

Analysis of Shopping Budget at the Department of Women's Empowerment and Child Protection Community Empowerment Palembang City

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Abstract

This study aims to analyze the preparation of a budget for the empowerment agency for women, child protection, and community empowerment in Palembang City. This research is a descriptive study using primary data and secondary data. The data collection technique is done by interview and documentation methods. The results showed that the women's empowerment office for child protection and community empowerment in Palembang City had applied the principles of Permendagri No. 13 of 2006 as a reference in the preparation of performance-based expenditures, but still faces obstacles in aligning the unit price in the RKA-SKPD, DPA, and budget reports. The increase in the amount of the budget from the DPPA to the Budget Report in 2017 was 9,01% and the decrease in 2018 was 1,34%.

Keywords : budget preparation, performance-based budget accounting, permendagri no. 13 of 2006

1. Introduction

Determination and selection of performance measurement instruments and strategies to be applied depend on the internal and external conditions owned and faced by the organization. The organizational strategy must be described in the form of activities and programs to ensure that the implemented activities and programs are carried out properly in accordance with organizational goals, so an appropriate performance measurement tool is needed (Yuniasih, 2017).

Basically, sector performance measurement tools must be supported by the type of management control which is divided into three groups, namely preventive control, operational control, and performance control. In this context, the budget serves as a link between planning and control. Public organizations have well-defined plans for what they want. So the public organization requires management control to achieve its goals. Management control is an activity and strategy for achieving goals by influencing and controlling everyone in the organization to implement organizational goals in each of its parts effectively and efficiently (Kariyoto, 2017)..

The budget is a statement regarding the estimated performance to be achieved over a certain period of time expressed in financial measures. Thus, the budget is very important for the government to estimate the performance to be achieved later. Meanwhile, according to Hansen and Mowen (2006), revealing that the budget is a financial plan for the future, the plan identifies the goals and actions needed to achieve them. Informing the budget, the Indonesian government formulates once a year by submitting the State Revenue and Expenditure Budget (APBN) from the President for approval by the House of Representatives (DPR) (Situmorang, 2020).

In its simplest form, the public budget is the most important economic tool owned by the government to direct economic and social development, ensure development, and improve the quality of life of the people. The budget is needed because of the problem of limited resources

(scarcity of resources), choice (choice), and trade-offs. Mardiasmo (2005), states that the budget is needed to ensure that the government is accountable to the people. In this case, the public budget is an instrument for implementing public accountability by existing public institutions (Nourmanita, 2016).

The Office of Women's Empowerment, Child Protection, and Community Empowerment of Palembang City (DPPPAPM) is a public organization that has the main task of carrying out some local government affairs in the field of community empowerment.

2. Research Method

The type of research used by the authors in this research is descriptive qualitative research. Qualitative descriptive research, namely to determine the method of budgeting in order to determine the effectiveness and efficiency of the budget in meeting needs. This research was conducted at the Office of Women's Empowerment, Child Protection, and Community Empowerment in Palembang City, Jalan Demang Lebar Daun No. 3 Telephone (0711) 445985, Fax 443548 Palembang.

3. Findings and Discussions

The Office of Women's Empowerment, Child Protection, and Community Empowerment of Palembang City has the main task of carrying out some local government affairs in the field of women's empowerment, child protection, and community empowerment. The resources of the Office of Women's Empowerment, Child Protection, and Community Empowerment of Palembang City were recorded as of December 2020 totaling 34 civil servants and 40 regional honorary staff.

In carrying out its activities, the Office of Women's Empowerment, Child Protection, and Community Empowerment of Palembang City, both in inspection activities and supporting activities such as maintenance of office buildings and maintenance of equipment with machines or the provision of facilities needed to support the success of activities to be carried out at the Office of Women's Empowerment Child Protection and Community Empowerment Palembang City carries out financial management activities, namely the expenditure budget, where the activities to be carried out have the availability of funds in the budget.

The Office of Women's Empowerment, Child Protection, and Community Empowerment in Palembang City uses the bottom-up method in preparing the budget. This bottom-up method is considered effective in preparing the expenditure budget at the Palembang City DPPPAPM Office because it can absorb the participation of each section or field to propose work programs and the needs of each section to the Head of the Agency as the authorized supervisor at the office.

The application of the bottom-up method at the Palembang City DPPPAPM Office is expected to be able to provide convenience for human resources involved in preparing the budget and provide convenience for the office in reporting the accountability of work programs that have been prepared in the following fiscal year.

The stages in the preparation of the Palembang City DPPPAPM Expenditure Budget, namely the first stage, namely employees or staff in each sub-sector preparing a Strategic Plan for the Regional Apparatus Work Unit (Renstra-SKPD) to the head of each field which describes indications regarding activities, vision, mission, strategies, policies, goals and targets by anticipating future developments in accordance with the duties and work functions of regional

apparatus, which are prepared based on the Regional Medium-Term Development Plan (RPJMD) and are indicative, so that in the end it will be beneficial to the community, especially at the Office of Women's Empowerment, Child Protection, and Palembang City Community Empowerment.

The next stage is the elaboration of the Strategic Plan of the Regional Apparatus Work Unit (Renstra-SKPD) carried out by the sub-sector, and the respective field of work responsibilities to the Head of the Agency as the DPPPAPM supervisor in the form of a Work Plan (Renja) which must have a harmonious formulation of the substance emphasized in the Plan. Local Government Work (RKPD).

The third stage is preparing the RKA-SKPD, which is a document used for the preparation of work plans and SKPD budgets that contain program and activity plans, as well as SKPD revenue, expenditure, and financing budgets.

After compiling the RKA-SKPD, then the preparation of the Budget Implementation Document (DPA) at the Office of Women's Empowerment, Child Protection and Community Empowerment of Palembang City has referred to the Regulation of the Minister of Home Affairs No. 13 of 2006, but in its implementation, there are slight differences in terms of the timeframe for submitting the draft DPA-SKPD to the Regional Financial Management Officer (PPKD), in Permendagri No. 13 of 2006, SKPD must submit the DPA draft no later than 6 working days from the date the notification is submitted by the PPKD, but in practice, it is more than 6 working days this is because in making the DPA-SKPD draft the human resources of the budget compilers lack information technology and lack ability to understand the preparation of work plans (Renja). The delay in the preparation of this DPA can result in a difference in the amount of the budget in the budget report with the Budget Change Implementation Document (DPPA) experiencing a nominal difference in the amount of the budget that will be submitted to the general treasurer and carried out by employees in accordance with the work responsibilities of each sector.

4. Conclusion

Based on the discussion and description in Chapter IV of the analysis of the preparation of the expenditure budget at the Office of Women's Empowerment, Child Protection and Community Empowerment (DPPPAPM) Palembang City, the authors conclude that in the preparation of the budget, the principles of budget preparation have been applied and made the Minister of Home Affairs Regulation No. 13 of 2006 as a reference in the preparation of a performance-based budget.

In preparing the budget at the Office of Women's Empowerment, Child Protection, and Community Empowerment, Palembang City still faces several limitations, including:

1. Preparation of the Budget Change Implementing Document (DPA) has not fully implemented the reporting time provisions that have been made in the Regulation of the Minister of Home Affairs (Permendagri) No. 13 of 2006.
2. The Technical Implementation Officer (PPTK) assistant to the expenditure treasurer does not fully understand the Regulation of the Minister of Home Affairs Number 13 of 2006.
3. Lack of human resource skills regarding budget preparation and mastery of financial reporting system software which can result in improper budgeting at the time specified.

From the conclusions that have been described previously, the authors provide several

suggestions that may be useful for the Office of Women's Empowerment, Child Protection, and Community Empowerment of Palembang City in the future as follows:

1. It is recommended that human resources at the Palembang City DPPPAPM office who are involved in preparing the budget, and as executors of work activities have the knowledge to prepare budgets and better understand the financial reporting system in accordance with what has been determined and prepared by the local government for each SKPD so that budget realization can be achieved. the maximum.

2. The Office of Women's Empowerment, Child Protection, and Community Empowerment of the city of Palembang should harmonize the preparation of the budget report with the Budget Change Implementation Document (DPPA), in accordance with the work program made to be carried out by each field of work, and should better apply the provisions that have been set in Minister of Home Affairs Regulation No. 13 of 2006 as well as increasing cooperation between Sub-Sections and Sub-Sectors so that they are able to overcome existing limitations in budgeting such as the suitability of price standards and the suitability of the work program to be implemented.

3. The next research should add a sample of several offices to compare the budgeting process.

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