



Waste Operational Budget Before And After The Pandemic At The Kramatwatu Sub-District Office

Luhiyah

Piksi Input Serang Polytechnic, Serang, Indonesia

Corresponding Author: luhiyah@yahoo.com

E-ISSN 2961-9904	Abstract
P-ISSN 2985-4873	Purpose - The formulation of the problem in this study is whether the operational budget for waste before the pandemic is bigger than after the pandemic and vice versa at the kramatwatu sub-district office. The purpose of this study was to find out whether the operational budget for waste before the pandemic was bigger than after the pandemic and vice versa at the kramatwatu sub-district office.
Volume 01 No 02 2022	Design/methodology/approach - This research uses a writing method using a descriptive method according to sugiono, a method used to make broader conclusions. Using the descriptive method focusses on the problems that exist should be actual problems. Data collection is done by interview process, direct observation, and documentation.
DOI:	Finding - The results of this study indicate that after the covid19 outbreak, the revenue from the waste operational budget has increased at the kramatwatu sub-district office.
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Introduction

The government is an organization that is given the power to regulate the interests of the nation and state. Government institutions are formed generally to carry out service activities to the wider community and as non-profit organizations whose purpose is not to make a profit but to provide services and the ability to improve these services in the future. The goals to be achieved are usually determined in qualitative terms, for example increasing security and comfort, quality of education, health and faith.

Indonesia underwent reforms which resulted in regional autonomy as a form of the responsibility of each region in managing its region without losing control of the central government. Regional autonomy is an effort to empower the region in making regional decisions more broadly and is responsible for managing the resources they have in accordance with the interests, priorities and potential of the region itself. The aim of regional autonomy is to accelerate economic growth and regional development to reduce disparities between regions and improve the quality of public services so that they are more efficient and responsive to the needs, potentials and characteristics of each region.

The regional autonomy law gives authority to regional governments to regulate and manage their own government affairs according to economic principles and assistance tasks. Implementation of government affairs which are the authority of the region within one fiscal year. Article 19 (1) and (2) of Law Number 17 of 2003 concerning State Finance states that in the framework of preparing the RAPBD the Regional Work Unit (SKPD) as the budget user prepares a work plan and budget with an approach based on work performance to be achieved.

At present, government agencies are always demanded to be more economical, efficient and effective, because the community is starting to be critical in monitoring and evaluating the benefits and values obtained for services from government agencies. This causes government agencies to try to develop and improve the entire system to achieve good government. To create good government.

One system that is very important in improving good governance in government agencies is the accounting system. As the understanding of the accounting system itself according to government accounting standards (2010) is a systematic series of procedures, administration, equipment, and other elements to realize the accounting function from transaction analysis to financial reporting within government organizations.

The government will plan and control things that are considered important in achieving goals. One of the important elements of government planning and control is the budget (Kamasinta Sukma Devi: 2009) the budget in each government can be trusted to improve the performance of a government. The budget is a detailed plan for the future and is expressed in quantitative terms. The budget is a tool for management in planning and controlling the company.

If the budget planning, both the operational cost budget and the income budget, if it is not achieved theoretically, it can be said that the government's financial performance will be affected. This is because revenues, expenses, inventories, cash, capital or other assets are different from the plans formulated through budget plans. Analysis activities aim to assess or find out how many program and activity targets have been achieved within a certain period and identify the causes of problems that can hinder the achievement of program and activity targets.

Literature Review

Budget

Budget is a tool for management in planning and controlling the company. Budget according to (Rudianto 2009 in Agustini's journal, Nyayu Nanda Tiara 2015) is an organizational work plan in the future which is realized in a contitative, formal and systematic form.

The budget according to Munandar 2007 is " *business budget* (company budget) is a plan that is arranged systematically covering all company activities expressed in units (monetary units) and applies for a certain period of time to come.

According to Chorry Sulistyowari, Elva Farihah, Okta Shindu Hartadinata 2020, a company budget is a plan within a company that is prepared in an integrated manner and explained quantitatively for a certain period or according to a predetermined period of time. The budget is prepared to help management minimize the risk of uncertainty in the future. Budgets have important functions and benefits for companies which are generally prepared at the beginning of the year for a period of one year or more.

Functions and Types of Budget

Within the budget there are several budget functions including:

1. Budget Function

The budget is a tool for carrying out short-term and effective planning and control within the organization, through the company's budget communicating management plans to all members of the organization in coordinating activities from various parts of the organization, assigning responsibilities to managers, also obtaining commitment from managers which is the basis for evaluating performance from the manager.

The budget function is generally used by change, has the same characteristics as the management function. However, the budget function has more specific objectives according to Rudanto 2009. The budget has several functions, namely:

a. Planning Function

The budget is a work plan that guides members of the organization in action, plans that are pursued, realized and provide goals and directions that must be achieved by each part of the organization within a certain period.

b. Control Function

The budget is useful as a tool for assessing the activities of each section organization according to plan or not, functions as a management standards or tools, the budget is used to assess the activities carried out by each part of management are appropriate standard or not.

c. Oversight function

The budget is a monitoring tool. Supervision means evaluating or assessing the implementation of work, by comparing the realization with plans or budgets and taking corrective action if deemed necessary (if something is detrimental).

2. Type of Budget

In preparing the budget, budget grouping is needed to facilitate budget grouping in compiling the desired type or budget according to needs.

According to Nafarin 2009 , budgets are grouped into several types as follows:

a. Basic terms of preparation

In terms of the basic preparation, that the budget consists of two types, namely:

a.1 Variable budget (*variable budget*) is a budget that is prepared based on certain capacity intervals and in essence is a budget aspect that can be adjusted at different levels of activity.

a.2 A fixed budget *is* a budget prepared based on a certain level of capacity.

b. In terms of how to compose

In terms of the compiler that the budget consists of two types, namely:

b.1 Periodic budget (*periodic budget*) is a budget prepared for a certain period.

b.2 Continuous budget *is* a budget made to make improvements to the budget that was previously made.

c. Timeframe

In terms of the time period, that the budget consists of two types, namely:

c.1 Short-term budget (*short range budget*) is a budget made within one year.

c.2 Long-term budget (*long range budget*) is a budget made over a period of more than one year.

d. Field aspect

In terms of the field, that the budget consists of two types, namely:

d.1 Operational budget (*operational budget*) is a budget to prepare a profit and loss budget. For example, budget costs factory, sales budget, material cost budget, budget direct labor cost, factory overhead budget, and operating expense budget.

d.2 Financial budget (*financial budget*) is a budget for prepare a balance sheet budget. For example, budget/cash, accounts receivable budget, inventory budget, and accounts payable budget.

e. Composing ability

In terms of ability to compile, that the budget consists of two types, namely:

e.1 Comprehensive budget (*comprehensive budget*) is all complete series and various types of budgets.

e.2 Partial budget (*partially budget*) is a budget that Compiled incompletely or a budget that only compiles only part of the budget.

f. In terms of function

In terms of function, that budget consists of two types, namely:

f.1 Appropriation budget *is* a budget that intended for a specific purpose and may not be used for

f.2 the benefits of the performance budget (*perfotmance budget*) is a budget that is prepared based on the function of the activities carried out by the company organization.

g. In terms of the method of determining the cost of the product

In terms of the method of determining the cost of the product, that budget consists of two types, namely:

g.1 Traditional budget *or* budget Conventional consists of budget based on functional and budget by nature.

g.2 Functional budget (*functional based budget*) is budget made using the determination method full costing (*full costing*) and functions to compile master budget or fixed budget. Budget based on the nature (*characteristic based budget*) is a budget made using the method determination of variable costing (*variable costing*) and function to prepare a variable budget. Budget based on activity (*activity based budget*) is a budget made using the method determine the cost of goods based on activities and functions for prepare variable budgets and master budgets.

Purpose and Benefits of the Budget

1. Budget Goals

Basically that the main purpose of the budget is to predict and future financial and non-financial events develop any information that is accurate and meaningful to budget receiver.

According to Nafarin (2009), there are several objectives he compiled budget, including:

- a. Used as a formal juridical basis in selecting sources and investments*
- b. Set limits on the amount of funds sought and used*
- c. Specify the type of source of funds sought as well as the type of investment funds so as to facilitate supervision.*
- d. Rationalize sources and investment funds in order to achieve maximum results*
- e. Refine the plans that have been prepared because the budget becomes clearer and more visible*
- f. Accommodate and analyze and decide on any proposals related to finance.*

2. Benefits and Weaknesses of the Budget

According to Nafarin 2009, the budget has benefits including:

- a. All activities can lead to the achievement of common goals*
- b. Can be used as a tool to assess the strengths and weaknesses of employees*
- c. Can motivate employees*
- d. Incur certain responsibilities*

- e. *Avoid waste and unnecessary payments*
- f. *Resources (such as labor, equipment, and funds) can be utilized as efficiently as possible*
- g. *Educational tool for managers.*

Besides having many benefits, the budget has some weaknesses, among others:

- 1) *The budget is made based on estimates so that it contains an element of uncertainty*
- 2) *Preparing a careful budget requires a lot of time, money and effort, so not all companies are able to provide a complete and accurate budget*
- 3) *For those who feel forced to implement the budget, it can result in them complaining that the budget is not effective.*

Definition and Classification of Costs

1. Definition of Cost

Cost is a deduction account for assets in a company, costs also often referred to as company expenses.

According to Munandar 2007, cost is a counter-performance given by the company for something that has been received from the party others, or for services received from other parties.

2. Cost Classification

According to Rahayu 2014 Costs arise because of an activity that occurs within the company's operational activities. Expense classification arises because many activities that occur in the company. Viewed from the corner cost relationship with a company.

The operational cost budget is a reference used by the responsibility center concerned in issuing costs to carry out the company's main activities. Accountability center cost operations that use it as tool achievement objective in accordance with those who have planned before .

The operational expense budget is prepared by considering the resources owned by the company, the capabilities of the centers of responsibility and the goals to be achieved by the company. This is important to support the function of the budget as a planning tool to guide the implementation of activities, a tool for coordinating activities and monitoring activities.

At the end of each year, responsibility centers submit budget realization reports. The budget can be used as a comparison tool for the budget that has been programmed with this realization. The successes and weaknesses of the budget can be analyzed from this comparison, and used as a correction for a better budget in the future.

If the operational costs incurred are in accordance with the standards set in the budget, then it can be said that good control has been implemented and if the operational expenses reach the stated goals, then it can be said that the company has implemented selective cost control.

By preparing and implementing good operational costs, it will greatly assist management in carrying out effective control of operational costs, starting from initial control, Travel control and feedback control so that the goals to be achieved.

Research Methodology

The preparation of this final project was carried out in the PMD (Village Community Empowerment) section at the Kramatwatu District Office, Jln. Tasicardi No. 17, Serang, Banten. The Kramatwatu District Office is a sub-district in Serang Regency, Banten Province, consisting of 13 villages: Pegadingan, Harjatani, Kramatwatu, Lebakwana, Margasana, Pamengkang, Pejaten, Pelamunan, Serdang, Terate, Tonjong, Toyomerto and Wayanasa.

In this study, the authors focused on the waste operational budget before and after the pandemic. The author wanted to find out whether the waste operational budget before the pandemic was bigger than after the pandemic, and vice versa. This research starts from October 27 2021 to December 24 2021. This writing method uses a descriptive method according to Sugiono which is a method used to describe or analyze a research result but is not used to make broader conclusions.

Using the descriptive method focuses attention on the existing problems should be actual problems. The types of data and data sources used in this study are as follows:

Primary data

The type of data used in this study is primary data. Data obtained from the agency in the form of direct interviews with the finance department regarding the solid waste operational budget, a brief history of the agency and the organizational structure of the agency.

Secondary Data

Secondary data is data that has been processed and presented by government agencies in a finished form in the form of a report.

Interview

The data collection method is through direct questioning and answering to the management of the Kramatwatu District Office in the Head of PMD section (village community empowerment) to obtain information about the waste operational budget before and after the pandemic set by the agency.

Direct Observation

Observing the production process by reviewing documents and records.

Documentation

Documentation is a data collection technique that is carried out by collecting and retrieving data in the form of records and company documents that are relevant for the purposes of the author.

Finding

Discussion of Problems

Based on the formulation of the problem above, the comparison of the waste operational budget after the pandemic turned out to have a larger budget than before the pandemic, because the Kramatwatu District office had plans to add three new cars, castors and TKS (voluntary labor) employees, therefore the budget waste management operations after the pandemic have a bigger budget.

Revenue from the solid waste operational budget is obtained from the regional treasury, after the Covid19 outbreak, this operational budget revenue has increased at the Kramatwatu District Office.

Table 1.1 Solid Waste Operational Budget Income in 2019

No	Quarterly	Income	
		2019	2020
1	Quarter I	686,290,000.00	420,630,000.00
2	Quarter II	203,330,000.00	183,790,000.00
3	Quarter III	129,690,000.00	400,290,000.00
4	Quarter IV	129,690,000.00	145,290,000.00
Total		1.149.000.000.00	545.580.000,00

The Waste Management Operational Budget at the Kramatwatu District Office for 2019 or 2020 plans for quarterly disbursement of funds while in 2021 plans for monthly disbursement of funds. The quarterly disbursement plan is as follows:

- Quarter I, namely from January to March 2019 to 2020
- Quarter II, from April to June 2019 to 2020
- Quarter III, from July to September 2019 to 2020
- Quarter IV, namely from October to December 2019 to 2020

Based on the table data above regarding operational solid waste budget revenue at the Kramatwatu sub-district office, the waste budget in 2021 is greater than in 2019 or 2020.

Conclusion

From the discussion that has been described in the writing of this final project, the writer can conclude that Budget is a detailed plan and expressed in quantitative terms. Budget is a tool for management in planning and controlling the company. If the budget planning, both the operational cost budget and the income budget, if it is not achieved theoretically, it can be said that the government's financial performance will be affected. This is because revenues, expenses, inventories, cash, capital, or other assets are different from the plans formulated through budget plans. Waste Operational budget is a work plan that covers all waste management activities that will generate income or fees.

As for suggestions that can be used as input from the author regarding the results of research conducted at the Kramatwatu District Office to assist in improving as follows It is hoped that in the next submission of the waste operational budget, the Kramatwatu District Office must be even better in submitting the next year's budget. In submitting the waste operational budget, it must be better, taking into account the needs of employees, so that the proposed waste operational budget gets strategic meaning for employees. In reality, the solid waste operational budget must have good control, so that the part in control is not negligent in realizing the funds so that the realization can reach perfection.

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