

Factors that Hinder the Effectiveness of the Budget Execution of Malahayati Merchant Marine Polytechnic

Oleh: R. BagusWicaksono

Dosen Program Studi Permesinan Kapal Politeknik Pelayaran Malahayati

Abstract:- This research was conducted at the Malahayati Merchant Marine Polytechnic of Aceh with the research subject being the documentation of budget realization at the Malahayati Merchant Marine Polytechnic of Aceh. In addition, interviews were also conducted with five informants who manage and are responsible for the use of the budget at the Malahayati Merchant Marine Polytechnic of Aceh. A credibility test was conducted to obtain valid and accountable research results. Data analysis was carried out using the Miles and Huberman model. The results of the study indicate that the inhibiting factor in the effectiveness of the implementation of the budget is the unavailability of goods or assets to be purchased because the time span is too long from the beginning of the auction process to the handover of the work, besides that there are budget cuts from the center and also the unpreparedness of the provider. in providing the goods or assets requested.

Keywords:- Budget Management of Malahayati Merchant Marine Polytechnic of Aceh.

I. INTRODUCTION

The budget is a plan that is systematically arranged in the form of numbers and is expressed in monetary units which includes all activities in a company or organization for a certain period of time in the future. The function of the budget in a company or organization is to be one of the guidelines in the implementation of a project or work, so that the work can be carried out properly. The budget also has a function in planning because the budget can provide a clear picture and illustration as well as become a guideline in terms of monetary units to carry out activities within a company or organization so that the planning made is more mature and directed in accordance with the goals of the company or organization.

Without a budget the government will not be able to carry out the control process. With the control, the goals that have been set at the beginning will be achieved because they are carried out in accordance with the rules that have been set. Public budget control can be done by comparing actual performance with budgeted performance, calculating budget differences, planning various programs and activities to achieve organizational goals and planning alternative sources of financing, allocating funds to various programs and activities that have been prepared and determining performance indicators and levels. strategy achievement.

Expenditures are all regional treasury expenditures that reduce the equity of funds in the period of the relevant fiscal year which will not be repaid by the regional government. Direct expenditure consists of personnel expenditure, goods and services expenditure, and capital expenditure (land expenditure, equipment and machinery expenditure, and other asset expenditure).

Every organization, whether company or agency or public sector institution, in carrying out its activities requires planning. Planning will be reflected in the budget that has been designed by an organization. One of the important indicators to determine the performance of the APBN/APBD is to measure the level of budget absorption in budget execution, as well as the effectiveness of the use of the budget. Effectiveness is the achievement of the output target which is measured by comparing the budgeted output (OA) with the realized output (OS), if $OA > OS$ is said to be effective.

II. RESEARCH METHODS

This research uses descriptive analysis method with qualitative data management. A qualitative approach is considered very appropriate to discuss what factors are obstacles to achieving the category of effectiveness in the use of the budget at Malahayati Merchant Marine Polytechnic of Aceh. The subject of the research is an object in the form of documentation of budget realization at Malahayati Merchant Marine Polytechnic of Aceh. Furthermore, five informants who manage and are responsible for the use of the budget include the Director of Malahayati Merchant Marine Polytechnic of Aceh, Head of General Finance and Cooperation, Head of Sub-Division of Finance, Commitment Making Officer and goods and services procurement unit.

The research instrument is the documentation and interview guide that contains questions related to the factors that hinder the effectiveness of the realization of the use of the budget at the Malahayati Merchant Marine Polytechnic of Aceh.

The credibility test is carried out by extending observations through researchers who are always in the field where data is collected so that the relationship between researchers and sources is getting closer so that the information conveyed is more open and no information is hidden anymore. Increased persistence is done by recording the certainty of the data (interview results) and the sequence of research activities. Memberchecking the data is done by checking the data obtained by the researcher to the data provider.

III. RESEARCH RESULTS AND DISCUSSION

The level of effectiveness is measured by comparing the realization of the budget with the target of the budget. The level of effectiveness is classified into several categories, namely:

(1) the results of the comparison of the level of achievement above 100% means very effective, (2) the results of the comparison of the level of achievement of 99% to 91% being effective, (3) the results of the comparison of the level of achievement being below 90% meaning not being effective.

According to the participants, the factors that hindered the realization of the budget for the Malahayati Merchant Marine Polytechnic of Aceh were as follows according to quotations from P4, P2, and P1.

P4: In terms of factors that affect the realization of the expenditure budget at Malahayati Merchant Marine Polytechnic of Aceh, including the unavailability of goods or assets to be purchased or carried out outside the specifications contained in the work contract between the provider and the power user of the budget, namely the head and Vulnerable activity time which is relatively long starting from the initial process namely the auction until the handover of work from the contractor to Malahayati Merchant Marine Polytechnic of Aceh.

P2: There is a budget cut from the central government, Unpreparedness of providers to meet the specifications of goods & services requested, Delay in the process of procuring goods & services due to the provider being late in providing price quotes.

P1: Service providers who do not comply with planning, refunds or budget cuts by the government, lack of experts to support procurement.

IV. CONCLUSION

The factors that become obstacles in the effectiveness of budget realization are as follows:

- The inability of the service provider to provide the requested goods or assets.
- Unavailability of goods or assets to be purchased in the market.
- Lack of experts or supervisory consultants who can assist in a job that is not understood by the team.
- The existence of work or purchase of goods that are carried out outside the specifications contained in the work contract between the provider and the power of the budget user.

REFERENCES

- [1.] Azmi, SA (2017). *Analysis of the Effectiveness of Budget Implementation (Agency Regional Development Research and Development Planning (R & D Research and Development) Palembang City*. Journal of Media WahanaEkonomiika. Vol. 14 (2): 43-55.
- [2.] Bakri W. (2015). *Effect of Effectiveness of Budget Control on Performance-Based Budget Implementation at the Boalemo District Education Office*. Al-Buhuts, ISSN 1907-0977 E ISSN 2442-823X, Volume 11 Number, Pages 167-184
- [3.] Darise, Nurlan, (2008). *Regional Financial Accounting*. Index. Gorontalo Dewi, Fatmawati Asika. (2011). *The Effect of Performance-Based Budget Implementation on the Effectiveness of Financial Control in Local Governments in Region IV Priangan West Java Province*. Essay. Accounting. Unikom
- [4.] Mardiasmo, (2004). *Regional autonomy & financial management*. Andi: Yogyakarta
- [5.] Mursyidi. (2009). *Government Accounting in Indonesia*. PT Refika Aditama. Bandung
- [6.] Riduan, (2006). *Technical preparation methods and techniques*, Alfabeta, Bandung
- [7.] Rampengan, Melania., Grace B. Nangoi., And Manossoh, Hendrik. (2016). *Analysis of the Effectiveness and Efficiency of the Implementation of the Budget of the Regional Development Planning Agency (BAPPEDA) in Manado City*. Sam Ratulangi University: Manado
- [8.] Saron, Y. (2017). *Analysis of Effectiveness and Efficiency of Budget Implementation Office of National Unity and Politics (Kesbangpol) Tanah Datar Regency*. The Ministry of Research, Technology and Higher Education of the Padang State Polytechnic on Accounting Affairs in Singapore. I Wayan. (2010). *Accounting for Practice Theory and Implementation*. ANDI. Denpasar
- [9.] Sumenge, USA (2013). *Analysis of Efficiency Effectiveness of Budget Implementation of the South Minahasa Regional Development Planning Agency (Bappeda)*. EMBA Journal, Vol. No.3, p. 74-81
- [10.] Sunyoto, Danang. (2013). *Accounting Research Methodology*. Bandung: Refika Aditama.
- [11.] Tamasoleng, Adelstin. (2015). *Analysis of the Effectiveness of Budget Management in Siau Tagulandang Islands District Biaro*. Journal of Business Research and Management Vol.3, No.1, p. 97-110.
- [12.] Waworuntu, Tika Sari Sandra. (2013). *Evaluation of Budget preparation as a tool for Management Control of BLU RSUP Prof.dr. Rd Kandou Manado*. EMBA Journal Vol. 1 No.3, Hal. 904 - 913.