.00, so that the percentage of the effectiveness level of budget absorption in 2020 was 99.46%. This percentage level of effectiveness indicates that the realization of spending in 2020 was carried out effectively. In 2021, the budget amounted to Rp11,971,516,000.00 and the amount of the budget that could be realized was Rp11,942,582,624.00, so that the percentage of the effectiveness level of budget absorption in 2021 was 99.76%. This effectiveness percentage indicates that spending in 2021 was effectively implemented. In 2022, with a budget of Rp 13,230,000,000.00, the actual budget realization was Rp 13,210,358,453.00, the effectiveness percentage for budget absorption in 2022 was 99.85%. This effectiveness percentage indicates that spending in 2022 was also effectively implemented . This shows that the activities that have been prepared as stated in the POK (Operational Instructions for Activities) as the basis for implementing the budget for the Bureau of Personnel of the Secretariat General of the Ministry of Home Affairs can be realized optimally and effectively, so that the objectives of various activities in the Bureau of Personnel related to personnel such as the implementation of procurement and appointment of ASN Ministry of Home Affairs, increasing the capacity of ASN Ministry of Home Affairs, formulating policies and managing mutations, promotions, career development of talent management, ranks, enforcement of discipline and codes of ethics, welfare management, licensing, and coordinating the awarding of ASN Ministry of Home Affairs awards can be achieved and the benefits can be felt by all employees of the Ministry of Home Affairs.

### **CONCLUSION AND SUGGESTION**

On base the results obtained from this research , the author can draw conclusions that the absorption of the budget of the Bureau of Personnel,

Secretariat General of the Ministry of Home Affairs for the 2020 period - 2022 Based on the effectiveness ratio calculation, effective results are obtained for each budget year. The effectiveness ratio in 2020 reached an effectiveness level of 99.46%, categorized as effective. The effectiveness ratio in 2021 reached an effectiveness level of 99.76%, categorized as effective. Similarly, the effectiveness ratio in 2022 reached an effectiveness level of 99.85%, categorized as effective. The effectiveness level of budget absorption realization that reaches the effective category each year indicates that the budget items already prepared in the reference document for the implementation of budget realization in the current year can be realized optimally.

From the conclusion above , the author suggests to continue to be able to maintain the percentage of realization of the current budget year by always paying attention to the rules and provisions related to the implementation of the realization of the spending budget each year more carefully and thoroughly. Regulations that continue to be developed each year must always be a focus that must always be considered by related parties in order to maintain the quality of budget implementation performance. Good coordination must always be carried out between the policy makers and the policy implementers in achieving a better level of budget absorption effectiveness so that the policy implementers can understand and apply the policy when carrying out their duties in accordance with applicable provisions to achieve the targets and objectives of the agency that have been determined .

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