

ABSTRACT

This study aims to analyze the efficiency of education and health expenditures in the Regency / City of Yogyakarta Province during 2016-2021. The method used is Data Envelopment Analysis (DEA) with the assumption of Constant Return To Scale (CRS) and Input Oriented. The variables used are government expenditure as input variables and education and health indicators as output variables. The results of the analysis show that during 2016-2021, the level of efficiency in education was only achieved by Yogyakarta City while other regions experienced inefficiency while the level of efficiency in health was only able to be achieved by several regions. This shows that there is still waste in the use of the budget so that the output results achieved are not optimal. Therefore, the government must conduct strict supervision in the use of the budget so that it is right on target so that the resulting output is able to achieve optimal.

Keywords: Education Spending, Health Spending, Efficiency, Technical Efficiency