

ANALYSIS OF THE EFFECTIVENESS OF BUDGET USE AT TAMAN PINTAR LAMONGAN FOUNDATION

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ABSTRACT

This study aims to analyze the effectiveness of the direct expenditure budget on the budget performance of non profit institutions. The data used are primary and secondary data obtained from the Taman Pintar Lamongan Foundation in the form of a Budget Realization Report (LRA) for the 2015-2020 fiscal year. This research is a qualitative research using a descriptive analysis technique of effectiveness ratio to assess the performance of Taman Pintar Lamongan Foundation. The result of the study show that in the 2015-2019 budget period for the result, namely the economic ratio of the Taman Pintar Lamongan is getting better or more economical from year to year. For the effectiveness ratio of the Taman Pintar Lamongan for income that can be controlled is more effective and those that cannot be controlled are still not effective. For the efficiency ratio of the Taman Pintar Lamongan it is getting better or more efficient from year to year.

Keywords : Budget, Effectiveness and Non Profit Foundation

INTRODUCTION

The budget is used to allocate funds to suit the proportions of life. The budget consists of 3 types, namely income, expenditure and financing. An activity is said to be effective, if the output produced is greater with less input. The budget is not only based on what is spent, but also based on the objectives or implementation plans that need to be prepared or supported by an adequate budget and the use of costs must also be efficient and effective.

Taman Pintar Foundation is a non-profit organization or also known as a non-profit organization, where an agency that does not seek profit but on the contrary, the main purpose of the organization can be defined in terms of social, political, cultural, educational and others. According to PSAK No. 45 A non-profit organization is an organization that obtains funding from donations from members or donors of a non-profit organization play an important role in developing communities, as they work to improve the quality of life of the people in their communities. The main purpose of non-profit organizations is to provide services to the community, not to

seek profit as the goal of serving the community. Based on the above background, the problem that will be discussed in this research is how to effectively use the budget at the Taman Pintar Lamongan Foundation.

In line with the development of society, there are also organizations called non-profit organizations. The main purpose of non-profit organizations is to provide services to the community and not make profit as a goal in serving the community. Professional accountants who are members of ACCA (The Association of Chartered Certified Accountants) 2015 stated that it is very important to realize that although non-profit organizations' main goal is not to maximize profits, they must be able to generate funds to survive and thrive.

THEORETICAL BASIS

a. Effectiveness

According to Mardiasmo (2017: 134) Effectiveness is a measure of the success or failure of achieving the goals of an organization in achieving its goals. The effectiveness of the use of the budget is the

company's goal to obtain maximum profit or profit as targeted. This ratio is used to measure the effectiveness of the overall management which is indicated by the size of the level of profit obtained in relation to sales and investment.

b. Budget

Based on the opinion of Sasongko and Parulian (2015:2) Budget is a plan that will be carried out by management in a period that is stated quantitatively. Meanwhile, according to Mardiasmo (2015:45), the budget is a statement regarding the estimated performance to be achieved during a certain period of time stated in financial measures. Based on several theoretical studies according to experts, it can be concluded that the budget is a reference for the preparation of the government budget which is the main tool for carrying out all its obligations, promises, and policies in real and integrated plans in terms of actions to be taken, results to be achieved, expenditures. needed and the sources of these expenditures.

c. Non-Profit Organizations

Organizations established to achieve shared goals. Based on the objectives, the organization is divided into profit-oriented organizations and non-profit-oriented organizations or non-profit organizations (Aldiansyah and Lambey, 2017). A non-profit organization or non-profit organization is an organization based on the principle of supporting an issue or subject in attracting public attention for a non-commercial purpose, without any attention to things that are for-profit (monetary).

d. Budget Realization Report

The budget realization report is a report that presents an overview of the sources, allocation and use of financial resources managed by the central/regional government that describes the comparison between the budget and its realization in one reporting period (Erlina Rasdianto, 2015). Through the budget realization

report, it can be known about the amount of costs, sources of income and estimated expenditure of an organization in a certain period, in the budget realization report contains information about sources of income to finance activities that will be carried out by an organization. The budget realization report is presented in such a way as to highlight various elements, namely income, expenditure, transfers, surplus/deficit, and required financing.

METHOD

Data analysis according to Sugiyono (2018:482) is the process of systematically searching and compiling data obtained from interviews, field notes and documentation, by organizing data into categories, breaking down into units, synthesizing, compiling into patterns. , choose what is important and what will be studied, and make conclusions so that they are easily understood by themselves and others. This study uses a qualitative descriptive method by finding facts and collecting data to analyze accurately and correctly based on the established method which aims to test how effective the use of the budget at the Taman Pintar Lamongan Foundation. The stages in the data analysis technique used in this study are as follows:

Effectiveness Ratio

In simple terms, it can be measured by comparing the realization of revenue with the revenue target. Effectiveness does not pay attention to the costs incurred but only pays attention to the level of program achievement in accordance with the goals that have been set. This is necessary to measure the effectiveness of the foundation because at this ratio, the foundation can see how it is performing in realizing the budget that has been set for the survival of the foundation. If then its performance is still not effective, then the foundation needs to find a way to get additional funds to increase its income realization or the foundation can reduce the revenue target

that is adjusted to the realization of the income it gets every year.

The ability of the foundation is said to be effective if the ratio achieved is at least 100 percent. Here's the formula for effectiveness:

$$\text{Formula} = \frac{\text{Total Actual Expenditure}}{\text{Total Realized Revenue}} \times 100\%$$

RESULTS AND DISCUSSION

The data used in this study is qualitative data with primary and secondary data types. Data analysis technique is one of the research activities in the form of the process of compiling and managing data in order to interpret the data obtained from the report. The purpose of data analysis is to simplify or change into a simpler form for easier reading and interpretation. The calculation results can be seen in the following budget realization table.

Table 1 Laporan Realisasi Anggaran Periode 2015-2019

Year	Target	Realization Revenue	Actual Expendit
2015	247.500.000	180.894.392	164.932.269
2016	306.500.000	216.117.200	199.991.448
2017	822.779.420	395.782.764	327.000.905
2018	1.257.168.000	757.797.722	640.124.823
2019	1.580.695.670	663.051.923	509.436.543

Data source : Doc. LRA Taman Pintar Lamongan Foundation (Processed 2022)

The calculation of the effectiveness ratio in 2015 to 2019 is shown in the following table. :

Year	Target (a)	Revenue Realization (b)	Effectiven (b/a)*100%
2015	247.500.000	180.894.392	73%
2016	306.500.000	216.117.200	71%
2017	822.779.420	395.782.764	47%
2018	1.257.168.000	757.797.722	60%
2019	1.580.695.670	663.051.923	42%

Sumber data : Diolah 202

Based on the calculation of financial performance it appears that in the five years 2015-2019 the percentage of the effectiveness ratio of the Taman Pintar Lamongan Foundation tends to decrease, in 2015 the effectiveness ratio was 73%, in 2016 it decreased by 71% in 2017 also

experienced a decline. decreased by 47% but in 2018 it increased by 60%, again decreased in the last year, namely 2019 by 42%. The highest increase in 2016 of 71% indicates that the performance in 2016 was quite effective from the following year because the income derived from the excess of the budget that was not budgeted turned out to be receiving revenue thereby increasing the overall revenue realization by the Foundation. The highest decline occurred in 2019 by 42% indicating that performance in 2019 was less effective than other years. This decrease occurred because the total income was greater than the budget set by the Foundation, so it can be said that the effectiveness ratio of the Taman Smart Lamongan Foundation is getting less good or less effective from year to year because the foundation cannot fulfill the targets that have been set properly.

CONCLUSION

Based on the effectiveness ratio, separately the ability of the Taman Pintar Lamongan Foundation to realize the revenue budget from their foundation has been getting better or more effective from year to year, while the ability of the sitanala foundation that comes from outside their control is still not effective from year to year where the percentage In general, the income obtained has decreased, only in 2016 it has increased.

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