

Analysis of Budget Realization to Assess the Effectiveness and Efficiency of the Social Rehabilitation Sector of Children and the Elderly (Bogor Regency Social Service)

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ABSTRACT

This study aims to analyze budget realization to evaluate the effectiveness and efficiency of financial management in the Social Rehabilitation Sector for Children and the Elderly at the Bogor Regency Social Services Office during the 2022–2024 period. Using qualitative descriptive methods, this study found that these programs consistently achieved high effectiveness, with 100% achievement of physical targets each year. Budget utilization was also classified as "very efficient," with an efficiency ratio of 10.75% in 2022 and 10.31% in 2023, although this decreased slightly to 13.91% in 2024. The results indicate that the program was generally implemented effectively and efficiently.

Keywords: Budget Realization; Effectiveness; Efficiency; Social Rehabilitation.

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Introduction

In regional financial governance, effectiveness and efficiency are the main indicators to assess the extent to which the government is able to manage the public budget optimally. One of the important instruments in the evaluation is the Budget Realization Report (LRA), which presents information on the compatibility between the planned budget and the realization of its implementation. (Lisnasari et al. 2022) Effectiveness describes the level of achievement of program targets, while efficiency reflects the agency's ability to maximize Output with minimal resource usage. This principle is in line with Government Regulation Number 12 of 2019 concerning Regional Financial Management, which emphasizes the importance of transparency, accountability, and accuracy in budget reporting.

One area that requires careful budget management is social rehabilitation, especially for vulnerable groups such as children and the elderly. In the last three years, the Bogor Regency Social Service has allocated an increasing budget for the Child and Elderly Social Rehabilitation program. In 2022, it recorded a realization rate of 99.47%, followed by 99.80% in 2023, which shows high effectiveness. However, in 2024, there will be a significant decrease in the realization rate to 90.54%, although the amount of budget allocated has increased dramatically. This condition shows that increasing the budget is not always in line with the effectiveness of implementation, and raises questions about the efficiency of the budget management.

This study aims to analyze the realization of the budget to assess the effectiveness and efficiency of the social rehabilitation program for children and the elderly at the Bogor Regency Social Service in 2022–2024. This focus was chosen because the social rehabilitation sector, although crucial for vulnerable groups, is still rarely in the spotlight in budget studies. The results are expected to encourage more accountable and transparent budget management.

Research Methods

According to the BPK (2010) in Government Regulation No. 71/2010, effectiveness in achieving Output and targets and efficiency in resource optimization are important indicators in measuring government performance. This study uses a qualitative descriptive approach to describe the performance of the Bogor Regency Social Service in the Field of Social Rehabilitation for Children and the Elderly, especially in terms of effectiveness and efficiency based on the 2022–2024 Budget Realization Report.

Data was collected through documentation, observation, and interviews with key informants in relevant agencies. This analysis has two main variables, namely, effectiveness and efficiency. Details on how to measure each variable are presented in the following table:

Table 1
Research Variables

No.	Variabel	Measurement Formula
1.	Effectiveness	$\text{Effectiveness} = \frac{\text{Physical Realization}}{\text{physical Targets}} \times 100\%$
2.	Efficiency	$\text{Efficiency} = \frac{\text{Budget Realization}}{\text{Total Budget}} \times 100\%$

Source: Titi Marlina (2023)

The analysis is carried out by:

1) Effectiveness Analysis

Effectiveness is defined as the relationship between Output and goals. The measurement is seen from the contribution Output towards the achievement of the organization's program objectives. According to (Gultom Miswati 2020), which refers to the Decree of the Minister of Home Affairs No. 690.900-327 of 1996, the effectiveness criteria are:

Table 2
Effectiveness Variables

Percentage	Criterion
>100%	Highly Effective
90%-100%	Effective
80%-90%	Quite Effective
60%-80%	Less Effective
<60%	Ineffective

Source: Source: Decree of the Minister of Home Affairs Number 690.900-327 of 1996, Guidelines for Financial Performance Assessment.

2) Efficiency Analysis

Efficiency is the relationship between Output and Input. The success of the organization's program in achieving the expected results by using Input the least, or produce as many results as possible by Input predetermined, reflecting efficiency through resource optimization. According to (Gultom Miswati 2020), which refers to the Decree of the Minister of Home Affairs No. 690.900-327 of 1996, is:

Table 3
Efficiency Criteria

Percentage	Criterion
>100%	Inefficient
90%-100%	Less Efficient
80%-90%	Quite Efficient
60%-80%	Efficiency
<60%	Highly Efficient

Source: Source: Decree of the Minister of Home Affairs Number 690.900-327 of 1996, Guidelines for Financial Performance Assessment.

Results and Discussion

The results of the data analysis of the Bogor Regency Social Service Budget Realization Report in the Field of Social Rehabilitation for Children and the Elderly in the 2022–2024 period, which were analyzed based on research methods to answer problem formulations and achieve goals related to budget effectiveness and efficiency

A. 2022 Budget Realization Report

Based on the information contained in the Budget Realization Report obtained from the Bogor Regency Social Service, the following is a summary of the realization of the budget for activities in the Field of Social Rehabilitation for Children and the Elderly in 2022.

1) Effectiveness

In order to assess and analyze the level of budget effectiveness of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2022, the following data was used, (Focused only numbers 1-6):

Table 4
Recap of the Calculation of the Budget Effectiveness Target in 2022

No	Activities	Unit	Physical Targets	Realization of Achievements	Percentage
1	Nutrition Preparation	orang	275	275	100%
2	Preparation of Clothing	orang	200	200	100%
3	Provision of Aids	orang	105	105	100%
4	Provision of Family Reunification Services	orang	20	20	100%
5	Providing Physical, Mental, Spiritual and Social Guidance	orang	80	80	100%
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Homeless Beggars and the PABK Community	orang	100	100	100%
7	Provision of Data and Complaint Services	Moon	12	12	100%

Source: Bogor Regency Social Service, 2022

Effectiveness calculation, as follows:

a) Nutrition Preparation

$$= \frac{275 \text{ orang}}{275 \text{ orang}} \times 100\% = 100\%$$

b) Preparation of Clothing

$$= \frac{200 \text{ orang}}{200 \text{ orang}} \times 100\% = 100\%$$

c) Provision of Aids

$$= \frac{105 \text{ orang}}{105 \text{ orang}} \times 100\% = 100\%$$

d) Provision of Family Reunification Services

$$= \frac{20 \text{ orang}}{20 \text{ orang}} \times 100\% = 100\%$$

e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{80 \text{ orang}}{80 \text{ orang}} \times 100\% = 100\%$$

f) Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, as well as Beggars and PABK

$$= \frac{100 \text{ Orang}}{100 \text{ Orang}} \times 100\% = 100\%$$

The results of the calculation show that the implementation of activities in social rehabilitation for children and the elderly in 2022 is relatively effective with an average effectiveness of 100%.

2) Efficiency

In order to assess and analyze the level of efficiency of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2022, the following data was used, (Focused only on numbers 1-6):

Table 5
Recap of the Calculation of the Budget Efficiency Target in 2022

No.	Activities	Budget	Realization
1	Nutrition Preparation	IDR 173,300,300	IDR 172,071,500
2	Preparation of Clothing	IDR 109,333,400	IDR 108.500.600
3	Provision of Aids	IDR 119,889,650	IDR 119,049,650
4	Provision of Family Reunification Services	IDR 48,360,000	IDR 48,000,000
5	Providing Physical, Mental, Spiritual and Social Guidance	IDR 73,175,150	IDR 72,295,150
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Homeless Beggars and the PABK Community	IDR 145.658.850	IDR 145.408.850
7	Provision of Data and Complaint Services	IDR 458,113,454	IDR 456,536,704
Total		IDR 1.127.830.804	IDR 1,121,862,454

Source: Bogor Regency Social Service, 2022

Efficiency Calculation, as follows:

a) Nutrition Preparation

$$= \frac{\text{Rp } 172,071,500}{\text{Rp } 1.127.830.804} \times 100\% = 15,26\%$$

b) Preparation of Clothing

$$= \frac{\text{Rp } 108,500,600}{\text{Rp } 1.127.830.804} \times 100\% = 9,62\%$$

c) Provision of Aids

$$= \frac{\text{Rp } 119,049,650}{\text{Rp } 1.127.830.804} \times 100\% = 10,56\%$$

d) Provision of Family Reunification Services

$$= \frac{\text{Rp } 48,000,000}{\text{Rp } 1.127.830.804} \times 100\% = 4,26\%$$

e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{\text{Rp } 72,295,150}{\text{Rp } 1.127.830.804} \times 100\% = 6,41\%$$

f) Activities to Provide Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, as well as Beggars and PABK

$$= \frac{\text{Rp } 145,408,850}{\text{Rp } 1.127.830.804} \times 100\% = 12,89\%$$

Budget management in 2022 on social rehabilitation for children and the elderly is classified as very efficient, with an average efficiency of 16.56%.

B. 2023 Budget Realization Report

Based on the information contained in the Budget Realization Report obtained from the Bogor Regency Social Service, the following is a summary of the realization of the budget for activities in 2023.

1) Effectiveness

In order to assess and analyze the level of budget effectiveness of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2023, the following data was used, (Focused only on numbers 1-6):

Table 6
Summary of the Calculation of the Budget Effectiveness Target for 2023

No	Activities	Unit	Physical Targets	Realization of Achievements	Percentage
1	Nutrition Preparation	Orang	300	300	100%
2	Preparation of Clothing	Orang	100	100	100%
3	Provision of Aids	Orang	112	112	100%
4	Provision of Family Reunification Services	Orang	20	20	100%
5	Providing Physical, Mental, Spiritual and Social Guidance	Orang	20	20	100%
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Homeless Beggars and the PABK Community	Orang	50	50	100%
7	Facilitation of the Making of Population Identification Numbers, Birth Certificates, Marriage Certificates, and Child Identity Cards	Orang	20	20	100%
8	Providing Access to Basic Education and Health Services	Orang	20	20	100%
9	Provision of Data and Complaint Services	Moon	12	12	100%
10	Provision of Emergency Services	Orang	20	20	100%
11	Referral Service Provision	Orang	20	20	100%

Source: Bogor Regency Social Service, 2023

Effectiveness calculation, as follows:

a) Nutrition Preparation

$$= \frac{300 \text{ Orang}}{300 \text{ Orang}} \times 100\% = 100\%$$

b) Preparation of Clothing

$$= \frac{100 \text{ Orang}}{100 \text{ Orang}} \times 100\% = 100\%$$

c) Provision of Aids

$$= \frac{112 \text{ Orang}}{112 \text{ Orang}} \times 100\% = 100\%$$

d) Provision of Family Reunification Services

$$= \frac{20 \text{ Orang}}{20 \text{ Orang}} \times 100\% = 100\%$$

e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{20 \text{ Orang}}{20 \text{ Orang}} \times 100\% = 100\%$$

f) Providing Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Beggars and the Community

$$= \frac{50 \text{ Orang}}{50 \text{ Orang}} \times 100\% = 100\%$$

The results of the calculation show that the implementation of activities in social rehabilitation for children and the elderly in 2023 is classified as effective with an average effectiveness of 100%.

2) Efficiency

In order to assess and analyze the level of efficiency of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2023, the following data was used, (Focused only on numbers 1-6):

Table 7
Recap of the Calculation of the Budget Efficiency Target in 2023

No.	Activities	Budget	Realization
1	Nutrition Preparation	IDR 173,588,500	IDR 173,498,500
2	Preparation of Clothing	IDR 41,865,000	IDR 41,820,000
3	Provision of Aids	IDR 584.283.600	IDR 583.923.600
4	Provision of Family Reunification Services	IDR 44,770,000	IDR 44,600,000
5	Providing Physical, Mental, Spiritual and Social Guidance	IDR 101.991.900	IDR 101.771.900
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Homeless Beggars and the PABK Community	IDR 372,172,000	IDR 369,172,000
7	Facilitation of the Making of Population Identification Numbers, Birth Certificates, Marriage Certificates, and Child Identity Cards	IDR 6,195,000	IDR 6,180,000
8	Providing Access to Basic Education and Health Services	IDR 6,275,000	IDR 6,205,000
9	Provision of Data and Complaint Services	IDR 753.720.140	IDR 753.720.140
10	Provision of Emergency Services	IDR 6,470,000	IDR 6,300,000
11	Referral Service Provision	IDR 33,680,000	IDR 33,675,000
Total		IDR 2.125.011.140	IDR 2,120,866,140

Source: Bogor Regency Social Service, 2023

Efficiency Calculation, as follows:

a) Nutrition Preparation

$$= \frac{\text{Rp } 173.496.500}{\text{Rp } 2.125.011.140} \times 100\% = 8,16\%$$

b) Preparation of Clothing

$$= \frac{\text{Rp } 41.820.000}{\text{Rp } 2.125.011.140} \times 100\% = 1,97\%$$

c) Provision of Aids

$$= \frac{\text{Rp } 583.923.600}{\text{Rp } 2.125.011.140} \times 100\% = 27,48\%$$

d) Provision of Family Reunification Services

$$= \frac{\text{Rp } 44.600.000}{\text{Rp } 2.125.011.140} \times 100\% = 2,10\%$$

e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{\text{Rp } 101.771.900}{\text{Rp } 2.125.011.140} \times 100\% = 4,79\%$$

f) Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, as well as Beggars and PABK

$$= \frac{\text{Rp } 369.172.000}{\text{Rp } 2.125.011.140} \times 100\% = 17,37\%$$

The management of the 2023 budget on social rehabilitation for children and the elderly is classified as very efficient, with an average efficiency of 10.31%.

C. 2024 Budget Realization Report

Based on data from the Budget Realization Report obtained from the Bogor Regency Social Service, the following is a summary of the realization of the budget for activities in the Social Rehabilitation of Children and the Elderly in 2024.

1) Effectiveness

In order to assess and analyze the level of budget effectiveness of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2024, the following data was used, (Focused only numbers 1-6):

Table 8
Summary of the Calculation of the Budget Effectiveness Target in 2024

No	Activities	Unit	Physical Targets	Realization of Achievements	Percentage
1	Nutrition Preparation	Orang	500	500	100%
2	Preparation of Clothing	Orang	800	800	100%
3	Provision of Aids	Orang	1060	1060	100%
4	Provision of Family Reunification Services	Orang	38	38	100%
5	Providing Physical, Mental, Spiritual and Social Guidance	Orang	150	150	100%
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Homeless Beggars and the Community	Orang	180	180	100%
7	Provision of Data and Complaint Services	Orang	1920	1920	100%
8	Provision of Emergency Services	Orang	25	25	100%
9	Referral Service Provision	Orang	36	36	100%

Source: Bogor Regency Social Service, 2024

Effectiveness calculation, as follows:

a) Nutrition Preparation

$$= \frac{500 \text{ Orang}}{500 \text{ Orang}} \times 100\% = 100\%$$

b) Preparation of Clothing

$$= \frac{800 \text{ Orang}}{800 \text{ Orang}} \times 100\% = 100\%$$

c) Provision of Aids

$$= \frac{1.060 \text{ Orang}}{1.060 \text{ Orang}} \times 100\% = 100\%$$

d) Provision of Family Reunification Services

$$= \frac{38 \text{ Orang}}{38 \text{ Orang}} \times 100\% = 100\%$$

e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{150 \text{ Orang}}{150 \text{ Orang}} \times 100\% = 100\%$$

f) Providing Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Beggar Undergraduates and the Community

$$= \frac{180 \text{ Orang}}{180 \text{ Orang}} \times 100\% = 100\%$$

The results of the calculation show that the implementation of activities in the Social Rehabilitation of Children and the Elderly in 2023 is classified as effective with an average effectiveness of 100%

2) Efficiency

In order to assess and analyze the level of efficiency of the Bogor Regency Social Service for Child and Elderly Rehabilitation in 2023, the following data was used, (Focused only numbers 1-6):

Table 9
Recap of the Calculation of the Budget Efficiency Target in 2024

No.	Activities	Budget	Realization
1	Nutrition Preparation	IDR 710,691,217	IDR 684,377,100
2	Preparation of Clothing	IDR 207,847,500	IDR 203,867,500
3	Provision of Aids	IDR 4,563,389,300	IDR 4,124,905,000
4	Provision of Family Reunification Services	IDR 44,145,000	IDR 44,080,000
5	Providing Physical, Mental, Spiritual and Social Guidance	IDR 130.352.900	IDR 129,373,750
6	Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Elderly Orphans, and Homeless Beggars and the Community	IDR 501.511.725	IDR 476.286.800
7	Provision of Data and Complaint Services	IDR 388,684,175	IDR 261,284,175
8	Provision of Emergency Services	IDR 18,360,000	IDR 18,310,000
9	Referral Service Provision	IDR 108.565.000	IDR 99,910,000
Total		IDR 6,673,546,817	IDR 6,042,394,325

Source of Social Service: Bogor Regency, 2024

Efficiency Calculation, as follows:

- a) Nutrition Preparation

$$= \frac{\text{Rp } 684,377,100}{\text{Rp } 6.673.546.817} \times 100\% = 10,24\%$$
- b) Preparation of Clothing

$$= \frac{\text{Rp } 203,867,500}{\text{Rp } 6.673.546.817} \times 100\% = 3,05\%$$
- c) Provision of Aids

$$= \frac{\text{Rp } 4.124,905,000}{\text{Rp } 6.673.546.817} \times 100\% = 61,81\%$$
- d) Provision of Family Reunification Services

$$= \frac{\text{Rp } 44,080,000}{\text{Rp } 6.673.546.817} \times 100\% = 0,66\%$$
- e) Providing Physical, Mental, Spiritual, and Social Guidance

$$= \frac{\text{Rp } 129,373,750}{\text{Rp } 6.673.546.817} \times 100\% = 1,94\%$$
- f) Provision of Social Guidance to Families of Displaced Persons with Disabilities, Abandoned Children, Abandoned Elderly, and Beggars and the Community

$$= \frac{\text{Rp } 476,286,800}{\text{Rp } 6.673.546.817} \times 100\% = 7,14\%$$

The management of the 2023 budget on social rehabilitation for children and the elderly is classified as very efficient, with an average efficiency of 10.31%.

Conclusion

Based on the results of the analysis and discussion carried out regarding the realization of the budget to assess the effectiveness and efficiency of the Bogor Regency Social Service in the Field of Social Rehabilitation of Children and the Elderly, the following conclusions can be drawn:

- 1) The achievement of programs and targets in the field of Social Rehabilitation for Children and the Elderly at the Bogor Regency Social Service reached an effectiveness level of 100% during the 2022-2024 period. These findings are based on an effectiveness ratio analysis that compares the physical results of the program with predetermined targets. In this case, all physical targets in each activity, including the provision of food, the provision of clothing, the provision of assistive devices, the provision of family reunification services, the provision of physical, mental, spiritual, and social guidance, and the provision of social guidance to families of displaced persons with stabilization, abandoned children, abandoned elderly, as well as beggars and the community, have been fully achieved.
- 2) The realization of the budget in the Field of Social Rehabilitation for Children and the Elderly at the Bogor Regency Social Service shows performance with the criterion of "Very Efficient" during the 2022–2024 period, although the level of efficiency varies every year. Efficiency ratio analysis shows that the budget was managed efficiently in 2022 and 2023, but there was a slight decrease in efficiency in 2024. Overall, fixed budget management can be considered efficient, as shown by the increased efficiency of some activities, as the number increases.

Based on the above conclusion, here are suggestions that can be useful for the Bogor Regency Social Service in the Field of Social Rehabilitation of Children and the Elderly and the next author, it would be nice if it was not only fixated on the method of ratio of effectiveness and efficiency. It will be valuable if further research can expand its scope by exploring the long-term social and economic impacts of various social rehabilitation programs run by government agencies in Bogor Regency.

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