Improving Financial Effectiveness and Efficiency: A Study in the Civil Guard Unit of Sidoarjo Regency

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ABSTRACT

This study aims to analyze efforts to improve the effectiveness and efficiency of financial management at the Civil Service Police Unit (Satpol PP) of Sidoarjo Regency. Effectiveness and efficiency are key indicators in assessing the financial performance of government agencies to ensure that the available budget is utilized optimally and appropriately. This research uses a descriptive qualitative method with a case study approach. Data were obtained through interviews, observations, and documentation of financial activities within the Satpol PP of Sidoarjo Regency. The results show that although financial management complies with the applicable laws and regulations, there are still several obstacles in the planning, implementation, and reporting stages that hinder optimal budget utilization. Improvement efforts include enhancing human resource competencies, utilizing information technology, and strengthening internal supervision. These strategies are expected to improve the effectiveness and efficiency of financial management in supporting public service performance.

Keywords: *Effectiveness, Efficiency, Finance, Civil Service Police Unit, Sidoarjo.*

1. Introduction

Local government finances, in the form of a budget that includes revenues and expenditures, are referred to as the APBD. Of these two aspects of the budget, the expenditure side tends to be the focus of public attention because it relates to the government's performance in providing services to the public. Expenditures in the APBD consist of operating expenditures, capital expenditures, contingency expenditures, and transfer expenditures. The APBD, or Regional Revenue and Expenditure Budget, is an annual financial plan formulated by local governments in Indonesia. It is drafted by the local government specifically the governor or regent and approved by the Regional People's Representative Council (DPRD).

The budgeting process at the local level suffers from inconsistencies that stem not only from the local government but also from the DPRD. These inconsistencies result in a number of programs not aligning with the approved budget, thereby hindering their implementation (Saputra, 2019). Furthermore, the budget formulation process remains insufficiently transparent and accountable. Based on several evaluation reports on Government Agency Performance Accountability (AKIP), a number of issues have been identified in the preparation of these reports. The main problem identified is that the performance focus prioritizes outputs over outcomes. Program performance is also not yet fully oriented toward expected results. This situation is driven by a lack of thorough planning which should clearly outline the program's logical framework as well as the ineffective use of the Government Agency Performance Accountability Report (AKIP) in developing performance plans for the coming period (Yasin, 2020).

The financial performance of the Sidoarjo Regency Civil Service Police Unit (Satpol PP) is measured by the effectiveness and efficiency of budget management in supporting the implementation of Satpol PP's duties and functions. As a regional agency, Satpol PP is responsible for enforcing local regulations, maintaining public order, and protecting the community. Therefore, sound financial management is crucial to ensure that all programs and activities proceed as planned and provide maximum benefits to the community. The preparation of the expenditure budget must prioritize efficiency and effectiveness; generally, efficiency is a measure of the success of an activity assessed based on the amount of costs or resources used to achieve the desired results. Effectiveness in general refers to a state that indicates the level of success or achievement of a goal measured by quality, quantity, and time, in accordance with what was previously planned.

Budget preparation has specific functions and objectives the primary objective of the APBD is to serve as a guideline for local governments in managing local revenues and expenditures for the sake of regional welfare. The APBD also aims to control financing within local government and ensure transparency in local government budgets. Meanwhile, the APBD has three functions: allocation, stabilization, and distribution. However, in practice, there are instances where APBD expenditures do not align with their allocated purposes (Rahardian, 2019). Additionally, there is inefficiency in the use of the APBD approximately 13.4% of the total budget allocated by the central government to local governments is spent on official travel, as reported by Sri Mulyani, the Minister of Finance (Subarkah, 2019).

Therefore, the Civil Service Police Unit (Satpol PP) needs to implement stricter financial controls through the budgeting process. This aims to ensure that the established expenditure budget is both effective and efficient. With an activity-based budget, the Satpol PP can stay focused on achieving shared goals, avoid waste and unnecessary expenditures, and make the best possible use of resources. This also serves to provide clarity regarding budget usage and guide development in accordance with established plans. The following table 1.1 below shows the surplus/deficit figures for the Sidoarjo Regency Civil Service Police Unit (Satpol PP):

Table 1. Surplus/Deficit Figures for the Sidoarjo Regency Satpol PP

Total	11.524.009.775,00	4.576.536.097,00	6.947.473.678,00	39,71
Surplus/Deficit	(26.963.365.628,00)	(12.318.018.763,00)	(14.645.346.865,00)	45,68

2. RESEARCH METHODS

This study is a qualitative research study. It aims to describe the research object or subject as it actually is, with the intention of presenting the facts and characteristics of the object systematically and accurately (Sukardi, 2020). The research was conducted at the Sidoarjo Regency Satpol PP Office, located at Jl. Kombespol Mohammad Duriyat No. 62, Sidokumpul, Sidoarjo District, Sidoarjo Regency. This study began in November 2024. The subject of this study is the expenditure budget of the Sidoarjo Regency Satpol PP Office.

The data sources used in this study are secondary data sources, which refer to information from existing sources such as important documents, websites, and books. Secondary data are data sources that are not obtained directly from the subjects through interviews. The data collection method used in this study was the interview technique, specifically the semi-structured interview. A semi-structured interview is a type of interview that uses guidelines or a list of key questions, but the process remains flexible. The researcher can develop additional questions based on the context and the flow of the conversation as it unfolds during the interview. This allows for a deeper exploration of the information provided by the informants. These interviews were used to gather information directly from key informants who play a crucial role in financial management at the Sidoarjo Regency Civil Service Police Unit. Therefore, this technique was chosen because it is considered capable of providing more in-depth, detailed, and contextual data regarding financial effectiveness and efficiency at the agency furthermore, interviews also allow researchers to confirm and elaborate on information obtained from documents or other sources. The informants in this study were selected through purposive sampling specifically, those with knowledge, experience, and authority in the fields of finance and budget management. The informants interviewed in this study were:

a. The Head of the General and Finance Division of the Sidoarjo Regency Civil Service Police Unit; this informant played a key role as he is directly responsible for budget management and financial reporting. Through an interview with the Head of the General and Finance Division, the researcher obtained information regarding the budgeting system, the budget planning and implementation processes, as well as the obstacles faced in efforts to improve financial effectiveness and efficiency.

b. The Technical Activity Implementation Officer (PPTK) in the field of operations and public order this informant provided an overview of the implementation of field activities related to budget utilization. The PPTK understands how budget execution impacts the performance of the Sidoarjo Regency Community Police's core duties and functions, and thus ca*n provide data regarding the efficiency of fund utilization in operational activities.*

c. Treasurer of the Sidoarjo Regency Civil Service Police Unit; this informant is responsible for daily expenditures and financial reporting. Information from the treasurer is crucial for understanding the flow of funds, the accountability system, and the efficiency of cash management and financial administration.

The analytical tools used in this study were calculations of effectiveness and efficiency ratios, based on the Minister of Home Affairs Decree No. 690.900-237 of 1996, using the following formulas:

a. Efficiency Effectiveness

$$Effectiveness = \frac{\text{Implementation of the Direct Expenditure Budget}}{\text{Direct Expenditure Budget Target}} \text{ x } 100$$

b. Efficiency Formula

$$Efficiency = \frac{\text{indirect spending budget targets}}{\text{indirect budget expenditure implementation}} \text{ x } 100$$

The criteria for measuring effectiveness and efficiency are shown in the table below:

Table 2. Criteria for Measuring Effectiveness and Efficiency

Number	Ratio	Criteria	Percentage Measurement
1.	Effectiviness	Very Effective	>100%
		Effective	90%-100%
		Fairly Effective	80%-90%
		Less Effective	60%-80%
		Not Yet Effective	0%-60%
2.	Efficiency	Very Efficient	0%-60%
		Effective	60%-80%
		Fairly Effective	80%-90%
		Less Effective	90%-100%
		Not Yet Effective	>100%

Sumber: Kepmendagri Tahun 1996 Nomor 690.900-237

It is crucial to evaluate trends in budget effectiveness to determine the direction of progress in the dimensions of budget effectiveness. An autonomous region whether a regency or a city may not have achieved the expected level of budget effectiveness in a given year. However, by observing positive trends in both of these financial dimensions, there is confidence that, albeit gradually, there is an opportunity to achieve ideal budget effectiveness.

Basyariyah (2017) states that percentage trends are used to analyze a company's development. In percentage calculations, one year is designated as the base year. When a year is selected as the base year, the data for that year is expressed as 100, representing 100%, while comparable data for subsequent years is expressed as a percentage relative to the base year's data. The analysis of budget effectiveness trends at the Sidoarjo Satpol PP office aims to identify the direction of these trends. If the percentage of the budget effectiveness trend exceeds 100%, this indicates an increase in budget effectiveness. The higher the year-over-year percentage of the budget effectiveness trend, the more positive the direction of that trend. Conversely, if the percentage is below 100%, there will be a decline in financial effectiveness based on the budget effectiveness trend calculations at the Sidoarjo Satpol PP office. In this study, this year serves as the baseline for analyzing trends in budget effectiveness in subsequent years. Thus, the trends identified can be interpreted as developments resulting from the implementation of regional autonomy and financial reforms, particularly with regard to the budget. Based on this explanation, the trends in budget effectiveness at the Sidoarjo Satpol PP office can be summarized as follows:

$$Trends\ in\ Budget\ Expenditure\ Effectiveness = \frac{Effectiveness\ Comparison\ Year}{base - year\ effetiveness} x\ 100\%$$

It is important to assess trends in budget expenditure efficiency to determine the direction of progress in this area. An autonomous regency or city may not yet meet budget expenditure efficiency targets in a given year, but by observing positive trends in both financial dimensions, one can be confident that, albeit slowly, there is a chance of moving toward ideal budget expenditure efficiency.

Putri (2018) states that percentage trends are used to assess a company's development. When calculating percentages, a specific year is selected as the base year. If a particular year is chosen as the base year, the data for that year is set to

100 (representing 100%), and comparable data for subsequent years is expressed as a percentage relative to the base year's data. Trend analysis of budget expenditure efficiency is used to determine the direction of that efficiency's development; if the percentage trend of budget expenditure efficiency exceeds 100%, an improvement in budget expenditure efficiency has occurred. The higher the percentage trend of budget expenditure efficiency from year to year, the better the direction of financial efficiency development at the Sidoarjo City Satpol PP. Conversely, if the percentage is less than 100%, there has been a decline in budget efficiency. Calculation of the budget efficiency trend for the Sidoarjo Satpol PP office. In this study, 2024 serves as the base year for analyzing trends in budget expenditure efficiency in subsequent years. Thus, the trends identified can be interpreted as reflecting developments resulting from the implementation of regional autonomy and financial reforms, specifically regarding the budget expenditures of the Sidoarjo Satpol PP office. Based on this explanation, the trend in budget efficiency for the Sidoarjo Satpol PP office can be formulated as follows:

$$Effieciency\ Trends = \frac{efficiency\ in\ the\ base\ year}{base - year\ efficiency} x100\%$$

3. RESULT AND DISCUSSION

3.1. Duties and Functions of the Civil Service Police Unit

The Sidoarjo Regency Civil Service Police Unit (Satpol PP) is part of the regional government apparatus and, in the implementation of regional development in Sidoarjo Regency, is tasked with enforcing local regulations and regulations issued by the regional head, maintaining public order and peace, and providing protection for the community. To carry out its primary duties, the Sidoarjo Regency Civil Service Police Unit has the following functions:

a. Formulating programs and implementing the enforcement of local regulations, maintaining public order and peace, and ensuring public safety;

b. Implementing policies regarding the enforcement of local regulations and regulations issued by the regional head;

c. Implementing policies for maintaining public order and community peace in the region;

d. Implementing policies for community protection;

Coordinating the enforcement of local regulations and regulations issued by regional heads, as well as maintaining public order and community peace in collaboration with the Indonesian National Police, local civil servant investigators, and other officials.

3.2. Organizational Structure of the Sidoarjo Regency Civil Service Police Unit

The organizational structure of the Sidoarjo Regency Civil Service Police Unit is shown in Figure 1.

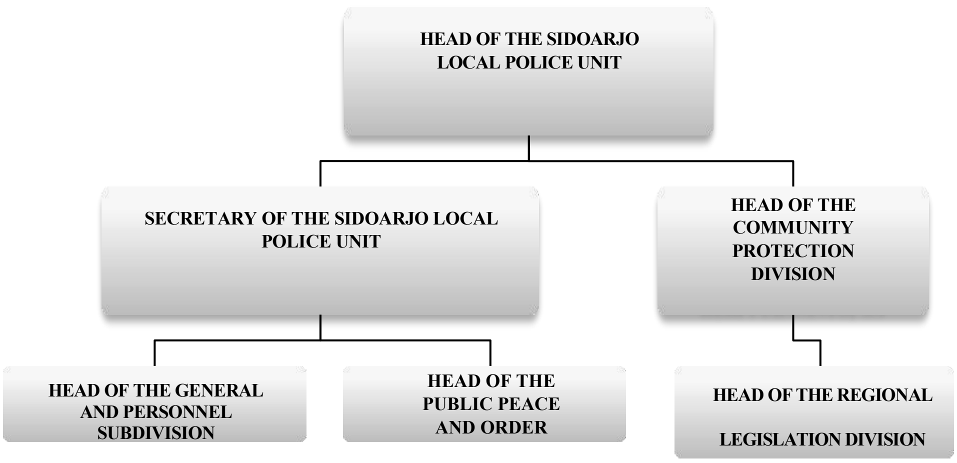

Figure 1. Organizational Structure

The organizational structure of the Sidoarjo Regency Civil Service Police Unit consists of:

a. Unit Head

b. Secretariat, overseeing:

1) General and Personnel Subdivision

2) Finance and Assets Subdivision

3) Program Development and Evaluation Subdivision

c. Division of Enforcement of Local Regulations, overseeing:

1) Section of Guidance, Supervision, and Outreach

2) Section of Investigation and Inquiry

d. Division of Public Order and Human Resources, overseeing:

1) Operations and Control Section

2) Security and Escort Section

3) Civil Service Resources Section

e. Community Protection Division, overseeing:

1) Community Protection Unit Section

2) Community Capacity Building Section

3) Coordinator *for the Sub-Substance of Environmental Management Standardization.*

3.3. Goals and Objectives

A goal is a condition to be achieved or a result to be attained within a 5-year period. Therefore, the primary goal of the Sidoarjo Regency SATPOL PP is to ensure peace, public order, and community protection in Sidoarjo Regency. The desired objectives for the 5-year period, or medium term, of the Sidoarjo Regency SATPOL PP are as follows:

a. Enforcement of local regulations

b. Maintaining public peace and order

c. Providing community protection

d. Fire response.

4. RESEARCH FINDINGS

Table 3. Sidoarjo Regency Civil Service Police Unit Expenditure Budget Data for 2022–2024

Number	Ratio	Criteria	Percentage Measurement
1.	Effectiviness	Very Effective	>100%
		Effective	90%-100%
		Fairly Effective	80%-90%
		Less Effective	60%-80%
		Not Yet Effective	0%-60%
2.	Efficiency	Very Efficient	0%-60%
		Effective	60%-80%
		Fairly Effective	80%-90%
		Less Effective	90%-100%
		Not Yet Effective	>100%

In 2022, the total allocated budget amounted to Rp27,600,000,000. Then, in 2023, the budget increased to Rp27,854,465,460. This increase was most likely due to higher operational needs, the addition of new programs, or adjustments for inflation and rising prices of goods and services supporting Satpol PP activities. Additionally, an evaluation of the previous year's budget execution which demonstrated effective use of funds may have served as a basis for increasing the budget allocation.

However, in 2024, the total budget actually decreased to Rp24,700,000,000. This decrease could be due to several factors, such as budget efficiency measures, the reduction of activities deemed non-priority, or adjustments to the region's financial capacity resulting from changes in regional revenue. Furthermore, work programs that had already been completed in the previous year may also reduce the need for budget allocations in the following year.

That, the differences between the budget and actual expenditures from year to year reflect the changing needs of the organization as well as its response to local fiscal conditions, government policies, and the results of evaluations of previous budget implementations. This indicates that financial management at the Sidoarjo Regency Civil Service Police Unit is conducted flexibly and adapted to prevailing conditions and needs.

To determine whether the Sidoarjo Regency Civil Service Police Unit is preparing its budget effectively and efficiently, two ratios—the effectiveness ratio and the efficiency ratio—are used, in accordance with Ministry of Home Affairs Decree No. 690.900-237 of 1996, as follows:

Efficiency Effectiveness

$$effectiveness = \frac{Implementation\ of\ the\ Direct\ Expnditure\ Budget}{Direct\ Expenditure\ Budget\ Target} \times 100\%$$

Efficiency Formula

$$efficiency = \frac{indirect\ spending\ budget\ targets}{indirect\ budget\ expenditure\ implementation} \times 100\%$$

The results of the budget calculations and actual expenditures for the Sidoarjo Regency Civil Service Police Unit for 2022–2024, in terms of effectiveness and efficiency:

Year 2022

a. $effectiveness = \frac{6.000.000.000}{7.000.000.000} \times 100\% = 85{,}71\%\ (Fairly\ Effective)$

b. $efficiency = \frac{20.000.000.000}{18.000.000.000} \times 100\% = 111{,}1\%\ (Very\ Efficient)$

Year 2023

a. $effectiveness = \frac{6.200.000.000}{7.100.000.000} \times 100\% = 87{,}32\%\ (Fairly\ Effective)$

b. $efficiency = \frac{20.500.000.000}{18.500.000.000} \times 100\% = 110{,}81\%\ (Very\ Efficient)$

Year 2024

a. $effectiveness = \frac{7.218.171.400}{7.218.171.400} \times 100\% = 100\%\ (Effective)$

b. $efficiency = \frac{20.636.294.056}{20.636.294.056} \times 100\% = 110\%\ (Efficient)$

The criteria for effectiveness and efficiency are presented in the summary in Table 4.3, which provides information on the effectiveness and efficiency of the Sidoarjo Regency Satpol PP's budget expenditures, as shown below:

Table 4. Effectiveness Ratios of the Sidoarjo Regency Satpol PP Office's Budget Expenditures

Year	Effectiveness Ratio	Effectiveness Trends
2022	85,71 %	100 %
2023	87,32	101,87 %
2024	100 %	116, 67 %
Total	273,03 %	318,54 %
Average	91,01 %	106,18 %

Based on the budget effectiveness ratios shown above, a chart illustrating the trends in budget effectiveness at the Sidoarjo Regency Satpol PP Office has been created, as shown below.

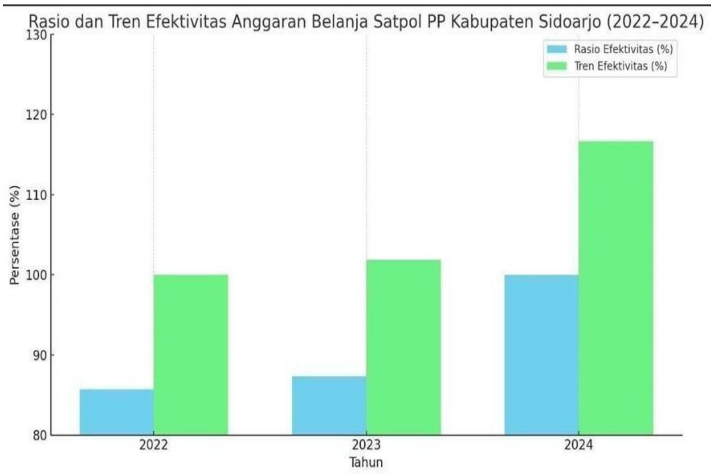

Figure 2. Budget Effectiveness

Based on Table above, 2024 had the highest figure for the 2022–2023 period because the budget effectiveness ratio reached 100%, in accordance with the budget effectiveness criteria, where > 100 %–110% is considered effective. Meanwhile, in 2022, the budget effectiveness ratio was the lowest during the 2022–2023 period; the budget effectiveness ratio achieved was 100%, based on the budget effectiveness criteria for 2024, which range from >100% to 110% and are considered effective.

The data above shows that the budget expenditure effectiveness ratio has fluctuated, experiencing both increases and decreases. On average, the effectiveness ratio for the 2022–2024 period met the effective criteria at 106.18%, in accordance with the financial performance criteria for budget expenditure effectiveness, where 90%–100% is considered effective. The following are the results of the analysis of trends in the effectiveness and efficiency of the budget expenditures at the Sidoarjo Regency Office, which can be summarized as follows:

1) Effectiveness

$$Effectiveness = \frac{\textit{Implementation of the Direct Expenditure Budget}}{\textit{Direct Expenditure Budget Target}} \text{ x } 100$$

a. Year 2022

$$Effectiveness = \frac{85{,}71\%}{85{,}71\%} \times 100 = 100\%$$

b. Year 2023

$$Effectiveness = \frac{87{,}32\%}{85{,}71\%} \times 100 = 101{,}87\%$$

c. Year 2024

$$Effectiveness = \frac{100\%}{85{,}71\%} \times 100 = 116{,}67\%$$

Based on the results of the Efficiency Trend ratio calculations above, Table 5 can be prepared as follows:

Table 5. Average Efficiency Trend

Year	Efficiency Ratio	Efficiency Trends
2022	111,1 %	100 %
2023	110,81 %	99,74 %
2024	100 %	90 %
Total	321,91 %	289,74 %
Average	107,30 %	96,58 %

Based on Table 4.9 above, 2024 recorded the highest figure for the 2022–2023 period because the budget expenditure effectiveness ratio reached 100%, in accordance with the criteria for budget expenditure effectiveness, where a ratio of >100%–110% is considered efficient. Meanwhile, in 2022, the budget expenditure effectiveness ratio was the lowest during the 2022–2023 period; the budget expenditure efficiency ratio achieved was 100%, based on the efficiency criteria for budget expenditure in 2024, which is >100%–110%, meeting the efficiency criteria.

5. DISCUSSION

The results of the budget effectiveness ratio calculations for the Sidoarjo Regency Civil Service Police Unit for the 2022–2024 fiscal years reveal an interesting trend worth analyzing. The highest budget expenditure effectiveness ratio occurred in 2024, meaning that budget utilization in that year yielded optimal results compared to the available funding allocation. The effectiveness figure reached 100% and could even be categorized within the 100%–110% range which, according to budget effectiveness criteria, falls into the "effective" category.

Conversely, in 2022 and 2023, the budget effectiveness ratio was lower. The year 2023, in particular, showed the lowest effectiveness ratio during this three-year period. This could be due to various factors, such as suboptimal work program planning, adjustments to local policies, or obstacles in the implementation of Satpol PP work programs, which resulted in less-than-optimal budget execution. Budget effectiveness measures the extent to which available funds are able to produce outputs or results in line with established plans and objectives. In the context of the Sidoarjo Regency Satpol PP, this effectiveness reflects the agency's ability to manage its budget to support work programs such as enforcing local regulations, maintaining public order, and protecting the community. The higher the effectiveness ratio, the greater the budget's contribution to achieving the organization's objectives. Furthermore, this achievement in budget effectiveness is also influenced by the quality of budget planning, which has improved year after year. By evaluating the implementation of previous programs, Satpol PP can identify shortcomings and refine its implementation strategies for the following year. This reflects a process of continuous improvement in the budget management of government agencies.

The findings of this study are consistent with the results of a study conducted by Putri (2018), which states that successful budget management depends heavily on the synergy between thorough planning, disciplined execution, and strict oversight. In that study, agencies with supportive organizational structures and competent human resources tended to achieve high budget effectiveness.

An analysis of the effectiveness and efficiency of the budget for the Sidoarjo Regency Civil Service Police Unit (Satpol PP) for the period from 2022 to 2024 aims to evaluate the quality of local financial management, particularly with regard to the extent to which public funds are optimally utilized to achieve the organization's performance targets. In analyzing this, effectiveness and efficiency ratio indicators based on the Minister of Home Affairs Decree (Kepmendagri) No. 690 of 1996 were used, which serve as a benchmark for assessing the financial management of local government agencies.

Based on the results of the evaluation of the budget implementation data obtained, it can be concluded that budget expenditures by the Sidoarjo Regency Satpol PP have generally been carried out with a high level of effectiveness. This is demonstrated by the implementation of programs and activities that align with the objectives and performance indicators formulated in the Work Plan and Budget (RKA). The majority of the planned programs were successfully implemented, both in terms of output (the number of activities carried out) and outcome (the results or impact of the activities on the community or within the organization).

However, high effectiveness is not always accompanied by optimal efficiency. Analysis shows that there are still some weaknesses in terms of budget efficiency, where the use of funds for certain activities has not yielded proportional results. For example, there are activities with high budget allocations whose implementation has not produced adequate outcomes, or activities that could have been carried out with a lower budget. This situation indicates that the efficiency ratio for some programs has not met ideal criteria and even shows potential for budget waste if left unchecked. Therefore, continuous improvement efforts are needed throughout the budget management cycle, encompassing the planning, implementation, and internal evaluation and oversight stages. Budget planning should be based more on actual needs and an analysis of historical data from previous program implementations. Meanwhile, during the activity implementation stage, more careful and efficient resource management is required, including control over operational costs. As for oversight, a strong, transparent, and accountable internal control system is needed to detect potential inefficiencies or budget misuse at an early stage.

It can therefore be concluded that the results of this analysis of effectiveness and efficiency serve as an important foundation for formulating policies and strategies to improve financial performance in the future. The Sidoarjo Regency Satpol PP needs to focus not only on achieving program outcomes but also on how those outcomes can be achieved in the most cost-effective, timely, and targeted manner. Strengthening the planning and oversight systems is a top priority to ensure that every rupiah spent provides maximum benefit to both the organization and the community.

6. CONCLUSION

Based on the results this study confirms that strategies to improve financial effectiveness and efficiency at the Sidoarjo Regency Satpol PP can be achieved through the strengthening of a well-developed planning system and consistent oversight.

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