Budget Management for the Maintenance of the Sirah Pulau Padang-Pampangan Road (Study at the Ogan Komering Ilir Regency Public Works and Spatial Planning Office)  
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ABSTRACT  
This research is motivated by the poor implementation of the maintenance of the Sirah Pulau Padang-Pampangan road, the maintenance activities have not reached the target and the condition of the road is badly damaged. This study aims to determine the management of the maintenance budget for the Sirah Pulau Padang-Pampangan road for the 2017 Fiscal Year at the Public Works and Spatial Planning Office of Ogan Komering Ilir Regency. The research method used in this study is a qualitative method. Data collection techniques carried out through observation, in-depth interviews and documentation. The theory used in this study is the principles of financial management according to Juli Sarlima, where financial management can be seen from five dimensions, namely Transparency, Efficient, Effective, Accountable and Participatory, and analysed through management aspects, namely Planning, Organizing, Implementing and Responsibility. Based on the results of research in the field shows that Transparency, Efficient, Effective, Accountable and Participatory has not been done well. The conclusion of this research is that the management of budget road maintenance for the Sirah Pulau Padang-Pampangan roads in the 2017 fiscal year is not going well. This research suggests that management of budget works well: 1) Standard Operational Procedure (SOP) for Road Maintenance activities needs to be made, 2) the need for a place for the community to participate and be involved in planning, implementation of supervision, 3) preparation of Financial Statements and Reports Accountability must be clear and detailed.  
Keywords: Budget Management, Road Maintenance
Introduction

Roads are basic infrastructure needed by humans to be able to move from one location to another in order to meet needs. The availability of roads is considered very urgent when the economic activities of the community experience significant growth, in Indonesia, after the era of regional autonomy, the implementation of the road is divided into three components, namely: Central Government, Provincial Governments, Regency / Municipal Governments. The central government has the authority to administer national roads and toll roads, the provincial government has the authority to administer within the Province and the regency / city regional government has the authority to administer Regency and City roads, in this case the operation of roads is defined as activities that include regulation, guidance, development, maintenance and road supervision.

According to Law Number 32 of 2004 concerning Regional Government, regional autonomy is the authority of autonomous regions to regulate and manage the interests of local communities according to their own initiatives based on people's aspirations in accordance with statutory regulations. Regional Authority covers the authority of government, starting from the planning, financing and implementation system. The granting of regional autonomy at the district and city level means that financial management is entirely in the hands of the Regional Government, thus a system and supervision of good regional financial management is needed to manage decentralized funds in a transparent, economic, efficient and effective manner. Good regional financial management is needed to support the development progress of a region, with well-managed revenue that will affect the growth of development in the region South Sumatra is the province with the 10th highest Regional Budget (Revenue and Expenditure Budget) in Indonesia, but this does not make the Regencies and Districts in South Sumatra Province get equitable development. One of them is Ogan Komering Ilir Regency. Infrastructure development in the Regency is slow, one of which is the construction of roads not only in the rural areas, but also in the main roads in the OKI district. OKI Regency Government must maximize the absorption of the budget to build an area that has an area of 19,023.47 Kilometres, specifically about the roads in OKI Regency which are the responsibility of the government to reach 112 sections with a total length of 1,800 kilometres (km). The following is the data of the Main Road, whose condition is badly damaged.
Table 1. List of main roads badly damaged in OKI Regency

| No | Street name                                      | Length of the road |
|----|--------------------------------------------------|--------------------|
| 1  | Kayuagung-sepucuk street                        | 38,700 Km          |
| 2  | Dabukrejo-Catur tunggal-Cahya Mas street         | 36,000 Km          |
| 3  | SP Padang-Pampangan street                      | 19,218 Km          |
| 4  | Pangkalan Lampam-Lebung Batang- Tulung Selapan street | 33,245 Km        |

Based on the damaged road data, it appears that the Sirah Pulau Padang-Pampangan road is the shortest road among the four main roads, but in terms of the benefits of the Sirah Pulau Padang-Pampangan road is the main community access in the Pampangan, Tulung Selapan, Jejawi and Pangkalan lampam districts for up to the Regency Capital, namely Kayuagung City as the centre of government. The Sirah Pulau Padang-Pampangan road is also an alternative road to the capital city of South Sumatra Province. The construction of the Sirah Island in Padang was carried out in 2015 and after the construction was completed, periodic maintenance was carried out annually until 2017.

The total budget is still considered to be very insufficient to carry out road maintenance along that length. In 2016, the budget of 1.9 billion for 19,218 Km of roads means equal to 103,028 thousand / Km / Year, and in 2017 the budget of 7 billion for 364,241 thousand km of roads means the same / Km / Year. Meanwhile, according to transportation observer from Soegijapranata Unika, Djoko Setijowarno "the standard road maintenance costs are at least 7,000,000 / Km. so the budget needed should be 147 billion per year. In addition, the budget is unstable every year as in 2015 the budget was quite high at Rp.4,450,000,000.00 in 2016 the budget dropped dramatically with a budget difference of Rp.2,470,000,000.00 and in 2017 the budget increased rapidly by almost 90 percent which is Rp.7,000,000,000.00"

Based on these problems the government must really set the strategy in the use of the budget and arrange funding priorities so that the existing budget can be used properly and has the greatest positive economic multiplier effect for the community without forgetting the fairness and equity of development, this is in accordance with Law No. 23 of 2014 concerning Regional Government in Chapter IX article 280 which is used as a basis for local governments to manage funds effectively, efficiently, transparently and accountably.
Literature Review

After the problem is formulated, then next in the research process is determining theories, concepts of research results that can be used as a theoretical foundation for research. The theoretical foundation is needed so that this research has a strong foundation and can be understood scientifically. This research is concerned with Management of Road maintenance budgets, therefore theories are read and used as the basis of theories relating to Budget Management.

Budget management has become a major concern for government decision makers, both at the central and regional levels. So far, various laws and legal products have been issued and implemented in an effort to create a budget management system that is able to meet the various demands and needs of the community. Halim (2007: 141).

Understanding the budget according to Mardiasmo (2009: 61) that the budget is a statement about the estimated performance to be achieved during a certain period of time expressed in financial measures.

Anthony and Govindarajan (2005: 18) state that the budget is an important tool for effective short-term planning and control in organizations.

According to Bastian (2010: 191) the budget can be interpreted as a package of statements concerning estimates of revenues and expenditures that are expected to occur in one or a future period.

The budget is divided into 2 (two) types, namely APBN (State Revenue and Expenditure Budget) and APBD (Regional Revenue and Expenditure Budget). The APBN itself is a budget managed by the central government. The process of implementing the State Budget consists of 5 (five) stages, namely: (Sabeni and Ghozali, 2001: 55) Stage of budget formulation, stage of budget approval, stage of budget execution, stage of oversight of budget execution, stage of ratification of budget calculations.

The definition of maintenance according to O'Connor (2001, p407) is an activity to maintain and maintain existing facilities and improve. Make adjustments or replacements needed to obtain a production operating conditions to fit the existing plan.

According to Jr. Patton (1995: 23) understanding of maintenance in general, namely a series of activities both technical and administrative in nature that are required to maintain and maintain a periodic or system remains in a safe, economical, efficient and optimal operating conditions.
Road is a land transportation infrastructure that covers all parts of the road, including auxiliary structures and equipment intended for traffic, which are on the surface of the land, above the surface of the land, below the surface of the land or water, and above the water surface, except railroad tracks, truck and cable road.

Regional financial management means that each autonomous region can manage and manage its own finances using the principles of regional financial management according to Mardiasmo (2002: 105), including:

a. Transparency
The community has the same rights and access to know the budget process, because it involves the aspirations and interests of the community, especially in meeting the needs of people's lives.

b. Accountability
The principle of public accountability means that the budgeting process starting from planning, drafting, and implementation must be reported and accounted to the public.

c. Value for money
This principle is actually the application of three aspects namely economics, efficiency, and effectiveness. Economy, related to the ownership and use of resources in a certain amount and quality there is a lower price. Efficiency, the use of public funds must be able to produce maximum or efficient output. While effective is the use of the budget must achieve targets or objectives of the public interest.

In this study, researchers used Management Theory, namely the Planning, Organizing, Implementation and Supervision aspects based on the Principles of Good Governance, Juli Panglima Saragih in his book entitled "Fiscal Decentralization and Regional Finance in Autonomy" of public financial management (Saragih, 2003: 120-121) because this theory assesses management by orienting the performance of the public sector so that it can strengthen public accountability so that it is more relevant and competent with reality on the ground.

Methods
This study uses a qualitative descriptive analysis technique. The point is a qualitative method with descriptive analysis describing information in accordance with the objectives of the study. Qualitative data in the form of numbers will be processed qualitatively by describing
the results of research in the form of scientific words or sentences in accordance with the facts in the field and made to a minimum so that they are easily understood and understood by the reader.

Descriptive data analysis techniques research Management of the Sirah Pulau Padang-Pampangan Road Maintenance Budget (Studies in the Public Works and Spatial Planning of the OKI district) with the following steps: 1. Data Collection, Data obtained from the Public Works Department and Spatial Planning OKI districts are recorded in the form of elaboration. 2. Data Reduction, Data results recorded both primary and secondary data are grouped according to the indicators. So that it is more easily understood and processed. 3. Data Presentation, In qualitative research the data presentation is presented in the form of brief descriptions, charts, tables, and relationships between categories. 4. Withdrawal of Conclusions, Researchers draw conclusions based on the presentation of data that has been made. Conclusions drawn based on the facts and evidence that are available must not deviate from the data that has been presented.

Results and Discussion

There are five dimensions of study, namely the first dimension is Transparency, the second dimension is Efficient, the third dimension is Effective, the fourth dimension is Accountability and the last dimension is Participatory. The five dimensions will be analysed each through 4 (four) aspects, namely Planning, Organizing, Implementing and Supervising.

According to the Commander in Chief Saragih, Transparency means government openness (Bureaucracy) in the process of making policies on regional finances so that the public and DPRD can know, study, and provide input and oversee the implementation of public policies relating to regional finances in the formulation of regional financial management policies in future. Transparency in the planning aspect can be seen in the openness of the government during the preparation phase of planning, at this stage the Head of the Ogan Komering Ilir Regency Public Works and Spatial Planning should establish a Musrenbang organizer. This team will develop the Musrenbang schedule and agenda. This Musrenbang is a forum to capture the aspirations of the community, determining the direction of the policy, but in realities the Musrenbang has only been carried out by interested institutions and has not yet involved the community. This statement is in accordance with the results of the interview with the Head of General Planning, Evaluation and Reporting of the Office of Public Works and
Spatial Planning of Ogan Komering Ilir Regency. "The Musrenbang is currently being implemented but has not yet involved the community, only representatives of Bappeda and the PUPR Office themselves" (Interview 17 September 2018) According to Dahama and Bhatnagar (1980) some of the principles of socialization or work meetings must include in accordance with interests and needs namely socialization effective if it always refers to the interests and needs of the community, on this subject must be studied in depth and be able to involve or touch the people below or outside the organization. The custom in an implementation process that is 80% of the budget re-allocated to the interests of the apparatus called the routine budget, 20% for public service expenditure, with the participation of the community both in the planning process and the implementation process is expected that the public can participate so that a budget of 80% can be used for public service interests. The implementation of the Maintenance of the Sirah Pulau Padang-Pampangan road is considered not yet transparent because the project information board is not listed on the volume of activities, only the amount and funding of activities, the road construction process is carried out half-way even though the government budgeted budget is Rp. 7,000,000,000. The statement of the Head of Finance of the PUPR Office is as follows. "The total budget of 7,000,000,000 is for maintaining all of the 19,218 Km in Sirah Pulau Padang-Pampangan road, but if there are still damaged or hollow roads, it is the responsibility of the executor because there is an agreement in the beginning, we only receive reports from related companies and of course always supervise the process. "(Interview 17 September 2018).

According to Juli Panglima Saragih, Efficient means that regional financial management must be based on a thought that every regional budget expenditure must be tried as efficiently as possible in order to produce adequate output. Every year the PUPR Office is required to carry out the activities of maintaining the Sirah Pulau Padang-Pampangan road after it was completed in 2015 and up to now. With a minimum and inadequate amount of budget, the PUPR Office must sort out which parts are most needed and must be carried out immediately so as not to cause more severe damage based on the principle of efficiency. As for what often becomes an obstacle in the budgeting process is in terms of limited funds, both in the Public Works Office and the Spatial Planning of the OKI Regency. This is based on the results of interviews with the Head of the Planning, Evaluation and Reporting Subdivision. "Every year there is a budget for road maintenance of the PUPR Service, the Sirah Pulau Padang-Pampangan road is ado but the budget is divided again with other roads that will be
rehabilitated. Specially for the Sirah Pulau Padang-Pampangan road we select the part which must be carried out first because it is not possible if you do maintenance, the funds are limited, while the road is quite long”. According to Mahmudi (2010: 80) the preparation of a good budget plan is marked by the following things: 1) There is a balance of regional budget planning with regional planning documents. 2) The existence of a standard unit price 3) The existence of an analysis of expenditure standards to determine the reasonableness of spending on a program and activities 4) The existence of an estimated price of its own to determine the reasonableness of capital expenditures that are tendered for procurement 5) The low level of the budget gap. Based on this, it can be concluded that the preparation of the budget for the maintenance of the Sirah Pulau Padang-Pampangan Road through the RKA Document is not good despite the existence of a balance of road maintenance spending with regional planning, the low budget gap for capital expenditure, tender spending and goods and services expenditure. However, the budgeting of this program only focuses on employee spending. This means that planning on the efficient dimension is not good. Implementation of Road Maintenance Activities certainly has obstacles in the field for example, access to road locations that are difficult to achieve, and community indifference to participate in maintaining roads. This is in accordance with the opinion of the Head of the road and bridge maintenance section of the OKI Regency PUPR Office: "Every activity must have challenges, the main obstacle in maintaining this road is long distances and difficult to access". According to Edward, quoted by Abdullah (1987: 40) factors that influence the success or failure of an implementation process: Communication, a program can be implemented well if it is clear to the implementer. This concerns the delivery of information, the clarity of information and the consistency of the information conveyed. Resources (resources), in this case includes four components, namely the fulfilment of the number of staff and quality of quality, information needed for decision making or sufficient authority and facilities needed in implementation. Dispositions, attitudes and commitments rather than service to the program, especially those who are implementing the activities. Bureaucratic structure, namely SOP (Standard Operational Procedure) which regulates the procedures for activities. Based on the explanation explained above, the implementation of the Sirah Pulau Padang-Pampangan Road Maintenance activities has been carried out quite well because of the five planned activities, four have been carried out and only one has not been carried out.
According to Juli Panglima Saragih, Effective means in the process of implementing regional financial policies (APBD), budget management must be right on target. So far, the government often does not care whether the target to be achieved from the budget is right or not, the important thing is the realization of the budget according to plan and is used up. One concrete effort to realize accountability in the management of state and regional finances is the delivery of government financial accountability reports that meet principles on time and follow government accounting standards. The OKI District Public Works and Spatial Planning Office currently only has two Accountability Report components, namely LKJP and Budget Realization Report (LRA). For the Budget Realization report, the researcher has described the Transparency dimension, which is an indicator of Financial Report in the form of a Budget Realization Report (LRA). On this dimension of accountability, researchers will discuss the accountability report in the form of LKJP. In 2017 the PUPR service of OKI Regency carried out 12 activities including one of the Maintenance of the Sirah Pulau Padang-Pampangan Road. For the Maintenance of the Sirah Pulau Padang-Pampangan Road the Performance Achievement Percent of 34% (LKJP PUPR Office in 2017) shows that the Performance Achievement is categorized as unsuccessful because it is less than 60%. This statement is in line with the opinion of the Head of the Planning, Evaluation and Reporting Subdivision of the OKI Regency PUPR Office: one) the activities are less successful and 2 (two) activities are categorized as quite successful, the activities which are categorized as less successful, one of them is Road Maintenance and LKJP is arranged biased at the end of the year, term it closes the book ".

According to Juli Panglima Saragih, Accountability means that in the management of regional finances, accountability is demanded to the public or the general public. Public accountability can be done through institutional responsibility to the DPRD. Public accountability is a must in the effort to realize Good Governance. One of the concrete efforts to achieve transparency and accountability in the management of state finances is the submission of government financial accountability reports that meet the principles on time and are prepared by following generally accepted government accounting standards, these are regulated in Law Number 17 of 2003 concerning State Finance which requires that the form and contents of the APBD / APBN implementation report be prepared and presented in accordance with government accounting standards set by the government. This explanation is in accordance with the opinion of the Head of Planning, Evaluation and Reporting of the Ogan
Komering Ilir Regency PUPR Office: "The Budget Realization Report is available, but for the Balance Sheet and other financial reports there is not yet, if LKJIP or LAKIP is available".

According to Juli Panglima Saragih, Participatory in the management of regional finances, the direct or indirect participation of the public must be guaranteed in the form of constructive input or criticism on ways of correct financial management, in addition, policies in the public budget must also accommodate public aspirations and involving the community directly in the form of public involvement. Participatory and sustainable planning has a strategic role in the framework of regional autonomy, because in carrying out a regional development activity community participation is the main capital. Community involvement in the planning process was not carried out at all according to the statements of one of the communities interviewed by the researcher. "Every time there is development in the village the community never knows, suddenly someone has built and worked, even though we as a community need to know what will be done in our village, the Public Works Office itself never invites meetings, deliberations suddenly go straight work". According to Isbandi (2007: 27) is community participation in the process of identifying problems and potential that exists in the community, selection and decision making and community involvement in the process of evaluating changes that occur but are carried out voluntarily by the community without coercion. The results of interviews with the community, "It's not that we don't want to help, as a community, of course we are happy to be able to participate in the development of our village, but there are already people who are responsible, because we don't know anything if we are involved, we are afraid of making mistakes, while from PU there is also no briefing for us society. " The results of the interviews showed that even in the process of carrying out activities the community did not help and were not yet involved, this was due to the lack of guidance from the Public Works and Spatial Planning Office of Ogan Komering Ilir Regency in directing and embracing the community.

Conclusion

It can be concluded from the 5 (five) dimensions in the management of the 2017 the Sirah Pulau Padang-Pampangan Road Maintenance Budget, which are as follows:

Transparency, in the management of the budget for the maintenance of the Sirah Pulau Padang-Pampangan road cannot be said to be good because the process of planning, organizing, implementing activities and accountability is not good. Efficient, in managing the budget for
maintaining the Sirah Pulau Padang-Pampangan road cannot be said to be good because the planning activities through Budgeting in the RKA are not good and the implementation of road maintenance activities is not optimal. Effective in managing the Budget for the Sirah Pulau Padang-Pampangan road can be said to be not good because the percentage in planning and implementation is only 34.40%. Accountability in Budget Management for the Maintenance of the Sirah Pulau Padang-Pampangan road in the OKI District Public Works and Spatial Planning Office is not good because the process of preparing the accountability report is not optimal and there are still findings by BPK on the management of the Sirah Pulau Padang-Pampangan road maintenance budget in the OKI Regency Public Works and Spatial Planning Office because the OKI District Public Works and Spatial Planning Office has not involved the community in its management aspects.

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