

# **ANALYSIS OF THE EFFECTIVENESS AND EFFICIENCY OF SOCIAL ASSISTANCE FUNDS FOR THE FAMILY HOPE PROGRAM AT THE DIRECTORATE GENERAL OF SOCIAL PROTECTION AND SECURITY, MINISTRY OF SOCIAL AFFAIRS (FINANCIAL REPORT YEAR 2019-2021)**

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## **Abstract**

This study analyzes the effectiveness and efficiency of the Family Hope Program (PKH) Social Assistance Expenditure Fund at the Directorate General of Social Protection and Security of the Ministry of Social Affairs of the Republic of Indonesia during 2019–2021. The methods used include interviews and a literature review. The results show that fund efficiency reached 60.32% (2019), 50.85% (2020), and 27.06% (2021), which are included in the efficient to very efficient category. Meanwhile, its effectiveness is very high, namely 99.99%, 99.94%, and 98.65%, respectively. PKH fund distribution is considered efficient and effective during this period.

**Keyword:** Efficiency; Effectiveness; Social Assistance; PKH

## **1. Introduction**

Social assistance spending is a crucial component of both the State Budget (APBN) and Regional Budgets (APBD), aimed at improving public welfare and mitigating the impact of social risks. During the COVID-19 pandemic, social assistance spending experienced a significant surge, as reflected in 2020, when realization increased from IDR 54.4 trillion in 2019 to IDR 128.1 trillion. This increase was in line with the urgent need to support vulnerable groups impacted by the pandemic. However, in 2021, this budget decreased to IDR 103.2 trillion as the transition from the emergency response period to the economic recovery phase.

Programs such as the Family Hope Program (PKH) spearheaded the distribution of this assistance. However, its implementation was not without serious challenges, including abuse of authority. One prominent case was the detention of the President Director of PT BGR Persero (2018–2021), Muhammad Kuncoro Wibowo, who was suspected of corruption in the distribution of rice social assistance to Family Recipients (KPM) of the Family Hope Program (PKH) in 2020, with potential state losses reaching IDR 127.1 billion.

Furthermore, the issue of inaccurate targeting has also come under scrutiny. Data shows that of the total aid recipients, approximately 1.3 million families are not categorized as eligible (Ministry of Social Affairs Data, 2021). This raises questions about the effectiveness of the current beneficiary data collection and validation system.

Therefore, it is crucial to review the management and oversight mechanisms for social assistance to ensure that this significant budget allocation truly delivers an optimal and equitable impact for those in need.

## **2. Literature Review**

### **2.1 Effectiveness**

Ravianto (2014) defines effectiveness as a measure of the extent to which a task is executed successfully, specifically when the results achieved are in accordance with the plan. In other words, an activity can be considered effective if it is completed according to plan, both in terms of time, cost, and quality. Meanwhile, Bungkaes (2013) states that effectiveness is a measure of the extent to which an organization's outputs, policies, and procedures are able to achieve its stated goals. Similarly, Erawati explains that effectiveness reflects the alignment between previously designed targets and objectives and the actual results obtained (Erawati et al., 2017).

### **2.2 Efficiency**

Based on the Regulation of the Minister of Home Affairs Number 13 of 2006 Article 4 Paragraph 1 concerning the General Principles of Regional Financial Management, it is emphasized that regional financial management must be carried out in an orderly manner, complying with the provisions of laws and regulations, and prioritizing the principles of effectiveness, efficiency, economy, transparency, and accountability. In addition, such management must also consider the principles of justice, propriety, and benefit to the community. Related to the principle of efficiency, it is explained that efficiency means an effort

to achieve maximum results (output) with a certain amount of input, or conversely, using minimal input to obtain targeted results. According to Mahmudi (2013), Efficiency refers to the relationship between the results (output) in the form of goods or services produced and the amount of resources used to achieve them. According to Sari, efficiency is an effort to utilize resources optimally so that there is no waste, and each resource is used appropriately according to its function. (Sari et al., 2014)

### **3. Material and Method**

#### **3.1 Design Study**

The research design used in this study is quantitative research with a descriptive approach. According to Creswell (2013), quantitative research is a systematic and objective approach that utilizes numerical data in the collection and analysis process to obtain valid and reliable information regarding a particular phenomenon or problem. Meanwhile, Kittur (2023) states that quantitative research is a systematic investigative process that collects measurable data for mathematical and statistical analysis. This type of research essentially aims to achieve objectivity by minimizing potential bias. The emphasis on neutrality and objectivity in the quantitative approach is demonstrated through the application of the principle of replication, the use of standardized procedures, numerical measurements, and data analysis using statistical tools (Pardede, 2009).

#### **3.2 Data Analysis**

The analytical technique used in this study presents figures, tables, and explanatory descriptions of the implementation of the social assistance budget, using effectiveness and efficiency measures for the budget and spending realization in 2019-2022 at the Directorate of Social Protection and Security. At this stage, the researcher carried out several activities:

1. Preparing the Research Object. The researcher contacted the Bureau of Academic, Student, and Public Relations (BAKHUM) of Jakarta State University for a Research Permit. At this stage, the researcher first visited the Directorate General of Social Protection and Security on the 3rd Floor of the Ministry of Social Affairs to obtain the research permit. The researcher then met with representatives from the Directorate General of Social Protection and Security, including the Head of the Administration Sub-Division of the Directorate General of Social Protection and Security and the finance department in the Sub-Administration Section.

2. Conducting a Preliminary Interview. The researcher, together with the finance department, discussed the data to be collected. The researcher obtained trial balance data, with account 54111 representing the Directorate General of Social Protection and Security's Family Hope Program (PKH) expenditures and allotment representing the budget. In this stage, the researcher transcribed the interview list and conducted preliminary interviews with the general affairs and finance divisions, as well as the head of the sub-administration department of the Directorate General of Social Protection and Security.

3. Data Management. The researcher processed the data into formulas for the effectiveness, efficiency, and growth ratios of the PKH social assistance expenditures of the Directorate General of Social Protection and Security. In this stage, the researcher conducted the following activities:

- a) Identifying Joint Financial Report Data with Ministry of Social Affairs Work Units

The researcher and the finance team discussed the completed financial report data from 2019 to 2022. The data obtained represents the PKH social assistance expenditures of the Directorate General of Social Protection and Security. The data management procedures to be used are as follows:

- 1) The researcher reviewed the trial balance data from the Directorate General of Social Protection and Security for 2019, 2020, 2021, and 2022.
- 2) The researcher obtained data from account 574111, named "allotment," which represents the budget data for the Directorate General of Social Protection and Security work units.

***Tabel 3.1. Budget Equation***

$\text{Anggaran} = \text{Allotment}$
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- 1) Researchers manage data and calculate the realization of social assistance spending by the Directorate General of Social Protection and Security work units by:

***Tabel 3.2. Realization Equation***

$\text{Realization} = \text{Spending} - \text{Returns}$
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- 2) The analysis technique carried out by the researcher uses the efficiency ratio and effectiveness ratio with the following formula.:

***Tabel 3.3. Efficiency Ratio Formula***

$\text{Efficiency Ratio} = \frac{\text{Budget Realization (PKH)}}{\text{Budget Realization (Bansos)}} \times 100\%$
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The tiering criteria from the results of the formula calculations above are as follows (According to Decree of the Minister of Home Affairs No. 690.900-327 of 1996):

- a) 100% : Not efficient
- b) 90% - 100% : Less efficient
- c) 80% - 90% : Quite efficient
- d) 60% - 80% : Efficient
- e) < 60% : Very efficient

***Tabel 3. 1 Effectiveness Ratio Formula***

$\text{Effectiveness Ratio} = \frac{\text{Realization of the Expenditure Budget (PKH)}}{\text{Expenditure Budget (PKH)}} \times 100\%$
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The tiering criteria from the results of the formula calculations above are as follows (According to Decree of the Minister of Home Affairs No. 690.900-327 of 1996):

- a) 100% : Very effective
- b) 90% - 100% : Effective
- c) 80% - 90% : Quite effective
- d) 60% - 80% : Less effective
- e) < 60% : Not effective

1. Analyze interview data based on the interview indicator questions. In this step, the researcher manages the data using independent methods to gain insight into the interview transcripts..
2. Interpreting Research Results. Interpretation of the research demonstrates the understanding gained by the researcher. The researcher reviews and explains how the research questions have been answered, reflects on the meaning of the data obtained, compares it with previous research, identifies limitations of the research, and provides suggestions for further research.
3. Validating the Accuracy of Research Results. Research determines the accuracy and credibility of research results through triangulation methods. The triangulation that will be applied is source triangulation.

## **4. Result**

### **4.1. Efficiency Analysis**

In 2019, the Family Hope Program (PKH) social assistance LRA expenditure was Rp32,828,279,903,000, with a refund account value of Rp961,650,000. Therefore, to obtain the PKH social assistance budget realization value, the difference between LRA expenditure and Refunds was calculated:  $Rp32,828,279,903,000 - Rp961,650,000 = Rp32,827,318,253,000$ .

In 2020, the PKH social assistance LRA expenditure was Rp28,575,092,061,960, with a refund account value of Rp15,771,082,890. To obtain the PKH social assistance budget realization value, the difference between LRA expenditure and Refunds was calculated:  $Rp28,575,092,061,960 - Rp15,771,082,890 = Rp28,559,320,979,070$ .

In 2021, the Family Hope Program (PKH) social assistance LRA expenditure was Rp27,931,277,200,000, with a refund account value of Rp877,210,000. Therefore, to obtain the PKH social assistance budget realization value, the difference between LRA expenditure and refunds was calculated:  $Rp27,931,277,200,000 - Rp877,210,000 = Rp27,930,399,990,000$ .

In 2019, the social assistance budget, based on the allotment account, was Rp54,421,473,325,000. In 2020, the social assistance budget, based on the allotment account, was Rp56,159,674,100,000. In 2021, the social assistance budget, based on the allotment account, was Rp103,230,065,903,000. Therefore, in 2019, the Family Hope Program (PKH)

budget realization was Rp32,827,318,253,000 / a budget of Rp54,421,473,325,000 x 100%, resulting in a result of 60.32%, which falls into the efficient category.

In 2020, the PKH budget realization was Rp28,559,320,979,070 / a budget of Rp56,159,674,100,000 x 100%, resulting in a result of 50.85%, which falls into the very efficient category.

In 2021, the PKH budget realization was Rp27,930,399,990,000 / a budget of Rp103,230,065,903,000 x 100%, resulting in a result of 27.06% which falls into the very efficient category

#### **4.2. Effectiveness Analysis**

In 2019, the Family Hope Program (PKH) social assistance LRA expenditure was IDR 32,828,279,903,000, with a refund account value of IDR 961,650,000. Therefore, to obtain the PKH social assistance budget realization value, the difference between LRA expenditure and Refunds was calculated:  $\text{IDR } 32,828,279,903,000 - \text{IDR } 961,650,000 = \text{IDR } 32,827,318,253,000$ .

In 2020, the PKH social assistance LRA expenditure was IDR 28,575,092,061,960, with a refund account value of IDR 15,771,082,890. To obtain the PKH social assistance budget realization value, the difference between LRA expenditure and Refunds was calculated:  $\text{Rp. } 28,575,092,061,960 - \text{Rp. } 15,771,082,890 = \text{Rp. } 28,559,320,979,070$ .

In 2021, the Family Hope Program (PKH) social assistance LRA expenditure was IDR 27,931,277,200,000, with a refund account value of IDR 877,210,000. Therefore, to obtain the PKH social assistance budget realization value, the difference between LRA expenditure and refunds was calculated:  $\text{IDR } 27,931,277,200,000 - \text{IDR } 877,210,000 = \text{IDR } 27,930,399,990,000$ .

In 2019, the social assistance budget, based on the allocation account, was IDR 54,421,473,325,000. In 2020, the social assistance budget, based on the allocation account, was IDR 56,159,674,100,000. In 2021, the social assistance budget, based on the allocation account, was IDR 103,230,065,903,000. Therefore, in 2019, the Family Hope Program (PKH) budget realization was IDR 32,827,318,253,000 / a budget of IDR 54,421,473,325,000 x 100%, resulting in a result of 60.32%, which falls into the efficient category.

In 2020, the Family Hope Program (PKH) budget realization was Rp28,559,320,979,070 / a budget of Rp56,159,674,100,000 x 100%, resulting in a result of 50.85%, which falls into the very efficient category.

In 2021, the PKH budget realization was Rp27,930,399,990,000 / a budget of Rp103,230,065,903,000 x 100%, resulting in a result of 27.06%, which falls into the very efficient category. In 2019, the value of the PKH social assistance budget, based on the allotment account, was Rp32,828,279,920,000. In 2020, the PKH social assistance budget, based on the allotment account, was Rp28,575,092,083,000. In 2021, the PKH social assistance budget, based on the allotment account, was Rp28,310,134,350,000.

Therefore, in 2019, the Family Hope Program (PKH) budget realization was Rp32,827,318,253,000 / PKH budget of Rp32,828,279,920,000 x 100%, resulting in a result of 99.99%, which is categorized as effective. In 2020, the PKH budget realization was Rp28,559,320,979,070 / PKH budget of Rp28,575,092,083,000 x 100%, resulting in a result of 99.94%, which is categorized as effective. In 2021, the PKH budget realization was Rp27,930,399,990,000 / PKH budget of Rp28,310,134,350,000 x 100% got a result of 98.65% which is in the effective category

## **5. Discussion**

### **5.1. Efficiency Analysis**

In 2019, the efficiency percentage was 60.32%, falling into the Efficient category. This indicates that the Family Welfare Program (PKH) realization accounted for 60.32% of total social assistance spending. If, with a 60.32% budget, the program continues to run smoothly and on target, this demonstrates efficient use of funds. With minimal expenditure, its implementation is expected to have a significant impact on the community. In 2019, the efficiency percentage was also higher than in the previous three years.

In 2020, the efficiency percentage was 50.85%, falling into the Very Efficient category. This indicates that the Family Welfare Program (PKH) realization accounted for 50.85% of total social assistance spending. If, with a 50.85% budget, the program continues to run smoothly and on target, this demonstrates very efficient use of funds. With minimal expenditure, it is hoped that its implementation will have a significant impact on the community. In 2020, the percentage was also higher than in the previous three years.

In 2021, the efficiency percentage was 27.06%, falling into the Very Efficient category. This indicates that the realization of the Family Welfare Program (PKH) dominated 27.06% of the total social assistance expenditure. If, with a 27.06% budget, the program continues to run well and is on target, this indicates very efficient use of funds. With minimal expenditure, its implementation is expected to have a significant impact on the community. In 2021, the percentage was also lower than in the previous three years.

### **5.2. Effectiveness Analysis**

In 2019, the percentage of implementation was 99.9971%, categorized as Effective. This indicates that 99.9971% of the funds were used as planned, and implementation proceeded optimally according to the effective planning. In 2019, the effectiveness percentage was higher than in the previous three years.

In 2020, the percentage of implementation was 99.94%, categorized as Effective. This indicates that 99.94% of the funds were used as planned, and implementation proceeded optimally according to the effective planning. In 2020, the effectiveness percentage was higher than in the previous three years.

In 2021, the percentage of implementation was 98.66%. This indicates that 98.66% of the funds were used as planned, and implementation proceeded optimally according to the

effective planning. In 2020, the effectiveness percentage figure was lower than in the last 3 years.

## **6. Conclusion, Implication, and Recommendation**

### **6.1. Conclusion**

The 2019 efficiency measurement yielded a result of 60.32%, categorized as efficient. In 2020, the result was 50.85%, categorized as very efficient. In 2021, the result was 27.06%, categorized as very efficient.

The 2019 effectiveness measurement yielded a result of 99.99%, categorized as effective. In 2020, the result was 99.94%, categorized as effective. In 2021, the result was 98.65%, categorized as effective.

### **6.2. Implication**

For the Directorate General of Social Protection and Security (Linjamsos)  
The results of this study are expected to be beneficial for the Directorate General of Social Protection and Security (Linjamsos) in evaluating the performance of social assistance spending, particularly the Family Hope Program (PKH). This includes improving the quality of social assistance recipients who are truly eligible for assistance based on their social assistance categories, ensuring that the distribution of social assistance continues to be more targeted in the future.

For the Ministry of Social Affairs

The results of this study can be beneficial for the Ministry of Social Affairs in monitoring and implementing appropriate policies to evaluate the performance of the directorate responsible for managing the Family Hope Program (PKH) social assistance funds.

### **6.3. Recommendation**

Future research is expected to expand the scope of expenditure accounts to include employee expenditure accounts, capital expenditure accounts, and goods and services expenditure accounts.

For further research, it is hoped that research can be conducted with the latest period in order to evaluate the sustainability of the financial performance of government agencies, namely in the 2019-2021 period.

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