

EVALUATION OF THE IMPLEMENTATION TIME OF THE APBN/APBD PROJECT AT THE END OF THE YEAR WITH A SINGLE-YEAR BUDGET

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Abstract:

This study aims to analyze what are the dominant factors that cause claims and will affect the time performance of the APBN / APBD project at the end of the year with a single budget. In this research method, it is a descriptive research that aims to describe or describe the phenomenon of influence between the dimensions of competence and work experience both jointly and separately on the implementation time of APBN / APBD projects systematically, factually and accurately. From the results of the analysis, according to the results of respondents' questionnaires, both internal and external parties, the factors selected by respondents were discussed. The discussion of factors that affect performance during a project is an indicator, namely project owner factors, technical factors, and non-technical factors have a very strong value influence. Conclusion, that the implementation of projects with a single-year budget has several advantages and disadvantages that need to be considered.

Keywords: Budget; Factor; Contract Delay; Loss; Service Providers; Users of the Services.

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INTRODUCTION

Indonesia is a Unitary State of the Republic of Indonesia (NKRI) which has several islands lined from Sabang to Merauke (Putra, 2020). Each island has areas according to its level. In carrying out the duties and affairs of the State, the government gives authority to each region to take care of its own affairs and interests of the people in its area based on existing laws. The authority given by the government is called regional autonomy (Fauzi, 2019);(Ristanti & Handoyo, 2017);(Nadir, 2013);(Sufianto, 2020). The establishment of regional autonomy policies and fiscal decentralization in Indonesia has brought enormous changes in the country's

financial management. The form of state financial management can be seen from the strategy carried out by the government in budgeting activities, programs, and services that will be carried out for the community (Dahlana & Harahap, 2020);(Lestari et al., 2018);(Said, 2015).

A budget is a plan prepared related to spending or expenditure, receipts or financing in a certain period. According to Abdullah (2016), that budgeting becomes very important because it becomes the foundation for the implementation of development programs and public services. In Indonesia, the government budget is known as the State Budget (APBN) for the central government and the Regional Budget (APBD) for local governments. The process of preparing the APBN or APBD goes through several stages that must be followed by budget makers (Barbakem et al., 2018). The budget is carried out to carry out spending so that it can serve the public. Regional expenditures are used for the implementation of government affairs which are the authority of local governments (provincial and regency/city) which include mandatory affairs and elective affairs (Tan, 2020). The shopping structure consists of indirect shopping and direct shopping. The size of expenditure on regional expenditures depends on the amount of revenue generated by the government. Revenue can be in the form of income generated by the region itself and can also be in the form of transfer funds made by the central government to local governments (Montolalu, 2017).

One of these contracts is a contract for the procurement of goods and services based on the charge of the fiscal year, consisting of: The single-year contract is the contract for the implementation of the work, binding the budget funds for a period of 1 (one) fiscal year, while the multi-year contract is the contract for the implementation of the work for a period of more than 1 (one) budget year at the expense of the budget (Montolalu, 2017). Multi-year contracts in local governments are approved by regional heads in accordance with the provisions of laws and regulations referred to in the provisions of laws and regulations are laws and regulations of local governments, regional finances and so on (Rawis, 2021). The process of analyzing possible risks can use single-year contracts and multi-year contracts".

Risk issues are very important, because they are part of a project planning and control effort as well as cost, quality, and time. This has a very close relationship (Mahapatni, 2019);(Sepang et al., 2013). Based on the background of the problem, which will be examined in this study, the formulation of the problem to be studied is formulated as what dominant factors cause claims and will affect the performance of the APBN / APBD project at the end of the year with a single budget.

This study aims to analyze what are the dominant factors that cause claims and will affect the time performance of the APBN / APBD project at the end of the year with a single budget. The benefits of this research are (a) Accelerate project implementation. (b) Facilitate budget planning and control. (c) Avoid errors in budget deployment and use.

METHOD

In this research method, it is a descriptive research that aims to describe or describe the phenomenon of influence between the dimensions of competence and work experience both jointly and separately on the implementation time of APBN / APBD projects systematically, factually and accurately. In addition, it is also to test hypotheses and answer research questions related to the subject under study. In this study, 2 (two) independent variables were taken, namely the APBN/APBD contract, and the single-year budget, as variables tied to the implementation time of the single budget year APBN/APBD contract.

To determine the effect of the independent variable on the dependent variable, a questionnaire was conducted using a Likert scale on samples from employees in APBN / APBD projects for a single fiscal year, the results of this questionnaire will be determined by regression equations, both double regression and simple regression after validity, reliability tests and normality tests of questionnaire scores.

RESULTS AND DISCUSSION

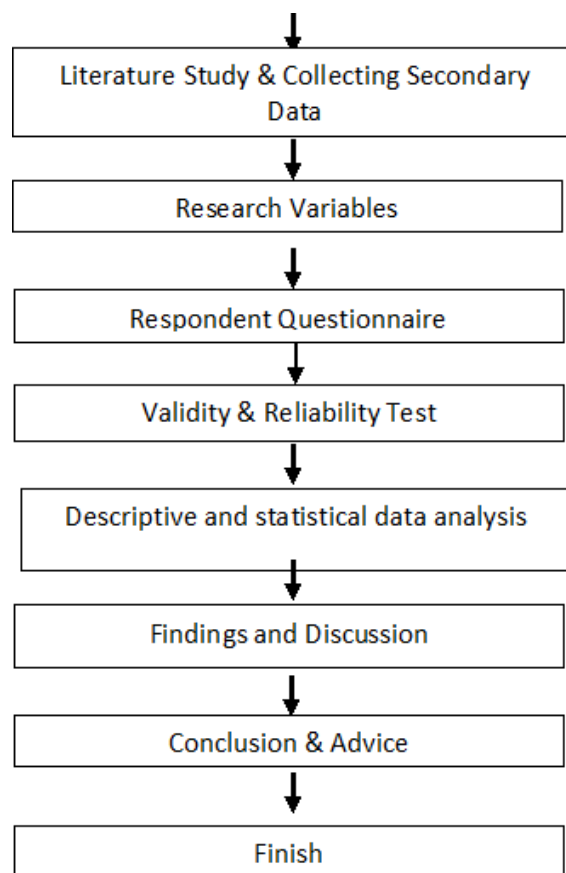


Figure 1

From the results of data collection and analysis above, there are several important things that must be done, namely: (a) Of the 36 variables studied, all of them have been declared valid and reliable for further analysis. (b) Respondents have a perceived difference influence when answering questionnaires given at different positions based on variables X2, X12, and X32. Respondents' perceptions were then based on experiences with X2, X4 and X13. (c) From the results of the normality test, all significance values of the Kolmogorov-Smirnov Sig test for each variable are less than 0.05. This means that the data obtained is not normally distributed data. Similar to this survey, the data obtained involved 23 respondents. From this it can be concluded that the statistical analysis used is nonparametric statistics. (d) Data analysis was performed using Spearman descriptive analysis and rank correlation analysis. From the results of descriptive analysis, 20 variables have a very strong influence, and the other 15 variables have a strong influence. While the results of the Spearman rank correlation analysis were not found to have a very strong or strong influence. (e) Based on descriptive analysis and Spearman rank correlation analysis, the research hypothesis can show that there are factors that cause claim events that affect the time performance of construction projects.

CONCLUSION

Based on the evaluation of the implementation time of the APBN / APBD project at the end of the year with a single-year budget, it can be concluded that the implementation of projects with a single-year budget has several advantages and disadvantages that need to be considered. The advantage of using a single-year budget is that it can speed up project implementation because there are no delays due to budget changes in the following year. In addition, single-year budgets also facilitate budget planning and control, and can avoid errors in budget distribution and use. However, the use of a single-year budget also has some drawbacks. One of them is the risk of budget shortfall in the following year if the project is not completed in the same year. In addition, project implementation at the end of the year is also vulnerable to immature planning and budget abuse. The factors that led to the claim allow for a more efficient implementation of project runtime performance. This research can be further developed through an in-depth study of all stakeholders involved. It is necessary to try using it with other analyses by developing existing indicators. Recommendations to the government to make time efficiency through realignment on the part of the project organizer.

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