Analysis of the Effectiveness and Efficiency of Regional Budget in Improving Disability Well-Being in Magelang City

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Received April 06, 2021; Accepted July 14, 2021
ISSN: 1735-188X
DOI: 10.14704/WEB/V18SI04/WEB18185

Abstract

This study aims to analyze the effectiveness and efficiency of the Regional Budget (APBD) in improving the welfare of persons with disabilities in Magelang City. This research method uses mixed methods. Data collection techniques with questionnaires and interviews were used for synchronization. Determination of the sample using purposive sampling technique. The method of analysis uses the formula for the effectiveness and efficiency of income and expenditure. Based on the results of this study, it shows that the Magelang City Regional Budget (APBD) is effective and efficient in improving the welfare of persons with disabilities. The factor that affects the effectiveness and efficiency is due to the support from the local government. Persons with disabilities are given the opportunity to participate in the Musrenbang (Development Planning Deliberation) of Magelang City. Persons with disabilities are also included in an expo so that they have the opportunity to showcase their work, innovations and achievements.

Keywords

Effectiveness, Efficiency, APBD, Welfare of Persons with Disabilities.
Introduction

National development in all aspects of life is measured from the level of social welfare. Every developed and developing country has the main goal of becoming a welfare state. This welfare is derived into an institutional role which consists of non-material welfare, namely accommodating the spiritual needs of the community and the physical well-being of the community as their basic physical needs which are accommodated in political and economic activities (Mulyana, 2017). One form of government effort to create non-material welfare is to formulate policies. Meanwhile, to achieve physical well-being can be done by managing resources effectively and efficiently.

The government aims to achieve prosperity for all its people without exception. Persons with disabilities are people who have physical, mental, intellectual, or sensory limitations for a long period of time who interact with the environment and the attitudes of the community can encounter obstacles that make it difficult to participate fully and effectively based on equal rights (Law No. 19 of 2011). At this time, the government has not treated disabilities properly as an example: many public facilities are not yet accessible for disabilities, disability education is still low, seen from many disabilities who do not go to school, both government and private agencies that employ disabilities are still few, social rehabilitation centers for disabilities in Indonesia it is still lacking, and the social assistance provided by the government to people with disabilities is not evenly distributed (Arman, 2017; Fahrianta & Carolina, 2016).

Persons with disabilities are increasingly marginalized and experience wider discrimination, both in their families, communities and state life. With the many problems above, it reflects that disability management in Indonesia to improve the welfare level of disabilities has not been implemented properly. Government Regulation No. 43 of 1998 Article 4 explains that efforts to improve the social welfare of persons with disabilities are carried out through: equal opportunities (accessibility, education and employment), rehabilitation, social assistance, and maintenance of social welfare levels.

The Indonesian government has ratified the CRPD in Law No. 19 of 2011. This shows the commitment and seriousness of the Indonesian government to respect, protect, and fulfill the rights of persons with disabilities which in turn are expected to improve the welfare of persons with disabilities. The right to social welfare for persons with disabilities includes the right to social rehabilitation, social security, social empowerment, and social protection. To fulfill this right, the government allocates a budget for persons with disabilities which is used to provide accessibility and economic empowerment for persons with disabilities so
that they can live independently so that they can improve the welfare of persons with disabilities (Setyawati, 2017; Sari et al., 2018).

Efforts to fulfill the right to welfare for disabilities are not only carried out by the Government of Indonesia from the center through laws, but also must be implemented by local governments that are related to and interact directly with persons with disabilities. One form of this effort is to provide a budget for the welfare of disabilities. Most local governments have provided budgets for the welfare of disabilities, but the effectiveness and efficiency of using these budgets is not yet clear.

This research aims specifically to: (1) identify budgets in APBD documents for persons with disabilities; (2) analyzing budget effectiveness and efficiency in APBD documents for persons with disabilities; (3) analyzing the impact of the budget on APBD documents for persons with disabilities so as to improve the welfare of persons with disabilities. This research is important because this research can be used by the government to make policies related to the budget for disabilities. With this budget, it is hoped that it can improve welfare for people with disabilities.

**Research Method**

This research was conducted in Magelang City. The research method used is qualitative and quantitative methods. Collecting data in this study by interviewing the Social Service for Social Rehabilitation, Bappeda Kota Magelang and BPKAD Kota Magelang. In addition, data collection was also carried out by distributing open questionnaires to the Office and persons with disabilities in Magelang City.

The data processing technique used in this research is effectiveness analysis. The analysis of the effectiveness of the budget for programs and activities of the Magelang city government for persons with disabilities is a comparison between the realization of the budget for disability programs and activities with the budget targets for disability programs and activities, in order to determine the success or failure of achieving budget goals (Munir et al., 2004, Kuncoro, 2004). Meanwhile, with the above opinion, Mahmudi (2010) states that the effectiveness ratio is calculated by comparing the realization with the target (budgeted). The effectiveness assessment criteria can be determined with the following conditions:
### Table 1 Percentage index

<table>
<thead>
<tr>
<th>Percentage of financial performance</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;100%</td>
<td>Highly Effective</td>
</tr>
<tr>
<td>100%</td>
<td>Effective</td>
</tr>
<tr>
<td>90%-99%</td>
<td>Effective Enough</td>
</tr>
<tr>
<td>75%-89%</td>
<td>Less Effective</td>
</tr>
<tr>
<td>&lt;75%</td>
<td>Ineffective</td>
</tr>
</tbody>
</table>

Efficiency is closely related to productivity (Mardiasmo, 2009). Efficiency is related to the relationship between output in the form of goods or services produced and the resources used to produce these outputs. In this case, efficiency is measured by comparing the budget for the Magelang City Social Service and the budget spent for the welfare of disabilities in the City of Magelang.

### Result and Discussion

#### Results of Identification of the Regional Budget for Disabilities in Magelang City

The more rapid development of information technology these days makes it easier for people to be able to access the information needed. Including information in the field of government. The Magelang City Government has made it easy for stakeholders to be able to access budget data transparency through information technology, one of which is through the web. The Magelang City Government has published its work through the budget reports of each agency via the web datago.magelangkota.go.id.

From this data, the people of Magelang city can access the budget issued by the government each year. Researchers have accessed the Magelang city government website and obtained some information related to the budget and financial reporting of the Magelang city government. In particular, researchers looked at the budget and financial reports published by the Magelang city government related to disabilities.

### Table 2 Realized Budget and Target

<table>
<thead>
<tr>
<th>Year</th>
<th>Realized</th>
<th>Target</th>
<th>Disability Budget</th>
<th>Budget for Social Affairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>36.459.000</td>
<td>46.460.000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>74.875.000</td>
<td>82.800.000</td>
<td>236.305.000</td>
<td>797.284.000</td>
</tr>
<tr>
<td>2019</td>
<td>19.900.000</td>
<td>34.300.000</td>
<td>272.008.000</td>
<td>1.134.352.000</td>
</tr>
</tbody>
</table>

Based on the table above, the realization in 2017 was 36,459,000 and in 2018 the realization increased to 74,875,000, while in 2019 it decreased to 19,900,000. In 2017 the target was 46,460,000 and in 2018 the target had increased to 82,800,000, while in 2019 the target decreased to 34,300,000. In 2017 the disability budget was not found and the social
assistance budget was not found, in 2018 the disability budget was 236,305,000 and in 2019 it increased to 272,008,000, for the social service budget in 2018 it was 797,284,000 and experienced a significant increase of 42% to 1,134,352,000.

In 2017, researchers did not find data related to disability budgets and budgets for the social affairs of the city of Magelang. This happens because in 2017 the social service of the city of Magelang has not published its financial statements on the website. On the other hand, researchers cannot directly ask data regarding disability budgets and budgets for social services. The informant who was asked to be interviewed was only in his current position because the Magelang city government recently held an employee rotation. The absence of financial reports in 2017 shows that the publications on the website are incomplete.

The results of the search for the Magelang City APBD data, it can be concluded that the Magelang City government has provided programs and provided budgets for people with disabilities as a form of concern for the Magelang City government to persons with disabilities in Magelang City. Programs and budgets for people with disabilities in the City of Magelang are realized in providing accessibility to office buildings, and empowerment programs for people with disabilities.

Result of Effectiveness and Efficiency Analysis

Mahmudi (2010) states that the effectiveness ratio is calculated by comparing the realization with the target (budgeted nominal). This study measures the level of effectiveness and efficiency for the years 2017-2019. The results of this measurement will show the success of the City Government of Magelang in implementing the budget for the welfare of disabilities. Based on the data the researchers obtained, the following is a calculation of the level of budget effectiveness for the welfare of disabilities in Magelang City.

<table>
<thead>
<tr>
<th>Year</th>
<th>Realization</th>
<th>Target</th>
<th>Effectiveness Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>36,459,000</td>
<td>46,460,000</td>
<td>78%</td>
</tr>
<tr>
<td>2018</td>
<td>74,875,000</td>
<td>82,800,000</td>
<td>90%</td>
</tr>
<tr>
<td>2019</td>
<td>19,900,000</td>
<td>34,300,000</td>
<td>58%</td>
</tr>
</tbody>
</table>

Based on the table above, effectiveness is basically related to the achievement of policy goals or targets (Mardiasmo, 2009). The results of data acquisition in the field show that effectiveness in 2017 was 78%, while in 2018 it was 90% and in 2019 it was 58%. When viewed from the effectiveness assessment criteria, in 2017 the use of the budget in Magelang City was considered ineffective, because the value obtained was between
75-89%. In 2018, the use of the budget has criteria that are quite effective with a value of 90%. Meanwhile, in 2019 it is considered ineffective with a small value of 58%. The development from year to year in terms of effectiveness criteria is still unstable, because in the last 3 years there have been different criteria. Even in 2019, the criteria obtained can be said to be bad. The hope for measuring the effectiveness of the use of the budget for the welfare of people with disabilities can improve over time, not even decrease. It is not known with certainty the cause of the decrease in the assessment of the effectiveness of the use of the budget for the welfare of disabilities.

Efficiency is closely related to productivity (Mardiasmo, 2009). Efficiency is related to the relationship between output in the form of goods or services produced and the resources used to produce these outputs. The process of operational activities can be said to be efficient if a certain product or work result can be achieved by using the lowest possible resources and funds (spending well). Efficiency indicators describe the relationship between resource input by an organizational unit (for example: staff, wages, administrative costs) and the resulting output (Pangkey & Pinatik, 2015).

Table 4 Budget efficiency for persons with disabilities in Magelang City

<table>
<thead>
<tr>
<th>Year</th>
<th>Disability Budget</th>
<th>Budget for Social Affairs</th>
<th>Efficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>236.305.000</td>
<td>797.284.000</td>
<td>337%</td>
</tr>
<tr>
<td>2019</td>
<td>272.008.000</td>
<td>1.134.352.000</td>
<td>417%</td>
</tr>
</tbody>
</table>

The results of the data obtained and then processed are as shown in the table above in 2017-2019. Researchers did not obtain budget data for both disabilities and budget data for social services in 2017. In that year, the financial reports had not been published on the Magelang City Government website, so the efficiency of budget use could not be measured. In 2018, the result was an efficiency of 337%. This explains that the budget for disabilities in Magelang City is inefficient. In 2019, the efficient value obtained was 417% which explains that the use of the budget for persons with disabilities in Magelang City is also inefficient.

Analysis of the Impact of the Budget on the Regional Budget on the Welfare of Disabilities

The budget for the welfare of disabilities in Magelang City that has been used is expected to have a significant impact on the welfare of disabilities. Interviews conducted with the Magelang City Social Service provided information that the Magelang City Social Service had conducted several activities aimed at the welfare of disabilities in Magelang City. The programs held include skills training activities, involving disabilities in expo activities at
the Central Java Province level, and the provision of assistive devices for persons with disabilities such as wheelchairs, hearing aids, blind canes, and others. These activities do not only stop at short-term assistance, but the Social Service has also started providing assistance that can be used to increase the productivity of disabilities in Magelang City, so it is hoped that disabilities in Magelang City can become more independent from an economic perspective.

The efforts made by the Magelang City government are not only limited to assistance from the Social Service in the form of goods, tools, and skills activities. The government also provides facilities that can be accessed by persons with disabilities, such as ram in office buildings, glading blocks on the sidewalks along the streets of Kota Magelang. The provision of this facility is the task of the Government, especially in the Regional Development Planning Agency (Bappeda) of Magelang City. Provision of facilities for disabilities does not require a small fee, because there must be a special design for disabilities that will increase the use of the development budget. In this regard, there is interference from the Regional Financial and Asset Management Agency (BPKAD) of Magelang City as the OPD that manages regional finances and assets of the City of Magelang. Magelang City BPKAD has provided a special budget for the construction of facilities that are disabled friendly.

Welfare for disabilities in Magelang City would not have been possible if there was no synergy between OPD (Regional Apparatus Organizations) in Magelang City. One of the efforts to synergize is the existence of regional regulations regarding the fulfillment of the rights of persons with disabilities. With this regional regulation, there is already a strong legal umbrella to accommodate the fulfillment of the rights of persons with disabilities. Until this research was carried out, researchers had seen that there was already coordination between the Social Service agencies, Bappeda and BPKAD Kota Magelang. Contributions from other institutions to the City Government of Magelang are also needed to be able to maximize services for the welfare of disabilities in Magelang City. To support the efficiency and effectiveness of the magelang city budget, it is necessary to have active participation of persons with disabilities in magelang city development planning. This active participation aims to synchronize the needs of disabilities with programs and budgets from the government. This participation can be carried out in development planning deliberations from hamlet to municipal level. Thus, the programs and budgets from the government with the needs of persons with disabilities can be in line so that the welfare level of persons with disabilities will increase.
Conclusion

This research can be concluded that the city government of Magelang has provided programs and budgets for persons with disabilities as stipulated in the Regional Budget of Magelang City in the form of providing accessibility to office buildings and public facilities as well as disability empowerment programs. The effectiveness and efficiency analysis shows that in 2017 the effectiveness level was 78%, in 2018 it was 90% and in 2019 it was 58% of the effectiveness results indicating that there was a fluctuation from year to year. For efficiency in 2017, data was not found, in 2018 it was 337% and in 2019 it was 417% which proved that the use of the budget for people with disabilities in the city of Magelang was inefficient. These programs and budgets have an impact on the welfare of persons with disabilities in the city of Magelang based on the results of interviews with 3 OPDs and 2 people with disabilities. This is shown by the accessibility of office buildings and public facilities in the city of Magelang, so that it can make it easier for persons with disabilities to do mobility. In addition, it is supported by disability empowerment programs through skills training activities, involvement in expo activities and purchasing assistive devices for persons with disabilities.

The limitation in this study is due to the COVID-19 pandemic where disabilities are a vulnerable group so we cannot conduct direct and in-depth interviews with disabilities, so that in-depth information is only seen from the government side which results in incomplete information obtained. In addition, researchers also experience problems because there is no regional regulation that regulates persons with disabilities.

Future research is expected to interview disabilities in more depth. In addition, the research period to measure budget efficiency and effectiveness is further extended so that it can be concluded that the performance of the Magelang city government on the welfare of persons with disabilities. Input to local governments to start drafting local regulations to fulfill the rights of persons with disabilities. In addition, local governments are expected to involve persons with disabilities to participate in musrenbang (Musyawarah Planning Development).

References