

# The Effectiveness and Efficiency of Implementation of the Expenditure Budget in the Regional Revenue Agency in Makassar City

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**Abstract:-** This research analyzes the effectiveness and efficiency of the expenditure budget implementation at the Makassar City Regional Revenue Agency (BAPENDA). This research is descriptive research, which is studied quantitatively. The variables of this research are effectiveness and efficiency. The population in this research is the statement of income and budget realization at the Regional Revenue Agency of Makassar City. The research sample is the statement of income and budget realization at the Makassar City Regional Revenue Agency for 2018-2022. Data collection techniques using library and field research. Data analysis is using the effectiveness and efficiency ratio. This research shows that in 2018-2020, the criteria for the expenditure budget effectiveness at the Makassar City Regional Revenue Agency was assessed as less effective. In 2021, the evaluation of the effectiveness of the Expenditure Budget has decreased so that it is considered Ineffective. In 2022, it will also be considered Less Effective. Meanwhile, the efficiency of budget realization at the Makassar City Regional Revenue Agency for 2018-2022 is considered Very Efficient.

**Keywords:-** Effectiveness, Efficiency, Budget, and Budget Realization.

## I. INTRODUCTION

Each region is expected to increase effectiveness and efficiency in organizing activities in the current era. This is related to the legal instrument regulated by Constitution No. 9 of 2015 regarding Regional Government, which states that for continuity of leadership in the Province, Regency, or City, a mechanism for delegating regional leadership is needed during the democratic period to be able to guarantee the development of services to the community (BPK RI). State institutions or central and regional government agencies should also provide budgeting for each agency's program planning, implementation, monitoring, and

evaluation. The budget as a planning tool is a target the Government must achieve.

In contrast, as a control tool, the budget allocates public funding sources approved by the legislature for expenditure. Therefore, regional financial management must be a top priority for each regional leader in carrying out their duties and obligations in leading and developing their region to obtain effective and efficient results.

Effectiveness is the relationship between output and goals. The more significant the output contribution to achieving goals, the more effective the organization, program, or activity. Operational activities are effective if their activities' process achieves the policy's goals and objectives (spending wisely). Efficiency is the attainment of targets (output) with the lowest (input) cost or minimum (input) cost to obtain the desired result (output). Efficiency measurement must be done by comparing the output produced and the input used (cost of output) (Mahmudi, 2019).

Mardiasmo (2009) argues that wastage in expenditure is a common phenomenon that often occurs in various fields of Government. Weak budget planning allows the emergence of underfinancing or overfinancing, which will affect the level of effectiveness and efficiency of the budget. Although budget management occupies a vital position and has gone through a mature process, it cannot be denied that there are repeated cycles of ineffective budget management in the public sector. In addition, effectiveness was decreased because Original Local Government Revenue achievements needed to match the planned targets, and several programs or activities were canceled (Sumenge, 2013; Azmi and Jusmani, 2017). In this regard, one of the big cities and one of the growth centers in Indonesia is Makassar City. Currently, Makassar City is experiencing progress, and its development is inseparable from its supporting factors, namely its very strategic location.

The Makassar City Revenue and Expenditure Budget (APBD) for 2018-2022 is presented in table 1. as follows:

Table 1 Regional Revenue and Expenditure Budget (APBD) for Makassar City for 2018-2022 (In Billion)

Year	Regional Income		%	Regional Expenditures		%
	Budget	Realization		Budget	Realization	
2018	3,898.11	3,428.48	87.95	4,117.59	3,526.08	85.63
2019	4,099.95	3,666.36	89.42	4,262.95	3,549.12	83.26
2020	4,138.87	3,323.66	80.3	4,217.87	2,969.79	70.41
2021	3,924.51	3,286.05	83.73	4,222.83	3,150.50	74.61
2022	4,203.48	3,485.94	82.93	4,962.27	3,400.74	68.53

Source: Directorate General of Fiscal Balance, Ministry of Finance (2023)

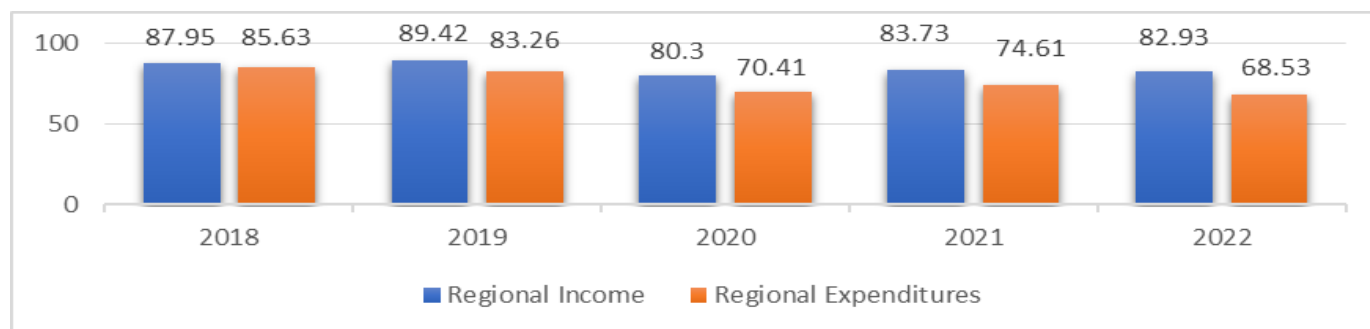


Fig 1 Makassar City Regional Revenue and Expenditure Budget (APBD) for 2018-2022 (in percent)

Source: Directorate General of Fiscal Balance, Ministry of Finance (2023).

Based on the tables and graphs of the 2018-2022 Makassar City APBD, the realization of Makassar City regional income experienced insignificant fluctuations. In addition, the realization of the Regional Revenue and Expenditure Budget has yet to reach the target of 40 percent. The reason is that the performance of several regional apparatus organizations within the Makassar City Government is different from what was expected, so the realization of the Makassar City regional revenue budget should have reached the target of 40 percent. However, it still needs to reach this target. The Regional Revenue Agency (BAPENDA) of Makassar City is proposing a reduction in Original Local Government Revenue in the revised Regional Revenue and Expenditure Budget because the rationalization of Original Local Government Revenue is claimed to be the impact of the Covid-19 pandemic so that the sectors used as tax objects are still not optimal (Tribun Makassar, 2022).

The main focus is the ability to realize the budget because government programs can run or not depending on the Regional Revenue and Expenditure Budget. The lower the budget realization, the fewer government programs and activities are carried out, so the Government's goals are not achieved according to expectations (Fahlevi and Ananta, 2015). Thus, assessing the performance of budget implementation is very important as a form of accountability for bureaucratic performance in implementing the planned budget. The first assessment is effectiveness, and the second is efficiency (Ministry of Finance of the Republic of Indonesia, 2022).

Apart from this phenomenon, several previous studies have been conducted by Widiyana (2016), Ulfa (2018), and Paat, Nangoi, and Pusung (2019) regarding the analysis of

the effectiveness and efficiency of budget execution with various objects and results. Widiyana (2016) found that the Education, Youth, and Sports Office of Palembang City had maximized, whereas 2011-2013, its performance was in the effective category. Still, in 2014, it was in the variety of quite effective. Calculating the efficient level of the expenditure budget in 2011-2014 is considered very efficient. Furthermore, Ulfa (2018) argued that the level of effectiveness of financial management at the Medan City Transportation Service in 2015-2017 was in the ineffective category, while the efficiency level of financial management in 2015-2017 was in the quite efficient type. Research was also carried out by Paat, Nangoi, and Pusung (2019) at the Regional Research and Development Planning Agency for the City of Tomohon in 2015-2017. The results of this research show that the level of effectiveness in 2015 in the effective category, 2016 and 2017, was quite effective. Furthermore, the level of efficiency in 2015 and 2017 was very efficient, while in 2016, it was in the efficient category.

Based on several studies. Some of these previous studies differ from the research being developed at this time, namely in the research object and period. This research was created for the latest period, namely 2018-2022. Based on the description of the phenomenon and previous research, which had varying results and the importance of assessing budget implementation performance, the author was motivated to research with the formulation of the title "Effectiveness and Efficiency of Budget Implementation at the Regional Revenue Agency of Makassar City." This research aims to analyze the effectiveness and efficiency of budget implementation at the Makassar City Regional Revenue Agency.

## II. LITERATURE REVIEW

### A. Regional Autonomy

According to the Constitution of the Republic of Indonesia Number 5 of 1974, regional autonomy is the region's right, authority, and obligation to regulate and manage their households by applicable constitutions and regulations. Regional autonomy is a form of response from the Government to various community demands regarding the State and Government administration order (BPK RI).

### B. Budget

In general, a budget is a written plan regarding the activities of an organization, which is expressed quantitatively for a certain period and is generally expressed in units of money but can also be expressed in units of goods (SeTin et al., 2020). Benchmarks in the budget of an organization, both private organizations and public sector organizations, include economic, effectiveness, and efficiency assessments (Mayasari et al., 2021). Budgets in the public sector also have several main functions, namely as follows: 1) as a planning tool, 2) as a control tool, 3) as a fiscal policy tool, 4) as a political tool, 5) as a coordination and communication tool, 6) as performance acceptance tool, 7) as a motivational tool, and 8) as a tool for creating public space (Mardiasmo, 2002:63).

### C. Effectiveness

Gibson (2003) suggests that in its use, two general approaches are used to explain the meaning of effectiveness, namely, according to objectives and according to systems theory. Based on the goal, effectiveness is the ability to achieve specific goals. Then, the definition of effectiveness according to systems theory is a broad relationship. Berelson in Toad, Rares, and Pombengi (2018) defines the term effectiveness or effectiveness as a measurement in the sense of achieving predetermined goals. The effectiveness ratio only determines whether a program or activity has achieved its goals (Mardiasmo, 2004). Effectiveness is related to achieving goals or policy packages. Effectiveness indicators describe the consequences and impact of program output in achieving program goals..

#### ➤ Effectiveness Measurement

The level of effectiveness can be measured by comparing the actual expenditure budget with the budget target. The following is the formula for calculating the level of effectiveness of the expenditure budget (Widiyana, 2016):

$$\text{The level of effectiveness} = \frac{\text{The Actual Expenditure Budget}}{\text{The Budget Target}} \times 100\%$$

The financial effectiveness ratio criteria are taken from the assessment criteria that the Ministry of Home Affairs has determined through Decree of the Minister of Home Affairs Number 690.900.327 of 1996 concerning Guidelines for assessing financial performance with the following provisions (Pohan, 2021):

- If the percentage measurement value is > 100% Very effective
- If the measurement percentage value is 90% - 100% Effective
- If the measurement percentage value is 80% - 90%, it is quite effective
- If the measurement percentage value is 60% - 80% Less effective
- If the percentage measurement value is < 60% Not effective

### D. Efficiency

Efficiency is achieving maximum output with specific inputs or using the lowest inputs (for example, staff, wages, and administrative costs) to perform specific outputs (Mardiasmo, 2009). Efficiency is related to productivity (Sari, Mintarti, and Pattisahusiwa, 2018).

#### ➤ Efficiency Measurement

The measurement of the efficiency of expenditure implementation is related to how efficient the implementation of the direct expenditure budget is on the total actual expenditure budget. So the more efficient the resources (input), namely the realization of the expenditure budget, especially the direct expenditure budget, the more efficient the implementation of programs/activities (Arisandi, 2018).

$$\text{The level of efficiency} = \frac{\text{The Direct Expenditure Budget}}{\text{The Actual Expenditure Budget}} \times 100\%$$

The financial efficiency ratio criteria are taken from the assessment criteria determined by the Ministry of Home Affairs through Decree of the Minister of Home Affairs Number 690.900.327 of 1996 concerning Guidelines for assessing financial performance with the following provisions (Pohan, 2021):

- If the percentage measurement value > 100% is not efficient
- If the measurement percentage value is 90% - 100% Less Efficient
- If the measurement percentage value is 80% - 90%, it is quite efficient
- If the measurement percentage value is 60% - 80% Efficiency
- If the percentage measurement value is <60% Very Efficient

### E. Original Local Government Revenue (PAD)

According to Siregar (2017:32) Original Local Government Revenue is revenue obtained by regional governments from sources collected based on regional regulations. Original Regional Income according to Minister of Home Affairs Regulation Number 59 of 2007 concerning Amendments to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management Article 26, the Original Local Government Revenue group is divided according to the type of income which consists of four, namely, regional taxes,

regional levies, the results of the management of separated regional assets, other regional original income which is legitimate regional income (BPK RI).

**F. Expenditure**

According to Mursyidi (2013), expenditure from the State/regional general treasury account reduces current fund equity in the relevant fiscal year period for which the Government will not receive repayment. Expenditure is grouped into two, namely direct expenditure and indirect expenditure. According to Yunus and Radjab (2018), direct expenditure is used to finance programs or activities that directly impact regional government performance, which is implemented through the Regional Government Agency within the scope of the Regional Government. Widiyana (2016) states direct expenditure consists of personnel, goods and services, and capital expenditure. In contrast, indirect expenditure is budgeted expenditure that is not directly related to implementing programs and activities. The indirect expenditure group is divided according to the type of spending, which consists of personnel expenditure, interest expenditure, subsidy expenditure, grant expenditure, and social assistance expenditure.

**G. Statement of Budget Realization**

Statement of budget realization compares the budget and its realization in one reporting period. The comparison between the budget and its realization shows the achievement of the targets agreed between the legislature and the executive by statutory regulations. A statement of budget realization is presented in such a way as to highlight the various elements of income, expenditure, transfers,

surplus/deficit, and financing required for a fair presentation (Makka, 2015).

**III. RESEARCH METHODS**

The type of research used is descriptive, which is studied quantitatively, describing and analyzing the efficiency and effectiveness of budget management at the Makassar City Regional Revenue Agency. This research was carried out at the Makassar City Regional Revenue Agency. This research was carried out using library research and field research. Literature research by reviewing references that are accurate and related to budget management. In addition, field research is carried out with documentation. The population of this study is a Statement of income and budget realization of the Makassar City Regional Revenue Agency. The sample in this study is the Statement of income and budget realization of the Makassar City Regional Revenue Agency from 2018-2022.

**IV. RESULTS AND DISCUSSION**

The analysis of this research begins by analyzing the effectiveness of budget measurement at the Makassar City Regional Revenue Agency for 2018-2022.

**A. Effectiveness Ratio**

Based on the effectiveness ratio formulation, the results of the analysis of the effectiveness of budget realization at the Makassar City Regional Revenue Agency for 2018-2022 can be described as follows:

Table 2 Effectiveness Measuring the Realization of the Expenditure Budget at the Regional Revenue Agency of Makassar for 2018-2022

Year	Budget Target	Realization	Effectiveness Ratio	Effectiveness Criteria
2018	111,795,971,000.00	80,591,841,363.00	72.09%	Less effective
2019	126,105,267,000.00	80,796,742,382.00	64.07%	Less effective
2020	84,310,974,894.00	62,110,739,218.00	73.67%	Less effective
2021	89,724,586,153.70	53,258,951,828.00	59.36%	Ineffective
2022	123,977,906,903.00	86,926,367,399.00	70.11%	Less effective

Source: Statement of expenditure realization on the Makassar City Regional Revenue Agency (2023)

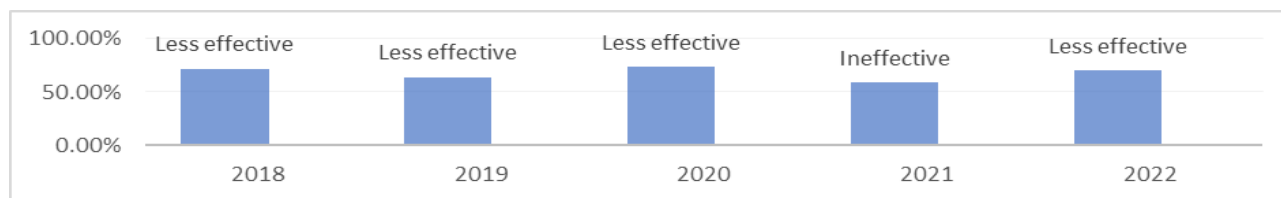


Fig 2 Effectiveness Graph of the Realization of the Expenditure Budget at the Regional Revenue Agency of Makassar for 2018-2022 (Percentage %)

Source: Statement of expenditure realization on the Makassar City Regional Revenue Agency (2023).

Based on Table 1 and Figure 2, it can be explained that the effectiveness of budget implementation at the Makassar City Regional Revenue Agency from 2018-2022 constantly fluctuates every year.

Based on the Minister of Home Affairs Number 690.900.327 of 1996, the criteria for budget effectiveness are 90%-100% and > 100% Very effective. However,

overall, the criteria for budget effectiveness at the Makassar City Regional Revenue Agency for 2018-2022 are still below this figure. Based on the research results, in 2018, the level of effectiveness of the spending budget of 72.09% was considered less effective. The realization of expenditure in 2018 consisted of indirect expenditure, namely employee expenditure, and direct expenditure, consisting of employee expenditure, goods and services expenditure, and capital



expenditure. The biggest realization is employee expenditure, amounting to IDR 42,131,902,409 or 74.56%. This condition is affected by the need for regional tax revenue, such as Land and Building Rights Acquisition Fee (BPHTB) and parking tax (sindonews.com, 2019). In this regard, Regional Revenue Agency of Makassar city also noted that the realization of swallow's nest tax revenue was at 34.14% or IDR 34,144,000 of the target of IDR 100,000,000. This is because there are a number of taxpayers who do not report their closed businesses (Makassarmetro.com, 2018).

In 2019, the effectiveness level of 64.07% was considered less effective. The realization of expenditure in 2019 consisted of indirect expenditure, namely employee expenditure, and direct expenditure, consisting of employee expenditure, goods and services expenditure, and capital expenditure. The largest realization was employee expenditure, IDR 63,415,640,000 or 65.38%. Based on information from makassarmetro.com (2019), the Regional Revenue Agency (BAPENDA) stated that the revenue target 2019 was twice as large as in 2018. This was accompanied by improved tax compliance and a strengthening of the regulatory aspect, which also confirmed maximizing Makassar's Original Local Government Revenue.

In 2020, the effectiveness level was 73.67% and was still considered less effective even though the effectiveness level was the highest in this research period. The realization of expenditure in 2020 consists of indirect expenditure, namely employee expenditure and direct expenditure consisting of employee expenditure, expenditure on goods and services. The largest realization was employee expenditure, amounting to IDR 42,700,975,000 or 93.64%. Based on research by Syamsuddin (2021), the impact of COVID-19 on the Makassar City hotel and restaurant tax revenue target resulted in a decrease in the 2020 tax target by 45% from the previous year.

In 2021, the percentage of the expenditure budget experienced a decrease in effectiveness to 59.36%, so it was ineffective. The realization of expenditure in 2021 consisted of personnel, goods and services, capital, and other fixed asset capital expenditures. The biggest expenditure realization was for personnel expenditure of IDR 57,255,810,352.83 or 67.47%. The pandemic conditions that have hit the city of Makassar have slowed down the economic cycle. This also includes influencing regional apparatus organizations' performance so that regional apparatus organizations are not optimal in increasing the rate of budget absorption (Fajar.co.id, 2021).

In 2022, the effectiveness rate of 70.11% is considered less effective. The realization of spending in 2022 consists of personnel expenditure, goods and services expenditure, capital expenditure, and other fixed asset capital expenditure. The largest realization was for personnel expenditure of IDR 68,345,991,964 or 69.45%. It is known that realizing the Regional Revenues and Expenditures Budget for 2022 in the regional apparatus organizations within the scope of the Makassar City Government could be more optimal. Regional Revenue Agency (BAPENDA) of Makassar data states that several regional apparatus organizations are still below 50% (Makassarmetro.com, 2022).

Thus, there is an uneven distribution of the budget so that the budget realization target cannot be achieved, and there is a possibility of a budget buildup at the end of the year. If the budget realization is higher than the budget target, the more effective the budget implementation will be, and so should it be. Other factors generally influence the effectiveness of the implementation of the Makassar City Regional Revenue Agency's budget for 2018-2022, first, political factors, namely the transition of leadership, because the transition period will affect the relationship within the wheels of Government, second, because of the high budget targets. In this case, the Regional Revenue Agency (BAPENDA) sees the potential of Makassar City in the future, but in implementation, there are many leaks, especially in Parking Regional Company and Market Regional Company, because there are illegal parking individuals who do not pay their parking fees to the Makassar City Government, which also affects the level of budget effectiveness, as well as Market Regional Company.

The results of this research are also in line with Sari, Mintarti, and Pattisahusiwa (2018) results, which show that the level or criteria for budget effectiveness in the Samarinda City Government from 2011-2015 were varied. In 2014 it was included in the criteria of being quite effective, and in 2011, 2012, 2013, and 2015 it was in the criteria of being less effective, because the actual expenditure budget was very different from the expenditure budget target. So, several activities were budgeted for but were not realized effectively.

*B. Efficiency Ratio*

Based on the efficiency ratio formulation, the results of the analysis of the efficiency of budget implementation in the Makassar City Regional Revenue Agency for 2018-2022 can be described as follows:

Table 3 Efficiency of Measuring the Realization of the Expenditure Budget at the Regional Revenue Agency of Makassar City for 2018-2022

Year	The Direct Expenditure Budget	The Actual Expenditure Budget	Efficiency Ratio	Efficiency Criteria
2018	38,459,938,954.00	80,591,841,363.00	47.72%	Very Efficient
2019	39,338,558,599.00	80,796,742,382.00	48.69%	Very Efficient
2020	22,125,116,630.00	62,110,739,218.00	35.62%	Very Efficient
2021	14,631,164,931.00	53,258,951,828.00	27.47%	Very Efficient
2022	39,461,837,905.00	86,926,367,399.00	45.40%	Very Efficient

Source: Statement of expenditure realization on the Makassar City Regional Revenue Agency (2023).

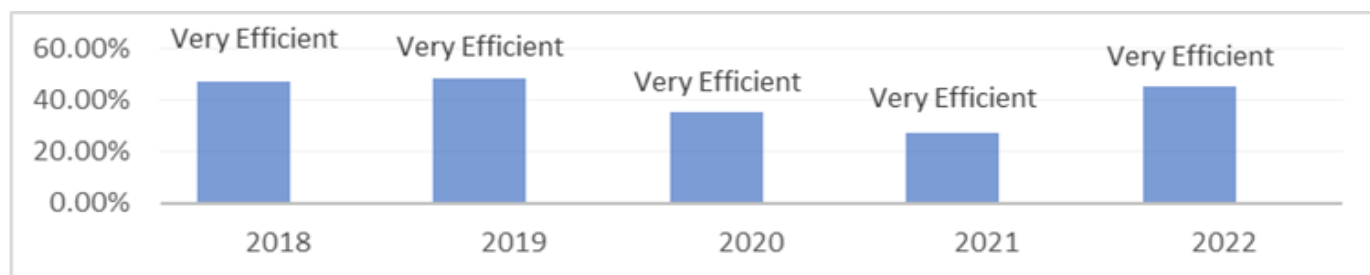


Fig 3 Efficiency Graph of the Realization of the Expenditure Budget at the Regional Revenue Agency of Makassar for 2018-2022 (Percentage %).

Source: Statement of expenditure realization on the Makassar City Regional Revenue Agency (2023)

Table 3 and Figure 3 show that the efficiency of implementing the expenditure budget at the Makassar City Regional Revenue Agency from 2018-2022 has fluctuated but continues to experience good changes.

In 2018, the budget efficiency level of 47.72% was considered very efficient. This percentage means that the portion of direct expenditure used to serve the community is only 47.72% of the total estimated expenditure planned in the budget. The direct expenditure items are employees, goods and services, and capital. The largest direct expenditure budget ceiling in 2018 was for goods and services expenditure of IDR 34,088,259,000. The realization of spending on goods and services was also the largest in direct expenditure, namely IDR 21,656,531,204 or 63.53%.

In 2019, the budget efficiency level of 48.69% was considered very efficient. This percentage means that the portion of direct expenditure that has been used to serve the community is only 48.69% of the total estimated expenditure planned in the budget, as for direct expenditure items in 2019, namely personnel, goods and services, and capital expenditures. The largest direct expenditure budget ceiling in 2019 is for goods and services expenditure of IDR 40,224,149,295. The realization of this expenditure on goods and services was also the largest in direct expenditure, namely IDR 22,458,068,079 or 55.83%.

In 2020, the budget efficiency level of 35.62% was considered very efficient. This percentage means that the portion of direct expenditure that has been used to serve the community is only 35.62% of the total estimated expenditure planned in the budget. The direct expenditure items in 2020 are employee expenditure, goods and services expenditure, and capital expenditure. The largest direct expenditure budget ceiling in 2020 is spending on goods and services, amounting to IDR 38,267,752,594. The realization of spending on goods and services was also the largest in direct spending, namely IDR 22,119,816,630 or 57.80%. Apart from that, capital expenditure had also been budgeted for 2020, but was yet to be realized.

According to information Makassarmetro.com (2020), the Regional Revenue Agency of Makassar is targeting a quite large figure for Restaurant Tax, namely around Rp. 205 billion due to the growth of the restaurant, cafe and food stall businesses in Makassar which has increased. In the midst of the Covid-19 pandemic, Land and Building Tax

(PBB) of Makassar was able to reach IDR 145.4 billion. There was an additional IDR 6 billion compared to last year which only reached IDR 139 billion. So that this Land and Building Tax is enough to support the increase in Original Local Government Revenue. In addition, Regional Revenue Agency (BAPENDA) at Makassar explained that the results of Original Local Government Revenue until November 2020 had reached 93% of the target. This is because the economic conditions in Makassar have shown a positive trend (IDN Times Sulsel, 2020).

In 2021 the efficiency level is 27.47% and is considered very efficient. This percentage means that the portion of direct expenditure that has been used to serve the community is only 27.47% of the total estimated expenditure planned in the budget. The direct expenditure items referred to in 2021 are goods and services expenditure, capital expenditure, and other fixed asset capital expenditure. The biggest direct budget ceiling for 2021 is goods and services spending of IDR 29,815,395,675.87. Expenditure on goods and services is also the largest in terms of direct expenditure, namely IDR 13,450,283,901 or 45.11%. Based on information from makassarmetro.com (2021), the realization of Makassar City hotel and entertainment tax revenue is minimal amidst Covid-19 but still shows a positive trend. Besides that,

In 2022 the efficiency level of 45.40% is considered very efficient. This percentage means that the portion of direct expenditure that has been used to serve the community is only 45.40% of the total estimated expenditure planned in the budget. The direct expenditure items referred to in 2022 are expenditure on goods and services, capital expenditure and other fixed asset capital expenditure. The largest direct expenditure budget ceiling in 2022 is expenditure on goods and services amounting to IDR 42,372,192,017. The realization of this expenditure on goods and services was also the largest in direct expenditure, namely IDR 27,535,082,105 or 64.98%.

Regional Revenue Agency (BAPENDA) of Makassar also won the achievement of being named the best Regional Government Agency. This is because the achievement of Original Local Government Revenue in 2022 is already at IDR 1.33 trillion. This amount has exceeded the target set at IDR 1.3 trillion. In addition, Regional Revenue Agency (BAPENDA) of Makassar also continues to make system improvements such as the Pakinta Application, which is the

main application for checking and paying all types of taxes for taxpayers in Makassar City which can be downloaded via the Play Store ([makassarkota.go.id](http://makassarkota.go.id), 2022). Thus, it is known that the level of efficiency of the direct expenditure budget of Regional Revenue Agency (BAPENDA) of Makassar for 2018-2022 is considered very efficient. This means that the process of operational activities can be achieved by using the lowest possible resources and funds so that they do not exceed the predetermined targets.

The results of this research are in line with research by Sari, Mintarti, and Pattisahusiwa (2018) which analyzed the level of effectiveness and efficiency of the Samarinda City Government budget for the 2011-2015 period. In implementing the 2011 budget it was categorized as very efficient and in 2012, 2013, 2014, 2015 it was categorized as efficient. Thus, the management of this budget has succeeded in using minimum funds to achieve maximum results. However, the results of this research are not in line with research by Rampengan, Nangoi, and Manossoh (2016) which shows the results of an analysis of the efficiency of budget implementation at the Manado City Regional Development Planning Agency (BAPEDDA) from 2011, 2012, 2013, and 2015 shows that the efficiency criteria are very efficient and in 2014 the efficiency criteria decreased to efficient.

## V. CONCLUSIONS

- Based on the results of the discussion, it can be concluded that the level of effectiveness and efficiency in implementing Regional Revenue Agency's (BAPENDA) of Makassar City budget can be seen from the results of measuring the level of effectiveness and efficiency as follows:  
The criteria for the effectiveness of the expenditure budget at the Regional Revenue Agency (BAPENDA) of Makassar City in 2018-2022 are considered to vary. The highest level of effectiveness was in 2020 and the lowest occurred in 2021. In 2018-2020 the effectiveness criteria were considered less effective, then in 2021 the effectiveness criteria decreased to be ineffective. Then, in 2022, it is considered less effective.
- The criteria for the efficiency of the expenditure budget at the Regional Revenue Agency (BAPENDA) of Makassar City in 2018-2022 has been managed well, where the efficiency of budget implementation in 2018-2022 is considered very efficient so that it has the efficiency requirements, namely the implementation of minimum funds to achieve target.

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