

# Analysis of Budget Realization to Assess the Effectiveness and Efficiency of Performance in the Department of Tourism and Culture of Gowa Regency, South Sulawesi

Supardi Yanto, Nur Fatwa Basar, Sitti Muliana

Sekolah Tinggi Ilmu Ekonomi Tri Dharma Nusantara, Makassar, Indonesia

## ABSTRACT

This study aims to assess the effectiveness and efficiency of the performance of the regional government of the Gowa Regency Tourism and Culture Office in 2017-2019. The types of data used in this research are qualitative and quantitative data. The data sources used are primary and secondary data. The analytical method used is descriptive quantitative. The results showed that the level of effectiveness of the Department of Tourism and Culture's budget management during the 2017-2019 fiscal year. can be said to be very effective, because by having an average effectiveness ratio above 100%. Meanwhile, the level of efficiency of budget management for the Tourism and Culture Office during the 2017-2019 fiscal year can be said to be less efficient, because the average efficiency ratio is above 90 percent.

**KEYWORDS:** Budget Realization Analysis, Effectiveness and Efficiency

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## 1. INTRODUCTION

The public budget is a planning tool that is used to indicate targets that must be achieved by the public, while the budget as a control tool indicates the allocation of public sources of funds that the legislature agrees to spend. Through the expenditure account data contained in the budget of government institutions / organizations, it will be seen whether the budget that has been made can play a role as a controller of the implementation of public activities. The budget realization report is a type of regional financial report that is produced first before being signaled for making balance reports and cash flow reports. A budget is also a written activity in an organization that is stated quantitatively for a certain period of time and is generally expressed in units of money, but can also be stated in goods. The public budget is related to the process of determining the amount of the allocation of funds for each program and activity in monetary units using public funds.

Public sector budgets are the backbone of government administration. The efforts of the regional government in exploring sources of funds from regional potentials that have the ability to manage and utilize existing sources of funds are reflected in the Regional Revenue and Expenditure Budget (APBD). The financial report of a company is a form of information that can be conveyed in a relevant way if it uses the right system, which is very beneficial for the company,

especially for decision makers who must be able to determine everything effectively for the company's survival.

Effectiveness and efficiency are very important in measuring or comparing the output produced against the input used in relation to the relationship between expected results and actual results achieved. Effectiveness (use results) is the support between spending with goals or targets that must be achieved, basically related to the achievement of goals or policy packages. Assessment of the effectiveness and efficiency of the Gowa Regency Tourism and Culture Office is more emphasized on the assessment of the Government Agency Accountability Report (LAIP) which is made annually. Performance appraisal through LAKIP only relies on the outputs obtained by the Gowa Regency Tourism and Culture Office by comparing the plans to be achieved regardless of outcomes. Thus LAKIP is a means for government agencies to communicate and answer about what has been achieved and how the process has been achieved in relation to the mandate received.

This research has been conducted by several researchers related to Budget Realization Analysis to Assess Performance Effectiveness and Efficiency. Ariel Sharon Sumange's research, 2013, on the Analysis of the Effectiveness and Efficiency of the Budget Implementation of the Regional Development Planning Agency (BAPPEDA) of South Minahasa

showed that the 2008-2011 South Minahasa BAPPEDA Expenditure budget was said to be effective and efficient. Continued research conducted by Astria Nur Jannah Dien, 2014, Analysis of Budget Realization Financial Statements to Assess Financial Performance at the Bitung City Regional Recording Service Office. The results showed that the Bitung City Regional Revenue Service Office in 2009-2013 was very effective and less efficient. Abdurrohman Wiro Wandoko, 2014, also conducted a study with the title Analysis of Performance-Based Budget Realization at the Surabaya City Dispenda. The results showed that the Surabaya City Dispenda was effective and efficient in 2011-2012. Furthermore, Kiky Muryanti, 2017, Analysis of Budget Realization to Assess the Effectiveness and Efficiency of the Wonogiri Regional Government's Performance for the 2011-2015 fiscal year showed that the development of the level of effectiveness of financial management was not effective and the efficiency level of budget management was quite efficient.

Based on several studies that have been conducted, public sector organizations are very important so that they should not be ignored and their existence in a country cannot be eliminated. Even if we are not the authority, all citizens need the public sector. The social sector is more of a supporter of the state and not as mandated to provide public services which are the responsibility of the state. The existence of the public sector is needed to carry out state obligations in meeting the needs of life and the welfare of its people as its constitutional responsibility. Public sector failures in the form of government failures, bureaucratic clusters, legal mafias, political chaos, terrorism, corruption, collusion and nepotism can disrupt the business and social sectors which can trigger a crisis in a nation.

## 2. Literature review

### 2.1. Budget

Mahmudi (2016: 59) says that the budget is an instrument for planning and management control that plays an important role in public sector organizations. Furthermore, Mahsun (2016: 145) suggests that the budget is financial planning for the future which generally includes a period of one and is expressed in monetary units. Then Cristina et al, (2002: 1) define a budget as a plan that is systematically compiled in numbers and expressed in monetary units which includes all numbers of company activities for a certain period (period) in the future.

According to Mardiasmo (2002: 61), the budget is a statement regarding the estimated performance to be achieved during a certain period which is expressed in financial terms. Meanwhile, Bastian (2010: 191) argues that the budget can be interpreted as a package of statements regarding the statement of estimated revenues and expenditures that are expected to occur in one or several future periods. Renyowijowo (2010: 51) budget is a plan of revenue / expenditure covering a certain period.

Unlike in the business sector, which makes the budget a confidential company document so that it is closed to outsiders, in the public sector a budget is a public document that can be accessed by the public to be known, given input, must be participatory in nature which involves the community in budget planning so that the aspirations and needs of the public can be accommodated within the budget. The public sector budget is an organizational blueprint for planned programs and activities to be implemented and the future that will be realized by Mahmudi (2016: 59).

## 2.2. Public Sector Budgets

### 2.2.1. The Role of Public Sector Budgets

According to Mahmudi (2016: 60) the role of public sector budgets can be seen from the macro and micro aspects. The macro aspect referred to is the role of the budget in the macroeconomic, social and political order of a country. Meanwhile, the micro aspect is the role of the budget in an organization from an organizational managerial point of view.

#### A. Role of Budget from Macro Aspect.

Public sector budgets can play a role in carrying out government duties and functions, namely allocating, distributing and stabilizing. From a macro perspective, the public sector budget functions as a tool for allocating public resources, distributing the economy, and creating economic, social, social and political stabilization. (1) Budget as an Allocation Tool, (2) Allocation based on Work Programs, (3) Budget as a distribution tool. The public sector budget is a political tool whose formulation and determination requires political skills, building coalitions, negotiating skills in political institutions and other parties Mahmudi (2019: 63).

#### B. The Role of the Budget from the Micro Aspect.

The role of the budget from the micro aspect is related to the budget function in the organization's planning and management control system. The cycle of planning and managerial control of public sector organizations consists of planning basic goals and objectives, operational planning, budgeting, implementing and measuring performance and reporting, evaluation, and feedback. (1) As a planning tool, (2) As a means of control. In management control, there is article Article 34 of Law No.17 / 2003. (1) The minister / head of institution / governor / regent / mayor who is proven to have deviated from the policies stipulated in the law on APBN / regional regulations on APBD shall be punished with imprisonment and a fine in accordance with the provisions of the law. (2) Leaders of the Organizational Unit of the State Ministry / Lembaga / Regional Apparatus Work Units proven to have committed irregularities in the budget activities stipulated in the law concerning APBN / Regional Regulations concerning APBD shall be punished with imprisonment and a fine in accordance with the provisions of the law. (3) The President shall impose administrative sanctions in accordance with the provisions of the law to state officials and other parties who do not fulfill their obligations as stipulated in this law.

Article 35 of Law No.17 / 2003, (1) Every official and civil servant who is not a treasurer who violates the law or neglects their obligations, either directly causing losses to the state finances, is obliged to compensate for the losses in question, (2) Everyone who is given the task of receiving, storing, paying, and / or handing over money or securities of state goods is a treasurer who is obliged to submit an accountability report to the Supreme Audit Agency. (3) Each treasurer as referred to in paragraph 2 is personally responsible for the loss of state finances, (4) Provisions regarding the settlement of state losses are regulated in the law on state finance.

In public sector organizations, the budget can be used to control the behavior of public officials from acts of deviance and misuse of the state budget. This is as stated in paragraph 3 of Law no. 1 of 2004 concerning the State Treasury: Every official is prohibited from taking actions that result in spending at the expense of the APBN / APBD if the budget to

finance these expenses is not available or insufficiently available. State officials who commit irregularities and abuse of the state budget will be subject to legal sanctions, administrative sanctions, and compensation for compensation.

This is as regulated in Article 34 of Law No.17 of 2003 concerning State Finances. In public sector organizations, the budget can be used to control the behavior of public officials from acts of deviance and misuse of the state budget. State officials who commit irregularities and abuse of the state budget will be subject to legal sanctions, administrative sanctions, and compensation for compensation. (1) Budget as a Communication Coordination Tool, (2) Budget as a Performance Appraisal Tool, (3) As a Motivation Tool.

### 2.2.2. Types of Public Sector Budgets

The public sector budget has developed quite rapidly, especially after the public sector reform movement in various countries. According to Mahmudi (2016: 69) there are 5 (five) types of public sector budgets, namely: (1) Line Item Budget, (2) Incremental Budget, (3) Planning, Programming, Budgeting System (PPBS), (4) Zero Based Budget (ZBB), (5) Performance Budget. Budget Preparation Process According to Mahmudi (2016: 75) the budget preparation process basically includes four (4) stages, namely (1) Budget Planning, (2) Ratification, (3) Implementation, and (4) Reporting and Accountability.

### 2.2.3. Publik Behavioral Aspects & Politics of Public Sector Budgeting

Behavioral Aspects in Public Sector Budgeting The budget can influence the behavior of leaders and employees who can act as executors of the budget. Behavioral aspects of the budget can affect performance or hinder budget performance. According to Mahmudi (2016: 80) there are three (3) aspects of public sector budgeting, namely (1) Budget Participation, (2) Senior Management Involvement, (3) Budget Slack.

1) Political Aspects of Public Sector Budgeting Public sector budgeting is a political process, not merely a technical accounting, financial and managerial issue. According to Mahmudi (2016: 82) there are six (5) areas or stages in the budget cycle that involve the political budget process, namely (1) Determining Budget Policy, (2) Determining Program Priorities and Budget Ceiling, (3) Determining Budget Allocation, (4) Budget Discussion, (5) Budget Amendment.

### 2.2.4. Accountability Budget

The budget accountability stage is also beset by a strong political atmosphere. In the budget accountability stage, the legislature will hold the executive accountable and assess budget performance. The legislature can use its role as the holder of budget rights (budget), legislative rights and oversight rights to pressure the executive in accountability for the budget by giving negative assessments or rejecting this accountability. Therefore political support, coalitions and political communication between the executive and the legislature are very important in every stage of the budget.

## 2.3. Effectiveness and Efficiency

Public sector accounting can play a role in realizing the implementation of the principle of efficiency and effectiveness, which is a concept of managing public sector organizations that emphasizes the importance of rewarding every dollar of public money by using it efficiently and effectively and it can also measure the performance of local governments in this way. Mahmudi (2016: 21).

### 2.3.1. Effectiveness

Effectiveness is a comparison between the expected results (targets) and the results actually achieved. The expected results or targets are outcomes while the results achieved are outputs. Economics focuses on inputs and efficiency in outputs or processes, whereas effectiveness focuses on outcomes. An organization, program, or activity is considered effective if the output produced can meet the expected goals, or in other words, the budget is used appropriately (spending wisely). Mahmudi (2016: 21)

Value for money requires public sector organizations to meet these principles of economy, efficiency and effectiveness together, which means being able to use public money (budget) economically, carefully, and precisely to achieve targets, goals and objectives. The progress of a country is influenced by the performance of the business sector, public sector and social sector whose activities are an integral part of the state. Between the three sectors there are several differences and similarities Mahmudi (2016: 21)

The effectiveness of the expenditure budget is said to be effectiveness if it meets the efficiency criteria of the Minister of Home Affairs Decree No. 690.900-327 of 1996 concerning the Criteria for Assessment and Financial Performance, stipulations on the effectiveness of the expenditure budget are as follows:

- A. If the comparison results are more than 100%, then the expenditure budget is said to be very effective.
- B. If the results of the achievement are between 90%-100%, then the budget is said to be effective.
- C. If the achievement results are between 80%- 90%, then the expenditure budget is said to be quite effective.
- D. If the achievement results are between 60%- 80%, then the expenditure budget is said to be less effective.
- E. If the achievement is below 60%, then the budget is said to be ineffective.

Source: Ministry of Home Affairs, 2020

### 2.3.2. Efficiency

It is a relationship between output in the form of goods or services produced and the resources used to produce that output. Mathematically, efficiency is the ratio between input and output. An organization, program, or activity is said to be efficient if it is able to produce the maximum output. Efficiency means spending the budget carefully (spending well). Mahmudi (2016: 21)

Expenditure budget efficiency is said to be efficient if it meets the efficiency criteria of the Minister of Home Affairs Decree No. 690.900-327 of 1996 concerning the Criteria for Assessment and Financial Performance, the efficiency level of the expenditure budget is as follows:

- A. If the comparison results are more than 100%, then the budget is said to be inefficient.
- B. If the results of the achievement are between 90%-100%, then the expenditure budget is said to be less efficient.
- C. If the achievement results are between 80%- 90%, then the expenditure budget is said to be quite efficient.
- D. If the achievement results are between 60%- 80%, then the expenditure budget is said to be efficient.
- E. If the achievement is below 60%, then the expenditure budget is said to be very efficient.

Source: Ministry of Home Affairs, 2020

### 3. Methodology

The analytical method used in this research is descriptive quantitative data analysis, namely explaining the realization of the budget to assess the efficiency and effectiveness of the performance of the Regional Government at the Tourism and Culture Office of Gowa Regency whether it is not effectiveness and efficiency. The methods for measuring government performance in calculating efficiency and effectiveness are:

#### A. Effectiveness

$$\text{Effectiveness} = \frac{\text{Realization of revenue from PAD}}{\text{revenue budget PAD}} \times 100\%$$

The ratio of PAD effectiveness shows the ability of local governments to mobilize revenue as targeted. In general, the effectiveness value of PAD can be categorized as follows:

- A. Very Effective: > 100%
- B. Effective: 100%

- C. Fairly Effective: 90% - 99%
- D. Less Effective: 75%-89%
- E. Ineffective: 75 percent

Source: Mahmudi (2016: 21)

#### B. Efficiency

$$\text{Efficiency} = \frac{\text{Realization of tourism and cultural office Expenditure}}{\text{Budget}} \times 100\%$$

The ratio of PAD effectiveness shows the ability of local governments to mobilize revenue as targeted. In general, the efficiency values of PAD can be categorized as follows:

- A. Very Efficient: < 50%
- B. Efficient: 60%-79%
- C. Fairly Efficient: 80%-89%
- D. Less Efficient: 90%-99%
- E. Inefficient: 100%

Source: Mahmudi (2016: 21)

### 4. Results and Discussion

#### 4.1. Analysis of Realization of Performance Effectiveness Budget at the Tourism and Culture Office of Gowa Regency

The general purpose of financial reports is to present information about the financial position, budget realization, cash flow and financial performance of a reporting entity that is useful for users in making decisions about resource allocation.

**Table 4.1 2016-2019 Budget Realization Report**

| Year | Budget           | Budget Realization | Budget Variance |
|------|------------------|--------------------|-----------------|
| 2016 | 1.915.000.000,00 | 2.262.331.775,00   | 347.331.775.00  |
| 2017 | 2.616.000.000,00 | 2.839.685.443,00   | 223.695.443.00  |
| 2018 | 5.376.000.000,00 | 5.890.107.011,00   | 514.107.011.00  |
| 2019 | 176.000.000,00   | 178.458.000,00     | 2.548.000.00    |

Source: tourism and Culture Office of Gowa Regency, 2020

#### Effectiveness Analysis

Effectiveness is a comparison between the expected results (targets) and the results actually achieved. The expected results or targets are outcomes while the results achieved are outputs. Effectiveness compares outcomes (PAD Budget) with output (PAD Realization). Effectiveness focuses on outcomes (results). An organization, program, or activity is considered effective if the output produced can meet the expected goals, or in other words, the budget is used appropriately (spending wisely).

Effectiveness means the level of achievement of program results with the targets set. That the effectiveness of the regional government is if the objectives of the regional government can be achieved in accordance with the planned needs. Effectiveness describes the ability of local governments to realize the target compared to the targets set based on the real potential of the region. The government's performance capability in carrying out tasks is categorized as effective if the ratio achieved is at least 1 (one) or 100%. The higher the ratio of effectiveness, the better the regional capability is. Measuring the level of effectiveness requires data on revenue realization and budget or revenue targets.

#### Rasio Efektivitas

$$\text{Effectiveness Ratio} = \frac{\text{Realization of PAD Revenue from Tourism and Culture Office}}{\text{PAD Revenue Budget}} \times 100\%$$

#### Analysis of budget realization based on performance effectiveness

$$\text{In 2016} = \frac{2.262.331.775.00}{1.915.000.000,00} \times 100\% = 118,14\%$$

$$\text{In 2017} = \frac{2.839.685.445.00}{2.615.000.000,00} \times 100\% = 108,59\%$$

$$\text{In 2018} = \frac{5.890.107.011,00}{5.376.000.000,00} \times 100\% = 109,56\%$$

$$\text{In 2019} = \frac{178.458.000,00}{176.000.000.00} \times 100\% = 101,40\%$$

Based on the effectiveness measurement above, in 2016 with a result of 118.14%, in 2017 with a result of 108.59%, in 2018 with a result of 109.56%, and in 2019 with a result of 101.40%, these results indicate that in managing the regional budget the Tourism and Culture Office of Gowa Regency is very effective, that is precisely what has become the budget target.

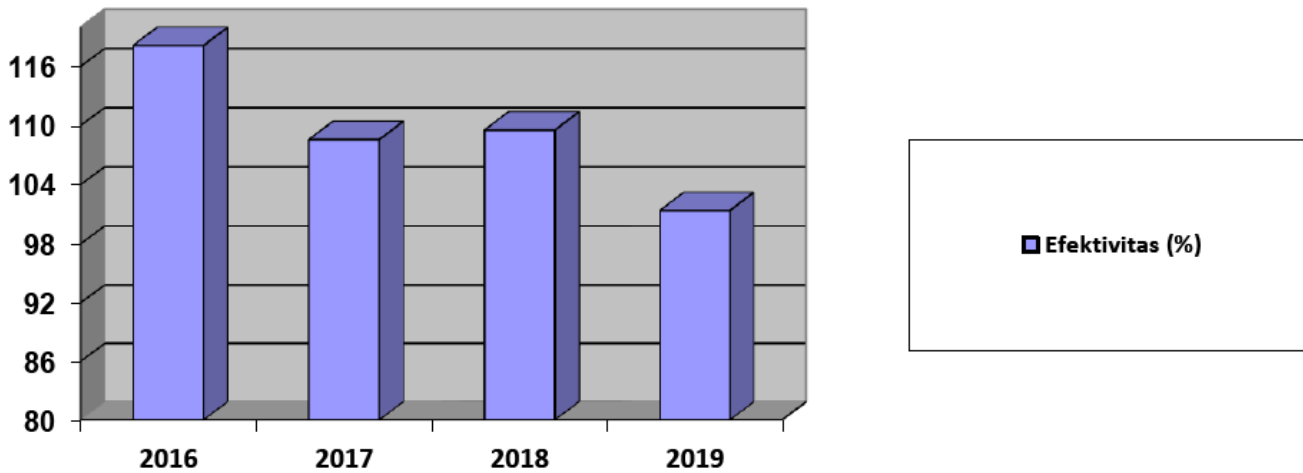
**Budget Realization Based on Performance Effectiveness**

**Table 4.2 Budget Realization Based on Performance Effectiveness**

| Year | PAD Budget       | Realization of PAD | Efficiency (%) | Information    | Increase / decrease (%) |
|------|------------------|--------------------|----------------|----------------|-------------------------|
| 2016 | 1.915.000.000,00 | 2.262.331.775,00   | 118,14         | Very effective | -                       |
| 2017 | 2.616.000.000,00 | 2.839.685.443,00   | 108,59         | Very effective | 9,55                    |
| 2018 | 5.376.000.000,00 | 5.890.107.011,00   | 109,56         | Very effective | 0,97                    |
| 2019 | 176.000.000,00   | 178.458.000,00     | 101,40         | Very effective | 8,16                    |

Source: Tourism and Culture office of Gowa Regency data, 2020

**Figure 4.1 Budget Realization Diagram Based on Performance Effectiveness**



Source: Author, 2020

Based on table 2 (Two) and Figure 2 (Two) it can be seen that the Tourism and Culture Office of Gowa Regency in 2016-2019 has an effectiveness level above 100%. These results indicate that in managing the regional budget the Tourism and Culture Office of Gowa Regency is very effective, namely precisely on what has become the budget target. Judging from 2016 the effectiveness level was 118.14% with very effective criteria, in 2017 it decreased by 9.55% so that the effectiveness level became 108.59% with very effective criteria, in 2018 it decreased by 0.97% so that the level of effectiveness to 109.56% with very effective criteria, and in 2019 an increase of 8.16% so that the effectiveness level became 101.40% with very effective criteria.

Although the level of effectiveness from 2016- 2019 has decreased, the percentage value of effectiveness at the Gowa Regency Tourism and Culture Office for 4 (four) years of the budget period is very effective, namely with a percentage result above 100 percent. The Gowa Regency Tourism and Culture Office succeeded in increasing the realization of PAD, which indicates that the Gowa Regency Tourism and Culture Office is said to be able to manage its region to increase its PAD sources, which indirectly will increase the regional economic activity.

**4.2. Analysis of Budget Realization Performance Efficiency at the Tourism and Culture Office of Gowa Regency Efficiency Analysis**

Efficiency analysis is the relationship between output in the form of goods or services produced and the resources used to produce that output. Mathematically, efficiency is the ratio between input (Expenditure Budget) and output (Expenditure Realization). An organization, program, or activity is said to be efficient if it is able to produce the maximum output. Efficiency means spending the budget carefully (spending well).

Efficiency can be seen from two sides, namely the ability of an organization to use a certain number of resources to get greater results. Likewise, what happened to the Gowa Regency Tourism and Culture Office, as for efficiency during (2) years of research, the Gowa Regency Culture and Tourism Office.

**Efficiency Ratio**

$$\text{Efficiency Ratio} = \frac{\text{Realization of Tourism \& Culture Office Expenditure}}{\text{Expenditure Budget}} \times 100\%$$

**Analysis of Budget Realization based on Performance Efficiency**

$$\text{In 2016} = \frac{5.101.519.923,00}{5.322.200.512,10} \times 100\% = 95,85\%$$

$$\text{In 2017} = \frac{6.836.827.972,32}{6.662.552.443,00} \times 100\% = 97,45\%$$

$$\text{In 2018} = \frac{7.068.300.512,00}{7.334.842.956,10} \times 100\% = 96,37\%$$

$$\text{In 2019} = \frac{6.312.528.078,00}{6.445.156.947,23} \times 100\% = 97,94\%$$

Based on the efficiency measurement above, in 2016 of 95.85%, in 2017 with a result of 97.94%, in 2018 with a result of 96.37% and the result in 2019 is 97.94%.

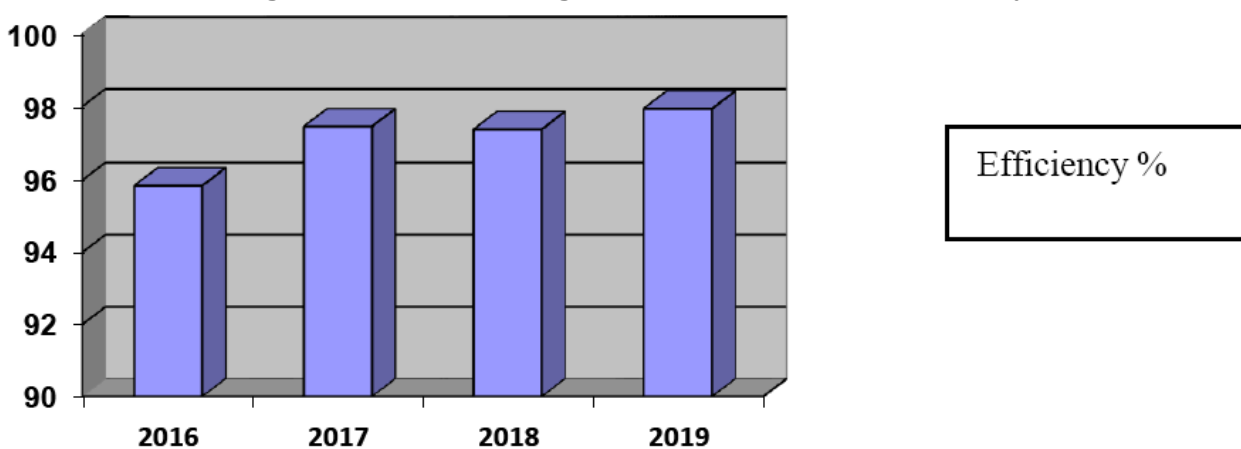
**Budget Realization Based on Performance Efficiency**

**Table 4.3 Budget Realization Based on Performance Efficient**

| Year | Budget           | Budget Realization | Efficiency (%) | Information    | Increase / decrease (%) |
|------|------------------|--------------------|----------------|----------------|-------------------------|
| 2016 | 5.101.519.923,00 | 5.322.200.512,10   | 95,85          | Less Efficient | -                       |
| 2017 | 6.836.827.972,00 | 6.662.552.443,00   | 97,45          | Less Efficient | 1,6                     |
| 2018 | 7.334.842.956,10 | 7.068.300.512,00   | 96,37          | Less Efficient | 1,08                    |
| 2019 | 6.445.156.947,23 | 6.312.528.078,00   | 97,94          | Less Efficient | 1,57                    |

Source: Tourism and Culture office of Gowa Regency data, 2020

**Figure 4.2 Realization Diagram Based on Performance efficiency**



Source : Author, 2020

Based on table 4.3 and figure 4.2, it can be seen that the Gowa Regency Tourism and Culture Office in 2016 had an efficiency level of 95.85%. According to the predetermined efficiency criteria, the greater the efficiency value which is close to 100%, it indicates a less efficient level of efficiency. This result is shown by the Expenditure Realization of Rp. 5,322,200,512.10 and a budget of Rp. 5,101,519,923.00. The difference between the expenditure realization and the Expenditure budget is Rp. 220,680,589.1, which means that in 2016 the Gowa Regency Tourism and Culture Office made less budget savings than the year after. The results of the calculation of efficiency in 2017 the expenditure realization was Rp. 6,836,827,972.00 and a budget of Rp. 6,662,552,443.00. The difference between the expenditure budget and the actual expenditure is Rp. 174,275,529, from 2016-2017 there was an increase in the percentage level of efficiency by 1.6% and this is because in 2017 there was an increase in spending on tourism destination development programs.

The results of the 2018 efficiency calculation are the expenditure realization of Rp. 7,068,300,512.00, and a budget of Rp. 7,334,842,956.10. The budget variance between the expenditure budget and the actual expenditure is Rp. 226,542,444.1. In 2017-2018 the Gowa Regency Tourism and Culture Office experienced a decrease in the percentage level of efficiency. These results indicate that the performance of the Gowa Regency Culture and Tourism Office made budget savings. Even though the percentage level of efficiency has decreased, it is still in the inefficient criteria. Then in

2019 there was an increase in efficiency of Rp. 1.57 percent from the previous year, with the results of calculating efficiency in 2019, the realization of spending was Rp. 6,312,528,078.00 and a budget of Rp. 6,445,156,947.23. The budget variance between the expenditure budget and the actual expenditure is Rp. 132,628,869.23. It shows that 2019 has criteria for being less efficient. This is because in 2019 there was an increase in PPH Allowance / Special Allowances and Salary Rounding Expenditures.

**Conclusion**

Based on data management and data analysis results that refer to the problem and research objectives, the conclusions of this study are as follows:

1. The results show that the level of effectiveness of the budget management of the Gowa Regency Tourism and Culture Office during the 2016-2019 fiscal year can be said to be very effective, because with has an average effectiveness ratio above 100%.
2. Meanwhile, the level of efficiency of budget management at the Gowa Regency Tourism and Culture Office during the 2016-2019 fiscal year can be said to be less efficient, because it has an average ratio above 90%. The hypothesis is not accepted or rejected.

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