



Research Paper

Budgeting Process on Women's Empowerment and Child Protection Office in Mamuju District

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ABSTRACT: This research aims to know the budget arrangement planning system and which factors affect the lateness of budgeting arrangement on Women's Empowerment and Child Protection Office. The population and sample determination is based on qualitative research, which observes a social situation which consists of three elements, those are place, actor, and activity. The result of this research revealed the following problems: 1) The lack of coordination and consultation between Regionally Owned Organization, 2) The weakness of human resources in Women's Empowerment and Child Protection Office, and 3) Sudden changes of regulations on every level of governance, from central government to district government.

KEYWORDS: Budget Arrangement, Planning System, Mamuju District

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I. INTRODUCTION

Regional Development Budget Plans (RAPBD) of Mamuju District is discussed together between Executive Budgeting Team and Legislative Budgeting Committee Team from Regional People's Representative Assembly (DPRD) to be suited with available budgets, next the discussion result is set as Regional Revenue and Expenditure Budget (APBD) through plenary session in District DPRD, and is set as Regional Regulations (PERDA) so that it has a binding legal power. Work and Budgeting Plans (RKA) document that is made by every regional work unit is evaluated as assisting material by Executive and Legislative Budgeting Team to be next legalized as a Document of Work Unit Budget (DASK). Budgeting on Budgeting Process on Women's Empowerment and Child Protection Office in Mamuju District consists of Foreign Aid (BLN), APBD, Balancing Funds which consists of General Allocation Budget (DAU), Specific Allocation Budget (DAK), and Provincial Tax Revenue Sharing Budget. To make it easier in analyzing and studying deeper, the author limits the budgeting funded from APBD, to ease utilization and accuracy of budgeting. Based on the observation, it the following problems could be seen: 1) Budgeting suggestion is not in accordance with budgeting realization which is set by APBD of Mamuju District, 2) Budgeting arrangement from APBD in the span of 3 years is oftentimes late. It is suspected that the cause is the Arrangement and Determination of Budgeting by the Executive and Legislative Budgeting Planning Team is not yet optimal.

II. LITERATURE REVIEW

2.1.1. Budgeting

Budgeting is a process to prepare a budget which consists of statements in form of money which is a reflection of activities and target performance to be reached in a certain period of time. Budgeting generally is a determination process of economy sources allocation number for every program and activities in form of unit of money. The budgeting step is crucial because budgeting that is ineffective and not performance-oriented could fail a plan. Budgeting is a managerial plan for action to facilitate organizational goal achievement. (Mardiasmo:2004)

2.1.2. Basic Purpose and Target of Planning

The management cycle (planning and controlling) is started with the activity of basic purpose and target planning. Regional government generally determines basic purpose in broad and long-term formulas, which relates to needs fulfillment and the improvement of people's prosperity. Meanwhile target is formulated in more focused and leaning towards governmental fields and public services format. (Mardiasmo:2004)

2.1.3. Operational Planning

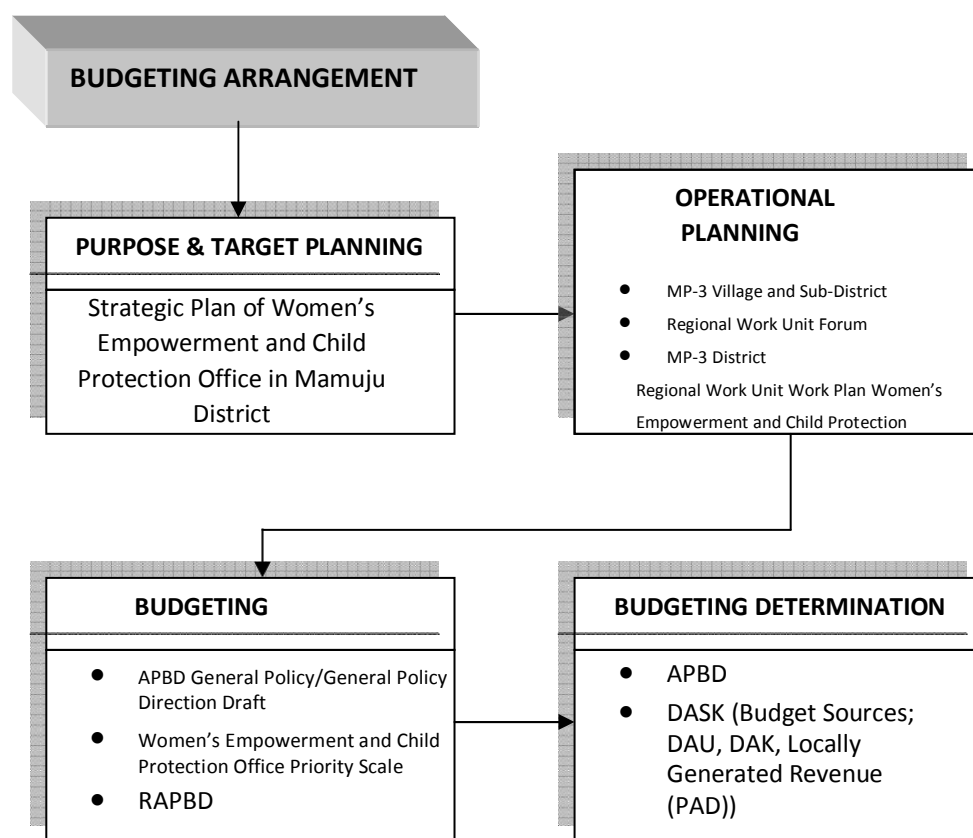
Operational planning in general is an operational explanation of basic purpose and target that has been set in strategic planning. Operational planning generally are programs and activities which will be done to reach the desired performance targets. Operational planning loads various of alternative programs and activities which is considered as ways to reach basic purposes and targets desired. Operational planning formulated in short-term perspective are identified and expressed in form of unit of money in budgeting step (Mardiasmo:2004)

2.1.4. Control and Measurement

Control is done by comparing the budgeting and its realization. In regional expenditure, control is meant to make sure: 1) Expenditure realization does not exceed plans, and 2) Level of activities planned could be reached. Measuring is an activity of noting the expenditure realization that is used as a base of comparison with budget in the control activity.

III. CONCEPTUAL FRAMEWORK

The conceptual framework used in this research is as following:



IV. RESEARCH METHOD

4.1. Research Time and Location

The research was done at Women's Empowerment and Child Protection Office of Mamuju District, and the research was conducted for 3 (three) months, starting from September to December of 2020.

4.2. Population and Sample

Population (sources/expert informants) in this research is the civil servants in Women's Empowerment and Child Protection Office of Mamuju District, Capital Market and Financial Institution Supervisory Agency (BAPPEPAN) of Mamuju District, and Regional Finance and Asset Management Agency (BPKAD) of Mamuju District, which consists of 6 (six) people. Determination of population and sample is based on qualitative research.

4.3. Data Source

Datas in this research consist of primary and secondary data. Primary data consists of datas that are obtained from sources related to the Arrangement and Determination of Budgeting, the compatibility of Priority Scale, and Public Policy Direction (AKU) of Mamuju District from Executive and Legislative Budget Arrangement Team, as well as triangulation with the sampling determination method using purposive sampling. As for secondary datas, are datas from textbooks, journals, as well as other literatures.

4.4. Data Source Gathering Technique

Datas gathered on this research are primary and secondary data sources, with the Triangulation method, that is combination from various data gathering techniques and existing data sources (Sugino; 397, 2013) with the following methods:

1. Primary Data Sources

a. Observation

In observation, the researcher is involved in daily activities as a head of planning in Women's Empowerment and Child Protection Office of Mamuju District, so there could be more observation done.

b. In-depth Structured Interview

A structured interview's purpose is to gather information about the Budget Arrangement and Determination, compatibility of Priority Scale, and AKU of Mamuju District from Executive and Legislative Budget Arrangement Team as well as triangulation. Qualitative data is obtained by doing in-depth interview. It was done to six main informants with arranged interview guidelines.

c. Focus Group Discussion (FGD)

Focus Group Discussion's purpose is to see the budget arrangement and determination process by giving 4 people from the Executive Budgeting Arrangement Team of Mamuju District and 3 people from the Planning Section of Mamuju District, 1 person from Legislative Budgeting Committee member with the purpose of obtaining information reviewed from Budget Determination, Basic Purpose and Target Planning, Operational Planning, Budgeting, and Budget Determination. FGD is chosen because: 1) It generates a lot of information in a short time, 2) Identify questions relevant for an individual interview, 3) Is a familiar type of communication amongst the people (Hudelson:1994)

2. Secondary Data

Secondary datas support and complement primary data obtained from Executive and Legislative Budget Arrangement Team of Mamuju District. These datas consist of:

- a. Local Government Work Unit Work Plan (RKSKPD)
- b. Public Policy Direction (AKU) of Mamuju District
- c. Implementation Instructions and Technical Instructions of APBD
- d. APBD document of Mamuju District

Secondary Data of Women's Empowerment and Child Protection Office of Mamuju District are as following:

- a. Strategy Plan of Women's Empowerment and Child Protection Office of Mamuju District;
- b. Meeting Result of Budget Discussion, Development Planning Discussion (Musrenbang) result, RKSKPD, AKU, and Priority Scale of Women's Empowerment and Child Protection Office;
- c. Program Data of Women's Empowerment and Child Protection which are funded by APBD of Mamuju District.

4.5. Data Analysis Method

This research uses content analysis with Miles and Huberman model, as follows: (Sugiyono:404, 2013)

1. Data Gathering

Datas are gathered by observation, structured interview, and focus group discussion, then the results are recorded, and field notes are noted in form of transcript.

2. Data Reduction by Coding and Categorizing

Data reduction is a form of analysis which sharpens, organizes data by how it is. How it is done is reading all transcript, then coded, by making a symbol made by the researcher and has a meaning based on topic of every word, sentence, or paragraph group from the transcript, which is next grouped into a category and the relation between categories is searched (axialcoding)

3. Data Serving

Data is served in narrative form in accordance to researcher variables and strengthened by photo and budgeting tables.

4. Conclusion and Verification

Concludes the research result by comparing the research questions with research results.

5. Validity

Validity test that is done in qualitative research is called triangulation. Data triangulation is a technique of data validity testing which utilizes things other than the data itself for checking or comparing purposes towards the data itself. Triangulation with this source will be done by doing interview towards:

- a. Regional Development Planning Agency Head of Mamuju District
- b. Legislative Body DPRD Head of Mamuju District
- c. Women's Empowerment and Child Protection Office Head of Mamuju District

6. Reliability

Reliability in qualitative research could be achieved by doing data auditing. Every data or information obtained is analyzed thoroughly to know the meaning connected to the research problem. This is done by utilizing trustable procedures so it will generate complete and objective data (Hadari Nawawi:1995)

V. RESULTS AND DISCUSSION

5.1. Research Results

5.1.1. Budgeting Process on Women's Empowerment and Child Protection Office in Mamuju District

Budgeting condition on Women's Empowerment and Child Protection Office (DPPPA) of Mamuju District in the last 4 (four) years is as follows:

Table 1

Budget Numbers of DPPPA in the Last Four Years

No	Year	Budget
1	2017	Rp. 6.120.729.253,-
2	2018	Rp. 4.464.158.433,-
3	2019	Rp. 4.105.718.113,-
4	2020	Rp. 4.770.649.346,-
Total		Rp.19.461.255.145,-

Source: Primary Data (2020)

From the table above, it is displayed that for the last 4 years since 2017 or effective a year since the creation of regional work organization Women's Empowerment and Child Protection Office of Mamuju District, a budget decrease happened, even though it is not too significant, based on the interview with the head of Women's Empowerment and Child Protection Office of Mamuju District, this is caused by the decrease of APBD numbers of Mamuju District for the governmental period, and also a budget efficiency happened.

1. Budgeting Arrangement Step

Those related in the arrangement of Executive Budget Arrangement Team (TPA), structural and functional officer and Work Unit Work Plan (RASK) by Executive TPA in accordance with technical instructions from Regent. As for the problems faced is there are lots of RASK formats that are not in accordance with the guidelines, system implementation is still long in the learning level. Suggestion for the future is to implement new rules, format that could be understood by every SKPDs.

Table 2

Interview Results of Executive Budget Arrangement Team in Mamuju District Year 2020

No	Question	Informant Answer			
		1	2	3	4
1	Budget Arrangement	Same with other offices	Based on Minister Judgement 29/02	Musrenbang of Village, Sub-District, and District	Same with other offices
2	Involved in	Everyone in	Executive TPA	Every staffs	Structural and

Budgeting Process on Women's Empowerment and Child Protection Office in Mamuju District

	Budget Arrangement	The Office		In the office	Functional Officers
3	Discussion of RASK & DASK	Office RASK Discussed	Discussed & Revised	Discussed Executive TPA	In accordance to Technical Instructions
4	Problems in Discussion of RASK & DASK	RASK format does not fit	Format Filling	Uncoordinated	Not in accordance With Price Stand
5	Implementation of Old System	Learning level	Still Confusing	Still has to be studied	Still studying
6	Suggestion for Improvement of Budget Arrangement	New rules of SKPD comprehends the regulations	One Understanding	Format is Arranged to be Not confusing	Quick to be Understood by SKPD

Source: Primary Data (2020)

The procedure of Budget Arrangement in Women's Empowerment and Child Protection Office of Mamuju District according to informant's opinion, is begun from activities suggestion collected and revised in Planning Division of Women's Empowerment and Child Protection Office to be put together in RASK suggestion of Women's Empowerment and Child Protection Office. The problems in budgeting arrangement in Women's Empowerment and Child Protection Office is the lack of operating forces and knowledge in understanding the Ministry of Home Affairs Regulation (Kemendagri) No.86 Year 2017. The difference between Ministry of Home Affairs Regulation No.13 Year 2006 is in the structure of expenditure and koding. Office Head in giving guidance in forms of steps and mindset in budget arrangement. Suggestions so that Ministry of Home Affairs Regulation No.86 Year 2017 is quickly socialized towards each SKPDs. The process of budget planning in Women's Empowerment and Child Protection Office of Mamuju District is taking more than four months in every fiscal is a long time both things in accordance with above theory. Based on the interview results with the informant, Budget Section Head of Regional Finance and Asset Management Agency of Mamuju District, said that the lateness of BPKAD in arranging APBD General Policy- Priority and Temporary Budget Ceiling (KUA-PPAS) is caused by the lateness of RKPD handed by BAPPEPAN, the same thing is stated by Office Head of Women's Empowerment and Child Protection Office of Mamuju District, said there are oftentimes delays of PPAS determination in Women's Empowerment and Child Protection Office of Mamuju District because troubles of doing coordination and consultation between regional organization units. In budget arrangement of Mamuju District, what becomes base is the Ministry of Home Affairs Regulation No. 86 Year 2007 and Law No.25 Year 2004 about Development Planning System is also used as a base in budget arrangement, in accordance with the informant's opinion below:

".....budget arrangement is began from musrenbang in village, subdistrict, and district, and it is to capture the aspirations of the people."

(Informant 2)

5.1.2. Planning, Purpose, and Targeting Step

In the process of Planing, Purpose, and Targeting step, questions are only asked to the informant of Women's Empowerment and Child Protection Office.

Table 3
Interview Results of Planning Division of Women's Empowerment and Child Protection Office of Mamuju District Year 2020

No	Question	Informant Answer
1	Budget Arrangement Procedures in Women's Empowerment and Child Protection Office	Is put in RASK suggestion
2	Involved in Budget Arrangement in Women's Empowerment and Child Protection Office	Structural and Functional Officers
3	Troubles in Budget Arrangement in Women's Empowerment and Child Protection Office	Human Resources & Knowledge is still lacking

Budgeting Process on Women's Empowerment and Child Protection Office in Mamuju District

4	Difference between Kepmendagri No. 29 Year 2002 & Permendagri No.13 Year 2006	Expenditure Structure & Account Code Type
5	Guidance from Office Head	Guidance of Budget Arrangement Steps
6	Suggestion in Budget Arrangement	New Rules are quickly socialized

Source: Primary Data (2020)

The problem in budget arrangement in Women's Empowerment and Child Protection Office is the lack of operator to recap all program suggestions, in this case, human resources from staff, sections that handle RASK affects the mastery and capability to arrange RASK correctly, and the lack of understanding rules in Permendagri No. 86 Year 2017. This is in accordance with the following informant opinion:

".....every programs suggestions are collected to be corrected and recapped, but due to many activities in Women's Empowerment and Child Protection Office of Mamuju District, we are still lacking in staffs"

(Informan 5).

5.1.3. Operational Planning Step

For the operational planning step, questions are only asked to the Informant of Women's Empowerment and Child Protection Office.

Table 4

Interview Results with Planning Section of Women's Empowerment and Child Protection Office of Mamuju District Year 2020

No	Question	Informant Answer
1	Budget Arrangement Procedures in Women's Empowerment and Child Protection Office	Is put in RASK suggestion
2	Involved in Budget Arrangement in Women's Empowerment and Child Protection Office	Structural and Functional Officers
3	Troubles in Budget Arrangement in Women's Empowerment and Child Protection Office	Human Resources & Knowledge is still lacking
4	Difference between Kepmendagri No. 29 Year 2002 & Permendagri No.13 Year 2006	Expenditure Structure & Account Code Type
5	Guidance from Office Head	Guidance of Budget Arrangement Steps
6	Suggestion in Budget Arrangement	New Rules are quickly socialized

Source: Primary Data (2020)

Guidance that are given by Women's Empowerment and Child Protection Office Head of Mamuju District are steps and mindset of budget arrangement and always giving guidance, but there are also some who says it is better if it is together with appreciation such as money for budget arranger in Planning Division of Women's Empowerment and Child Protection Office. This is in accordance with the following informant's opinion:

"... Office Head is always giving guidance in budget arrangement, but the lack of technical guidance is causing lateness"

The system implementation of Ministry of Home Affairs Regulation (Permendagri) No.86 Year 2017 is still on study and existing regulations are not memorized yet, but new regulations are already out. This is all not socialized yet on each office because for Permendagri No.86 Year 2017 is newly implemented in Mamuju District on 2018.

5.1.4. Budgeting Step

Budgeting step is the budget submitted every year based on the routinity done up until now. Some informants said the budget arrangement for activities and programs is not based on standard cost, and one informant said the budget suggestion is still based on the size of previous year programs and activities budget.

Table 5

Interview Results with Planning Section of Women's Empowerment and Child Protection Office of Mamuju District Year 2020

No	Question	Informant Answer
1	Budget Arrangement Procedures in Women's Empowerment and Child Protection Office	Is put in RASK suggestion
2	Involved in Budget Arrangement in Women's Empowerment and Child Protection Office	Structural and Functional Officers
3	Troubles in Budget Arrangement in Women's Empowerment and Child Protection Office	Human Resources & Knowledge is still lacking
4	Difference between Kepmendagri No. 29 Year 2002 & Permendagri No.13 Year 2006	Expenditure Structure & Account Code Type
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".....every programs suggestions are collected to be corrected and recapped, but due to many activities in Women's Empowerment and Child Protection Office of Mamuju District, we are still lacking in staffs"

(Informan 5).

If the budget realization does not fulfill the Women's Empowerment and Child Protection program needs then it is suggested to Work Unit to submit to next fiscal year or in budget change.

To discuss RASK needed RASK, DASK, and TOR from work unit but not every RASK suggestion includes TOR and it is expected on the next fiscal year work unit in arranging budget is based on TOR especially funding sources from APBD of Mamuju District because the utilization could be seen and is more effective and efficient in budget utilization.

In discussing RASK suggestion of Women's Empowerment and Child Protection Office there is still not an understanding in making guidelines for budget arrangement for work unit. If there is a change in budget form filling without telling the Budget Section, this causes confusion in correcting and revising the RASK suggestion, in other words teamwork and a unity of vision is needed in doing RASK planning proces.

5.1.5. Budget Determination, Evaluating, and Monitoring Step

The problems in budgeting arrangement in Women's Empowerment and Child Protection Office is the lack of operating forces and knowledge in understanding the Ministry of Home Affairs Regulation (Kemendagri) No.86 Year 2017. The difference between Ministry of Home Affairs Regulation No.13 Year 2006 is in the structure of expenditure and koding. Office Head in giving guidance in forms of steps and mindset in budget arrangement. Suggestion is so that Ministry of Home Affairs Regulation No.86 Year 2017 is quickly socialized to each SKPDs.

The duration of process of budget planning in Women's Empowerment and Child Protection Office of Mamuju District is taking more than Six months in every fiscal is a long time both things in accordance with above theory. Based on the interview results with the informant, Budget Section Head of Regional Finance and Asset Management Agency of Mamuju District, said that the lateness of BPKAD in arranging APBD General Policy- Priority and Temporary Budget Ceiling (KUA-PPAS) is caused by the lateness of RKPD handed by BAPPEPAN, the same thing is stated by Office Head of Women's Empowerment and Child Protection Office of Mamuju District, said there are oftentimes delays of PPAS determination in Women's Empowerment and Child Protection Office of Mamuju District because troubles of doing coordination and consultation between regional organization units.

VI. CONCLUSION AND SUGGESTION

6.1. Conclusion

Based on the discussion above, the following conclusion could be made:

From every step of Budget Arrangement Process of Women's Empowerment and Child Protection Office of Mamuju District, some troubles are found:

- 1) The lack of coordination and consultation between Regionally Owned Organization
- 2) The weakness of human resources in Women's Empowerment and Child Protection Office
- 3) Sudden changes of regulations on every level of governance, from central government to district government.

6.2. Suggestion

1. Training is needed to improve the quality of Human Resources in supporting the process of budget arrangement in Women's Empowerment and Child Protection Office of Mamuju District.
2. A regulation standardization in government level of Mamuju District is needed to support planning and arrangement of budget in every office.
3. An evaluation, supervision, and controlling is needed in every step and process of budget planning and arrangement in Mamuju District, by making a better system or application.

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