

**ANALYSIS OF THE EFFECTIVENESS OF REGIONAL  
FINANCIAL BUDGETING THAT SUPPORTS THE  
FULFILLMENT OF THE RIGHTS OF PERSONS WITH  
DISABILITIES IN MAGELANG REGENCY**

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**Abstract**

Persons with disabilities are included in the group with Social Welfare Problems (PMKS). Article 26 of the Draft Law on Persons with Disabilities explains that both the central government and local governments have an obligation to carry out planning, respect, protect, and fulfill the rights of persons with disabilities. In this regard, it is necessary to coordinate from the central level to the regional level for the realization of the use of the budget in carrying out various rights fulfillment, respect and protection for persons with disabilities. This study aims to determine the level of effectiveness calculated from the comparison of the total budget and its realization for persons with disabilities in Magelang Regency. This research is quantitative research by adopting descriptive method. The results of the calculation on the effectiveness analysis show a figure of 100% in 2021 and 55.1% in the period January-June 2022 which means that the total budget and its realization have met the effective results for persons with disabilities in Magelang Regency.

**Keywords:** Budget, Effectiveness, Persons with Disabilities

**1. INTRODUCTION**

Persons with disabilities are included in the group with Social Welfare Problems (PMKS). This is due to the limitations they have which result in social problems that impact the inability for persons with disabilities to perform social functions and experience difficulties in fulfilling daily life (Indraningrum & Puspitasari, 2021). Based on the 2018 Basic Health Research (RISKESDAS) data, data on disability in Indonesia are grouped into 3, namely:

**Table 1. Data for Persons with Disabilities in Indonesia in 2018**

No.	Category	Percentage (%)
1.	Child (5-17 Years)	3.3
2.	Adult (18-59 Years Old)	22
3.	Elderly (Over 60 Years Old)	
	a. Can be Active independently	74.3
	b. Light Barriers	22
	c. Medium Barrier	1.1
	d. Heavy Barriers	1
	e. Total Addiction	1.6

Source: Indonesian Ministry of Health (2019)

Based on these data, it is known that people with disabilities in Indonesia mostly occur in the elderly. However, the majority of them are still able to carry out activities independently. People with disabilities with an adult age or 18 to 59 years also have a relatively low percentage, which is 22% (Dewi et al., 2020). So it can be said that the majority of people with disabilities can carry out several activities using their abilities and explore various things, one of which is making handicrafts that can provide economic functions both for themselves and those around them.

The implementation and supervision of social rehabilitation for persons with disabilities is very important to be carried out by local governments. Social rehabilitation of persons with disabilities is a process carried out to maximize social functions and assist the process of social integration of persons with disabilities in society (Ismawati & Hartanto, 2018). The Magelang Regency Government through the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) has the responsibility to carry out the social rehabilitation (Indraningrum & Puspitasari, 2021). The following table provides data on the number of people with disabilities in Magelang Regency in January-June 2022:

**Table 2. Data for Persons with Disabilities in Magelang Regency  
(January-June 2022)**

No.	Type of Disability	Number (People)
1.	Physical Disability	3.023
2.	Mental Disability	206
3.	Ex Psychotic ( <i>Tuna Laras</i> )	1.409
4.	Eyes ( <i>Tuna Netra</i> )	1.028
5.	Retardation ( <i>Tuna Grahita</i> )	1.208
6.	Retardation ( <i>Tuna Grahita</i> ), Ex Psychotic ( <i>Tuna Laras</i> )	1
7.	Deaf/Speech (Deaf Mute)	1.584
8.	Deaf/Speech (Deaf Mute), Eyes ( <i>Tuna Netra</i> )	2
9.	Deaf/Speech (Deaf Mute), Retardation ( <i>Tuna Grahita</i> )	1
10.	Body ( <i>Tuna Daksa</i> ), Eyes ( <i>Tuna Netra</i> )	4
11.	Body ( <i>Tuna Daksa</i> ), Eyes ( <i>Tuna Netra</i> ), Deaf/Speech (Deaf Mute)	2
12.	Body ( <i>Tuna Daksa</i> ), Deaf/Speech (Deaf Mute)	6
13.	Physical and Mental (Double)	614
<b>Total</b>		<b>9.088</b>

Source: Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency

The implementation of social rehabilitation for persons with disabilities cannot be separated from the existence of social facilities and budgetary allowances from the local government. Various efforts have been made by the local government of Magelang Regency in an effort to carry out rehabilitation for the disabled. One of the routine activities organized by the Magelang District Social Service for persons with disabilities is a wheelchair service training (seating clinic) which is attended by 10 people with physical disabilities. This activity is a follow-up to the cooperation agreement between the Magelang City Social Service and the Harapan Nusantara Organization Association (OHANA) which was carried out with the aim of providing services for people with disabilities to get services, such as training activities (Yandip Prov, Central Java, 2019).

Reported from the official website Magelang Regency Government, activities to support achievement improvement for people with disabilities are also carried out by the Magelang Regency government where these activities are carried out to commemorate International Disability Day every December 3rd. The Head Work Conference (MKK) of SLB City and Magelang Regency held exhibitions and art performances for students with disabilities in Bakorwil Kedu with the aim of informing the wider community that children with special needs need a space that can be used to express and explore their abilities.

Article 5 of the Bill on Persons with Disabilities dated September 19, 2014 stipulates equal rights and opportunities for persons with disabilities in all aspects of life and livelihood, such as the right to life, expression, freedom from negativity, social welfare, communication, obtaining information, and others. In addition, special protection is also given to women and children with disabilities. Article 26 of the Draft Law on Persons with Disabilities explains that both the central government and local governments have an obligation to carry out planning, respect, protect, and fulfill the rights of persons with disabilities. To carry out these various activities, it is necessary to have coordination from the central level to the regional level for the realization of the use of the budget in carrying out various rights fulfillments, respect and protection for persons with disabilities. The provision of a special budget to meet these various things can be done through the APBN and APBD (Widhi A & Pudyatmoko, 2015).

Based on the description of the background above, the authors are interested in conducting research on "Analysis of the Effectiveness of Regional Financial Budgeting in favor of the Fulfillment of the Rights of Persons with Disabilities in Magelang Regency". This research seeks to determine the level of effectiveness calculated from the comparison of the total budget and its realization for persons with disabilities in Magelang Regency.

## **2. LITERATURE REVIEW**

### **2.1. Effectiveness**

According to Mardiasmo (2009), effectiveness is something that is related to activities to achieve policy goals or targets. Effectiveness is also known to have a relationship with the output and goals to be achieved. An operational activity can be said to be effective if the process regarding the activity can achieve the goals that have been set and the ultimate goal of the policy.

### **2.2. Budget**

Budget is defined as the inclusion of performance estimates to be achieved within a predetermined time period and expressed in financial form (Mardiasmo, 2016). In addition, the budget is a financial plan that has been systematically prepared to encourage the implementation of an organization's program of activities (Tamasoleng, 2015). Another definition of the budget is a quantitative plan in the form of financial and non-financial aspects. The budget has a main function, namely as a planning instrument and has components that include budget preparation, budget targeting, budget revision, budget evaluation, and budget feedback (Alim, 2008).

### **2.3. Persons with Disabilities**

Based on Law no. 8 of 2016 Article 1, persons with disabilities are any person who experiences physical, intellectual, mental, and/or sensory limitations in the long term who in interacting with the environment may experience obstacles and difficulties to participate fully and effectively with other citizens based on equality right.

### **3. RESEARCH METHODS**

The nature of this research is quantitative by adopting descriptive method. The quantitative approach is taken because the data in this study are in the form of numbers and analyzed using statistics (Sugiyono, 2018). While the descriptive method was chosen because it is used to conduct research related to humans, objects, conditions, thoughts, or events in the present (Nazir, 2009). The data used in this study are primary data and secondary data obtained directly or indirectly. The primary data used was obtained directly from the Office of Social Affairs, Population Control and Family Planning, Women's Empowerment and Child Protection in Magelang Regency, in the form of interviews and data on budgets for persons with disabilities in Magelang Regency. While secondary data is data that is used as a complement to primary data obtained through articles or web sites.

### **4. RESULTS AND DISCUSSION**

#### **4.1. Research Result**

The effectiveness of regional finances such as the budget ceiling for persons with disabilities in Magelang Regency can be calculated using a comparison ratio where this ratio aims to determine the ability of local governments to prepare budget targets and their realization. If the value of the ratio between budget and realization is greater, the more effective regional financial management will be (Trianto, 2013). The level of budget effectiveness for persons with disabilities in Magelang Regency can be calculated using the following formula:

$$Effectiveness = \frac{\text{budget realization}}{\text{Budget target}} \times 100$$

The results of the calculation of the level of budget effectiveness for persons with disabilities in Magelang Regency are as follows:

Social Guidance Activities

$$Year\ 2021 = \frac{79.418.000}{79.418.000} \times 100\% + 100\%$$

$$Year\ 2022\ (January - June) = \frac{30.000.000}{5.955.120} \times 100\% + 19,8\%$$

Physical, Mental, Spiritual, and Social Guidance Activities

$$\text{Year 2021} = \frac{100.424.500}{100.424.500} \times 100\% + 100\%$$

$$\text{Year 2022 (January - June)} = \frac{680.585.000}{385.462.925} \times 100\% + 56,6\%$$

Total Budget

$$\text{Year 2021} = \frac{179.842.500}{179.842.500} \times 100\% + 100\%$$

$$\text{Year 2022 (January - June)} = \frac{710.585.000}{391.418.045} \times 100\% + 55,1\%$$

Tables 3 and 4 below present the results of calculations regarding the analysis of the effectiveness of the activities carried out by the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) in Magelang Regency for persons with disabilities.

**Table 3. Analysis of Effectiveness in 2021**

No.	Activity	Budget (Rp)	Realization (Rp)	Effectiveness Analysis (%)
1.	Providing social guidance to neglected families of persons with disabilities, neglected children, neglected elderly people, as well as homeless people and beggars.	79.418.000	79.418.000	100
2.	Providing physical, mental, spiritual, and social guidance to neglected persons with disabilities, neglected children, neglected elderly people, and homeless people and beggars.	100.424.500	100.424.500	100
<b>Total Budget</b>		179.842.500	179.842.500	100

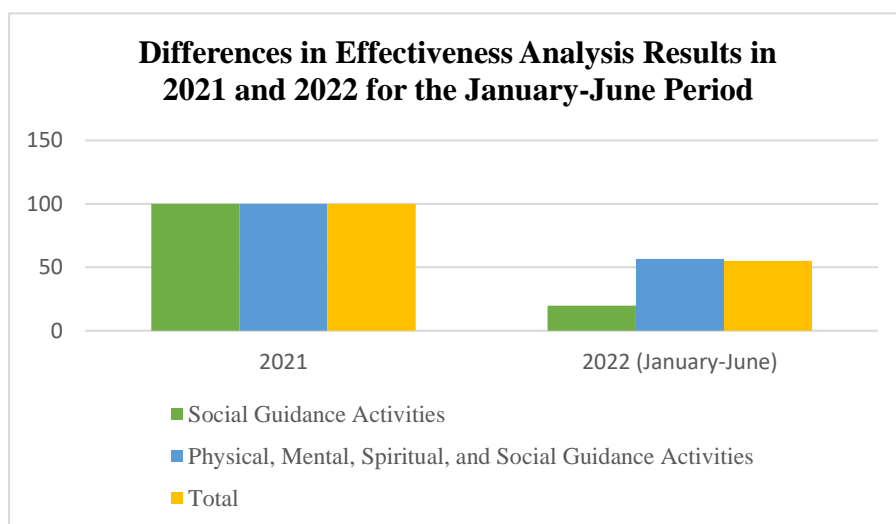
Source: Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency

**Table 4. Analysis of Effectiveness in January-June 2022**

No.	Activity	Budget (Rp)	Realization (Rp)	Effectiveness Analysis (%)
1.	Providing social guidance to neglected families of persons with disabilities, neglected children, neglected elderly people, as well as homeless people and beggars.	30.000.000	5.955.120	19,8
2.	Providing physical, mental, spiritual, and social guidance to neglected persons with disabilities, neglected children, neglected elderly people, and homeless people and beggars.	680.585.000	385.462.925	56,6
<b>Total Budget</b>		710.585.000	391.418.045	55,1

Source: Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency

More clearly, the differences regarding the results of the effectiveness analysis in 2021 and 2022 for the January-June period are presented in the following graph.



**Figure 1. Differences in Effectiveness Analysis Results in 2021 and 2022 for the January-June Period**

#### 4.2. Discussion

Based on the Ministry of Home Affairs through the Ministry of Home Affairs No. 690.900.327 of 1996 regarding guidelines for assessing financial performance, the criteria for the financial effectiveness ratio are determined as follows:

**Table 5. Criteria for Financial Effectiveness Ratio**

Measurement Percentage	Effectiveness Criteria
100% and above	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
Less than 60%	Ineffective

Source: Ministry of Home Affairs 1996 No. 690,900,327

Based on the results of the calculation, it is known that in 2021 the budget provided by the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency for people with disabilities has been well realized. It can be seen in table 3 that each activity includes providing social guidance as well as providing physical, mental, spiritual, and social guidance for neglected persons with disabilities, neglected children, neglected elderly people, and homeless people and beggars that have reached the maximum value with the results of the effectiveness analysis of 100%. In accordance with table 5, it can be said that the value of the effectiveness analysis of 100% has met the effective results.

In 2022 the January to June period can be seen that the results of the effectiveness analysis of 55.1% are said to have met the effective results. When viewed from table 5, this value is included in the ineffective criteria. However, because the realization of the budget has not been used in its entirety and has reached a value above 50%, it can be said that the realization of the budget has been effective for the fulfillment of the rights of persons with disabilities in accordance with the various activities carried out.

The results of the calculation of the effectiveness analysis are supported by the results of an interview with an employee from the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency, it is explained that every year budgeting for people with disabilities is realized properly and on target. This can happen because the budgeting is carried out in accordance with requests submitted by both individuals and communities related to people with disabilities so that the available budget can be absorbed effectively and can fulfill the rights of people with disabilities.

Based on this, the budget realization that has been carried out and provided by the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) Magelang Regency for persons with disabilities is in accordance with Law Number 19 of 2011 concerning Ratification of the Convention of The Rights of Persons with Disabilities (Convention on the Rights of Persons with Disabilities). In this law, it is explained that the state has an obligation to realize the rights contained in the convention through adjustments to the legislation, law and administration of each country including changing laws and regulations, habits and practices that discriminate against persons with disabilities, both women as well as children to ensure the participation of persons with disabilities in all aspects of life, such as education, health, work, politics, sports, arts and culture, as well as the use of technology, information and communication..

The Magelang Regency Government has carried out various activities that can provide benefits and efforts to increase creativity for people with disabilities. Examples of these activities are wheelchair service training (seating clinic) which was attended by 10 people with physical disabilities as well as exhibitions and art performances for students with disabilities with the aim of informing the wider community that children with special needs need a space that can be used. to express and explore their abilities.

## **5. CONCLUSION**

### **5.1. Conclusion**

Based on the results of the interviews and calculations above, it can be concluded that the budgeting that has been carried out by the Social Service for Population Control and Family Planning, Women's Empowerment and Child Protection (Dinsos PPKB PPPA) in Magelang Regency has been well realized and in accordance with the needs of people with disabilities who located in Magelang Regency. The budget that has been realized is effective for various activities that favor the fulfillment of the rights of persons with disabilities in Magelang Regency.

### **5.2. Suggestion**

Suggestions that can be given based on the research that has been done, namely the budgeting that has been well realized in 2021 and 2022 for the initial period can be increased again in the following years. The budgeting that will be carried out is expected to be realized in a better, effective and detailed manner in accordance with various activities in fulfilling the rights of persons with disabilities in Magelang Regency. In addition, the budgeting for the following years is expected to support various activities that may be carried out by the Magelang Regency Government to encourage creativity and create spaces that can be used to express and explore the abilities of persons with disabilities.

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