

Analysis of Budget Performance At Malahayati Polytechnic Aceh For Fiscal Year 2018-2020**Agus Rivaldi¹, Khairul Amna¹, Zahratul Fitri¹, Tarmizi Gadeng¹, Budi Safatul Anam^{1*}**¹Universitas Muhammadiyah Aceh, Faculty of Economics, Departement of Accounting
Jl. Muhammadiyah No.91, Batoh, Kec. Lueng Bata, Kota Banda Aceh, Aceh***Email:** budi.safatul@unmuha.ac.id**ABSTRACT**

The purpose of this study is to determine and analyze the performance of the budget at the Malahayati Aceh Shipping Polytechnic in 2018-2020. The object of this study is the Budget Realization Report at the Malahayati Aceh Shipping Polytechnic for 2018-2020. This research includes qualitative research using secondary data sources, namely budget realization reports with descriptive data analysis techniques. The results of his research showed that the analysis of budget performance using the Expenditure Growth Analysis at the Malahayati Shipping Polytechnic in Aceh in 2018 spending growth was -2.73%. In 2019 it was -18.81%. While in 2020 it was -32.44%. Analysis of Budget performance using Operational Expenditure Analysis of Total Expenditure at Malahayati Aceh Shipping Polytechnic In 2018 the operational expenditure budget was 71.40%. Then In 2019 it was 86.66%. While in 2020 it was 97.56%. Analysis of the performance of the Budget using the Capital Expenditure Analysis of Total State Expenditure In 2018 Aceh's capital expenditure budget was 27.89%. In 2019 it was 13.28%. In 2020 it was 2.12%. The level of efficiency of budget realization at the Malahayati Aceh Shipping Polytechnic that from 2018 is included in the category of quite efficient because the ratio value ranges from 80-90%. Meanwhile, in 2019 and 2020, it is included in the category of less efficient because the ratio value ranges from 90-100%.

Keywords: Performance, Spending Budget, and Budget Realization Report

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INTRODUCTION

The State Budget (APBN) is prepared based on the budget cycle. The cycle and mechanism of the state budget includes the stage of preparing the state budget by the government, the stage of discussing and determining the state budget into a state budget with the House of Representatives, the stage of implementing the state budget, the stage of monitoring the implementation of the state budget by authorized agencies, including the Financial Audit Agency (BPK) and the accountability stage of the state budget implementation.

Performance measurement is useful for assisting decision makers in monitoring and improving performance and focusing on organizational goals in order to meet the demands of public accountability. Performance as an analysis is carried out to see the extent to which an agency has implemented using the rules of financial implementation properly and correctly. Performance is the level of success in carrying out tasks as well as the ability to achieve predetermined goals. Performance is declared good and successful if the desired goal can be achieved well. Expenditures are all expenditures from the State or Local General Treasury Account that reduce the equity of the current fund in the period of the relevant fiscal year for which the government will not be repaid. Spending is an expenditure that, among others, is carried out to finance daily needs, procurement of consumable goods such as Office Stationery (ATK), procurement or replacement of office equipment, power and service subscriptions, other expenses to finance work that is non-physical and directly supports the main duties of the functions of the Ministry / Institution, procurement of offices whose value does not meet the minimum capitalization value requirements regulated by the Central Government and non-physical service expenditures (e.g. training and research costs). Expenses intended to maintain fixed assets or other existing assets into normal conditions without regard to the size of the amount of expenditure. Examples: land maintenance, maintenance of office buildings and buildings, official houses, official motor vehicles, and other facilities related to government administration. Expenses made to finance official travel in the context of carrying out duties, functions and positions.

Malahayati Aceh Shipping Polytechnic is located on the Laksamana Malahayati Aceh KM road. 19 Gampong Durung, Mesjid Raya District, Aceh Besar Regency, Aceh Province. Malahayati Aceh Shipping Polytechnic as one of the Technical Implementation Units (UPT) of the Human Resources Development Agency of the Ministry of Transportation has been inaugurated on Friday, November 23, 2012 by the Minister of Transportation and the Minister of State Apparatus Empowerment (PAN) and Bureaucratic Reform (RB).

METHODS**Research Design**

Research design is a framework that will be used to make it easier for researchers to conduct their research because everything that will be done has been planned based on the order of research. There are four basic aspects of research design, namely the study objective, the level of research intervention, the study situation, the unit of analysis, and the time horizon. These aspects are:

Study Objectives

The purpose of the study conducted in this study is a descriptive study, with the aim of analyzing and evaluating the Performance of the Budget at the Malahayati Aceh Shipping Polytechnic for the Fiscal Year 2018-2020.

Types of Research

This type of research is qualitative (descriptive) research or the level of involvement of the researcher in this study is minimal, that is, only collecting data and then analyzing it.

Time Horizon

The time horizon used in this study was *one shot longitudinal*, which is data collection that was carried out only once gathered. Furthermore, this research is also called a *cross-sectional* study, namely data collected at a certain time limit, namely in the Budget Realization Report of the Malahayati Aceh Shipping Polytechnic for the 2018-2020 Fiscal Year.

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Unit of Analysis

The unit of analysis or level of data aggregation analyzed in the study is at the level of Budget Performance Analysis at the Malahayati Aceh Shipping Polytechnic for the 2018-2020 Fiscal Year.

Data Collection Sources and Techniques

According to Sugiyono (2018: 193) there are 2 types of data sources, namely primary data and secondary data. A primary data source is a data source that directly provides data to the data collector, while a secondary data source is a data source that does not directly provide data to the data collector. For example, through other people or through documents. Secondary data is the collection of data through documentation is the recording of past events that can be in the form of writings, drawings, or monumental works.

The data source used in this study is a secondary data source in the form of Financial Statements at the Malahayati Aceh Shipping Polytechnic for the 2018-2020 Fiscal Year. The data collection technique used to collect these data is by means of documentation and collecting financial statement data for the 2018-2020 period.

Data Analysis Techniques

The analytical technique used in this study is to use quantitative descriptive methods. Nuryaman (2015: 06) states that descriptive analysis is research whose purpose is to obtain an overview or descriptive of certain characteristics of an object that is of concern in the object of study by collecting, processing and interpreting the data obtained so that it can provide a clear picture of the situation under study based on numbers. Data on local government financial statements in the form of reports on the realization of the budget obtained.

RESULT AND DISCUSSION

Based on the results of research that has been carried out, it can obtain the necessary data, namely the data taken is the Budget Realization Report from the Malahayati Aceh Shipping Polytechnic.

Shopping Growth Analysis

Budget performance measurement can also be seen by using a useful spending growth analysis to determine positive or negative year-over-year spending growth. According to Mahmudi (2016: 142) shopping growth analysis is useful to find out the development of spending from year to year. In general, shopping has a tendency to always go up. The reasons for the increase in spending are usually associated with adjustments to inflation, changes in the rupiah exchange rate, changes in the number of sufficient services, and adjustments to macroeconomic factors. Spending growth must be followed by balanced income growth, because otherwise in the medium term it can disrupt the sustainability and fiscal health of the region. Regional spending growth can be calculated by the following formula:

2018 Spending Growth:

$$\text{spending growth} = \frac{114.881.298.633 - 117.313.724.416}{117.313.724.416} \times 100\% = -2.73\%$$

In 2018 the realization of the budget at the Malahayati Aceh Shipping Polytechnic was Rp. 114,881,298,633,- and the realization of the previous year's budget was Rp. 114,881,298,633,- or -2.73%. This shows that the growth of the budget has decreased when compared to the previous year. -2.73%

2019 Spending Growth:

$$\text{spending growth} = \frac{93.264.465.672 - 114.881.298.633}{114.881.298.633} \times 100\% = -18.81\%$$

Furthermore, in 2019 the realization of the budget at the Malahayati Aceh Shipping Polytechnic was Rp. 93,264,465,672,- and the realization of the previous year's budget was Rp. 117,313,724,416,- or -18.81%. This shows that the growth of the budget has decreased when compared to the previous year of -18.81%.

Spending Growth in 2020:

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$$\text{spending growth} = \frac{63.003.532.769 - 93.264.465.672}{93.264.465.672} \times 100\% = -32,44\%$$

Meanwhile, in 2020 the realization of the budget at the Malahayati Aceh Shipping Polytechnic was Rp. 63,003,532,769, - and the realization of the previous year's budget was Rp. 93,264,465,672, - or -32.44%. This shows that the growth of the budget has decreased when compared to the previous year of -32.44%.

DISCUSSION**Budget performance analysis using Expenditure Growth Analysis at Malahayati Aceh Shipping Polytechnic**

Budget performance measurement can also be seen by using a useful spending growth analysis to determine the growth of spending from year to year.

In 2018 spending growth at the Malahayati Aceh Shipping Polytechnic was -2.73%. this shows that the growth of the budget decreased when compared to the previous year of -2.73%. In 2019 spending growth at the Malahayati Aceh Shipping Polytechnic was -18.81%. this shows that the growth of the expenditure budget decreased when compared to the previous year of -18.81%. In 2020 spending growth at the Malahayati Aceh Shipping Polytechnic was -32.44%. this shows that the growth of the budget decreased when compared to the previous year of -32.44%. The planned budget can be implemented properly. This is because the process of formulating a budget has been discussed carefully because every year it experiences changes in performance better by minimizing spending.

Analysis of Budget performance using Operational Expenditure Analysis of Total Expenditure at Malahayati Aceh Shipping Polytechnic

Analysis of operating expenditures to total expenditures is a comparison between total operating expenditures and total regional expenditures. This ratio informs about the portion of State spending allocated for operating expenditures. Operating expenditure is a expenditure whose benefits are consumed in one fiscal year, so operating expenditures are short-term and in certain cases routine or repetitive. In 2018 the operational expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 71.40% of the total budgeted expenditure annually. In 2019, the operational expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 86.66% of the total budgeted expenditure each year increased when compared to the previous year. In 2020, the operational expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 97.56% of the total budgeted annually increased from the previous year.

Analysis of Budget performance using Capital Expenditure Analysis of Total State Expenditure at Malahayati Shipping Polytechnic Aceh

The classification of capital expenditures is a classification based on the period of benefits enjoyed on the expenditure. In 2018 the capital expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 27.89% of the total budget annually. In 2019, the capital expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 13.28% of the total expenditure budget spent each year decreased when compared to the previous year. In 2020, the capital expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 2.12% of the total expenditure budget spent each year decreased drastically from the previous year.

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Analysis of Budget performance using Efisiensi Ratio of Expenditure at Malahayati Shipping Polytechnic Aceh

In 2018 the spending efficiency ratio at the Malahayati Aceh Shipping Polytechnic was 86.56%. This means that the Malahayati Aceh Shipping Polytechnic is considered quite efficient in managing the budget where the efficiency ratio is 80%-90%. This means that the Malahayati Aceh Shipping Polytechnic in 2018 was considered quite good. In 2019 the spending efficiency ratio at the Malahayati Aceh Shipping Polytechnic was 91.02%. This means that the Malahayati Aceh Shipping Polytechnic is considered less efficient in managing the budget where the efficiency ratio is 90%-100%. This means that the Malahayati Aceh Shipping Polytechnic in 2019 is considered not good. In 2020 the spending efficiency ratio at the Malahayati Aceh Shipping Polytechnic was 98.03%. This means that the Malahayati Aceh Shipping Polytechnic is considered less efficient in managing the budget where the efficiency ratio is 90%-100%. This means that the Malahayati Aceh Shipping Polytechnic in 2020 is considered not good.

Analysis of Budget performance using the Spending Effectiveness Ratio at the Malahayati Aceh Shipping Polytechnic

In 2018 the spending effectiveness ratio at the Malahayati Aceh Shipping Polytechnic was 33.60%. This means that the Malahayati Aceh Shipping Polytechnic is considered less effective in managing the budget where the ef-effectiveness ratio is <60%. This means that the Malahayati Aceh Shipping Polytechnic in 2018 was considered poor. In 2019 the spending effectiveness ratio at the Malahayati Aceh Shipping Polytechnic was 60.37%. This means that the Malahayati Aceh Shipping Polytechnic is considered less effective in managing the budget where the efficiency ratio is 60%-80%. This means that the Malahayati Aceh Shipping Polytechnic in 2019 is considered not good. In 2020 the spending effectiveness ratio at the Malahayati Aceh Shipping Polytechnic was 100.74%. This means that the Malahayati Aceh Shipping Polytechnic is considered very effective in managing the budget where the efficiency ratio is >100%. This means that the Malahayati Aceh Shipping Polytechnic in 2020 is considered very good.

IMPLICATIONS

Based on the results of research that has been carried out, it can obtain the necessary data, namely the data taken is the Budget Realization Report from the Malahayati Aceh Shipping Polytechnic.

CONCLUSION

This research was conducted at the Malahayati Aceh Shipping Polytechnic for the 2018-2020 fiscal year. From the results of the study it can be concluded that: Analysis of Budget performance using Expenditure Growth Analysis at Malahayati Aceh Shipping Polytechnic. In 2018 spending growth at Malahayati Aceh Shipping Polytechnic was -2.73%. In 2019, spending growth at the Malahayati Aceh Shipping Polytechnic was -18.81%. Meanwhile, in 2020 spending growth at the Malahayati Aceh Shipping Polytechnic was -32.44%. Analysis of Budget performance using Operational Expenditure Analysis of Total Expenditure at Malahayati Aceh Shipping Polytechnic. In 2018 the operational expenditure budget at the Malahayati Aceh Shipping Polytechnic was 71.40% of the total budgeted expenditure annually. Then in 2019 it was 86.66%. Meanwhile, in 2020 the operational expenditure budget at the Malahayati Aceh Shipping Polytechnic amounted to 97.56% of the total budgeted expenditure each year increased from the previous year. The effectiveness of budget realization at the Malahayati Aceh Shipping Polytechnic that from 2018 is included in the ineffective category because the ratio value ranges from <60%. Then in 2019 it is included in the less effective category because the ratio value ranges from 60%-80%. Meanwhile, in 2020, it is included in the very efficient category because the ratio value ranges from >100%.

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