

# Performance Analysis of Employee Expense and Expense of Goods in the Budget Realization Report in Rindam V Brawijaya

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**Abstract**— There are imbalance problems between employee expense and goods expense occurred almost every year in term of budget absorption, lack quality of financial performance and also human resources. More students onboard elevating cost and expenses. The results of the study can be concluded that employee expense in terms of growth analysis is not good, because the increase only in 2014 to 2015 about 31.49% and then dropped sharply until 2017 reaching 16.1% & experienced a slight increase in 2018. In terms of harmony ratio analysis is very harmonious, because employee expense reaches 86.04%. in terms of employee expenditure when reviewed from an analysis of shopping variants in the good category, because they never exceed the budget provided. Goods expense from the analysis side of shopping growth fluctuated significantly in 2016 (15120.56%). The analysis of the harmony ratio is very imbalanced & the value shows 13.96% because the expense of goods has less absorption compared to employee expense. Efficiency ratio analysis is said to be very efficient with efficiency value up to 99.57% using (Zero Based Budgeting) ZBB. Impact on financial performance continues to try to maximize the absorption of the budget well by not exceeding the budget provided.

**Keywords**— Employee expense, goods expense, shopping variants

## I. INTRODUCTION

The budget is an estimation / calculation of revenue or expense of resources in a program or activity expressed in numbers for a certain period as stipulated in the Regulation of the Minister of Defense of the Republic of Indonesia Number 16 of 2014. Based on PMK No.104 of 2010, performance-based budgeting is an approach in the budgeting system. Performance-based budget is a government budget that connects government budget with the desired outcome. So that each number listed in the report can be accounted for increases and decreases in numbers. Improving the administrative order of accountability for the use of the budget in order to avoid mistakes in the management and utilization of the budget, so as to achieve a Fair Without Exception (WTP) assessment.

Compared to the old budget system that is line item budgeting, performance-based budgeting gives more certainty about the amount of budget that will be used in the coming period because of the existing standard costs called the budget ceiling

The Rindam V / Brawijaya organization and the work procedures of the entity are governed by the Accounting and Financial Reporting Agency regulation No. 2005 / BALAP.071 / 2012 about Organization and work procedures of the Vertical Agency for Accounting and Financial Reporting. Finance department Rindam V / Brawijaya has a role and function in providing guidance in supporting the implementation of accrual-based government accounting at the State Ministry / Institution. Through this role, it is hoped that financial matter can be improved, which in the end the Central Government Financial Reports can be presented accountably, accurately and transparently.

One of budget problem is the inappropriate absorption of the budget in the current budget year. Budget absorption was still low until the third quarter, and it jumped sharply in the fourth quarter. From the Ministry of Internal Affairs data which illustrates that the absorption of the government budget in the third quarter amounted to 50% and jumped sharply to 98.8% in November in the fourth quarter. One of the causes of the delayed budget absorption among them is not fulfilling the implementation of the planned budget that has been planned in the previous period, government agencies are too careful when making expenditures that seem slow in utilizing time

The quality of human resources in financial management is also a factor influencing the quality of budget absorption. If human resources can be maximized, then a work unit can also maximize the absorption of the budget. Another factor affecting the quality of budget absorption is financial performance. The better the financial performance, the better the quality of budget absorption.

Based on the problem to be investigated, the purpose of the study is to determine the performance of employee expense and expense of goods in the Budget Realization Report (BRR) in the Rindam V / Brawijaya work unit.

## II. LITERATURE REVIEW

### 2.1. Theoretical Basis

The state budget is the government's financial plan at a certain time, usually in the coming year, one party containing the highest amount of expenditure to finance state tasks in all fields, and on the other hand containing the amount of state revenue that

is expected to cover these expenses in the same period. Meanwhile, according to DediNordriawan, Iswahyudi, MaulidahRahmawati in the book "AkuntansiPemerintah" (2009: 48) states that: "The budget is a process undertaken by public sector organizations to allocate natural resources that have unlimited needs" (The process of allocating resources to unlimited demand). "For public sector organizations such as the government, the budget is not just a plan, but the budget is a form of accountability for the management of public funds that must be accounted for. According to Mardiasmo (2009; 63)

Budget realization is a comparison between the revenue and expenditure budget with the realization of the budget that has been carried out in a certain period governed by the rules and regulations. Budget absorption is one of the main indicators that shows the success of government programs or policies. According to Allen and Tommasi (2001) there are two possibilities in budget realization namely overspending and underspending.

Pursuant to Law Number 45 of 2007 concerning the State Revenue and Expense Budget explains that Employee Expenses are compensation in the form of money and goods given to civil servants, state officials, members of the Indonesian Army Forces / National Police of the Republic of Indonesia and retirees and honorary employees who will be appointed as employees the scope of government both at home and abroad in exchange for work that has been carried out in order to support the duties and functions of government organizational units

Other Employee Expenditures are compensation that must be paid to government employees in the form of honorariums, food allowances, overtime payments, vacancies, and various other personnel financing in accordance with applicable regulations, including employees within the State Ministry / Institution which are transferred to regions and offices in the environment of the State Ministry / Institution being liquidated

Goods Expenditures are expenditures for the purchase of consumable goods and / or services to produce marketed and non-marketed goods and / or services and procurement of goods intended to carry out all operational activities and activities that have been planned in the previous period as well as travel expenditure

Performance is a level of achievement or success of individuals or groups in achieving an organization's goals, objectives, vision and mission as contained in the strategic planning of an organization according to Mahsun (2006; 25).

Performance measurement is a process of evaluating work progress towards the goals and objectives that will be achieved and determined in advance. whereas according to Mardiasmo (2002; 121) the public sector measurement system is a system that helps public sector managers assess targets or achievements in a strategy through financial and non-financial as a measurement tool.

Performance measurement is emphasized on inputs that will result in overspending or underspending. An institution can be said to be successful if it is able to absorb its budget by 100% even though the impact or results of implementing a program achieved are still far below the standard according to Mahsun (2006; 150) .

## 2.2. Relevant Research Discussion

- a) Mentari Kurnia Dharmawati and Ririn Irmadariyani, 2016, which analyzed the Financial Ratio of Regional Revenue and Expenditure Budget (APBD) in assessing the financial performance of the Banyuwangi Regency. In this study the authors stated that the financial performance of the Banyuwangi district was already good. However, seen from the independence ratio is still low and dependence on other parties is still high and the ratio of effectiveness exceeds the budget that has been set.
- b) Grace Yunita Liando and Ingriani Elim, 2016, who examined the performance of spending in the budget realization report (LRA) in the financial management revenue assets and regional assets of the Sangihe island district. In its research, the writer states that spending on the LRA for T.A 2011-2014 shows that the shopping performance of the Sangihe Islands Regency Government is considered good and continues to make improvements every year in the utilization of expenditure realization. Expenditure growth began to be seen in FY 2013 and 2014 compared to FY 2011 and 2012. So it is expected that in the following year the Sangihe Islands Regency Government should allocate regional spending in a balanced portion in accordance with the needs of regional development and community welfare and the leadership of the DPPKAD should further review the benefits and allocation regional spending so as to increase the effectiveness, productivity and efficiency of spending in the future.
- c) Figh Fez Sugeha, Herman Karamoy, and Rudy J.Pusung, 2015 who examined the Performance of the Revenue and Expenditure Budget of the Tomohon City Government Budget Year 2011-2013. In the research, the income performance of Tomohon City is good, which can be seen from the realization of revenues in 2012 and 2013 that have exceeded the target, except for revenue in 2011 that did not meet the target. But there has been an increase in income for 3 years, so it can be said that the performance of the Tomohon City Government is quite good. The shopping performance of the Tomohon City Government has been very good seen from the relatively small expenditure and added to the savings made by the Tomohon City Government so that they get a SILPA surplus which can later be used for city development and so on.
- d) Andre P. Tulangow and Treesje Runtu, 2016 who examined the Realization of the Revenue and Expenditure Budget of the Minahasa District Government. Revealed that in 3 years of research revenue realization was not good. In contrast to Minahasa district regional spending, the realization of spending in the three years of research experienced excess spending exceeding the budget that had been previously determined.
- e) Sakina Nusarifa Tantri and Putri Irmawati, 2018 who examined the performance of the Yogyakarta Special Region Culture expenditure budget in 2012-2016. Based on the results of the analysis of shopping variance analysis and shopping growth

analysis has been going well. The harmony of shopping has done a harmony of shopping well. It's efficiency in using the budget. But there is one program that doesn't run efficiently. Overall budget has been going well.

III. RESEARCH METHOD

3.1 Data

The research used will use a mixed method approach, which is a research method that uses a combination of research methods used together in one study so that later it will produce valid, comprehensive, reliable, comprehensive, reliable, and objective values according to Sugiono (2016).

The combination of methods in this study uses 2 methods, namely using qualitative and quantitative methods simultaneously. Suropati No. 1 Malang. Retrieval of data in this one with the aim to find out the performance of employee expenditure and expenditure of goods in the Budget Realization Report in the unit. This research uses qualitative, quantitative, primary data, secondary data and data collection techniques through interviews and observations.

3.2 Variable Definition and Measurement

a. Employee Spending Performance Analysis

- 1) Analysis of employee expenditure variants

Variation of employee expenditure =

$$\text{Realization of Employee Expenditures} - \text{Employee Expenditures Budget}$$

- 2) Analysis of employee expenditure growth

$$\text{Yearly Growth in employee spending } Y = \frac{\text{yearly expense } y - \text{tearly expense } (y-1)}{\text{yearly expense } (y-1)} \times 100\%$$

- 3) Analysis of Employee Spending Harmony Ratio to total expenditure

$$\text{The ratio of employee expenditure to expenditure} = \frac{\text{Total employee expense}}{\text{Total Expense}} \times 100 \%$$

b. Analysis of Goods Shopping Performance

- 1) Analysis of variants of goods shopping

Variation of goods shopping =

$$\text{Budget of goods expenditure} - \text{Realization of Goods Shopping}$$

- 2) Analysis of growth in goods expenditure

$$\text{Yearly growth in goods Expenses } Y = \frac{\text{yearly expense } y - \text{tearly expense } (y-1)}{\text{yearly expense } (y-1)} \times 100\%$$

- 3) Analysis of the ratio of goods expenditure to the total expenditure

$$\text{The ratio of goods to shopping expenditure} = \frac{\text{Total goods expense}}{\text{Total Expense}} \times 100 \%$$

- 4) Analysis of Goods Shopping Efficiency Ratio

$$\text{Efficiency ratio of goods shopping} = \frac{\text{Realisasi Belanja barang}}{\text{Anggaran belanja barang}} \times 100 \%$$

3.3 Analysis Methods

In this research, the tool used is documentation that is using information from data - data from work units that will be examined and then processed to get the results of the study. Furthermore, interviews were conducted with officials who were serving at the time of the study. In obtaining the data and information needed in this study, the authors conducted data collection by means of Preliminary Research, Literature Research (Library Research) and Field Research (Field Research).

The data analysis technique used in this study was collecting information in the form of data related to the research title. Obtain an overview of the object of research and know the issues to be examined. Processing data obtained by entering numbers in formulas in accordance with existing theories. Discuss the results of existing data by showing the results of research in the form of graphs and describing them. Conduct interviews with authorized officials at the time the research is conducted. Draw conclusions from the results of research and provide suggestions that are deemed necessary as improvements for the future.

IV. RESEARCH RESULTS AND DISCUSSION

4.1. Research Result

a. Analysis of Employee Spending Performance

- 1). Analysis of Employee Spending Variants

Table Budget Realization 2014 - 2015

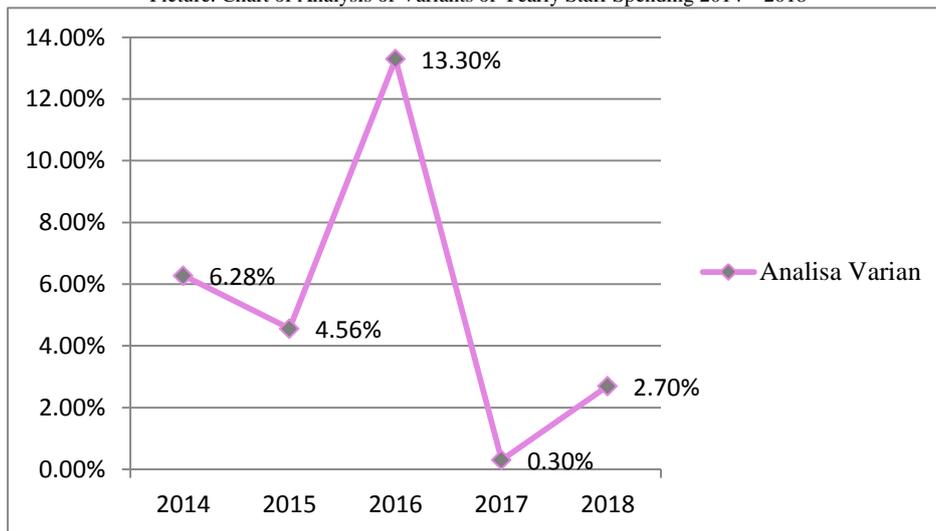
Year	Budget	Realization
2014	74.420.971.000	69.747.352.968
2015	97.858.558.000	93.396.637.411
2016	108.131.335.000	93.755.178.688
2017	89.846.622.000	89.572.792.130
2018	94.799.466.000	92.238.614.200

Table Calculation of Employee Spending Variants Rindam V/Brawijaya TA 2014 - 2008

Year	Realization	Budget	Remainder	%
2014	69.747.352.968	74.420.971.000	-4.673.618.032	-6,28%
2015	93.396.637.411	97.858.558.000	-4.461.920.589	-4,56%
2016	93.755.178.688	108.131.335.000	-14.376.156.312	-13,30%
2017	89.572.792.130	89.846.622.000	-273.829.870	-0,30%
2018	92.238.614.200	94.799.466.000	-2.560.851.800	-2,70%

Calculation of employee expenditure variants Rindam V / Brawijaya can be illustrated graphically, namely as follows:

Picture. Chart of Analysis of Variants of Yearly Staff Spending 2014 – 2018



From the calculation of the analysis of shopping variants in Rindam V / Brawijaya TA 2014 - 2018, there has been a lot of savings in budget expenditures, as evidenced by the average absorption does not exceed the budget provided. This is proven in table. In 2014 there was a difference between the realization and the budget of Rp 4,673,618,032. Difference shows a negative value which means there is a budget savings. In the analysis calculation, there was a saving of 6.28%. While in 2015 the savings were slightly decreased by Rp. 93,396,637,411, from the calculation of shopping variants shows savings of 4.56%. In 2016 savings increased dramatically by 13.3% or as much as Rp 14,376,156,312. For 2017 the budget savings have decreased quite high at the value of 0.30% which is valued at Rp 273,829,870. For 2018 the budget savings will reach 2.70%. This year, the remaining budget is valued at Rp 2,560,851,800.

2). Analysis of Employee Spending Growth

Table. Spending Growth TA 2014 - 2018

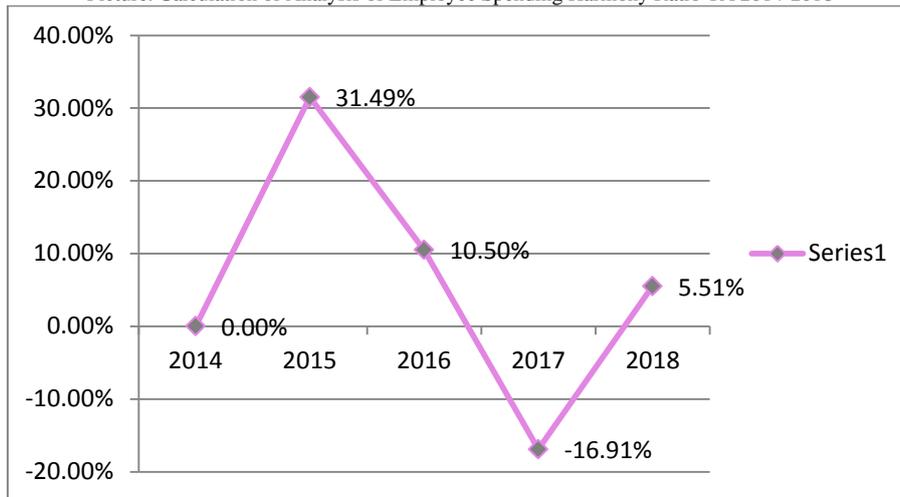
Year	Budget	Realization
2014	74.420.971.000	-
2015	97.858.558.000	23.437.587.000
2016	108.131.335.000	10.272.777.000
2017	89.846.622.000	(18.284.713.000)
2018	94.799.466.000	4.952.844.000

Table. Calculation of Employee Spending Growth Rindam V /Brawijaya TA 2014 - 2018

Year	Realization	Spending Growth	Percentage (%)
2014	69.747.352.968	-	0,00%
2015	93.396.637.411	23.649.284.443	33,91%
2016	93.755.178.688	358.541.277	0,38%
2017	89.572.792.130	(4.182.386.558)	-4,46%
2018	92.238.614.200	2.665.822.070	2,98%

Calculation of employee expenditure growth Rindam V /Brawijaya TA 2014 – 2018 can be illustrated with the diagram as follows:

Picture. Calculation of Analysis of Employee Spending Harmony Ratio TA 2014-2018



The results of the analysis of expenditure expenditure growth for Rindam V / Brawijaya FY 2014 - 2018 employees are shown in table. Based on the table from 2014 to 2015 there was an increase in expenditure growth of Rp 23,649,284,443 or 33.91%, this increase was the highest increase between years 2014 - 2018. In 2015 to 2016 there was not too much growth in employee spending, because in 2015 and 2016 there was a growth in the amount of employee expenditure in the amount of Rp 358,541,277 or 0.38%. For 2016 to 2017 decreased spending by Rp 4,182,386,558 or by 4.46%. And the last year in 2017 to 2018 experienced a slight increase in spending in the amount of Rp 2,665,822,070 or 2.98%, There was a slight increase in personnel expenditure in 2018.

3). Analysis of Employee Spending Harmony Ratio

Table. Comparison of Shopping and Total Shopping

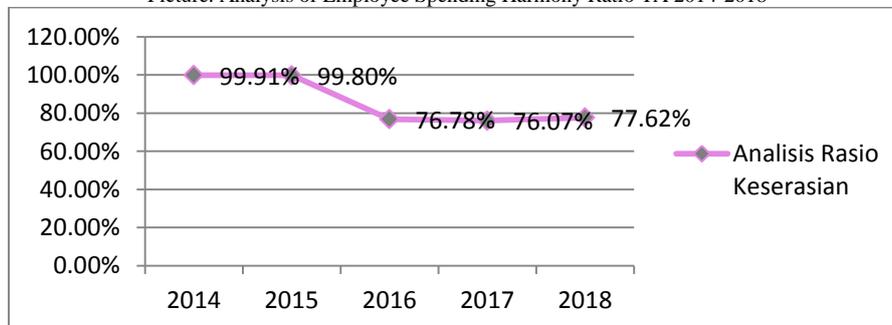
Year	Employee Shopping	Shopping Total
2014	69.747.352.968	69.807.064.968
2015	93.396.637.411	93.587.000.411
2016	93.755.178.688	122.102.368.738
2017	89.572.792.130	117.746.687.130
2018	92.238.614.200	118.828.358.200

Table. Analysis of Employee Spending Harmony Ratio TA 2014 - 2018

Year	Employee shopping	Shopping Total	Percentage
2014	69.747.352.968	69.807.064.968	99,91%
2015	93.396.637.411	93.587.000.411	99,80%
2016	93.755.178.688	122.102.368.738	76,78%
2017	89.572.792.130	117.746.687.130	76,07%
2018	92.238.614.200	118.828.358.200	77,62%

The calculation of harmony ratio analysis can be shown with the following diagram:

Picture. Analysis of Employee Spending Harmony Ratio TA 2014-2018



From the above table it can be concluded that Analysis of Rindam V / Brawijaya Shopping Harmony Ratio starting in 2014 - 2018 continues to decrease from 99.91% to 77.62%. In 2014 Rindam V / Brawijaya used a budget of 99.91% of the total expenditure or Rp 69,747,352,968. In 2015 there was a slight decrease in the use of the budget, which spent 99.8% of the total

expenditure or Rp 93,396,637,411. Then in 2016 it continued to decrease reaching 76.78% of the total budget or a total of Rp 93,755,178,688. In 2017 it decreased again by 76.07% or a total of Rp 89,572,792,130. And in 2018 there was a slight increase in the value of 77.62% or a number of Rp 92,238,614,200.

b. Analysis of Goods Shopping Performance

1). Analysis of Goods Shopping Variants

Table. Realization of Goods Shopping TA 2014 - 2018

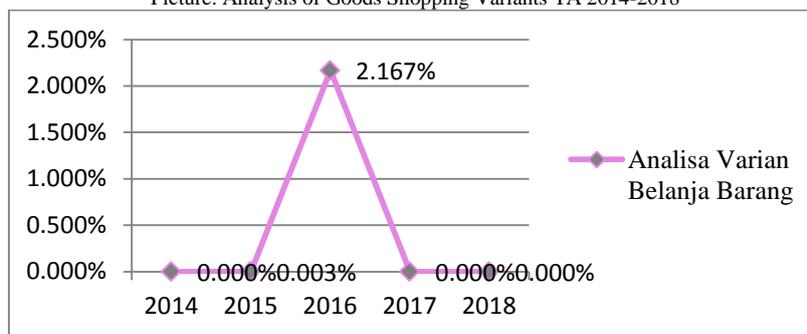
Year	Budget	Realization
2014	59.712.000	59.712.000
2015	190.368.000	190.363.000
2016	28.975.075.000	28.347.190.050
2017	28.173.895.000	28.173.895.000
2018	26.589.744.000	26.589.744.000

Table. Analisis Varian Belanja Barang TA 2014 -2018

Year	Realization	Budget	Remainder	%
2014	59.712.000	59.712.000	0	0,000%
2015	190.363.000	190.368.000	-5.000	-0,003%
2016	28.347.190.050	28.975.075.000	-627.884.950	-2,167%
2017	28.173.895.000	28.173.895.000	0	0,000%
2018	26.589.744.000	26.589.744.000	0	0,000%

Calculation of goods expenditure analysis Rindam V / Brawijaya TA 2014 – 2018 can be shown in the diagram as follows:

Picture. Analysis of Goods Shopping Variants TA 2014-2018



From 2014 to 2018 the average budget was spent at 0%, except in 2015 the remaining budget was 0.00 3% or in the amount of Rp. 5,000, while in 2016 there were also 2,167% in the amount of Rp. 627,884,950.

2). Analysis of Growth in Goods Spending

Table. Growth in Goods Spending TA 2014 - 2018

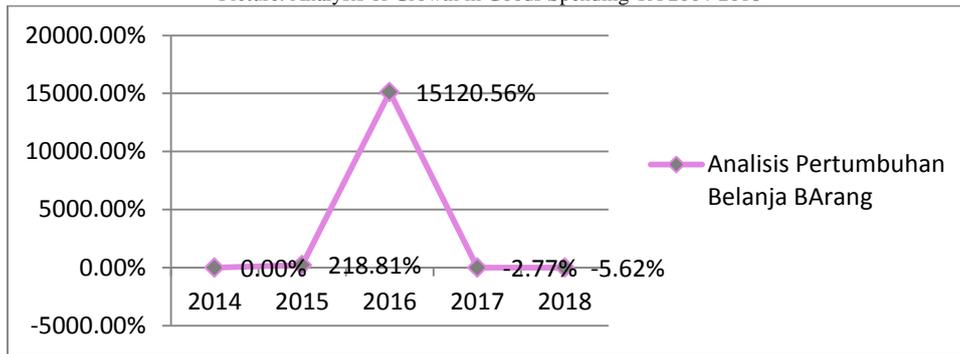
Year	Budget	Spending Growth
2014	59.712.000	-
2015	190.368.000	130.656.000
2016	28.975.075.000	28.784.707.000
2017	28.173.895.000	(801.180.000)
2018	26.589.744.000	(1.584.151.000)

Table. Calculation of Growth Analysis of Goods Spending TA 2014-2018

Year	Realization	Spending Growth	Percentage (%)
2014	59.712.000	-	0,00%
2015	190.363.000	130.651.000	218,80%
2016	28.347.190.050	28.156.827.050	14791,12%
2017	28.173.895.000	(173.295.050)	-0,61%
2018	26.589.744.000	(1.584.151.000)	-5,62%

Calculation of growth analysis of goods expenditure Rindam V / Brawijaya TA 2014 – 2018 can be shown with the diagram as follows:

Picture. Analysis of Growth in Goods Spending TA 2004-2018



Analysis of the growth of goods expenditure in Rindam V / Brawijaya in FY 2014 - 2018 is shown in table. In 2015 there was a growth of spending doubled compared to 2014 which reached 218.8%, which originally in 2014 the amount of spending amounted to IDR 59,712,000 and in 2015 IDR 190,363,000. And between 2015 and 2016 growth jumped sharply reaching 14791.12% or valued at Rp 28,156,827,050. Whereas in 2016 to 2017 there was a reduction in expenditure amounting to Rp 173,295,050 or 0.61% compared to 2016. Likewise, between 2017 and 2018 there was a decrease of Rp 1,584,151,000 or 5.62.

3). Analysis of Goods Shopping Harmony

Table. Comparison of Shopping and Total Shopping TA 2014 - 2018

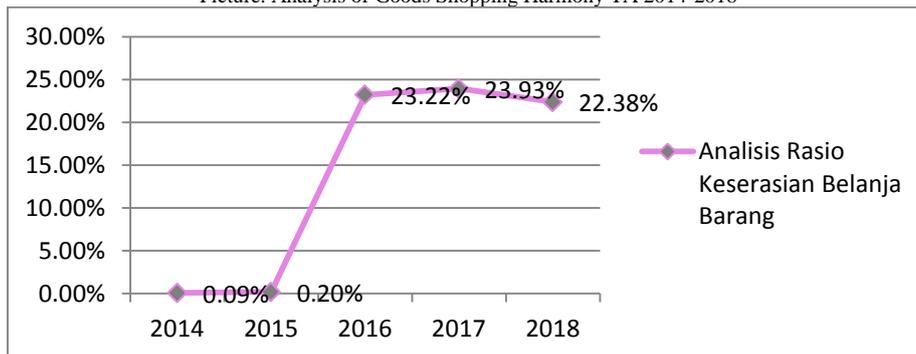
Year	Shop for Goods	Shopping Total
2014	59.712.000	69.807.064.968
2015	190.363.000	93.587.000.411
2016	28.347.190.050	122.102.368.738
2017	28.173.895.000	117.746.687.130
2018	26.589.744.000	118.828.358.200

Table. Analysis of Goods Shopping Harmony TA 2014-2018

Year	Shop for Goods	Shopping Total	Percentage
2014	59.712.000	69.807.064.968	0,09%
2015	190.363.000	93.587.000.411	0,20%
2016	28.347.190.050	122.102.368.738	23,22%
2017	28.173.895.000	117.746.687.130	23,93%
2018	26.589.744.000	118.828.358.200	22,38%

Analysis of Rindam Goods Shopping Harmony V / Brawijaya can be shown with the diagram as follows:

Picture. Analysis of Goods Shopping Harmony TA 2014-2018



In 2014 the total expenditure for goods only showed 0.09% compared to the total expenditure. Whereas in 2015 it rose to 0.2%. In 2016 it rose again to the value of 23.22% then to 2017 it also rose to 23.93%. In 2018 it will go back down to the value of 22.38%.

4). Analysis of Goods Shopping Efficiency Ratio

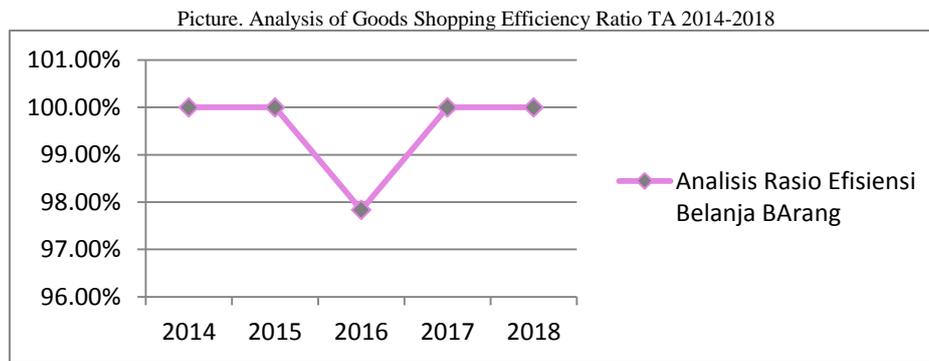
Table. Realized Budget TA 2014 - 2018

Year	Budget	Realization
2014	74.420.971.000	69.747.352.968
2015	97.858.558.000	93.396.637.411
2016	108.131.335.000	93.755.178.688
2017	89.846.622.000	89.572.792.130
2018	94.799.466.000	92.238.614.200

Table. Calculation of Analysis of Goods Shopping Efficiency Ratio TA. 2014-2018

Year	Budget	Realization	Efficiency
2014	59.712.000	59.712.000	100%
2015	190.368.000	190.363.000	99,997%
2016	28.975.075.000	28.347.190.050	97,83%
2017	28.173.895.000	28.173.895.000	100%
2018	26.589.744.000	26.589.744.000	100%

Analysis of the ratio of goods spending efficiency Rindam / Brawijaya TA 2014 – 2015 can be shown in the diagram as follows:



The Rindam V / Brawijaya expenditure efficiency ratio is shown in table. In 2014 the efficiency reached 100% and spent Rp 59,712,000. In 2015 efficiency reached 99.997% which spent a budget of Rp 190,363,000 from a total budget of Rp 190,368,000. And in 2016 spending spent Rp 28,347,190,050, the efficiency was 97.83%. In 2017 efficiency again reached 100% or using funds amounting to Rp 28,173,895,000. And finally in 2018 also efficiency reached 100% which spent a budget of Rp. 26,589,744,000.

4.2. Discussion

a. Interview

From the interviews, it shows that financial control is quite good, because each always tries to absorb the budget as much as possible. The amount of budget absorption all depends on the large number of students who have graduated from education in educational institutions. The more the number of students who are educated then the expenditure of employees especially on the salary of the amount of expenditure also follows. Likewise in goods shopping, the money absorbed in each activity follows the number of students. The more the number of students, the greater the expenditure per activity. Shopping for goods that might absorb a lot of the budget such as student meals, military teacher and trainer salaries, travel expenses, and others.

Spent a lot of spending on employee spending, this is because members of Rindam V / Brawijaya in pretty much a value that is spread over 6 sub-work units throughout the region of East Java. So it is natural that when compared to shopping for goods, many employees absorb the available budget. in the value of being very efficient in its use, this shows that every year the financial sector tries not to leave a budget that has been provided, so as to avoid reprimands from the center. Because if there is a remaining budget, the budget is not good in preparing the budget. This is focused on shopping for goods only.

Implementers of financial reporting still need a lot of training and review so that financial performance is better in its presentation. Because there are still many financial reporters or accountability report makers who are not familiar with finance. Because in fact they did not come from finance but were taken from members of Rindam V / Brawijaya whose daily life was as a trainer or ordinary staff. So it is natural that they do not have a lot of knowledge in correct financial reporting. So that in their reporting they still often get a reprimand from the top in the form of a memorandum of warning given every month.

b. Analysis of Employee Spending Performance

1). Analysis of Employee Spending Variants

From the calculation of the analysis of shopping variants in Rindam V / Brawijaya TA 2014 - 2018, there has been a lot of savings in budget expenditures, as evidenced by the average absorption does not exceed the budget provided. This is proven in table. In 2014 there was a difference between the realization and the budget of Rp 4,673,618,032. Difference shows a negative value which means there is a budget savings. In the analysis calculation, there was a saving of 6.28%. While in 2015 the savings were slightly reduced due to the addition of ex-warrior students which resulted in more absorbed budget of Rp. 93,396,637,411, from the calculation of shopping variants shows savings of 4.56%. In 2016 the savings increased dramatically by 13.3% because in 2016 the available budget was quite a lot from the previous year while the personnel expenditure spent by Rindam V / Brawijaya did not increase too much so that the difference also reached quite a lot Rp.14,376,156,312. For 2017 the budget savings have decreased quite high at 0.30%, this is because in 2017 the facility is provided to revise the budget ceiling that is too excessive or there is a shortage in the current year, so that at the end of the remaining fiscal year or experiencing shortages revised

in such a way that there is no excess or a shortage of funds at the end of the year. For 2018 the budget savings will reach 2.70%. This year, the remaining budget is valued at Rp 2,560,851,800, because the revised budget at the end of the year is not in accordance with the submission submitted by Rindam V / Brawijaya to the local Regional Office. So that the influence of the remaining members is quite a lot compared to the budget provided

#### 2). Analysis of Employee Spending Growth

The results of the analysis of expenditure growth for Rindam V / Brawijaya FY 2014 - 2018 employees are shown in table. Based on the table in 2014 to 2015 there was an increase in expenditure growth of Rp 23,649,284,443 or 33.91%, this increase was the highest increase between years 2014 - 2018. This is because in 2014 the expenditure for employee performance benefits has not been included in the Regional DIPA budget, while in 2015 the employee expenditure for Performance Allowances has entered the Regional DIPA, thus affecting the spending growth which jumped sharply in 2014 to 2015.

In 2015 to 2016 there was not too much growth in employee spending, because in 2015 and 2016 the amount of expenditure, the condition of the number of employees or other factors that affected the amount of expenditure did not change much.

For 2016 to 2017 decreased spending by Rp 4,182,386,558 or by 4.46%, this is due to a decrease in the number of former students from Rindam V / Brawijaya in FY 2017. And most recently in 2017 to 2018 experienced a slight increase in spending namely amounting to Rp2,665,822,070 or 2.98%. There was a slight increase in personnel expenditure in 2018, this increase was due to the presence of a number of new employees or officials entering the Rindam V / Brawijaya unit so that it would have an impact on the increase in personnel expenditure in 2018.

#### 3). Analysis of Employee Spending Harmony Ratio

From the table above, it can be concluded that Analysis of Rindam V / Brawijaya Shopping Harmony Ratio starting in 2014 - 2018 continues to decrease from 99.91% to 77.62%. In 2014 Rindam V / Brawijaya used a budget of 99.91% of the total expenditure or Rp 69,747,352,968. In 2015 there was a slight decrease in the use of the budget, which spent 99.8% of the total expenditure or Rp 93,396,637,411. Then in 2016 it continued to decrease reaching 76.78% of the total budget or a total of Rp 93,755,178,688. In 2017 it decreased again by 76.07% or a total of Rp 89,572,792,130. And in 2018 there was a slight increase in the value of 77.62% or a number of Rp 92,238,614,200.

According to the calculation of the analysis of the expenditure harmony ratio of Rindam V / Brawijaya employees according to the criteria included in the very harmonious category, according to the average analysis of the shopping ratio harmony Rindam V / Brawijaya reached 86.04%. This is because employee expenditure in Rindam V / Brawijaya dominates the total expenditure, compared to goods expenditure. So the amount of employee spending spends quite a lot of budget compared to the amount of goods expenditure in Rindam V / Brawijaya.

#### c. Analysis of Goods Shopping Performance

##### 1). Analysis of Goods Shopping Variants

In Rindam V / Brawijaya for shopping goods using the ZBB (Zero Based Budgeting) system, so that the budget provided when the year ends is spent so that it is in accordance with the budget proposed last year. This is shown from the results of the analysis of the variance of goods purchases in table. In 2014 there was no remaining budget. Whereas in 2015 there was a pure budget remaining of Rp. 5,000 or 0.003%, this was due to a return to the state treasury of 5000 which resulted in a pure balance that had to be returned to the state treasury due to errors when calculating the amount of spending for that year's activities. In 2016 there was a lot of residual which was Rp 627,884,950 or 2.167%, this was due to a shift in some central DIPA spending to be shifted to Regional DIPA spending. So there are still many shortcomings that occur in financial performance that year. After many evaluations and coaching impacts in 2017 and 2018 there is no remaining budget in Rindam V / Brawijaya.

##### 2). Analysis of Growth in Goods Spending

Analysis of the growth of goods expenditure in Rindam V / Brawijaya in FY 2014 - 2018 is shown in table. In 2015 there was a growth of spending doubled compared to 2014 which reached 218.8%, which originally in 2014 the amount of spending amounted to IDR 59,712,000 and in 2015 IDR 190,363,000. This is due to an increase in spending in 2015, namely operational expenditure for maintenance and maintenance of virgins and machines. And between 2015 and 2016 growth jumped sharply reaching 14791.12% or valued at Rp 28,156,827,050.

As explained in the analysis of the variant of goods purchases that in 2016 was a budget shift, almost all expenditures that were initially on the Central DIPA expenditure shifted to the Regional DIPA. Resulting in a very significant expenditure growth. Whereas in 2016 to 2017 there was a reduction in expenditure amounting to Rp 173,295,050 or 0.61% compared to 2016. Likewise between 2017 and 2018 there was a decrease of Rp 1,584,151,000 or 5.62%, this was due the reduction in activities in 2018 compared with 2017.

##### 3). Analysis of Goods Shopping Harmony

According to the explanation in the analysis of employee expenditure harmony that the budget of Rindam V / Brawijaya is much absorbed in employee expenditure compared to shopping for goods. This is proven in Table, according to the calculation of the analysis of harmony, the average is only worth 13, 96% which can be categorized as incompatible.

In 2014 the total expenditure for goods only showed 0.09% compared to the total expenditure. Whereas in 2015 it rose to 0.2%. In 2016 it rose again to the value of 23.22% then to 2017 it also rose to 23.93%. In 2018 it will go back down to the value of 22.38%. This shows that the amount of goods expenditure in Rindam V / Brawijaya is not in harmony with the Total Total expenditure.

#### 4). Analysis of Goods Shopping Efficiency Ratio

Rindam V / Brawijaya uses the budget properly and efficiently. This is shown in Table, that on average between 2014 and 2017 the use of the budget reached 99.57%. In 2014, 2017 and 2018 the budget reached 100% which means it is very efficient. In 2015 it reached 99.997% due to the remaining pure Rp. 5,000 returned to the state treasury. Whereas in 2016 it reached 97.83%, this is because the performance system in 2016 was not going well due to the shift in central DIPA spending, which almost all moved to regional DIPA spending. So it is necessary to review the financial performance system in 2016. After the training and assessment in 2017 and 2018 the budget absorption again reached 100%. This is evident that Rindam V / Brawijaya continues to strive to make efficient spending on goods as much as possible

### V. CONCLUSIONS AND SUGGESTIONS

#### 5.1 Conclusions

The results of the study have been obtained and concluded that the analysis of employee expenditure performance and goods expenditure in the budget realization report (LRA) in the Rindam V / Brawijaya work unit is seen from the employee expenditure side by using analysis of variants of TA 2014 - 2018 can be said to be good, because expenditure absorbed does not exceed the budget ceiling that was planned in the previous year. Whereas from the analysis side of Rindam V / Brawijaya expenditure growth, the value is not good, because the increase only in 2014 to 2015 was worth 31.49% and then dropped sharply until 2017 to reach - 16.1% and only experienced a slight increase in 2018 Whereas in terms of the analysis of the Rindam V / Brawijaya harmony ratio it is quite said to be very harmonious, because the average employee expenditure reaches 86.04%. This is due to employee spending at Rindam V / Brawijaya indeed dominating compared to shopping for goods.

In terms of expenditure for goods FY 2014 - 2018 in Rindam V / Brawijaya, if viewed from the analysis of shopping variants said to be included in the good category, because Rindam V / Brawijaya goods purchases never exceed the ceiling provided. For the analysis of Rindam V / Brawijaya expenditure growth, it is said to be up and down significantly, the peak in 2016 reaching 15120.56% /. This is due to a system change in financial performance so that the impact is not good on spending growth. When viewed from the side of the calculation of Rindam V / Brawijaya harmony ratio analysis, it is said that the category is not very harmonious, because the value of the harmony ratio shows the average value of 13.96%. This is due to less spending on goods purchases compared to employee spending on Rindam V / Brawijaya. The calculation of the Rindam V / Brawijaya efficiency ratio is said to be very efficient, because the efficiency value reaches 99.57%. This is because in Rindam V / Brawijaya uses the ZBB system which has an impact on financial performance that will continue to try to maximize budget absorption properly by not exceeding the budget that has been budgeted.

#### 5.2 Suggestions

There are some suggestions could be given for RINDAM V BRAWIJAYA such as :

- a. In Indonesia army forces neighbor specially RINDAM V BRAWIJAYA should be reconsider when implement ZBB(zero based budgeting) because there are major weakness with this system, such as emphasizing short term benefits, It could be empowered wrong possession that every decision should be budgeted and this matter would bring problem inside organization it self.
- b. Add more training and socialisation for all financial staff, to emphasize better working results in RINDAM V BRAWIJAYA
- c. RINDAM V BRAWIJAYA should reduce expense specially reduce amount of staff to make efficient and better manning. This is because most of budget expenses spent in manning expenses than equipment expenses. This thing causing imbalance situations in RINDAM V BRAWIJAYA.

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