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THE INFLUENCE OF ACTIVITY PLANNING, FUND WITHDRAWAL PLANNING AND ACCURACY ON BUDGET REALIZATION USING FORECASTING IN THE NON VERTICAL SPECIFIC WORKING UNITS OF WATER UTILIZATION NETWORK IMPLEMENTATION OF MESUJI SEKAMPUNG IN 2014-2016

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Abstract

The purpose of this research is to examine and determine the effect of activity planning, fund withdrawals and accuracy of budget realization in certain non-vertical work units in the implementation of mesuji water use networks in the 2014-2016 period. This research uses descriptive and quantitative methods from the results of financial statements for 3 years with 1 company. By using the classic assumption test, multiple linear regression analysis, and hypothesis testing. The results of multiple regression analysis with $Y = -22,513 + 1,741 (X1) + 0,172 (X2) + 0,071 (X3) + e$ indicate that the variable planning activities and withdrawing funds together have a significant effect on budget realization.

Keywords: *activity planning, fund withdrawals, accuracy, budget realization*

INTRODUCTION

Since the beginning of reformation era in Indonesia since 1998, nearly all lines in the government, whether in the institutions, ministries, or state-owned enterprises had experienced bureaucratic reforms. This had become the decision made by the people of Indonesia. In 2010, this decision brought the consequences to nearly all sectors in the government. One of the consequences was the involvement of professionals which occupied essential position which influenced the direction of the nation and the state policy.

Professionals had the ability to spot the country's financial weaknesses in the past and tried to apply business principles in the context of managing the state's finances in the future. In this case, the business principle referred to was the application of the planned financial management and based on the value of money. The reforms in the state finances management had been initiated by the Ministry of Finance with the issuance of three laws related to the state's finances, namely:

1. Law Number 17 of 2003 concerning State Finance.
2. Law Number 1 of 2002 concerning State Treasury.
3. Law Number 15 of 2004 concerning the Audit of State Financial Management and Responsibility.

These three articles had included the reforms in state finances which replaced the financial management rules produced in the colonialism era made by the Dutch. The State Treasurer was authorized to the Minister of Finance by the President of Republic of Indonesia (Law Number 17 Article 6)

- a. The application of the principle of "minimizing costs" and "maximizing benefits" in cash management can guarantee the availability of funds to finance state expenditure.
- b. The efforts to accelerate the absorption of the state budget, improve the economy of the real sector, and increase public confidence in the bureaucracy (the establishment of a

State Treasury Service Office as a pilot project).

- c. Improve public financial services, strengthen fiscal control instruments, increase the efficiency of absorption of government's spending and realize transparency in government financial management.
- d. Improving the accountability of the government and government's ranking in the international world, which in turn is expected to create investment attractiveness (The achievement of National Procurement Board with an unqualified level of opinion is proven by the increase of Indonesia's ranking as an investment-worthy country in 2016).

The steps taken by the government to improve the treasury system and the state budget was to conduct a project on treasury system and state budget financed through GFMRAP (Government Financial Management and Revenue Administration Project) to make a modern treasury system materialized (Minister of Finance Decree Number 40.KMK.01.2010, concerning the planned activities of the Ministry of Finance's Strategic Plan for 2010-2014). This integrated financial information system (Integrated Financial Management and Information System) has the characteristics mentioned as follows:

1. Integrated/automated which strongly supports the process of implementing the budget, optimizing cash management, as well as recording, reporting and accountability.
2. Centralized database that allows data recording only for once (single entry).
3. Allows "what if analysis".
4. Implement business processes that refer to best practices and.
5. Always on-time either through sateline, dial up, and other network systems namely Directorate General of Budget, Directorate General Treasury, 30 Regional Directorate General Treasury Offices, 178 State Treasury Service Office and Ministries/institutions.

In addition to adhering to the general principle of managing state finances, the implementation of the state budget for payment at the expense of the state budget must also have five principles, namely: saving, not luxurious, efficient and in accordance with the requirements required, second: effective, directed and controlled according to plan, three: prioritizing the use of domestic production, four: expenditure on the burden of the state budget is based on human rights and legal evidence to obtain payment, five: the amount of funds contained in the state budget is at high limit for each expenditure. Each working unit's forecasting includes: budget realization related to budget understanding, budget compilers, budget management (disbursement) in the ministries or institutions.

To study the implementation of the state's budgeting, the working unit of Water Utilization Network Implementation in Mesuji Sekampung in the Lampung Province, Indonesia, was observed as the subject of the research, whether it was about the meaning, structure, command flow and financial flow in working unit of Water Utilization Network Implementation in Mesuji Sekampung. Seeing from this background, this paper is compiled by taking the title The Influence of Activity Planning, Fund Withdrawal Planning and Accuracy on Budget Realization Using Forecasting in The Non Vertical Specific Working Units of Water Utilization Network Implementation of Mesuji Sekampung.

THEORITICAL REVIEW

Budget

Budget according to Wildavsky (2015: 24) is a plan of activities that will be carried out by management in one period which is contained quantitatively. Information that can be obtained from the budget including the number of products and selling prices for the coming year. Budget can assist management in coordinating and implementing in an effort to obtain the goals set out in the budget. Budget provides an overview of management about the resources needed by a company to carry out activities specified in the budget.

Activity Planning

Planning according to Suwandy (2011: 2) in general, planning is the process of determining the organization and then clearly presenting the program, program implementation procedures and activities needed to achieve certain goals. As according to Sjamsulbachri (2012: 15) planning is a process in determining the objectives to be achieved and what strategies will be used in the effort to achieve it. Planning activities according to Gunawan Adisaputro (2010: 89) is a planning process or plan in the form of a list of provisions regarding action steps in the future what activities are involved, who will implement them, where, when, and what resources will be used, as well as various information about the benchmarks in order to achieve results.

In preparing the Work Plan and Budget of the State Ministry/Institution, the Working Unit must understand all the activities listed in the document. After the Work Plan and Budget of the State Ministry/Institution is prepared and approved, the Working Unit must start making a schedule for the implementation of activities. According to Presidential Regulation Number 54 of 2010 regarding procurement of goods/services, the government states that planning activities are contractual and non-contractual activities. Contractual activities are those that procure/pay for through third party contracts. The implementation schedule must be set according to applicable regulations. Second step, the Working Units of Water Utilization Network Implementation selects activities that are routine (scheduled).

Fund Withdrawal

According to the regulation of the Minister of Finance of the Republic of Indonesia No.190 / PMK.05 / 2012, article 11 number 12 states that withdrawal of funds is a planning procedure carried out to finance activities in accordance with the planning of the activity. After the Working Unit has made a schedule to implement the planning, the Working Unit must sort out whether the activities are contractual or non-contractual.

Accuracy

According to the regulation of the Minister of Finance of the Republic of Indonesia No.190 / PMK.05 / 2012, article 11 number 12 states that accuracy is an activity of updating activity planning, withdrawing funds and realizing the budget if the activity changes. By preparing a schedule for implementing activities and estimating activities for withdrawing funds or depositing funds, it is expected that the Working Unit can carry out its activities according to plan or in accordance with the estimated activities. However, if it turns out that in its implementation there were some changes, the Working Unit must update with the preparation of new activity estimates. Updating is done by taking into account the realization that has occurred and various changes and environmental conditions that may influence the work.

Budget Realization

According to Nordiawan (2010: 115) realization is a process that must be realized to become reality and real implementation so that realization can be in accordance with the desired expectations. According to Rudianto (2009: 19) the process of cashing or realizing state budget funds allocated in the Budget Implementation List, carried out by the expenditure treasurer or official appointed at the Working Units of Water Utilization Network Implementation in accordance with the prevailing laws.

In this study, the variable used in the dependent variable is budget realization. Whereas, the independent variable is the variable which influences the variable (Y) with other variables. The independent variables in this study are activity planning (X1), fund withdrawal planning (X2), accuracy (X3). The hypothesis according to Nasution (2012: 137), is a conjecture about what we observe in an effort to understand it. The hypotheses that will be proposed in this study are as follows:

H1 = There is an influence between activity planning on activity planning on budget realization on The Non Vertical Specific Working Units of Water Utilization Network Implementation Mesuji Sekampung.

- H2 = There is an influence between the plan of withdrawal of funds to the realization of the budget in The Non Vertical Specific Working Units of Water Utilization Network Implementation Mesuji Sekampung.
- H3 = There is an influence between the accuracy of the budget realization in The Non Vertical Specific Working Units of Water Utilization Network Implementation Mesuji Sekampung.
- H4 = There is a simultaneous influence and relationship between activity planning, fund withdrawal planning and accuracy of budget realization in the The Non Vertical Specific Working Units of Water Utilization Network Implementation Mesuji Sekampung.

RESEARCH METHOD

For the estimation process, the withdrawal/deposit of funds by the Working Unit is a plan that has been made by the Working Unit to predict the time and amount of costs that will be incurred in the implementation of activities and revenues (income) from the beginning of the year to the end of the fiscal year. With the preparation of this budget it is hoped that the Working Unit can carry out its objectives effectively and efficiently with it. So the preparation of the budget in each year can run well, does not overlap, does not accumulate at the end of the year and can be accounted for as well as possible.

The data used in this calculation was obtained from respondents by distributing questionnaires. Each question asked to respondents consists of 5 (five) answer choices. Determination of the score will use a Likert scale for each answer given the symbols a, b, c, d, and e. In general the criteria used to determine this writing score are:

- 1) Alternative answer a is given a score of 5
- 2) Alternative answer b is given a score of 4
- 3) Alternative answer c is given a score of 3
- 4) Alternative answer d is given a score of 2
- 5) Alternative answer e is given a score of 1

Classic Assumption Test

According to Santosa and Azhari (2009: 12) this test is used to test the feasibility of the regression model used. While the classic assumption test used in this study consists of the Normality Test, Autocorrelation Test, Multicollinearity Test, and Heteroscedasticity Test.

Normality Test

Normality test is used to test whether in the result of multiple linear regression model has a residual value of the estimated results which is a normal distribution or not.

Multicollinearity Test

The second assumption test is a multicollinearity test between the independent variables that enter the model. The method for diagnosing the presence of multicollinearity is done by the Variance test

Heteroscedasticity Test

The third test is heteroscedasticity (heteroscedasticity) used to determine whether there is heteroscedasticity with the Glejer test.

Autocorrelation Test

The fourth classic assumption test in the multiple linear regression model is the presence or absence of autocorrelation (autocorrelation). To test the existence of autocorrelation in this study the Durbin-Watson test method is used where the numbers needed in the method are dl (numbers obtained from DW tables lower limit), du (numbers obtained from the DW table of upper limit), 4-dl, and 4-du. If the value is close to 2 then autocorrelation does not occur, on the contrary if it approaches 0 or 4 autocorrelation (+ /-) occurs.

RESULTS AND DISCUSSION

Multiple Regression Analysis

Multiple linear regression analysis is used to determine the magnitude of the effect of the variables of activity planning, withdrawal of funds and accuracy both partially and simultaneously on budget realization.

Table 1. Multiple Linear Regression Test Results

Coefficients ^a								
		Unstandardized		Standardize			Collinearity	
		Coefficients		d			Statistics	
Model		B	Std. Error	Beta	t	Sig.	Toleranc	VIF
1	(Constant)	11.470	3.598		3.188	.003		
	Perencanaan	.171	.086	.184	1.975	.054	.456	2.191
	penarikan dana	.250	.098	-.179	-2.552	.014	.802	1.246
	Akurasi	.751	.086	.824	8.716	.000	.443	2.257
a. Dependent Variable: Realisasi anggaran								

a. Dependent Variable: Realisasi anggaran

Source: SPSS 21 Output

Based on the above table, the regression equation is obtained as follows:

$$Y = 11,470 + 0,171 (X_1) + 0,250 (X_2) + 0,751 (X_3) + e$$

1. A constant value of 11,470 means that if there is no activity planning, fund withdrawal planning and accuracy, the budget realization will be 11,470
2. The regression coefficient for $X_1 = 0.171$ states that each addition of one unit X_1 (activity planning) will increase the budget realization by 0.171
3. Regression coefficient for $X_2 = -0,250$ states that every addition of one unit of X_2 (withdrawal of funds) will increase the withdrawal of funds by -0,250
4. Regression coefficient for $X_3 = 0.751$ states that each addition of one unit of X_3 (accuracy) will increase the accuracy of 0.751
5. Simultaneous Regression Coefficient Test (F Test)
6. The f test shows whether all independent variables included in the model have a joint influence on the dependent variable.

Partial Regression Coefficient Test (T)

Table 3. T ANOVA Test Result

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11.470	3.598		3.188	.003		
	Perencanaan	.171	.086	.184	1.975	.054	.456	2.191
	penarikan dana	-.250	.098	-.179	-2.552	.014	.802	1.246
	Akurasi	.751	.086	.824	8.716	.000	.443	2.257
a. Dependent Variable: Realisasi anggaran								

a. Dependent Variable: Realisasi anggaran

Source: SPSS 21 Output

T test is used to determine the effect of partially between independent variables (activity planning, withdrawal of accuracy funds) to the dependent variable (budget realization). Here are the results of SPSS 21 and the testing of each variable is explained partially.

Simultaneous Regression Coefficient Test (F Test)

The f test shows whether all independent variables included in the model have a joint influence on the dependent variable.

Table 2. F-ANOVA Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1056.009	3	352.003	68.556	.000 ^b
	Residual	241.325	47	5.135		
	Total	1297.333	50			
a. Dependent Variable: Realisasi anggaran						
b. Predictors: (Constant), Akurasi, penarikan dana, Perencanaan						

Source: SPSS 21 Output

From the results of the above tests, simultaneously the influence of the level of activity planning, fund withdrawals and accuracy of the realization of the budget obtained Fcount value of 68.556 and Sig value of 0.000.

Decision making criteria:

If Fcount > Ftable, then the independent variable (X) affects the dependent variable

If Fcount < Ftable, the independent variable (X) has no effect on the dependent variable

Decision-making:

By looking at the table above, it can be seen that the value of Fcount is 68.556 and is greater than Ftable that is equal to 51.24 and Sig. Fcount of 0,000 is smaller than 0.05. These results indicate that the variables of activity planning, fund withdrawals and accuracy together have a significant effect on budget realization.

CONCLUSION

Based on the results of research on the effect of activity planning, fund withdrawals and accuracy on budget realization in the Specific Non Vertical Working Unit for the Mesuji Sekampung Water Utilization Network 2014-2016, it can be concluded that:

1. Simultaneously planning activities, withdrawing funds, and accuracy have a significant effect on budget realization. This shows that the independent variables in this study strongly influence the realization of the budget.
2. Partially the planning of activities does not significantly influence the realization of the budget means that the better the planning of activities does not affect the value of the realization of the issued budget.
3. Partially withdrawal of funds has a significant effect on the realization of the budget, meaning that the better the withdrawal of funds submitted, the better realization of the budget issued.
4. Partially, accuracy has a significant and significant effect on budget realization, meaning that accuracy is only used if there is a change in budget realization. So that the funds spent will require quite a long time because the realization of the new budget must go through the process of updating or preparing a new estimation of funds.

SUGGESTION

Below are some suggestions that need to be considered for further research:

1. For further researchers who are interested in conducting further research on budget realization, it is better to add a number of factors that might affect budget realization
2. In the planning of activities in The Non Vertical Specific Working Units of Water Utilization Network Implementation Mesuji Sekampung still maintain the sustainability of the program and implementation (implementation) of planning activities in the field, if possible is given a reward for implementing activities that have good quality activity planning, and this is evidenced by the quality of the budget.
3. In increasing the realization of government budgets, leaders must be able to generate initiatives and initiatives in completing tasks in accordance with their respective topics (main tasks and functions), clarifying the flow within the framework of cash planning and realization of budgets in ministries and institutions.

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