ANALYSIS OF EXPENDITURE BUDGET PERFORMANCE IN THE BUDGET REALIZATION REPORT DPRD SECRETARIAT OF SOUTH KALIMANTAN PROVINCE

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Abstract
The Budget Realization Report presents a budget report, which shows how resources are allocated and used. This research aims to determine the performance of the expenditure budget in the budget realization report. This research was conducted at the DPRD Secretariat of Kalimantan Selatan Province. The type of research used is quantitative descriptive research. The data used is the 2019-2021 budget. The performance of the spending budget is measured using spending variance analysis, spending harmony analysis, efficiency ratios, and spending effectiveness. Then, analyze the problems that occur with the performance of the expenditure budget to produce conclusions from the results of the analysis carried out and provide suggestions. The research results show that the comparison of budget and actual expenditure using expenditure variance analysis in 2019-2021 has good budget performance because actual expenditure does not exceed the budget. If seen from the analysis of the harmony of operating expenditure, 2019 had a good performance, while in 2020 and 2021 the budget performance was not equal, because it exceeded the specified proportion. Meanwhile, the 2019-2021 capital expenditure harmony analysis performed well, because the proportion value was no more than 5-20%. The efficiency ratio for 2019-2021 shows efficiency because the expenditure criteria achieved are less than 100%. Meanwhile, the effectiveness ratio for 2019-2021 shows that it is effective because the criteria achieved are more than 100%.

Keywords: Budget Performance, Expenditure Variance, Expenditure Harmony, Efficiency and Effectiveness.

1. Introduction
The implementation of regional financial management has a role in determining a government that can develop following the new era, including the era of globalization. Budget management is important to know about every income and expenditure in a government. So, each local government can carry out activities in regulating and planning financial activities by managing financial management well. To achieve regional government goals, financial management must be managed well to safeguard regional assets and achieve goals by the financial structure. Errors in an organization's financial statements can have fatal consequences due to mismatches in funds which can occur for various reasons. An organization must be able to maximize budget management (Irfani, 2021).
Budget management uses a written plan that shows the organization's activities within a certain amount of time. Budgets are usually used to organize and achieve goals and become material for estimates. The preparation process requires good and unimpeded data and information. This is because this data and information will influence the accuracy of the assessments made during the financial planning process (Suhaedi, 2019). Finance is used as a planning and control tool. Meanwhile, the budget functions as a control tool that shows how public funds permitted by the legislature are allocated. Thus, every budget planning for financial reports is made to show the company's financial position and performance over a certain period (Budiman, 2021).

The budget realization report is a type of regional financial report that has been prepared previously and is then required to create a balance sheet and cash flow report. This report allows local governments to show how resources are allocated and used (Prasetyo, 2021). This shows a comparison between the budget and its realization during the reporting period regarding expenditure (Mentri Keuangan Republik Indonesia, 2022). Meanwhile, according to Hartaty et al. (2018), local government financial reports are one type of information that can be communicated correctly when the right system is used. Financial reports are an important document in various sectors, including the public service sector such as government. The success or failure of the regional government's performance in carrying out its functions can be seen from the financial reports presented by the regional government which can also be used as a basis for its accountability to the public (Mohammad et al., 2023). State financial reports include budget performance reports (LRA), balance sheets, and notes to financial reports (Amelia et al., 2023).

In order to know the performance of regional governments, performance measurement is needed which can be done by measuring the performance of the regional government. The performance measurement that is used as a reference is the performance of the financial reports. From these financial reports you can see whether budget absorption is running effectively and efficiently or not. The use of this analysis is not only limited to business organizations but can also be applied to government organizations to evaluate organizational performance in terms of effectiveness and efficiency (Niansyah and Biswan, 2018). The use of the expenditure budget is one of the agency's plans for assessing financial performance efficiently and effectively. Assessing the level of efficiency and effectiveness of the government's use of the budget cannot be directly expressed in terms of whether it is good or not. According to Pebriani (2019), financial report analysis is one of the analytical tools used to assess the performance of oriented non-profit institutions, especially regional government agencies. One of the analyzes used in government agencies is variance analysis. Expenditure variance analysis can be used to find out how much of the budget has been used by the organization.

Expenditure variance analysis is used as an assessment of expenditure budget performance because it is a tool for making planning and analytical decisions in improving work processes. Determining budget efficiency is used during the budget year. This analysis influences the difference between actual expenditure and a functioning budget. Expenditure budget provisions indicate the highest expenditure limit that a regional government can undertake, and are used to evaluate its expenditure performance if actual expenditure does not exceed the budget. Changes between actual expenditure and expenditure budget in the budget realization report are greatly influenced by variance analysis so that expenditure can be displayed in percentage or nominal form (Mahmudi, 2019). Spending variance analysis is a way to assess performance. This analysis can see
the difference between actual spending and the budget which is very significant, it can show that the budget is efficient. On the other hand, if there are smaller differences, it will have a negative impact on budget planning, leading to inappropriate spending estimates or due to activities not being carried out/executively even though they were planned.

Other budget performance measurements use spending harmony analysis. The use of this analysis is to understand the balance between expenditures (Mahmudi, 2019). One way is to assess the ratio of operating expenditure and capital expenditure to total expenditure. This analysis is carried out to determine the balance between expenditures in order to illustrate how local governments prioritize their funds for spending.

Table 1. Kalimantan South Province DPRD Secretariat Budget Realization Report for 2019-2021

<table>
<thead>
<tr>
<th>No</th>
<th>Year</th>
<th>Budget</th>
<th>Realization</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2019</td>
<td>Rp 151,906,980.500</td>
<td>Rp 104,376,331.963</td>
<td>68.71%</td>
</tr>
<tr>
<td>2.</td>
<td>2020</td>
<td>Rp 164,264,326.250</td>
<td>Rp 106,780,331.161</td>
<td>65.01%</td>
</tr>
<tr>
<td>3.</td>
<td>2021</td>
<td>Rp 191,443,306.896</td>
<td>Rp 149,779,773.093</td>
<td>78.24%</td>
</tr>
</tbody>
</table>

Source: Kalimantan Selatan Province DPRD Secretariat

Based on Table 1.1, the budget achievement of the DPRD Secretariat of Kalimantan Selatan Province from 2019 to 2021 is below the established budget. Based on this data, there are differences in actual spending each year. Thus, it shows that the budget realization has never reached the target in accordance with the budget plan. In 2019, the achievement of budget realization was 68.71%. In 2020, the achievement of expenditure realization was 65.01%. In 2021, the achievement of expenditure realization was 78.24%. To assess the level of achievement of budget absorption in accordance with the performance targets set by the DPRD Secretariat of Kalimantan Selatan Province, it is necessary to analyze the expenditure budget with the realization of expenditure in 2019-2021 using measuring tools in the form of analysis to support analysis of the performance of the expenditure budget in government offices.

It is important to evaluate the performance of the expenditure budget in order to find out whether the Kalimantan Selatan Province DPRD Secretariat has carried out its work plan well and produced more optimal benefits. There are research results regarding analysis of expenditure budget performance using expenditure variance analysis, expenditure harmony analysis, expenditure efficiency ratio and expenditure effectiveness ratio. Research according to Tantri and Irmawati (2018), the results of spending variance analysis show good performance. The spending harmony analysis shows that the department has carried out harmonization of regional spending as evidenced by the proportion of operating spending being greater than capital spending. In terms of expenditure efficiency, it has a good efficiency category and the effectiveness ratio runs effectively. Thus, it shows that the analysis carried out is appropriate to be used in order to measure the use of the expenditure budget economically, effectively and efficiently. The spending efficiency ratio shows efficient and inefficient categories. Thus, it shows that this analysis can help the government in assessing the expenditure budget properly, efficiently and effectively as an illustration in making decisions regarding achieving
realization in accordance with the budget and realizing good governance to increase transparency and accountability in regional government financial management.

The Kalimantan Selatan Province DPRD Secretariat government office is one of the parties running the economy. Every government office is related to finance and services to the community in conveying every aspiration that needs to be conveyed. The government can be required to be responsible for financial management. Thus, in a government harmony and clean government are created in the eyes of the public. Therefore, the author is interested in conducting research. This research discusses the performance of the expenditure budget in the budget realization report with the title "Analysis of the Performance of the Expenditure Budget in the Budget Realization Report (LRA) at the DPRD Secretariat of Kalimantan Selatan Province."

2. Theoretical Background
2.1. Understanding Budget Realization

Realization is an action to achieve something planned and expected. The budget realization of a report describes a comparison between the income and expenditure budget and the realization to show compliance with statutory regulations and provisions (Prasetyo, 2021). Budget implementation activities include analysis and evaluation of budget implementation. The Budget Realization Report (LRA) is a report that presents information on the realization of income, expenditure, transfers, surplus or deficit, funding, and remaining more or less budget financing (Ratnasari and Munawaroh, 2019). The Budget Realization Report (LRA) published by regional governments provides very useful information for assessing regional financial performance. When compared with the balance sheet, LRA occupies a more important priority. This LRA is a type of regional financial report that is produced first before making a balance sheet report, operational report and cash flow report (Ratnasari and Munawaroh, 2019). The LRA reveals the financial activities of the central or regional government, by showing a level of the Regional Revenue and Expenditure Budget (APBD).

2.2. Expenditure Performance Analysis

Budget variance analysis is a traditional performance measurement technique that compares budgets with actuals. Regardless of the success of the performance confirmation program, the emphasis is on input, namely if there is overspending and under spending in forming the organization's budget. Expenditure analysis is very important to assess the effectiveness and efficiency of expenditure provided. In order to know spending performance, performance measurement is needed which can be done using:

1) Expenditure Variance Analysis

Spending variance analysis analyzes the differences, or discrepancies, between expenditures made and the established budget, to find out how effective spending is in one budget year. The specified expenditure budget is the highest limit that can be made by the regional government. The local government will be considered to have good spending performance if the actual spending does not exceed the budget and vice versa if the actual spending exceeds the budget it will be declared bad. (Mahmudi, 2019). Budget and expenditure realization reports, in the case of variance analysis, can be expressed in nominal or percentage form. Expenditure variance analysis is carried out by calculating the variance between actual expenditure and budget (Mahmudi, 2019).
Luckett & Enggleton in Emsley (2000) also added that variance analysis can be carried out through a three-stage process, namely the first stage, by calculating the size of the variance, the second step, identifying the problem that causes the variance, and the third, finding the cause of the problem. It's good to see the big difference between the budget and the actual nominal or percentage. A significant difference between purchases and the budgeted budget can indicate budget efficiency. On the other hand, if there is a small difference, it is very likely to occur. Weaknesses in budget planning that result in inaccurate expenditure estimates or non-absorption of the budget because executives do not carry out programs and activities that have been determined in the budget. According to Mahmudi (2019), the formula for measuring budget performance uses expenditure variance analysis, which is as follows:

\[
\text{Expenditure Variance Analysis} = \text{Expenditure Realization} - \text{Expenditure Budget}
\]

2) Expenditure Compatibility Analysis

Regional governments use the expenditure harmony ratio to optimize the allocation of funds for development. The percentage of funds for daily spending is negatively correlated with the percentage of investment (development spending), use of community economic facilities and infrastructure. There are 2 (two) ways to calculate the suitability ratio: operational expenditure ratio and capital expenditure ratio. In the process of evaluating budget performance, spending harmony analysis can help determine whether expenditures are aligned with each other.

Spending harmony analysis is another budget performance measurement that shows how local governments prioritize funding for optimal spending. Shopping compatibility analysis is useful for finding out the balance between purchases (Ratnaningsih and Fajriah, 2023). Based on this ratio, a report can determine the ratio of regional expenditure allocated for investment in capital expenditure in the relevant budget year. According to PP no. 71 (2010), capital expenditure is regional government expenditure whose benefits exceed one budget year. Capital expenditure is profitable in the medium to long term. According to Mahmudi (2019), performance measurement uses an analysis of the harmony between operational expenditure and capital expenditure, which is as follows:

a. Analysis of operating expenditure on total expenditure

Operating expenditure analysis is a correction between the way the expenditure budget is distributed and used. To combine operating expenditures into the total budget, operating expenditures are defined as costs whose beneficial use is exhausted within one budget year. Thus, work consumption can be temporary and can be typical in certain situations. According to Mahmudi (2019), regarding the formula for measuring the performance of operational expenditure on total expenditure, namely:

\[
\text{Operational Expenditures} = \frac{\text{Operational Expenditures}}{\text{Total regional expenditure}} \times 100\%
\]

b. Analysis of capital expenditure on total expenditure

Analysis of capital expenditure in overall use analyzes capital use expressed in absolute terms and use throughout the region. Distributed territorial consumption can be found in each report. for interest as an expense over the budget period. for work
consumption can generate profits in both the short and long term. According to Mahmudi (2019), the formula for measuring capital expenditure performance against total expenditure is:

\[
\text{Capital Expenditures} = \frac{\text{Realization of capital expenditure}}{\text{Total regional expenditure}} \times 100\%
\]

3) Regional Financial Efficiency Ratio
The expenditure efficiency ratio is used to measure the level of government budget savings, and it is a comparison between actual and budgeted expenditure. This efficiency figure is not absolute, but relative. In other words, there is no standard by which this ratio is considered appropriate. Regional government spending this year is more effective than the previous year (Mahmudi, 2019). The performance measurement formula uses the spending efficiency ratio, namely:

\[
\text{Expenditure Efficiency} = \frac{\text{Expenditure Realization}}{\text{Expenditure Budget}} \times 100\%
\]

4) Regional Financial Effectiveness Ratio
According to Munawir (2017), the regional financial effectiveness ratio shows the capacity of regional governments in mobilizing revenue towards targets. The effectiveness ratio is a measure that shows how far local governments have achieved budget targets by comparing the actual budget targets (Mahmudi, 2019). The formula for measuring budget performance uses the spending effectiveness ratio, which is as follows:

\[
\text{Expenditure Effectiveness} = \frac{\text{Expenditure Budget}}{\text{Expenditure Realization}} \times 100\%
\]

3. Methods
3.1. Types of research
The type of research used is quantitative descriptive research. Quantitative descriptive research is a method that aims to describe or provide an overview of a subject through data or samples that have been collected without carrying out analysis and arriving at general conclusions (Sugiyono, 2018). The author conducted research which used one object, namely the Kalimantan Selatan Province DPRD Secretariat in Kalimantan Selatan Province. The author carried out an analysis of the performance of the expenditure budget in the 2019-2021 budget realization report.

3.2. Data analysis technique
This research uses a descriptive method for data analysis which is carried out by collecting, classifying and analyzing data to provide a comprehensive explanation of the problem under study. According to Juliandi et al. (2015), regarding independent variables, data was analyzed using a descriptive approach. Aims to analyze and research existing problems. By obtaining a detailed, systematic and comprehensive picture relating to the expenditure budget. The data analysis carried out by the author to obtain conclusions from the research carried out is as follows:
1. Collect budget data for 2019-2021
2. Carry out shopping variance analysis calculations, shopping harmony analysis, shopping efficiency ratios and shopping effectiveness ratios.
3. Analyze the problems that occur with the performance of the expenditure budget in the budget realization report carried out by the Kalimantan Selatan Province DPRD Secretariat.
4. Make conclusions from the results of the analysis to provide an overview or find out the cause of the problem and make suggestions for the DPRD Secretariat of Kalimantan Selatan Province.

4. Results and Discussion

4.1. Expenditure Variance Analysis

Shopping To determine the achievement of spending variances in 2019, 2020 and 2021. Calculations were carried out using spending variance analysis. The calculation results of the expenditure variance analysis for 2019, 2020 and 2021 are shown in Table 2:

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditure Budget</th>
<th>Expenditure Realization</th>
<th>Expenditure Variance</th>
<th>Analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>151,906,980,500</td>
<td>104,376,331,963</td>
<td>47,530,648,537</td>
<td>Surplus</td>
</tr>
<tr>
<td>2020</td>
<td>164,264,326,250</td>
<td>106,780,331,161</td>
<td>57,483,995,089</td>
<td>Surplus</td>
</tr>
<tr>
<td>2021</td>
<td>191,443,306,896</td>
<td>149,779,773,093</td>
<td>41,663,533,803</td>
<td>Surplus</td>
</tr>
</tbody>
</table>

Source: Created by author

Based on Table 2, the results of the expenditure variance calculation, in 2019 there was a difference of more than IDR 47,530,648,537. Using the 2020 budget, there is a difference of more than IDR 57,483,995,089. In 2021 there is an excess difference of IDR 41,663,533,803 which shows that the activities carried out by the regional government are fulfilled, in the financing that runs during each period against the draft budget and shows an excess difference (surplus).

According to Mahmudi (2019), regional governments will be assessed as having good performance if actual expenditure does not exceed the budget. Based on the calculation of expenditure variance analysis carried out from 2019-2021, the overall achievement of expenditure realization did not exceed the budget. Thus, it shows that the budget performance at the DPRD Secretariat of Kalimantan Selatan Province has good budget performance. Analysis of spending variances in 2019, 2020, and 2021 shown in Graph 1
4.2. Expenditure Compatibility Analysis

Expenditure compatibility analysis is carried out to find out what percentage of regional expenditure is realized. This analysis is used to determine whether expenses are balanced. In regional governments, capital expenditure is allocated for facilities and infrastructure (development). Expenditure harmony analysis is used as a benchmark to assess capital expenditure ideally so that growth is achieved according to target, or vice versa. However, the budget for employees, goods and services, interest, subsidies, grants and social assistance is allocated through the operating budget allocation. The achievement of operating expenditure harmony in 2019, 2020 and 2021, can be seen from calculations using operating expenditure harmony analysis. The calculation results of the synchronization analysis of expenditure on operating expenditure in 2019, 2020 and 2021 are shown in Table 2.

Table 2. Analysis of Harmony of Operational Expenditures 2019-2021

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Expenditures</th>
<th>Expenditures Operations</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>Rp 104,376,331,963</td>
<td>Rp 93,463,579,537</td>
<td>89.55%</td>
</tr>
<tr>
<td>2020</td>
<td>Rp 106,780,331,161</td>
<td>Rp 99,484,530,661</td>
<td>93.18%</td>
</tr>
<tr>
<td>2021</td>
<td>Rp 149,779,773,093</td>
<td>Rp 146,554,629,093</td>
<td>97.85%</td>
</tr>
</tbody>
</table>

Source: Created by author

According to Mahmudi (2019), the operational expenditure assessment criteria have good performance if the proportion is 60-90% according to the predetermined level. Based on Table 2, there are calculation results of the harmony analysis of operating expenditure, in 2019 there was operating expenditure of IDR 93,463,579,537 or around 89.55%. In the 2020 fiscal year there was operating expenditure of IDR 99,484,530,661 or around 93.18% and in 2021 there was operating expenditure of IDR 146,554,629,093 or around 97.85%. Calculation of the harmony analysis of operating expenditures carried out in 2019, 2020 and 2021 at the DPRD Secretariat of Kalimantan Selatan Province. The proportion achieved for 2019 shows that the operating budget performance is good, because it is not more than the predetermined proportion, namely 60-90%. Meanwhile, the achievements for 2020 and 2021 exceed the predetermined proportions, indicating that the performance of the operating expenditure budget is not equal. The author compiled an analysis of the harmony of operating expenditures in 2019, 2020 and 2021 which is shown in Graph 2.

Graph 2. Analysis of Harmony of Operational Expenditures
4.3. Analysis of the Harmony of Capital Expenditures with Total Expenditures

To find out the results of capital expenditure harmony in 2019, 2020 and 2021. According to Mahmudi (2019), capital expenditure assessment criteria have good performance if the proportion is 5-20% in accordance with the predetermined level. Calculations were carried out using capital expenditure compatibility analysis. As for the results of capital expenditure compatibility analysis calculations, in the 2019 fiscal year there was capital expenditure of IDR 10,912,752,426 or around 10.45%. In the 2020 fiscal year there was capital expenditure of IDR 7,283,800,500 or around 6.82% and in 2021 there was capital expenditure of IDR 3,225,144,000 or around 2.15%. The capital expenditure compatibility analysis calculations carried out in 2019, 2020 and 2021 at the DPRD Secretariat of Kalimantan Selatan Province had good capital expenditure budget performance. This means that the overall proportion achieved does not exceed the predetermined proportion, namely 5-20%. Analysis of the harmony of capital expenditure in 2019, 2020 and 2021 which is shown in Graph 3.

![Graph 3. Capital Expenditure Suitability Analysis](image)

4.4. Regional Financial Efficiency Ratio

Spending efficiency is used to measure the level of government budget savings with the efficiency figures not being absolute, but relative. The criteria for spending efficiency are that it is said to be efficient if it is less than 100%, balanced efficiency is equal to 100%, and inefficient is equal to 100% and above. The calculation results use the regional financial efficiency ratio. As for the calculation of expenditure efficiency, in 2019 actual expenditure was IDR 104,376,331,963 and the expenditure budget was IDR 151,906,980,500 with an expenditure efficiency ratio of 68.71% (less than 100%). In 2020, actual expenditure was IDR 106,780,331,161 and the expenditure budget was IDR 164,264,326,250 with an expenditure efficiency ratio of 65.01% (less than 100%). In 2021, actual expenditure is IDR 149,779,773,093 and the expenditure budget is IDR 191,443,306,896 with an expenditure efficiency ratio of 78.24% (less than 100%).

According to Mahsun (2012), the criteria for spending less than 100% is declared efficient. This means that in terms of regional financial efficiency ratio calculations carried out in 2019, 2020 and 2021, the overall expenditure achievement was less than 100%. Thus, it shows that the spending performance at the DPRD Secretariat of Kalimantan Selatan Province is efficient. The author compiled regional financial efficiency ratios for 2019, 2020 and 2021 which are shown in Graph 4.
4.5. Regional Financial Effectiveness Ratio

The effectiveness ratio shows the government's ability to distribute regional finances according to targets. Regional spending will be effective if the value achieved is 100 or more than 100%. So, it can be concluded that the greater the effectiveness ratio, the better the government's performance. The effectiveness ratio criteria are:

1. If the score is less than 100% (x < 100%) then it is not effective;
2. The score is equal to 100% (x = 100%) so the effectiveness is balanced; And
3. Obtaining a value of more than 100% (x > 100%) is effective.

The results of calculating the effectiveness of spending, the effectiveness ratio in 2019 had a budget of IDR 151,906,980,500 and a realization of IDR 104,376,331,963 resulting in a ratio of 145.54% (more than 100%). In 2020, the budget was IDR 164,264,326,250 and actual expenditure was IDR 106,780,331,161 with a resulting ratio of 153.89% (more than 100%). In 2021, the expenditure budget is IDR 191,443,306,896 and actual expenditure is IDR 149,779,773,093 with a ratio of 127.82% (more than 100%). Therefore, it can be concluded that from 2019 there was a spending effectiveness ratio of 145.54%. In 2020 the spending effectiveness ratio increased by 153.89% and in 2021 the shopping effectiveness ratio decreased by 127.82%. According to Mahsun (2012), the criteria for an effectiveness ratio of more than 100% are declared efficient. This means that significantly the ratio achieved by the Kalimantan Selatan Province DPRD Secretariat in 2019, 2020 and 2021 is effective, because it is more than 100% in accordance with the effectiveness ratio criteria. The author compiled regional financial effectiveness ratios for 2019, 2020 and 2021 which are shown in Graph 5.
5. Conclusion

Comparison of budget and expenditure realization using expenditure variance analysis for 2019-2021 at the DPRD Secretariat of Kalimantan Selatan Province. Overall the realization of expenditure did not exceed the budget. So, it can be assessed that the Kalimantan Selatan Province DPRD Secretariat has good budget performance. Analysis of the harmony of operating expenditure for 2019 at the DPRD Secretariat of Kalimantan Selatan Province has good operating expenditure budget performance, because the percentage value has a proportion of 60-90%. Meanwhile, the proportion achieved in 2020 and 2021 has an unequal operating budget performance, because it exceeds the predetermined proportion. In 2019 the operating expenditure ratio was 89.55%. Meanwhile, in 2020 the operating expenditure ratio was 93.18% and in 2021 the operating expenditure ratio was 97.85%. The spending harmony analysis for 2019-2021 at the DPRD Secretariat of Kalimantan Selatan Province has good capital expenditure budget performance, because the proportion value is no more than 5-20%. In 2019 the capital expenditure ratio was 10.45%, in 2020 the capital expenditure ratio was 6.82% and in 2021 the capital expenditure ratio was 2.15%. The efficiency ratio for 2019-2021 at the DPRD Secretariat of Kalimantan Selatan Province shows that it is efficient, because the expenditure criteria achieved are less than 100%. In 2019 the spending efficiency ratio was 68.71%, in 2020 the spending efficiency ratio was 65.01% and in 2021 the spending efficiency ratio was 78.24%. The effectiveness ratio for 2019-2021 at the DPRD Secretariat of Kalimantan Selatan Province shows that it is effective, because the effectiveness ratio criteria achieved are more than 100%. In 2019 the spending effectiveness ratio was 145.54%, in 2020 the spending effectiveness ratio was 153.89% and in 2021 the shopping effectiveness ratio was 127.82%.

References