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Evaluation of The Effectiveness of Local Budget Allocations in Bekasi City

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ABSTRACT

APBD is established as a financial planning instrument for a single budget period. In practice, the budgeting process is not only related to budget planning but also encompasses the implementation and evaluation of budget utilization. This study examines the effectiveness of APBD management in the Bekasi City Government using a qualitative descriptive approach. Secondary data was collected through the analysis of official government documents, including budget documents, budget realization reports, and regional financial reports. Relevant literature was also reviewed to support the analysis. The findings indicate that APBD management during the 2022–2024 period remained within the "effective" category when assessed based on budget execution. However, several implementation issues were identified, particularly discrepancies between budget planning and execution, delays in program implementation, and discrepancies in the achievement of program outputs and outcomes. These findings suggest the need to strengthen performance-oriented planning, improve institutional capacity, enhance coordination among local government agencies, and optimize monitoring and evaluation mechanisms.

ABSTRAK

APBD dibuat sebagai pedoman rencana keuangan untuk setiap periode keuangan. Dalam praktiknya, proses anggaran tidak hanya berkaitan dengan perencanaan anggaran, tetapi juga mencakup implementasi dan evaluasi pemanfaatan anggaran. Penelitian ini menguji efektivitas pengelolaan APBD di Pemerintah Kota Bekasi menggunakan pendekatan deskriptif kualitatif. Data sekunder dikumpulkan melalui analisis dokumen resmi pemerintah, termasuk dokumen anggaran, laporan realisasi anggaran, dan laporan keuangan daerah. Tinjauan pustaka yang relevan juga dilakukan untuk mendukung analisis tersebut. Temuan menunjukkan bahwa pengelolaan APBD selama periode 2022–2024 tetap berada dalam kategori "efektif" jika dinilai berdasarkan pelaksanaan anggaran. Namun, beberapa kendala implementasi berhasil diidentifikasi, khususnya ketidaksesuaian antara perencanaan dan pelaksanaan anggaran, keterlambatan pelaksanaan program, serta ketidaksesuaian dalam pencapaian output dan outcome program. Temuan ini mengindikasikan perlunya memperkuat perencanaan berbasis kinerja, meningkatkan kapasitas kelembagaan, meningkatkan koordinasi antar-perangkat daerah, serta mengoptimalkan mekanisme pemantauan dan evaluasi.

INTRODUCTION

In the administration of local government, the Regional Budget (APBD) serves as a crucial instrument for directing the use of financial resources in accordance with

development priorities. Through this budget document, local governments establish revenue and expenditure plans while determining the allocation of funds for various public service and development programs. Through the APBD, the government can channel financial resources toward various programs and activities aimed at improving the welfare of the community and promoting sustainable regional development. Therefore, the management of the regional budget must be carried out effectively, efficiently, transparently, and accountably so that development goals can be achieved to the fullest extent possible.

Within the framework of regional financial management, the APBD is established as a financial planning instrument for a single budget period. Its enactment through regional regulations makes the APBD the basis for local governments in carrying out various governmental activities during the current fiscal year (Ministry of Home Affairs of the Republic of Indonesia, 2006). The APBD contains plans for revenue, expenditures, and regional financial which are formulated based on regional development priorities and comuity needs. In practice, the budgeting process is not only related to budget planning but also encompasses the implementation and evaluation of budget utilization.

An evaluation of budgeting effectiveness is essential to determine the extent to which the planned budget can be realized and to assess its impact on regional development. Through such evaluations, local governments can identify various issues arising in budget management and make improvements to the budget planning and implementation processes for the next period. Furthermore, evaluating the effectiveness of budgeting can also serve as a means to enhance transparency and accountability in local financial management. (Srisaparmi et al., 2025).

As one of the cities with relatively high economic growth and population in West Java Province, the City of Bekasi faces various challenges in managing its local finances. Increasing development needs and public demands for quality public services require the local government to manage the APBD effectively and efficiently. The local government, through the Bekasi City Administration, formulates the APBD annually as a guideline for implementing regional development.

However, in practice, there is often a discrepancy between the planned budget and the actual budget execution at the end of the fiscal year. This discrepancy can be caused by

various factors, including policy changes, limitations in program implementation capacity, and the dynamics of the local economic conditions. Therefore, an evaluation of the effectiveness of APBD budgeting is necessary to determine the extent to which the local government is able to manage the budget optimally.

Based on APBD data, Bekasi City's regional revenue for the 2025 fiscal year is projected to reach approximately Rp6.79 trillion, derived from various sources, such as Local Original Revenue (PAD) and transfer revenues from the central government and other local governments. Meanwhile, total regional expenditures are planned to reach approximately Rp6.98 trillion, allocated for various regional development needs, including personnel expenses, goods and services, and capital expenditures for infrastructure and public facilities. The size of this budget allocation demonstrates that APBD management plays arole that is very important in supporting regional development and the improvement of public services for the community.

However, in practice, there are often discrepancies between the planned budget and the actual budget execution at the end of the fiscal year. These discrepancies can be caused by various factors, such as policy changes, limitations in program implementation, or shifts in regional economic conditions. Furthermore, in the management of the Regional Budget (APBD), a budget surplus (SILPA) may arise, indicating that not all of the planned budget was optimally utilized. This situation underscores the importance of evaluating the effectiveness of APBD budgeting to determine the extent to which local governments are capable of managing their budgets optimally.

Several previous studies have shown that the effectiveness of APBD management can serve as one indicator for assessing the financial performance of local governments. Research conducted by Srisaparmi et al. (2025) states that the level of budget effectiveness can be assessed by comparing budget targets with the actual budget execution achieved by local governments. Furthermore, other studies have shown that effective and efficient budget management can support the successful implementation of regional development programs and improve the quality of public services provided to the community.

Research on the effectiveness and efficiency of APBD implementation by local governments also indicates that the success of budget management can be measured

through the effectiveness ratio between revenue targets and actual revenue realized. The higher the level of budget execution compared to the set targets, the more effective the budget management carried out by the local government. Therefore, evaluating the effectiveness of budgeting is crucial to ensure that the local budget is used optimally to support regional development and public services.

Based on the above, this study was conducted to evaluate the effectiveness of budgeting for the Regional Revenue and Expenditure Budget (APBD) in the City of Bekasi and to identify various factors influencing the implementation of the regional budget. The results of this study are expected to provide an overview of the performance of regional financial management and serve as a basis for evaluation for local governments in improving the effectiveness of budgeting in the future.

LITERATURE REVIEW

The Concept of the Regional Revenue and Expenditure Budget (APBD)

The Regional Revenue and Expenditure Budget (APBD) is the primary instrument in regional financial management, serving as a tool for planning and implementation, and control of government activities and regional development. The APBD reflects the of local government policy for a single fiscal year, covering local revenue, expenditures, and financing. According to the Ministry In Interior of the Republic of Indonesia, the APBD is an annual of the which is established through local regulations and serves as the basis for the administration of local government. In addition, the APBD also functions as a regional fiscal policy instrument used to promote economic growth and improve the well-being of the community, and improve the quality of public. Thus, the APBD must be managed effectively, efficiently, transparently, and accountable so that regional development goals can be optimally achieved (Zafnil, 2025).

Effectiveness of Regional Budget Allocation

Budget effectiveness can serve as a measure of a local government's success in implementing its financial plans. This assessment is conducted by comparing actual revenue and expenditure outcomes with the targets set in the APBD. Thus, the degree to which targets are met serves as the basis for evaluating how well the budget has been executed according to plan. Research by Habibi, Utami, and Samanto (2023) states that budget effectiveness can be measured by comparing budget targets with actual budget performance as reported in the budget performance report (LRA). Furthermore,

effectiveness is not only measured by the budget absorption rate but also by the budget's ability to support the achievement of regional development goals (Zafnil, 2025).

Evaluation of Regional Financial Performance

The financial performance of local governments can be assessed through an evaluation of the implementation of the Regional Budget (APBD). This evaluation aims to provide an overview of the local government's success in managing available financial resources. Several financial metrics, such as the effectiveness ratio, efficiency, and self-reliance, as well as the financial autonomy ratio, can be used as a basis for conducting such an assessment. Research by Kala', Lambe, and Patiung (2025) indicates that local government financial performance can be evaluated through the analysis of financial ratios, particularly effectiveness and efficiency ratios. The findings also reveal that local governments remain dependent on transfer from the central government, as well as discrepancies between budget planning and actual budget execution.

Comparison of Budget Planning and Execution

The alignment between the budget and its actual implementation can be used to assess the quality of APBD implementation. A significant discrepancy between targets and actual results may indicate that program implementation has not fully adhered to the established plan. Research conducted by Srisaparmi et al. (2025) shows that the implementation of the APBD still faces various obstacles, such as the dominance of operational expenditures and the low level of optimization of local revenues. In addition, the study also found discrepancies between budget targets and actual expenditures, indicating that APBD management is not yet fully effective.

Factors Affecting Budgeting Effectiveness

The effectiveness of APBD budgeting is influenced by various factors, both internal and external. Internal factors include the quality of budget planning, human resource capacity, and the local government's internal control system. Meanwhile, external factors include policy changes, economic conditions, and the dynamics of community needs. Several studies indicate that policy changes and limitations in program implementation are the primary causes of discrepancies between budget planning and execution. Therefore, periodic evaluations are necessary to improve the quality of local budget management and minimize deviations between budget plans and actual expenditures.

RESEARCH METHODS

This study employs a qualitative method with descriptive characteristics. This approach was chosen because the study focuses on describing the state of APBD management and interpreting the level of effectiveness of its implementation by the Bekasi City Government. Through this approach, the researcher seeks to understand the planning, implementation, and evaluation of regional budget management carried out by the local government.

This study utilizes secondary data as its primary source of information. The data were obtained from official documents of the Bekasi City Government, particularly the Local Budget (APBD), budget implementation reports, and local financial reports. In addition, this study also draws on various literature sources, such as books, scientific journals, and laws and regulations related to local financial management.

Data collection was conducted through a documentary study by examining documents related to the implementation of the Bekasi City APBD. Furthermore, relevant scientific literature was used to strengthen the analytical framework. The collected data were analyzed descriptively by comparing budget targets and their actual results and interpreting the results of this comparison based on budgeting effectiveness indicators.

The data analysis technique used in this study is descriptive analysis. This analysis was conducted by comparing budget planning with budget execution as outlined in the Bekasi City Government's APBD documents. Through this analysis, the researcher was able to describe the extent to which local budget implementation has proceeded in accordance with established plans and to identify various factors influencing budgeting effectiveness.

RESULTS AND DISCUSSION

1. Research Findings

This study was conducted to analyze the effectiveness of the Regional Revenue and Expenditure Budget (APBD) in the City of Bekasi based on a comparison between the planning and actual implementation of the regional budget for the years 2022–2024. This analysis was conducted using secondary data sourced from the APBD documents, budget implementation reports, the City of Bekasi's Local Government Financial Report (LKPD), and audit reports from the Supreme Audit Agency of the Republic of Indonesia (BPK).

The effectiveness of budgeting was measured by examining the level of regional revenue and expenditure realization compared to the established budget targets. Additionally, this study analyzed the appropriateness of program implementation as well as the achievement of outputs and outcomes of local government activities.

Comparison of Regional Revenue Targets and Actuals

Based on the APBD documents and the of the Bekasi City Government for 2022–2024, the realization of local revenue generally shows a fairly high level of achievement, although it has not yet fully met the established targets.

Table 1.
Targets and Actual Local Revenue for the City of Bekasi, 2022–2024

Year	Revenue Target	Revenue Realization	Percentage
2022	Rp 6.12 trillion	Rp.5.71 trillion	93.30%
2023	Rp 6.54 trillion	Rp 6.08 trillion	92.97%
2024	Rp 6.98 trillion	Rp 6.42 trillion	91.98%

Source: Bekasi City Government, Mayor's Regulation on the Regional Budget (APBD) and Budget Implementation Reports for 2022–2024

The data in the table shows that Bekasi City's revenue realization during 2022–2024 consistently exceeded 90% of the set targets. Based on the effectiveness criteria used in this study, these results indicate that revenue realization performance remains effective.

Comparison of Regional Expenditure Targets and Actuals

In additionto local revenue, budgeting effectiveness can also be assessed through the realization of local expenditures. Local expenditures represent the implementation of government programs and activities in support of regional development and public services.

Table 2.
Targets and Actual Local Expenditures for Bekasi City, 2022–2024

Year	Expend iture Target	Actual Expendit ures	Percentage
2022	Rp 6.45 trillion	Rp 5.89 trillion	91.31%

Year	Expend iture Target	Actual Expendit ures	Percentage
2023	Rp 6.87 trillion	Rp 6.18 trillion	89.96%
2024	Rp.7.24 trillion	Rp 6.39 trillion	88.26%

Source: Bekasi City Government, SKPD Budget Allocation Plans (DPA), and APBD Implementation Reports for 2022–2024

Trends in the implementation of expenditures show a trend of declining during the 2022–2024 period. The achievement rate, which initially reached 91.31% in 2022, fell to 89.96% in 2023 and declined further to 88.26% in 2024. This situation indicates a year-over-year decline in the achievement rate of spending targets.

This decline indicates that there are still local government programs and activities that have not been implemented optimally. According to a report by the Supreme Audit Agency of the Republic of Indonesia (2024), several obstacles in the realization of local government spending stem from delays in project implementation, changes in budget policies, and procurement processes for goods and services that have not been carried out to their full potential.

Analysis of APBD Budgeting Effectiveness

The effectiveness of APBD budgeting can be analyzed through the effectiveness ratio between budget targets and actual spending. According to Ministry of Home Affairs Regulation No. 13 of 2006, local financial management must be conducted effectively and efficiently to support the achievement of regional development goals.

Table 3.
Budget Effectiveness Ratios for the Bekasi City APBD, 2022–2024

Year	Effectiveness Ratio	Category
2022	93.30%	Effective
2023	92.97%	Effective
2024	91.98%	Effective

Source: Data processed by the researcher based on the Bekasi City APBD Implementation Report for 2022–2024.

The calculation results show that the effectiveness ratio of the Bekasi City' APBD was in the range of over 90% during the 2022–2024 period. Although there was a decrease in the percentage each year, this achievement still falls within the "effective" category based on the criteria used. Thus, the local government has been relatively successful in achieving its set revenue targets.

Analysis of Regional Program Outputs and Outcomes

Assessing the effectiveness of the APBD cannot be limited to financial realization alone. Other aspects that need to be considered include the degree to which program outputs are achieved and the benefits or outcomes generated by local government programs.

Table 4.
Outputs and Outcomes of the Bekasi City APBD Programs

Program	Output Target	Output Realization	Achievement	Outcome
Road infrastructure development	120 km of roads	108 km of roads	90%	Improved community accessibility
Regional health programs	25 health facilities	22 health facilities	88%	Improvement of public health services
Regional education programs	40 schools rehabilitated	36 schools	90%	Improvement in the quality of educational facilities
Public administrative services	100% Digitalization of services	85% digitization services	85%	Increased public satisfaction with services

Source: Bekasi City Government, Annual Work Plan (Renja)-Regional Development Plan (RKPD) and 2022–2024 Regional Agency Performance Reports

Based on the table, most of the Bekasi City APBD programs have achieved their

output targets with an achievement rate above 85%. Road infrastructure development and educational facility rehabilitation programs show an achievement rate of 90%, indicating that program implementation is proceeding quite optimally. However, in the public administrative services program, the achievement rate remains at 85% due to the suboptimal digitization of services in several regional agencies. This situation indicates that although budget execution is relatively high, program outcome achievement still requires improvement so that the benefits of development can be felt more fully by the community.

The main discussion section contains results and analysis, written in 10-point Times New Roman font. The results are not raw data but data that has been processed and analyzed using established methods. The analysis involves comparing the obtained results with concepts and theories presented in the literature review. The content of the results and analysis section includes statements, tables, figures, diagrams, graphs, sketches, and so on.

2. Discussion

Based on the overall measurement results, the budgeting of the Bekasi City APBD for the 2022–2024 period can be categorized as effective. The primary indicator is evident in revenue realization, which has consistently remained above 90%. However, this effectiveness shows a declining trend, so the current achievements still need to be evaluated.

The high level of revenue realization cannot yet be used as the sole basis for concluding that the entire management of the APBD has been optimal. This is evident from the decline in expenditure realization during the study period. Additionally, several programs have not fully achieved their output targets. Thus, the effectiveness of the APBD must be understood not only based on the ability to absorb the budget but also on the success of programs in generating outputs and benefits for the community.

The findings of this study align with the view of Kala', Lambe, and Patiung (2025) that a comparison between targets and actuals can be used to assess local government financial performance. In the context of Bekasi City, the gap between targets and actual spending indicates that there is still room to improve the budget planning and implementation processes. Factors such as the capacity of government officials, coordination among local government agencies, and policy changes should be

considered in the evaluation.

Based on these results, improvements in the management of the Bekasi City APBD can be directed toward enhancing the quality of performance-based planning. The local government also needs to strengthen coordination among local government agencies and improve the capacity of officials involved in the budgeting process. Monitoring and evaluation should be conducted periodically so that potential delays or discrepancies in implementation can be identified early on.

CONCLUSION

Based on the results of the study, the effectiveness of budgeting the Bekasi City APBD the Bekasi City Government for the 2022–2024 period falls into the "effective" category. The revenue realization rate was recorded at 93.30% in 2022, 92.97% in 2023, and 91.98% in 2024. Although all three figures are still considered effective, there was a downward trend during the study period.

On the expenditure side, the budget execution rate also declined, from 91.31% in 2022 to 89.96% in 2023 and 88.26% in 2024. In addition, the output achievement of several programs ranged from 85% to 90%, indicating that program implementation was generally satisfactory but not all targets were met. This situation demonstrates that budget effectiveness cannot be assessed solely based on the financial execution rate; it is also necessary to consider program outcomes and the benefits generated.

Therefore, efforts to improve budgeting effectiveness in Bekasi City should focus on strengthening performance-based planning, enhancing the capacity of government officials, improving coordination among local government agencies, and ensuring more consistent monitoring and evaluation. These efforts are expected to narrow the gap between targets and actual results while increasing the benefits of the APBD for development and public services.

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