EFFECT OF BUDGETING, EXPENDITURE BUDGET, BUDGET USAGE, AND BUDGETARY SUPERVISION DEVELOPMENTAL ACHIEVEMENTS IN PAPUA PROVINCE

by Mugiati Mugiati

EFFECT OF BUDGETING, EXPENDITURE BUDGET, BUDGET USAGE, AND BUDGETARY SUPERVISION DEVELOPMENTAL ACHIEVEMENTS IN PAPUA PROVINCE

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ABSTRACT

This particular study has two objectives. Primarily to assess and analyze the effect of budgeting, expenditure budget process, budget usage, and budgetary supervision to the success of development in Papua and further to review and analyze the most dominant factor influence on the success of development in Papua. Methods of Collection data used region observation, interview, and questionnaire. The population in this study is the total number of existing employees in the Finance and Asset Management Agency Regional Secretariat of the province of Papua and SKPD related to the object of research. The Data were analyzed descriptively and quantitatively using Multiple Linear Regression. The sampling technique used with stratified Random sampling. The total number of population considered was 178 people and from there the study finalized a sample size of 100 respondents. The results showed tha the Budgeting factor, Expenditure Budget Process, Budget Usage, and Budgetary Supervision partially and significantly influences the development success in Papua province. Moreover, ssimultaneously, the Budgetary factor, Expenditure Budget Process, Budget Usage, and Budgetary Supervision significantly influence the development success in Papua province. The most dominant variable influence on the success of development in Papua province among the four variables above is Budgeting factors.

Keywords: budgeting, expenditure budget, budgetary supervision, development success.

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INTRODUCTION

Regional Revenue and Expenditure Budget are annual local government fiscal policy which is based on the provisions of the applicable legislation, as well as a variety of other considerations with the purpose of preparation, monitoring, control and evaluation of the Regional Budget, in its easiness to do. On the other hand, the Regional Budget can also be a means for certain parties to see or known the local capability both in terms of revenue and the expenditure side. Munandar (1999: 10) states that the budget has three principal uses. They are: a. as a working guideline, b. as a tool for coordinating the work, and c. as a surveillance tool work. By looking at the use of the subject of the budget, the growth Budget of Regions can function as:

- First, planning function in budget planning is determining the objectives to be achieved in accordance with the policy agreed. For example, revenue target to be achieved, the amount of investment that will be added, planned expenditures will be funded.
- Second, the coordination function of the budget, as a tool to coordinate plans and actions of various units or segments that exist within the organization, in order to work in harmony towards the achievement of the desired goals.
- Third, communication functions, if the goal can function efficiently, with the communication channels to various units in the delivery of information relate to goals, strategies, policies, implementation and deviations that arise can be resolved.
- Fourth, the budget motivational function also functions as a tool to motivate the executive in carrying out the tasks given to achieve the goal.
- Fifth, the function of control and evaluation, the budget can serve as tools of control can basically to compare the plan with the implementation so that it can be determined irregularities arising and such deviations as a basis of evaluation or assessment of achievement and is a feedback on the future.
- Jaya (1999: 11) states that the source of development financing is important to note are the receipt region itself because this is the source

of which is a form of direct participation of the people of a region in support of the development process. Management and expenditures of local finances have a great effect on the fate of a region because the region can be a strong and powerful region and able to develop its glory or become helpless depends on how to manage the finances. In this case, management and expenditures of local finances contain some management where general management or also often called the administrative management and special management or also often called the management of treasurer.

LITERATURE REVIEW

A budget is a plan that is expressed quantitatively, usually in monetary units (Halim et al., 2000) While Mardiasmo (2002) provide a definition of budget, that the budget is a statement regarding the estimation of the performance to be achieved during a certain period of time stated in the financial measures. While the budget or the budget process is theoperation of the plan in the formof quantification, usually in the form of monetary units, for a certain period of time (Halim et al., 2000); so budgeting is a process or method for preparing a budget.

According to Anthony and Govindarajan (2003), the budget process basically has four main objectives, namely: (1) align with the strategic plan, (2) to coordinate the activities of multiple parts of the organization, (3) to give responsibility to the manager or managers, to authorize the amount of funds that can be used, and to notify the results they achieve, and (4) to achieve cooperation. Budgeting in public sector organizations is a stage that is quite complicated and contains aspects of a political nature so that the budgeting process in public sector organizations can be categorized as the political process is not only an economic process. This is very different from budgeting relatives small private company that may not even contain a political aspect. In the private sector, the budget is part of the secret of the company that region closed to the public, but on the contrary to the public sector budget it should be informed to the public to be criticized, discussed, and given feedback. Public sector budget is an accountability instrument for the management of public funds and the implementation of programs funded with public money (Mardiasmo, 2002).

Budgeting in public institutions is related to the process of determining the allocation of funds for each program and activity of government in monetary units. The budgeting process begins when a public sector organization strategy formulation and strategic planning has been completed. A budget is a result of the implementation of the strategy formulation and strategic planning that has been created and assigned. The budget process is very important because the ineffective and non-performance oriented budget will be able to thwart the plan or strategy, that has been prepregion. Budget is a managerial plan for action to facilitate the achievement of organizational goals (Mardiasmo, 2002). Aspects that should be included in the budget of the public sector include: aspects of planning, control aspects; and aspects of public accountability.
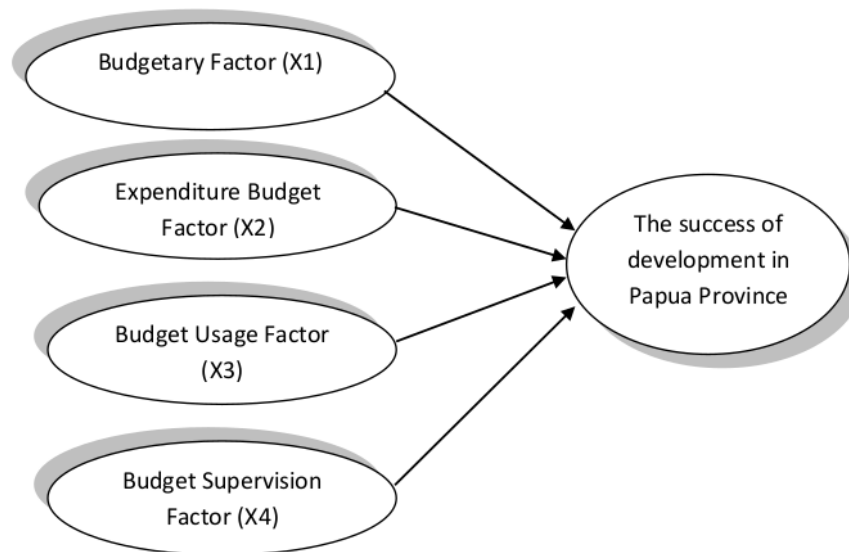
Conceptual Framework

Figure 1. Theoretical framework

Hypothesis

1. Budgetary Factor, Expenditure Budget Factor, Budget Usage Factor, and Budget Control Factor will partially affect the success of development in the Papua province.
2. Budgetary Factor, Expenditure Budget Factor, Budget Usage Factor, and Budget Control Factor will simultaneously affect the success of development in the Papua province.
3. The expenditure budget will be the factor that most dominant influence on successdevelopment in Papua Province.

Population and Sample

In processing data the4 study used linear regression, with several steps that to find the relationship between independent variables and the dependent variable, which includes budgeting $(X1)$, the process of budget expenditures $(X2)$, budget usage $(X3)$, oversight of the budget $(X4)$, with the successful variabel development (Y). The regression results can be seen in the table below: The populations in this study are the number throughout the entire employee who is on the Finance and Asset Management Agency Regional Secretariat of the province Papua and SKPD that related to the object of research. The population of the study includes 178 persons. Sampling was done by using stratified random sampling (Nasir, 1998) based on the grouping of elements or sub-populations. The sample size was 63 respondents.

Method of Data Analysis

Methods of data analysis used in this research is multiple linear regression analysis.

ANALYSIS AND RESULTS

In processing data using linear regression, performed several steps to find the relationship between independent variables and the dependent variable, which includes budgeting $(X1)$, the process of budget expenditures $(X2)$, budget usage $(X3)$, oversight of the budget $(X4)$,

with the successful variabel development (Y). The regression results can be seen in the table below:

Table 1. Hasil Analysis Regresion

Variable	Unstandardized Coefficients (B)	T count	Sig.	Explanation
(Constant)	27.202			
Budgeting (X1)	0.440	2.627	0.014	Significant
Budget expenditure (X2)	0.585	2.308	0.029	Significant
Budget usage (X3)	0.309	2.283	0.030	Significant
Supervision (X4)	0,807	2.154	0.024	Significant
R		= 0.800		
R Squregion		= 0.641		
F hitung		= 9.989		
F table		= 2.493		
Sign. F		= 0.000		
α		= 0.05		

Data Sources: The process of primary data

Information :

- Total data (observation) = 100
- Depended Variable Y (successful development)
- *significant on level 5 %

[4]

The dependent variable in this regression is the success of the development (Y), while the independent variable is budgeting (X1), the expenditure budget (X2), budget usage (X3), and controling (X4), and the regression model is based on the results above analysis:

$$Y = 27.202 + 0.440X1 + 0.585X2 + 0.309X3 + 0.202X4 + e$$

The equation above shows that a significant number in the variable budgeting (X1), the expenditure budget (X2), budget usage (X3), and budgetary supervision (X4) .there for the interpretation of the equation is:

1. bo = 27.202 This constant value indicates that if there is no variable budgets, expenditure budget, budget usage, and budget supervision (X1, X2, X3, and X4 = 0), then the successful of the development about to 27.202. In this case that the variable of successfuly development increased about 27.202 before or without budgeting variable, expenditure budget, budget usage and budget suupervision. (X1, X2, X3, and X4 = 0).

2. b1 = 0.440 parameter value or regression coefficient b1 shows that each variable budget planning increased once, then the success of the development will increase to 0.440 times or in other words for increasing the successful development, which required each variable of budgeting about 0.440, assuming that other independent variables remain X2, X3, and X4 = 0) or ceteris paribus.

3. b2 = 0.585 parameter value or regression coefficient b2 shows that each variable budget expenditures increased once, then the variable success of the development will increase by 0.585 times or in other words, any increasing in the variable success of development budget expenditures required variables about 0.585, with the assuming of other independent variables remain X2, X3, and X4 = 0) or ceteris paribus.

4. b3 = 0.309 parameter value or regression coefficient b3 shows that each variable use of the budget increased by once, then the variable success of the development will increase by 0.309 times or in other words, any increasing in the variable success of development required the use of variable budget about 0.309, assuming other independent variables remain X2, X3, and X4 = 0) or ceteris paribus.

5. b4 = 0.202 parameter value or regression coefficient b4 shows that each variable budget oversight increased once, then the variable success of development will increase about 0.202 times or in other words, any increase in the variable success of development required

budget control variables about 0.202, assuming other independent variables remain X2, X3, and X4 = 0) or ceteris paribus.

Simultaneous Hypothesis Testing (Test F)

In hypothesis testing on simultaneous of this study, with the aim of determining whether the variable budgeting (X1), expenditure budget (X2), budget usage (X3), and budgetary supervision (X4), leads to successful development. In order to determine whether all the independent variables included in the model has significant influence on the dependent variable, the study used F test. Here is a table showing the F test results and the magnitude of F_{table} with a degree of freedom (df) 5%.

Table 2. Testing Hypothesis (Simultaneous)

	Hypothesis Alternative (Ha)	Value	Status
1_1	There is a significant effect simultaneously on the variable budgeting, the expenditure budget, the budget usage, and socio-cultural to the success of the development.	F = 9.989 Sig F = 0.000 F_{table} = 2.493	Ha is not rejected/ Ho is rejected

The table above shows that the variable budgeting (X1), the expenditure budget (X2), budget usage (X3), and budgetary supervision (X4) simultaneously affect the success of the development. In this test Ha is rejected by a magnitude indicated by $F_{hitung}$is to 9.989. This value is bigger than F_{table} (9.989> 2.493).

This indicates that the four variables as a whole producehave strongly influence on the success of the development. Thus the government officials of the provinces to prepare a plan for budget preparation in each unit of work which will be used as a Regional budget planning in Papua province that must be consider the interests among the community captured by deliberation sub-village plans, villages,

districts and level countries and the involvement of their staffs prior to budgeting.

With the contribution of people's aspirations and involvement of staffs in preparation of the budget in each work unit, the purpose will be clear. This will have value of benefits for people and the government who arranged, it can be evaluated in action even though the budget ceiling for each unit of work has been established. So through the stages in the budgeting process makes officials of papua province will know the results of their efforts, which to make them feel confident and successful with the budgeting itself.

After the hypothesis testing by using statistical analysis showed that the variables of budget preparation, expenditure budget, budget usage and budget supervision, simultaneously affected to the success of development in Papua province.

The next stage of research will be carried out is qualitative analysis. Qualitative analysis is not a single form of study, but this is an integral part of the previous analysis that uses a statistical approach. This is done in order to prove whether the results of hypothesis testing in quantitative analysis (statistical tests) that can be given away to qualitative analysis.

Inoreder to answer the questions above, the study used a phenomenological method. This method is used by observing towardparticipants (Regional government officials who competent about the budgeting) by intensive interviews (to be able to understood the orientation of the subject or their life), understand the social development, and lastly the researcher will make the interpretation of the meaning which derived from such activities.

Based on the statistics analysis above the study found that the variable of budgeting, expenditure budget, budget usage, and supervision of the budget simultaneously significant effect on the success of development in the papua province.

Partial Hypothesis testing (t-test)

Table 3.Hypothesis Testing (Partial)

No	Alternative Hypothesis (Ha)	Value	Status
1.	Variable budgeting significantly influence the success of development.	t = 2.627* Sig t = 0.014 t_{table}= 2.045	H12a is not rejected / H12o is rejected
2.	Variable expenditure budget significantly influence the success of development.	t = 2.308* Sig t = 0.029 t_{table}= 2.045	H13a is not rejected / H13o is rejected
3.	Variable use of budget significantly influences the success of development.	t = 2.283* Sig t = 0.030 t_{table}= 2.045	H14a is not rejected / H14o is rejected
4.	Budget control variables significantly influence the success of development.	t = 2.154 Sig t = 0.024 t_{table}= 2.045	H15a is not rejected / H15o is rejected

Data Sources: Primary data region processed

To show whether the independent variables individually have a significant influence on the dependent variable, and to prove which is the most dominant variable, the study used the t test and standardized Beta coefficients. The study results of the t-test and the amount of t_{table}on a significance level of 0.05 (95% confidence interval) of two sides.

Variable budgeting, budgeting variable has a $t_{statistic}$value about 2,627. This value is bigger than t_{table} (2,627> 2,045). Therefore the testing showed the alternative hypothesis is rejected or null hypothesis is not rejected. These results show that the variable of budgeting significantly influences the success of the development.

Variable expenditure budget, the expenditure budget variable has $t_{statistic}$ value is 2.308. This value is bigger than t_{table} (2,308> 2,045). Thus the testing showed null hypothesis is not rejected or alternative hypothesis is rejected. This result shows that the expenditure budget variables significantly influence the success of development.

Variable of budget usage, the variable of budgeting usage has $t_{statistic}$ value is 2,283. This value is bigger than t_{table} (2,283> 2,045). Thus the testing showed alternative hypothesis is rejected or null hypothesis is not rejected. These results show that the budgeting usage significantly influences the success of development.

Variable Control of the Budget, Oversight variable has a $t_{statistic}$ value is 2,154. This value is bigger than t_{table} (2.154<2.045). Thus the testing showed alternative hypothesis is rejected or null hypothesis is not rejected. This result shows that the budgeting supervision variables significantly influence the success of development.

The results of the study revealed that the most dominant variable affecting the development is compose budgeting variable (X1) which is indicated by the coefficient value of the largest beta coefficient 0.386. This hypothesis is supported by Sritua Arief (1993), namely: to determine the most dominant independent variable influence the value of the dependent variable in a linear regression model, then use the Beta coefficient (Beta Coefficient) or so-called standardized coefficient.

Correlation Test (R)

After testing the model, then the next step is performed to measure the accuracy of correlation or regression line in explaining the variation of the independent variable. Results of correlation analysis obtained from the output regression, that related to the influence of which is represented by the variable budgeting (X1), the expenditure budget (X2), budget usage (X3), and budgetary supervision (X4) on the success of the development, with the value of R2 = 0.641. This number shows that the variation of behavior that can be explained by the equation regression is equal to 64.1% while the remaining is 35.9% that explained by other variables in outside of the equations model.

In other words, 64.1% of the success of the development can be affected on budgeting (X1), the expenditure budget (X2), budget usage (X3), and budgetary supervision (X4). This shows that the success of the development depends on the factors of well budgeting, then spending a good budget, and using of good budget and factor budgetary supervision, thereby getting a good budgeting can be utilized by the community although the limited set of the budget. R for .08 means that the influence between variables budgeting (X1), the expenditure budget (X2), budget usage (X3), and budgetary supervision (X5) towards the success of development is quite strong. This is indicating that if these four factors are considered, the success of the development will be carried on and managed well.

IMPLICATIONS

Factors of Budgeting to the Success of development

Based on the research results through statistical tests of budgeting variable has a $t_{statistic}$value is 2,627. This value is bigger than t_{table} (2,627> 2,045). Therefore t3e testing showed alternative hypothesis is rejected or null hypothesis is not rejected. These results show that the variable budgeting significantly influencethe success of development.

This is consistent related of what was said by Suharto (2005: 68), the policy as a statute, which is characterized by consistent and repetitive behavior, which both of the creator nor who obeyed. While Titmuss (1974: 92), indicates the policy as principles that govern actions directed to specific purposes always oriented to problem and action-oriented. Thus, the policy can be expressed as a statute that creates the principles to guide the ways of action that made in a planned and consistent in achieving a particular goal. Thus it is clear that in order to achieve a goal that is maximal in running the program, should be in of need good preparation. It must go through a good budget planning in order to acxhive the target of budget. As well as the goal of development is to increase the welfare of society that can be realized later.

And the planning direction and general policy budget coarsits of the components of service and expected achievement levels on each field

of local government authority that implemented within one fiscal year. Component and service are expected to be compiled based on the aspirations of society with due consideraqtion to local conditions and capabilities, including the success of the service that has been achieved in previous years budgeting. All of this must be the common concern.

During the preparation of the general budget policy are generally used a number of assumptions. The efforts are often faced with various problems, obstacles and challenges because of the limited resources available in the region. This invites better strategies or methods of the region and are expected to facilitate or accelerate the achievement of the general policy budgeting. Strategy and budget priority in the region budgeting which includes the category of the budget formulation policy under the direction and policy of the general budgeting. The strategy formulation and budgetary priority generally intended to solve the problems and obstacles faced by the region in achieving the general policy direction and budget. Therefore the budgeting factors are obviously needed to solve the problem. The formulation of the strategy should be carried towards achieving the target based on the ability of human resources, funds or the available technology and environmental conditions. The strategy integrates all available resources to leverage the strengths and opportunities and overcome the weakness and challenges faced. The purpose of the strategy is (1) the level of achievement in the direction of the general policy of the budget, (2) the programs planning and activities of the used that effective and efficient, (3) developing compatibility between the direction and general policies with programs and activities that planned by region, (4) strength developing and regional opportunities, (5) to solve the weaknesses and challenges of the region, and (6) find the sponsorship to achieve success. This has proved that why is budgeting factors affected the success of development in improving the welfare of society.

Budget expenditure factors influence the success of development.

Based on the research results through statistical test showed that variable expenditure budget has a $t_{statistic}$ value of expenditures budget amounted to 2.308. This value is bigger than t_{table} (2.308> 2.045). Thus the testing showed null hypothesis is not rejected or alternative hypothesis is rejected. These results show that the variable budgeting

significantly influence the success of development. As we all know that the Regional Revenue and Expenditure Budget, in essence, is one of the policy instruments that used by region as a tool to improve public services and the welfare of people in the region. Therefore, Parliament and Local Government should seek a real and structured budgeting in order to produce a budget that can reflect the needs of society in accordance with the potential of the region and fulfill the demands of the creation of local budgets oriented to the interests and public accountability. In fact, till today, the budget structure as expected is not created.

The structure of the budget only provides information about the number of sources and funds usage. However, information that should be achieved, economic condition and its potential is not represented clearly. The information is needed as benchmarks to be used as a reference in the preparation of the budget. Because of the vagueness of the system used during the preparation of the budget can be provide a comprehensive picture of the initiative, the aspirations and needs of the community and this resource potential itself. Because of that the allocation of funds should be targeted and used in appropriate way. With the expenditure of funds or the right budget in its application, will certainly support the success of the development goals. If the expenditure of funds distributed directly to the community is not true in this case, which is not on target, certainly will affect several unsuccessful developments as well.

In addition to, it ultimately aim to improve the welfare of society will not be achieved, of course, it's not we want together, therefore the budget utilization factor greatly affect the success of development in the province.

The use of factors influences the success of development budget.

Based on test results using statistical variable has a $t_{statistic}$ value budget is 2.283. This value is bigger than t_{table} (2.283> 2.045). Thus the testing showed alternative hypothesis is rejected or null hypothesis is not rejected. These results show that the use of variable budget significantly influence the success of development. Thus it is clear that

variable use of budget will obviously affect the success of development in Papua province.

Budget control factors influence the success of development.

Based on the results of statistical tests, budget control variable has a t *statistic* value ofis 2.154. This value is bigger than t_{table} (2.154<2.045). Thus testing showed null hypothesis is rejected or alternative hypothesis is not rejected. This result shows that the budgeting supervision variables significantly influence the success of development. As we know that the development process is a movement that is not simple, but very complex and multidimensional to empower all human resources, natural resources, economic resources that exist in the community. As a goal, the development aimed to address the needs of mankind / society, whether it is physical needs such as economic, mental, spiritual and social policies. In a normative sense, the principle of development also suggests unifying the linkage aspects and economic policy; social, civic and personal dignity of the family in order to support themselves. It is clear that the budget control factors plays a very important in determining the success of development in Papua province, as though all systems region already running well, but, without the support of good supervision factors as well, which made impossible that the development would go well. The study results showed that the budget control factors affect the success of development in the province.

CONCLUSION

The results of this study on simultaneous variable budget of budgeting composed, expenditure budget, budgeting usage, and supervision baudgeting of the budget significantly influence the success of development. This indicates that the four variables as a whole produceare strongly influence on the success of development in Papua province. Thus this will also affect the success of development itself in improving the welfare of society in Papua province.

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KOMENTAR/ULASAN PEER REVIEW	
• Kelengkapan dan Kesesuaian Unsur	Penulisan sudah sesuai dengan kaidah penulisan jurnal Internasional
• Ruang Lingkup dan Kedalaman Pembahasan	Substansi artikel mencakup ruang lingkup Manajemen Keuangan, kedalaman pembahasan sangat baik .
• Kecukupan dan Kemutakhiran Data/Informasi dan Metodologi	Data memenuhi kecukupan dan mutakhir serta metodologi yang digunakan sesuai dan tepat
• Kelengkapan Unsur dan Kualitas terbitan/jurnal	Unsur jurnal sudah lengkap dan kualitan terbitan sangat baik

Makassar, 05 Februari 2021
Reviewer 2 :

Tanda Tangan ....
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