

Analysis of the Effectiveness of the Implementation of the Grants and Social Assistance Budget at the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency

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ABSTRACT

The purpose of this study was to determine and analyse the level of effectiveness of grants and social assistance budgets in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency, and to analyse grants and social assistance partially affecting budget effectiveness in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency. The research method used is descriptive quantitative

The sample used in this study were 34 grant recipients and 34 social assistance recipients with the data analysis technique, namely using the effectiveness formula by translating the results with criteria, and conducting multiple regression tests to measure partial influence.

The results obtained The level of budget effectiveness in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency is included in the ineffective criteria. The results of data processing show, grants do not significantly affect budget effectiveness while social assistance significantly affects budget effectiveness and has a positive relationship in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency.

Keywords: Grants, Social Assistance, Budget Effectiveness.

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I. INTRODUCTION

Macroeconomic poverty alleviation efforts can be done by keeping economic growth at a high level. Because economic growth will boost the economy by creating jobs, it will ultimately have an impact on increasing people's income while reducing poverty levels. The government is forced to make policies or programmes to eradicate the problem. Among them is Social Assistance or can be called BANSOS. Social Assistance (BANSOS) can be understood as the provision of assistance in the amount of money (cash funds) to the poor. This programme aims to protect people from emergencies that can lead to disruption of their income or consumption due to social change, therefore various assistance is provided such as poor rice assistance and compensation funds to poor households. Compensation funds in the form of Social Assistance (BANSOS) to poor households are a sum of money given by the government to people who are classified as poor.

Social Assistance is the provision of assistance in the form of money / goods from the local government to individuals, families, groups and / or communities that are not continuous and selective in nature aimed at protecting against possible social risks. Grants and social assistance in the form of money are budgeted by the Regional Financial Management Officer (PPKD) in the indirect expenditure group and channeled through transfers to beneficiaries. Grants in the form of goods and services and social assistance in the form of goods are budgeted in the form of programmes and activities by the Regional Work Unit (SKPD) in the direct expenditure group. The process of procuring goods and or services and their accountability is carried out by SKPD in accordance with statutory regulations. The results of the procurement of goods and or services are then handed over to the recipient of the grant or social assistance through the transfer of assets by the Regional Government as evidenced in the form of minutes of goods handover.

II. THEORY

Social assistance (bansos) is a transfer of money or goods given to the community in order to protect against possible social risks and to improve the welfare of the community. The regulations or statutory provisions governing the provision of grants and social assistance by local governments are Permendagri

Number 32 of 2011 concerning guidelines for providing grants and social assistance sourced from the APBD which was stipulated on 27 July 2011 and promulgated on 28 July 2012. Then on 21 May 2012, Permendagri Number 39 of 2012 concerning amendments to the regulation of the Minister of Home Affairs Number 32 of 2011 concerning guidelines for granting grants and social assistance sourced from the APBD was promulgated on 22 May 2012. Similarly, since 3 January 2012, Government Regulation Number 2 of 2012 on Regional Grants was stipulated and promulgated on 4 January (BasriRamlah, 2013).

Grants and Bansos can be given directly to the community or community institutions including assistance to non-governmental institutions in the fields of education and religion, are not continuous and selective in nature. Social assistance services can be 'with conditions' or 'without conditions', given through Ministries / Institutions, and for natural disasters. In terms of duration, social assistance can be temporary (for disaster victims), or permanent (people with disabilities), and can be in the form of money or goods (Mahmudi, 2015).

III. METHODOLOGY

This research uses quantitative descriptive research because it is to find out how the grant programme, and Social Assistance (BANSOS) can affect the effectiveness of budget implementation in the Kepulauan Aru Regency organized by the welfare administration section of the Kepulauan Aru Regency Regional Secretary, while the approach used is an associative approach, which aims to see if the three variables have a relationship or influence.

Researchers limited the sample with purposive sampling of grant recipients as much as the average Bansos recipient, namely 34 recipients, because the grant sample was more than the Bansos recipient. So that researchers need 68 respondents, of which 34 respondents received grants and 34 respondents received social assistance. So as many as 34 respondents answered the grant variable and 17 answered the effective use of the budget, this also applies to social assistance respondents.

The analysis techniques used are as follows:

1. Effectiveness Measurement

$$Effectiveness = \frac{Expenditure\ Budget\ Realisation}{Expenditure\ Budget} \times 100\%$$

2. Effectiveness Criteria: a). 100% and above indicates Very Effective,, b). 90% to 100%, indicates Effective, c). 80% to 90% shows Moderately Effective,, d). 60% to 80% indicates Less Effective, e). Less than 60% indicates Less Effective.

3. In addition to calculating the level of effectiveness, researchers also want to measure the effect of grants (X1) and social assistance (X2) on budget effectiveness (Y), with the equation:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description: a = constant, b = regression coefficient and e = other variables outside x1 and x2.

IV. RESULT

Researchers used the last year's data as an illustration of the implementation of the effectiveness of budget use. Expenditure of the Adm. The People's Welfare Section of the Regional Secretariat of the Kepulauan Aru Regency in 2023 was targeted at Rp. 15,949,866,200, - realised at Rp. 9,353,865,198, - or 58.65% if seen in the effectiveness criteria, it falls into the category of less than 60% indicating Less Effective.

For primary data processing, it has gone through validity and reliability tests. The following are the results of statistical tests using SPSS, from the test results can be seen in the following table:

Table 1. Partial Hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-21.037	2.987		-7.042	.000
Grant	.158	.086	.121	1.848	.074
Social Assistance	2.045	.148	.905	13.831	.000

a. Dependent Variable: keefektifananggaran

Partially financial Bansos affects budget effectiveness significantly by having a positive relationship. While grants partially do not affect budget effectiveness in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency.

V. CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that:

1. The level of budget effectiveness in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency is included in the ineffective criteria.
2. The results of data processing show that grants do not significantly affect budget effectiveness in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency.
3. The results of data processing show that social assistance significantly affects budget effectiveness and has a positive relationship in the Welfare Administration Section of the Regional Secretary of the Kepulauan Aru Regency.

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