The Role of Budget Planning and Budget Realization in Improving The Effectiveness of Budget Implementation (Study at Padjadjaran University Bandung)

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Abstract: Darmawan, 2021, The Role of Budget Planning and Budget Realization in Improving the Effectiveness of Budget Implementation (Study at Padjadjaran University Bandung) This study aims to determine and analyze (1) budget planning and (2) budget realization in improving (3) the effectiveness of budget implementation at Padjadjaran University Bandung for the period 2016-2020 either partially or simultaneously. The research method used in this study is a time series, the unit of analysis in this study is the Annual Activity Plan and Budget of Padjadjaran University Bandung for 2016-2021. This type of quantitative research using descriptive quantitative methods. Data collection techniques were carried out by observation and literature study. Based on the results of the study, it was found that the budget planning at Padjadjaran University for 2016-2020 was good, budget realization at Padjadjaran University for 2016-2020 was generally good, and the effectiveness of budget implementation at Padjadjaran University was also very effective. The role of budget planning and budget realization is able to increase the effectiveness of budget implementation at Padjdjaran University Bandung in 2016-2020 simultaneously and partially. However, partially budget realization dominantly affects the effectiveness of budget implementation rather than budget planning. Because the realization of the dominant budget affects the effectiveness of budget implementation, it becomes the key in increasing the effectiveness of budget implementation. Therefore, Padjadjaran University needs improvements in its budget planning so that the effectiveness of budget implementation is increasing.

Keywords: Budget planning, budget realization and effectiveness of budget implementation

INTRODUCTION

The financial budget is an indispensable source of funds for universities to carry out daily operational activities. Efforts made by universities in obtaining financial budgets must refer to

the vision, mission, character of universities as institutions that are not profit-oriented and do not violate applicable laws and regulations.

This is based on Government Regulation No. 80 Year 2014 on the Determination of Unpad as a Legal Entity State University signed by the President of Indonesia, Susilo Bambang Yudhoyono, on October 17, 2014. Strengthened by Government Regulation No. 51 Year 2015 on the Statute of Universitas Padjadjaran signed by the President of Indonesia, Joko Widodo, on July 22, 2015.

Based on Government Regulation No. 26 of 2015 which regulates the form and mechanism of PTNBH funding, Unpad's income can come from the State Budget (APBN) and other than APBN. Funding from the state budget is provided in the form of PTNBH Funding Assistance (BPPTNBH) and / or other forms in accordance with the provisions of laws and regulations. In accordance with the provisions, BPPTNBH received by Unpad is managed autonomously and is not a non-tax state revenue. Operational costs sourced from BPPTNBH are allocated to the cost of organizing education, research, community service and management of higher education management. Investment costs sourced from BPPTNBH are cost assistance used for the procurement of tridarma facilities and infrastructure which include buildings and structures, roads and bridges, irrigation and networks, equipment and machinery, other fixed assets, intangible assets, and/or other assets.

Sri Wiludjeng (2007: 59-60) explains that planning is an action made based on facts and assumptions regarding the description of activities that will be carried out in the future to achieve the desired goals. The next process is budget realization, which is the process of implementing everything that has been planned and budgeted by public organizations (Bastian, 2010). If an organization achieves its goals then the organization has been running effectively. The greater the contribution of the output produced to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit.

Effectiveness indicators describe the range of consequences and impacts (outcomes) of program outputs in achieving program objectives. The greater the contribution of the outputs produced to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit. Based on the results of preliminary observations (2021), the author found factual phenomena in Padjadjaran University budget planning regarding planning activities, namely: (1) The elaboration of a strategic plan (renstra) that is less socialized to the units below, making budget planning errors, especially for units that lack information about the organization's renstra; (2) Budgeting information at the organizational level will rely on information on activities to be carried out by sub-units below. While there are some sub-units of the organization itself that do not know their planned activities during the implementation of the next year; (3) Instantaneous activities and ideas from sub-units in the implementation of activities that they did not actually propose in the sub-unit budgeting at the beginning of the fiscal year, and are not in line with the strategic plan, but are forced to be carried out, making budget planning always more difficult and lacking; (4) There is no standardized standard in submitting planning either by the faculty or other units so that when submitting planning it is still global so that the concept of performance measurement is not measured either economically, efficiently and effectively.

Budget realization from the financial system made is also still ineffective. It is evident from the many budget submissions that are not in accordance with what was planned, causing delays in realizing the budget. Inappropriate prioritization of activities further shows the phenomenon of effectiveness that has not been maximized in budget planning and realization.

Table 1. Development of Budget Planning, Budget Realization and Budget Effectiveness Periods (2016-2020)

No	BUDGET YEARS	PLANNER	REALIZATION	EFFECTIVENESS
		COST (Rp)	COST (Rp)	%
1	2016	1.212.302.998.000	1.160.425.284.736	95,72
2	2017	1.088.767.403.000	1.063.542.960.334	97,68
3	2018	1.099.542.152.000	1.067.849.296.960	97,12
4	2019	1.395.618.241.900	1.148.227.637.873	82,27
5	2020	1.381.298.558.000	1.094.735.502.214	79,25

Source: Financial Report of Directorate of Information System Planning & RKAT Universitas Padjadjaran, 2016 to 2020, processed.
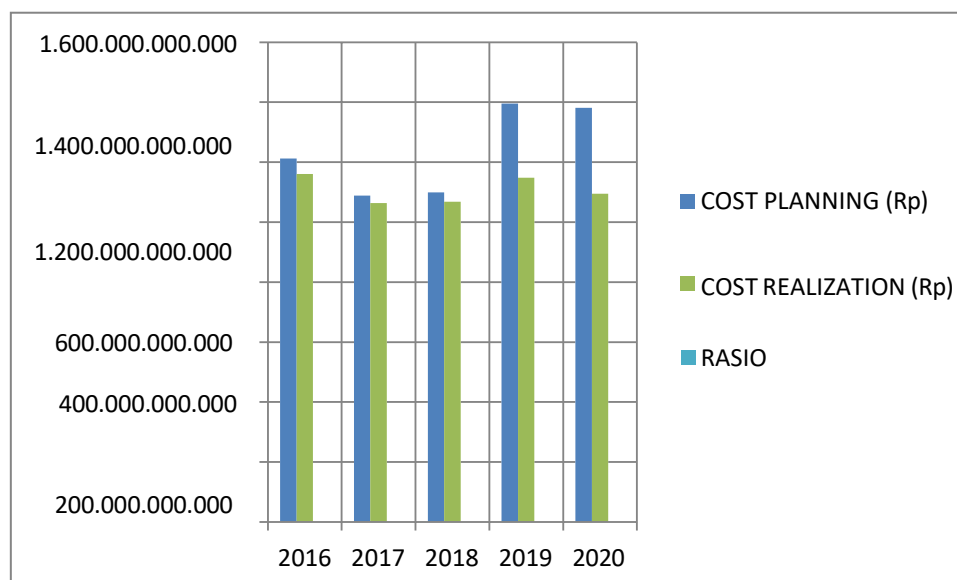

Figure.1 Development Chart of Budget Planning and Budget Realization.

From the table above, it can be seen that there are increases and decreases in the budget that occur in certain years. When in that year the budget is not achieved, there is an increase in the budget in the following year. From this data, it can be said that there is inappropriate planning and budget realization that is not effective and efficient. In terms of effectiveness, budget realization that is not in line with planning shows that planning is not well thought out.

The above explanations have shown that budget implementation as part of the development of human resources and infrastructure, is closely related to budget planning. Likewise, the realization of the correct budget. Both theoretically and empirically, there is a close relationship between budget planning and budget realization in order to achieve the effectiveness of budget implementation.

The implication is that if budget planning and realization in an organization are well considered by the leadership, the effectiveness of budget implementation in the organization will be appropriate. These logical reasons are a strong basis for the author to examine the relationship between the three variables, through research with the title: "The Role of Budget

Planning and Budget Realization on the Effectiveness of Budget Implementation (Study at Padjadjaran University Bandung)".

METHOD

Researchers use descriptive studies through hypothesis testing using a causal design. According to Sugiono (2017: 59), causal design is a causal relationship, so it can be interpreted that in this case there are independent variables (independent variables), namely budget planning and budget realization and the dependent variable (dependent variable), namely the effectiveness of budget execution.

This study uses a Cross Sectional and Time Series approach. The data studied and processed are secondary data at Padjadjaran University Bandung which publishes the Annual Budget Work Plan (RKAT) and Budget Realization Report (LRA) and the time period analyzed is for 5 years, from 2016 to 2020.

In this study, there are 2 independent variables (X1 Budget Planning and X2 Budget Realization) and 1 dependent variable (Budget Effectiveness), where the type of data source used in this study is secondary data in the form of the Annual Work Plan and Budget of Padjadjaran University from 2016-2020 and the Padjadjaran University Financial Report from 2016-2020. Data collection techniques in this study used observation and literature study.

The analysis method used in this study is to conduct multiple linear regression analysis designed to examine the effect of independent variables on the dependent variable. The method used is Multiple Linear Regression Analysis which is expressed by numbers in the calculation using statistical methods assisted by a statistical data processing program, namely SPSS and there is hypothesis testing which tests using multiple linear regression with simultaneous hypothesis testing and Partial.

RESULTS AND DISCUSSION

Budget Planning of Universitas Padjadjaran Bandung 2016-2020

In accordance with the mandate contained in Law No. 12/2012 Article 65 paragraph 2 states that PTNs that apply the Public Service Agency Financial Management Pattern as referred to in paragraph (1) have governance and management authority in accordance with the provisions of laws and regulations and 3(d) that Legal Entity PTNs have the authority to manage funds independently, transparently, and accountably.

Budget Realization of Universitas Padjadjaran Bandung Year 2016-2020

For the implementation of Good University Governance (GUG), which can support financial independence. Unpad has a road map of Bureaucratic Reform program that aims to create a professional bureaucracy with characteristics, integrated, high-performance, free and clean KKN, able to serve the public, neutral, prosperous, dedicated, and uphold the basic values and code of ethics of the state apparatus.

Effectiveness of Budget Implementation at Padjadjaran University for the 2016-2020 Period

Based on the Decree of the Minister of Home Affairs No. 690.900-237/1996 on Financial Performance and Assessment Criteria, the determination of the level of effectiveness of budget expenditure is as follows: Highly effective: >100%, Effective: 90-100%, Moderately, Effective: 80-90%, Less Effective: 60-80%, Not Effective: 0-60%

The following is a table of the effectiveness of Padjadjaran University Bandung Budget Implementation for the 2016-2020 Period which was sampled in this study :

Table 1. Effectiveness of Budget Implementation at Padjadjaran University Bandung for the 2016-2020 Period

No	Year of Budget	COST COMPONENTS	COST PLANNING (Rp)	COST REALIZATION (Rp)	EFFECTIVENESS RATIO

1		Civil Servant Salary & Benefits PNS	337,092,000,000	319,914,292,542	94.90
2		Operational Costs	263,577,000,000	246,539,212,058	93.54
3		Non-civil servant lecturer costs PNS	111,272,743,000	111,291,549,101	100.02
4	2016	Non-civil servant education costs PNS	31,200,000	30,300,000	97.12
5		Investment Costs	156,210,000,000	154,210,647,891	98.72
6		Development Costs	52,000,000,000	46,315,727,515	89.07
7		Remuneration	292,120,055,000	282,123,555,629	96.58
		TOTAL	**1,212,302,998,000**	**1,160,425,284,736**	**95.72**
8		Civil Servant Salary & Benefits PNS	354,218,884,000	311,195,046,644	87.85
9		Operational Costs	337,711,751,672	417,285,225,590	123.56
10		Non-civil servant lecturer costs PNS	4,158,319,200	4,246,276,999	102.12
11	2017	Non-civil servant education costs PNS	12,678,448,128	24,023,019,713	189.48
12		Investment Costs	80,000,000,000	24,139,848,430	30.17
13		Development Costs	5,000,000,000	4,809,245,714	96.18
14		Remuneration	295,000,000,000	277,844,297,244	94.18
		TOTAL	**1,088,767,403,000**	**1,063,542,960,334**	**97.68**
15		Civil Servant Salary & Benefits PNS	341,142,152,000	312,974,887,347	91.74
16		Operational Costs	333,600,000,000	412,227,239,322	123.57
17		Non-civil servant lecturer costs PNS	4,000,000,000	4,829,086,640	120.73
18	2018	Non-civil servant education costs PNS	24,890,000,000	25,650,900,576	103.06
19		Investment Costs	89,600,000,000	67,958,229,590	75.85
20		Development Costs	6,310,000,000	5,377,586,845	85.22
21		Remuneration	300,000,000,000	238,831,366,640	79.61
		TOTAL	**1,099,542,152,000**	**1,067,849,296,960**	**97.12**
22		Civil Servant Salary & Benefits PNS	345,936,210,000	319,088,583,967	92.24
23	2019	Operational Costs	597,212,491,900	561,004,002,116	93.94
24		Non-civil servant lecturer costs PNS	6,192,000,000	9,546,571,305	154.18

25		Non-civil servant education costs PNS	24,090,000,000	34,066,008,292	141.41
26		Investment Costs	73,828,220,000	90,696,000,000	122.85
27		Development Costs	26,359,320,000	76,897,392,320	291.73
28		Remuneration	275,000,000,000	290,000,000,000	105.45
		TOTAL	**1,348,618,241,900**	**1,381,298,558,000**	**102.42**

29		Civil Servant Salary & Benefits PNS	349,087,898,000	324,515,450,309	92.96
30		Operational Costs	195,637,271,000	390,525,112,871	199.62
31		Non-civil servant lecturer costs PNS	9,986,000,000	11,045,597,983	110.61
32	2020	Non-civil servant education costs PNS	35,564,304,000	35,657,636,584	100.26
33		Investment Costs	90,696,000,000	22,992,256,532	25.35
34		Development Costs	410,327,085,000	10,199,990,676	2.49
35		Remuneration	290,000,000,000	299,799,457,259	103.38
		TOTAL	**1,381,298,558,000**	**1,094,735,502,214**	**79.25**

Source: RKAT and Financial Statements, processed

From the table it can be seen that the effectiveness of budget implementation at Padjadjaran University Bandung for the 2016-2020 period experienced fluctuating conditions.

Table 2. Effectiveness Ratio and Budget Implementation Assessment Criteria at Padjadjaran University Bandung for the 2016-2020 Period

No	Year of Budget	COST COMPONENTS	EFFECTIVENESS RATIO	Rating Criteria
1		Civil Servant Salary & Benefits PNS	94,90	Effective
2		Operational Costs	93,54	Effective
3		Non-civil servant lecturer costs PNS	100,02	Highly effective
4	2016	Non-civil servant education costs PNS	97,12	Effective
5		Investment Costs	98,72	Effective
6		Development Costs	89,07	Moderately effective
7		Remuneration	96,58	Effective
		TOTAL	**95,72**	**Effective**
8	2017	Civil Servant Salary & Benefits PNS	87,85	Moderately effective
9		Operational Costs	123,56	Highly effective

10		Non-civil servant lecturer costs PNS	102,12	Highly effective
11		Non-civil servant education costs PNS	189,48	Highly effective
12		Investment Costs	30,17	Not Effective
13		Development Costs	96,18	Effective
14		Remuneration	94,18	Effective
		TOTAL	**97,68**	**Effective**
15		Civil Servant Salary & Benefits PNS	91,74	Effective
16		Operational Costs	123,57	Highly effective
17		Non-civil servant lecturer costs PNS	120,73	Highly effective
18	2018	Non-civil servant education costs PNS	103,06	Highly effective
19		Investment Costs	75,85	Less Effective
20		Development Costs	85,22	Moderately effective
21		Remuneration	79,61	Less Effective
		TOTAL	**97,12**	**Effective**
22		Civil Servant Salary & Benefits PNS	92,24	Effective
23		Operational Costs	93,94	Effective
24		Non-civil servant lecturer costs PNS	154,18	Highly effective
25	2019	Non-civil servant education costs PNS	141,41	Highly effective
26		Investment Costs	122,85	Highly effective
27		Development Costs	291,73	Highly effective
28		Remuneration	105,45	Highly effective
		TOTAL	**102,42**	**Highly effective**
29		Civil Servant Salary & Benefits PNS	92,96	Effective
30		Operational Costs	199,62	Highly effective
31		Non-civil servant lecturer costs PNS	110,61	Highly effective
32	2020	Non-civil servant education costs PNS	100,26	Highly effective
33		Investment Costs	25,35	Not Effective
34		Development Costs	2,49	Not Effective
35		Remuneration	103,38	Highly effective
		TOTAL	**79,25**	**Less Effective**

From the data in table 4.2, the ratios and criteria for assessing the effectiveness of budget implementation are on average very effective where the ratio is> 100% with a total of 16 and effective as many as 11 with the ratio between 90-100%, this shows that there is a realization that exceeds the target.

Multiple Regression Analysis

This analysis is intended to determine the magnitude of the influence of the independent variable on the dependent variable. Namely the effect of budget planning and budget realization on the effectiveness of budget execution. The goal is to predict or estimate the value of the dependent variable in relation to other variables. The following is a table of the results of the calculation of multiple regression analysis, as follows:

Table 3. Multiple Regression Analysis
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	116,089	9,824		11,817	0,000
	PLANNING	-4,956	1,036	-1,311	-4,783	0,000
	REALIZATION	4,249	0,970	1,200	4,378	0,000

a. Dependent Variable: EFFECTIVITY
Source: SPSS 26.0 For Windows Processing Results

Table 6 shows the calculation of multiple regression analysis. The results of the coefficients test, in the multiple regression test, the overall effect of budget planning (X1) and budget realization (X2) on the effectiveness of budget implementation (Y) is stated with a value (constant) of 116.089 and a value of b1 = -4.956 and a significant level of 0.000, a value of b2 = 4.249 and a significant level of 0.000. based on this information, the calculation is as follows:

The regression equation is Y = a + b1X1 + b2 D + Ɛ
Y = 116,089 – 4,956X1 + 4,249X2 + Ɛ

Where: Y = Effectiveness of Budget Implementation; X1 = Budget Planning; X2 = Budget Realization.
Then the hypothesis analysis is: 1). H1 = There is an influence of budget planning (X1) on the effectiveness of budget implementation (Y).
budget implementation (Y); 2). H2 = There is an influence of budget realization (X2) on the effectiveness of budget execution (Y); 3). H3 = There is an effect of budget planning (X1) and budget realization (X2) simultaneously on the effectiveness of budget execution (Y).
95% confidence level, a = 0.05

Table 4. Calculation of Multiple Correlation Analysis Model
Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,647[a]	0,419	0,383	38,614923

a. Predictors: (Constant), REALIZATION, PLANNING
b. Dependent Variable: EFFECTIVITY
Source: SPSS 26.0 for Windows Processing Results

Based on table 4.8, it can be seen that the amount of multiple correlation or Ry (1,2) is 0.419 or 41.9% By looking at the table of correlation coefficient interpretation guidelines, it can be stated that it has a moderate relationship because it is in the interval 0.3 - 0.499 which

means that budget planning and budget realization have a moderate relationship with the effectiveness of budget implementation at Padjadjaran University Bandung 2016-2020 period.

Hypothesis Testing

Hypothesis testing referred to in this study is to determine whether or not there is a role between budget planning (X1) and budget realization (X2) on the effectiveness of budget implementation (Y) either partially or simultaneously at Padjadjaran University Bandung 2016-2020.

The hypothesis set out in this study is as follows :

Partial Hypothesis Testing

Partial hypothesis testing, to find out which variables have an influence on the variable effectiveness of budget implementation (Y), it is necessary to test the budget planning variable (X1) and budget realization (X2) partially, in this case the t test statistic is used, then then see the significance test level with an error rate of <5%, as for the provisions for partial hypothesis testing, namely:

If the calculated t value < table t value, then H0 is accepted and Ha is rejected.

If the calculated t value > t table value, then H0 is rejected and Ha is accepted.

The hypothesis testing steps above are carried out if in data processing the researcher has prepared the Student T table, but if the table is not available then to decide whether to accept or reject the research hypothesis can be done by looking at the significance value (Sig) in the processing results of the Coefficients section. The results of calculations with the SPSS 26.0 for Windows partial regression test program are as follows:

Table 5. Statistical Testing Results t test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	116,089	9,824		11,817	0,000
	PLANNING	-4,956	1,036	-1,311	-4,783	0,000
	REALIZATION	4,249	0,970	1,200	4,378	0,000

a. Dependent Variable: EFFECTIVITY

Source: SPSS 26.0 for Windows Processing Results

Berdasarkan tabel 4.9 menunjukkan bahwa:

Dasar Pengambilan Keputusan Uji t

1. Jika nilai sig <0,05 atau t hitung > t tabel maka terdapat pengaruh variabel X terhadap Y;

2. Jika nilai sig >0,05 atau t hitung < t tabel maka tidak terdapat pengaruh variabel X terhadap Y.

t tabel = t (a/2; n-k-1) = t(0,05/2 ; 35 − 2 − 1)

= t(0,025; 32) = **1,690**

Testing the First Hypothesis (H1)

It is known that the sig value for the effect of X1 on Y is 0.000 <0.05 and the value of t count -4.783 < t table 1.690 so it can be concluded that H1 is accepted which means that there is an influence of X1 on Y. This means that from this test that partially there is an influence and significant between budget planning variables on the effectiveness of budget implementation. This means from this test that partially there is an influence and significant between the budget planning variables on the effectiveness of budget execution.

Testing the Second Hypothesis (H2)

It is known that the sig value for the effect of X2 on Y is 0.000 <0.05 and the t value is 4.378> t table 1.690 so it can be concluded that H2 is accepted, which means that there is an effect of

X2 on Y. This means from this test that partially there is an influence and significant between the budget planning variable and the effectiveness of budget implementation. This means from this test that partially there is an influence and significant between the budget planning variables on the effectiveness of budget execution.

Simultaneous Hypothesis Testing

Testing the hypothesis simultaneously used the F test. The F test aims to measure the truth whether budget planning and budget realization as independent variables together affect the effectiveness of budget implementation. As for simultaneous testing, namely:

If the calculated F value < F table value, then H0 is accepted and Ha is rejected.

If the calculated F value > F table value, then H0 is rejected and Ha is accepted.

The hypothesis testing steps above are carried out if in the data processing the researcher has prepared the Student F table, but if the F table is not available, then to decide whether to accept or reject the research hypothesis can be done by looking at the significance value (Sig) in the ANOVA section processing results. The results of calculations with the SPSS 26.0 for Windows simultaneous regression test program are as follows:

Table 6. Statistical Testing Results F Test

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34391,217	2	17195,608	11,532	,000ᵇ
	Residual	47715,592	32	1491,112		
	Total	82106,809	34			

a. Dependent Variable: EFFECTIVITY

b. Predictors: (Constant), REALIZATION, PLANNING

Source; SPSS 26.0 for Windows Processing Results

Based on table 4.10, it is known that:

1. If the sig value is <0.05, then F count> F table, there is a simultaneous influence of variable X on variable Y; 2. If the sig value is> 0.05, then F count < F table, there is no simultaneous influence of variable X on variable Y.

F table = F (k; n-k) = F (2; 33) = **3.32**

Testing the third hypothesis (H3)

Based on the output above, it is known that the significant value for the simultaneous influence of X1 and X2 on Y is 0.000 <0.05 and the calculated F value is 11.532> F table 3.32 so it can be concluded that H3 is accepted, which means that there is a simultaneous influence of X1 and X2 on Y. This means from this test that simultaneously there is an influence and significance between the variables of budget planning and budget realization on the effectiveness of budget implementation.

CONCLUSION

Based on the results of research that has been conducted to determine the Role of Budget Planning and Budget Realization in Improving the Effectiveness of Budget Implementation (Study at Padjadjaran University Bandung), the following conclusions can be drawn: 1). Budget Planning at Padjadjaran University Bandung has been running as expected with the existence of the Unpad Strategic Plan made per five years, the Annual Activity and Budget Plan and the Financial Report; 2). Budget Planning and Budget Realization are simultaneously able to increase the Effectiveness of Budget Implementation at Padjadjaran University; 3). Partially, budget planning and budget realization have shortcomings where there are still insufficient conditions, namely in the implementation of the development cost component due to pandemic conditions. This can be understood because each indicator of budget planning and budget realization is used as an aspect of measuring the effectiveness of budget

implementation; 4).Steps to improve budget effectiveness are as follows: a). Budget planning has a partial role in increasing the effectiveness of budget execution, the better the planning, the more effective the budget execution will be at Padjadjaran University Bandung. Good planning will increase the effectiveness of budget execution. b). Budget realization has a role in increasing the effectiveness of budget implementation at Padjadjaran University, the more it is realized (in accordance between input and output activities), the higher the effectiveness will be..

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