

# **EVALUATION OF CREDIBILITY APPARATUS CONTROL OF INTERNAL GOVERNMENT (APIP) AND APPLICATION GUIDELINES BUDGETING FOR THE EFFECTIVENESS OF REVIEW PLAN AND BUDGET OF MINISTRY / INSTITUTION (RKA-K/L)**

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## **Abstract**

*The problem under study is the implementation of review in the Ministry of Health /Work Plan and Budget Plan (RKA-K/L) to find out whether there is a relationship between the Credibility of the Apparatus Control of Internal Government (APIP) and the Implementation of Budgeting Guidelines for the Effectiveness of the Work Plan Review and Ministry / Institution Budget (RKA-K/L) at the Ministry of Health 2017. From the result of t-test analysis it is known that there is correlation equal to 0,076 indicating a positive relationship between Credibility of Apparatus Control of Internal Government with RKA-K / L Review) but it does not have significant effect while Application of Budgeting Guideline has strong and positive relation to Effectiveness of Review RKA-K / L that is equal to 0.789 and have a significant effect. Result of calculation of F obtained sig value smaller than 0,05 hence Ho refused and Ha accepted which mean Credibility of Apparatus Control of Internal Government and Application of Budgeting Guideline influence simultaneously to RKA-K/L Review effectivity. From the determination analysis obtained coefficient of 0.380 or 38% and 62% indicates the amount of contribution from other factors. The factors that must be considered and improved in the Revision of Work Plan and Budget of Ministries /Institution (RKA-K/L) are the Auditor can further improve profession proficiency, effectiveness and quality of work so that the implementation of review is more effective, the inclusion of thematic APBN at output level and increase the number of Auditors.*

*Keywords: Apparatus Control of Internal Government (APIP), Application Guidelines, Budgeting, Effectiveness, Review Plan*

## INTRODUCTION

In order to prepare the State Budget, each State Ministry / Institution must prepare Work Plan and Budget. Guidelines for the Preparation and Review of the Work Plan and Budget of State Ministries / Institutions and Approvals of the Implementation of Articles of Budget Article 8 mentioned that in order to improve the quality of budget planning of Ministry / Institution, Work Plan and Budget which have been signed is submitted to Secretariat General / Main Secretariat / Secretariat c.q. Planning Bureau / Planning Unit of Ministries / Institutions and Government Internal Supervisory Officials of State Ministry / Institution to be reviewed. The Apparatus Control of Internal Government of the Ministry / Institution is the Inspectorate General / Inspectorate Primary / Inspectorate or any other name that functionally performs internal supervision directly responsible to the Minister of Institution Management.

The Apparatus Control of Internal Government reviews the Ministry / Institution Work Plan and Budget Plan to provide limited assurance and ensures compliance with planning and budgeting guidelines.

The Review of the Work Plan and Budget is a review of the preparation of annual financial plan documents in the form of Work Plan and Budget of State Ministries / Institutions by the Auditor of the Apparatus Control of Internal Government that is competent to provide limited assurance that the Work Plan and Budget of State Ministries / Institutions have been prepared under the Government Work Plan, Work Plan of Ministries / Institutions and Budget Ceilings as well as the budget feasibility of the planned performance goals, in order to assist the Minister / Head of Institution to produce a qualified Work Plan and Budget of State Ministries / Institutions.

In the implementation of the review, the role of the Auditor of the Apparatus Control of Internal Government is very large, therefore as a reference to prevent unethical behavior, the Auditor must comply with the code of ethics according to Regulation of the Minister for the Empowerment of State Apparatus Number 4 Year 2008 about Code of Ethics of Apparatus Control of Internal Government so as to manifest a credible auditor with optimal performance in audit implementation.

In the code of ethics mentioned principles and rules of conduct that must be obeyed by the auditor namely integrity, objectivity, confidentiality and competence.

Beside the credibility of the Auditor there are also factors that support the effectiveness and success of the review of the Work Plan and Budget plan that is the compliance of the implementation of planning and budgeting guidelines in preparing the Work Plan and Budget and supporting documents. The guidelines should include, among other things, performance targets in the Ministry / Institution's Work Plan and Budget in accordance with performance

objectives in the Ministry / Institution Performance Plan and Government Work Plan covering the strategic objectives, ensure the total ceiling in the Work Plan and Budget in accordance with the Budget Ceiling and / or Budget Allocation, ensures the details of the funding sources in accordance with the source of funds specified in the Budget Ceiling and / or Budget Allocation, ensure the Feasibility of the Budget and obey terms such as the implementation of input cost standards, output cost standards and the Cost Structure Standards, suitability of spending types and account, restricted items, budget allocations for activities financed from non-tax state revenues, foreign loans and grants, domestic loans and grants, islamic based government securities, public service agencies, multi-year contracts, and budget allocations that is submitted to state-owned enterprises.

To support the smooth review process of the Work Plan and Budget of State Ministries / institution, any activities and work plans that require budgets should have basic and supportive data as outlined in the Terms of Reference, Cost Budget Details and other related documents mainly in the case of procurement of goods / services.

Preparation and review conducted in the previous year, therefore in the year 2017 Preparation and review Work Plan and Budget Ministry / State Agency Budget Year 2018 is done and so on. The Ministry of Health must also prepare the Ministry / Institution Work Plan and Budget annually and prepare the supporting documents according to the planning and budgeting guidelines which will be reviewed by the Auditor of the Apparatus Control of Internal Government of the Inspectorate General.

Budget Allocation is the highest limit of budget allocated to Ministries / Institutions based on the results of the discussion of the State Budget as outlined in the conclusion of the meeting of Draft State Budget Discussion between the Government and the House of Representatives (DPR).

The review process of the Work Plan and Budget indicative ceiling, budget ceiling, and budget allocation are relatively the same, but in this case we will discuss the budget allocation ceilings by considering that the budget allocation ceiling is the last ceiling to be approved as the Budget Implementation Check List.

According to Utari Dewi, et al. (2016: 270) Effectiveness is the level of goal achievement or how quickly and precisely the objectives can be achieved. Effectiveness is a combination of various factors within and outside the organization in an effort to achieve the goals or objectives of the organization. Effectiveness is a comparison between accomplished achievement and what might be achieved, while maintaining the required standard of quality. In this case, the effectiveness of the review can be measured by the achievement of the objective of the Review which is to provide limited assurance regarding the accuracy, reliability and validity of the

information in the Work Plan and Budget of the Ministry / Institution in accordance with the Government Working Plan, Performance Plan of Ministries / Institutions and Budget Ceilings and suitability with the standard cost and completed with supporting documents which the results will be in the Review Results Notes.

### **The scope of research**

Based on the above backgrounds for more research focus, the authors restrict their research by discussing only the Credibility of the Government Internal Supervisory Apparatus (APIP), Budgeting Guidelines and their implementation, and the Effectiveness of the Work and Budget Plan Revision on the Ministry of Health

### **Problem Formulation**

From the limitations of existing research objects, researchers try to formulate the problem as:

1. How is the credibility of the Apparatus Control of Internal Government (APIP) in the implementation of the Ministry of Health's Work Plan and Budget review in 2017?
2. How is the implementation of the budgeting guidelines for the implementation of the Ministry of Health / Institution's Work Plan and Budget review in 2017?
3. Is the credibility of the Apparatus Control of Internal Government and the implementation of budgeting guidelines affecting the effectiveness of the Ministry of Health's Work Plan and Budget plan revisions in 2017?

## **LITERATURE REVIEW**

### **Budget**

In organizational management, management first establishes objectives and targets and then creates an activity plan to achieve those goals and objectives. The financial impacts expected to occur as a result of the activity plan are then prepared and evaluated through the budgeting process. Similarly, public sector organizations such as Ministries / Institutions in achieving their objectives and targets need planning and budget as set forth in the Work Plan and Budget of Ministries / Institutions that is prepared for one year budget period.

According to Mulandar (2010:1), "Budget is a plan that is arranged systematically covering all activities that company declared in units of monetary unity applicable for a certain period of time in the future". According to Indra Bastian (2010:79), quoted from Government Accounting Standard Board (GASB) budget is a plan that is arranged systematically covering all activities that company declared in units of monetary unity applicable for a certain period of time in the future". M. Nafarin (2012:19) he argued that: "A budget is a written plan of an

organization's activities which are stated quantitatively for a certain period of time and is generally expressed in units of money."

Of the three definitions above, it can be seen that in general the budget is a form of activity plan of an activity that will be implemented during one period to come.

### Public Sector Budget

Mardiasmo (2009:15) states that: "Public sector budgeting is an instrument of accountability for the management of public funds and the implementation of programs and financed by public money." Indra Bastian (2013: 69) states that: "Public sector budget is an activity plan represented in the form of revenue and expenditure plans in monetary units." Meanwhile, according to V. Wiratna Sujarweni (2015: 28) states that: "Public sector budget is the responsibility of the management holder of the organization to provide information about all activities and activities of the organization to the owners of the organization for the management of public funds and the implementation of program plans financed with public money". It can be concluded that the public sector budget means the process of executing programs in the form of income and expenditure expressed in monetary units and funded by public money.

From some functions and principles of public sector budget above, the authors conclude that public sector budget is the end result of the process of preparing work plan, reflection of future activities, is an internal communication tool and work unit controller, as motivation in achieving organizational vision, political instrument and determination of fiscal policy. While the principle of public sector budget that must be authorized, comprehensive, intact, utilized, periodic, accurate, clear and publicly known.

The following is the development target chart of 2016 from the Long Term Development to the Government Work Plan:

Chart 1. Development Goals 2016



The following is a chart of the Government Work Plan of 2016.

Chart 2. Government Work Plan 2016



### State Budget

According to V.Wiratna Sujarweni (2015: 56) The State Expenditure Budget is a plan each year, approved by the House of Representatives, the contents of the State Budget contain state revenue and expenditure plans for one budget year (1 January-31 December) established by law. APBN consists of budget of expenditure and also financing.

According to the Regulation of the Minister of Finance No. 163 / PMK.02 / 2016 of the State Budget here inafter referred to as APBN is the annual financial plan of the State government approved by the House of Representatives.

### Credibility of Apparatus Control Of Internal Government (APIP)

According to Boyton, Johnson and Kell (2003: 192) audit has value because the auditor supports the professional code of ethics and is in an independent position against the client. The values of objectivity, competence, integrity, harmony with broad business issues, and lifelong learning, when jointly combined with the auditor's compliance with the code of ethics, will support the auditor's credibility in expressing an opinion on the financial statements.

### **Credibility of Apparatus Control Of Internal Government (APIP) Auditor**

According to Indonesian Dictionary credibility is a reliable matter. According Satori and Komariah (2010) credibility in qualitative research is the level of the truth of the data that has been collected or the reliance degree of data and the suitability of data between the concepts of research and research results. This credibility test can be done with discussion and observation. According to the Regulation of the Minister of Empowerment of State Apparatus No. Per/04/M.Pan/03/2008 about Code of ethic of Apparatus Control Of Internal Government of a second dictum of Code of ethic of Apparatus Control Of Internal Government must be used as a reference to prevent unethical behavior so as to manifest credible auditor with optimal performance in audit implementation.

### **Work Plan and Budget of the Ministry / Institution (RKA-K/L)**

In order to realize the reform of the planning and budgeting system, it is necessary to set three important approaches: integrated budget, performance budget, and medium term expenditure framework. Preparation of an integrated Work Plan and Budget shall be done by integrating all planning and budgeting processes within the Ministry / Institution especially within the Ministry of Health to produce work plan and budgets of Ministries / Institutions documents by classification of expenditure by organization, function, program, activity and type of expenditure. Implementation and supervision including monitoring, assessment and reporting are elements that can not be separated from planning. In planning, supervision is required to avoid deviations. Husaini Usman (2011: 65) in his book entitled "Management, Theory, Practice and Educational Research" wrote that the benefits of planning as follows:

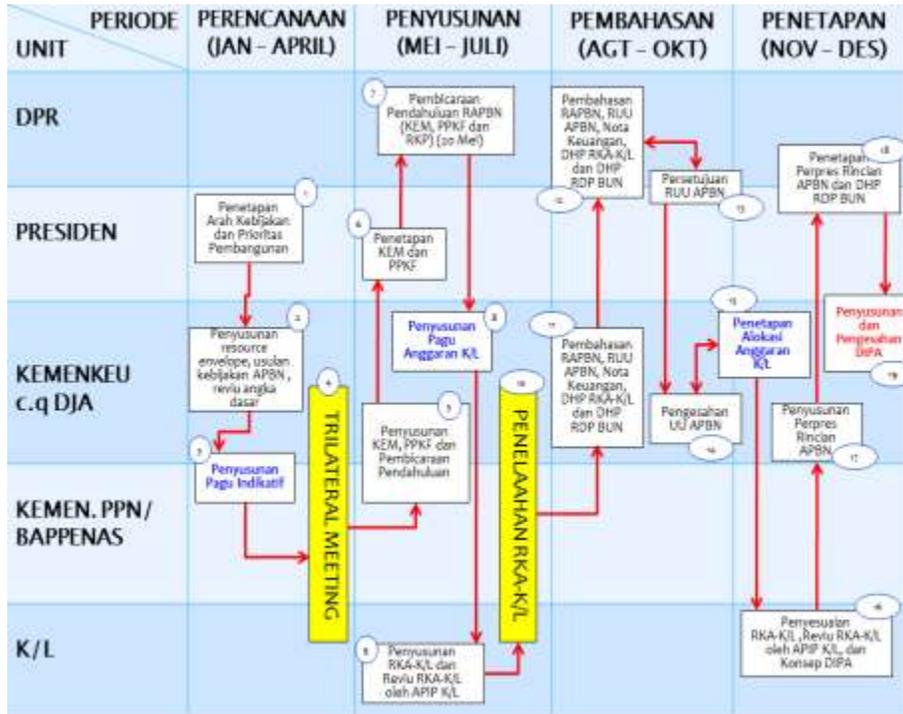
1. Implementation and supervision standards.
2. Selection of the best alternatives.
3. Preparation of priority scale, both target and activity.
4. Save the utilization of organizational resources.
5. Help managers to adjust to environmental changes.
6. Tools to facilitate coordination with related parties.
7. Tools to minimize uncertain jobs.

Work Plan and Budget of the Ministry / Institution is an annual financial plan document of Ministries / Institutions arranged according to the budget section of the Ministry / Institution. The indicative ceiling is the budget ceiling allocated to the Ministry / Institution as a guide in the preparation of the Ministry / Institution Work Plan.

Ministry / Institution Budget Allocation is the highest limit of budget allocated to the Ministries / Institutions based on the results of the discussion of the draft of State Budget

(APBN) as outlined in the conclusion of the meeting discussion between the Government and the House of Representatives about the draft APBN. Performance is the performance of work in the form of the output of an activity or the outcome of a program with quantity and quality measurable.

Chart 3. The Budget Cycle



**Budget Classification**

Budget classification is a budget grouping based on organization, function, and type of spending (economy). The grouping aims to see the size of the budget allocation according to the organization of Ministries / Agencies, government tasks, and expenditures of Ministries / Institutions. Classification of the budget is divided into 3 types of classification by organization, classification according to function and classification by economic. The classification of budget by type of expenditure there are 8 types, namely:

- a. Employee Expenditure
- b. Goods Expenditure
- c. Capital Expenditure
- d. Payment of Debt Obligations
- e. Subsidy Spending
- f. Social Aid Expenditure

- g. Grants Expenditure
- h. Other Expenditure

### **The Determination of Budget Ceiling**

In order preparing the State Budget, to as mentioned in Government Regulation 90/2010, there are 3 (three) times the ceiling of funds for Ministries / Institutions namely indicative ceilings, budget ceilings, and budget allocations. The Outline The explanation of the three budget ceilings is explained as follows:

1. Indicative ceiling is the budget ceiling allocated to the Ministry / Institution as a guideline in the preparation of Ministry/Agency Work Plans.
2. Budget Ceiling is the highest budget limit allocated to the Ministries /Institution in the Work Plan and Budget of the Ministry / Institution preparation
3. Budget Allocation is the highest limit of budget allocated to the Ministries / Institutions based on the results of the discussion of the draft State Budget which set forth in the conclusion of the meeting discussion of the draft APBN between the Government and the House of Representatives

### **Work Plan and Budget of the Ministry / Institution Review**

According to Inspector IV of the Ministry of Finance Firmansyah N. Nazaroedin in 2015 entitled Review of Work Plan and Budget of the Ministry / Institution, stated “Letter of the Minister of Empowerment of State Apparatus to the Minister of Finance No. B / 2362 / M.PAN-RB / 2012 dated August 23, 2012, following up the results of the coordination meeting of the Minister of Empowerment of State Apparatus with the Central Apparatus Control Of Internal Government (APIP) and the Head of the Financial and Development Supervisory Board (BPKP) 2012, APIP not only plays a role in reviewing the Financial Report but it is also expected to review the preparation of budget”. APIP is expected to conduct early supervision so that it is expected that the implementation does not make waste / deviation of state finances.

### **Scope and Objectives of Work Plan and Budget of Ministries /Institution (RKA-K / L) Review**

The scope of the review is an analysis of the preparation of annual financial plan documents in the form of RKA-K / L unit echelon I and a limited search of RKA-K / L unit echelon I in the source documents on Term of Reference, Draft State Budget, and other supporting documents. The scope of the RKA-K / L review does not include testing of internal control systems and testing of response requests that are usually carried out in an audit.

## **Stages of the Working Plan and Budget Revision of the Ministry / Institution (RKA-K / L)**

In the implementation of the RKA-K / L review there are guidelines as a reference for planning, executing and reporting the results of the RKA-K / L review. This guideline describes the activities that need to be done at each stage of the Working Plan and Budget Plan of the Ministry / Agency (RKA-K / L).

## **RESEARCH METHOD**

Type of research used in this research is evaluation research. According Suharsimi Arikunto (2010: 298) one thing that is most striking in the difference of evaluation research with other studies that is to take decisions so the conclusion of research is based on benchmarks and certain criteria. Usually used as a benchmark is the goal to be achieved through the program implemented.

### **Population**

According Sugiyono (2013: 90) Population is a generalization region consisting of: objects / subjects that have certain qualities and characteristics set by researchers to learn and then drawn conclusions. The population in this study is the Work Unit within the Secretariat General of the Ministry of Health consisting of 12 Work Unit and the Inspectorate General of the Ministry of Health which carries out internal control within the Ministry of Health.

### **Sample**

According Sugiyono (2013: 91) sample is part of the number and characteristics possessed by the population. This research uses purposive sampling technique. According Sugiyono (2013: 96) purposive sampling is a sampling technique with certain considerations. Consideration in sampling of data source from this research is the responder is officer / employee who understand or directly involved in implementation of RKA-K / L Review within Ministry of Health.

### **Operational Variable**

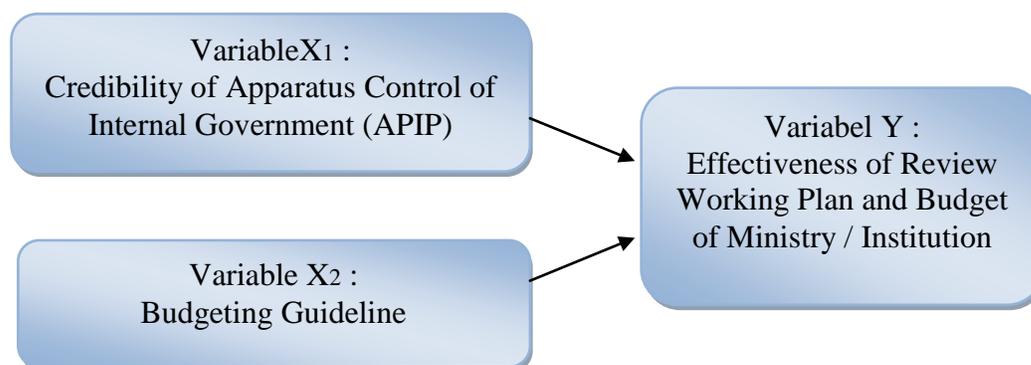
Independent variable is the variable that influences or becomes the cause of the change or the incidence of the dependent variable. In this study the independent variables to be studied are:

X1 = Credibility of Apparatus Control of Internal Government (APIP)

X2 = Budgeting Guidelines

In detail the relationship between the variables in this study are Credibility of Apparatus Control of Internal Government (X1), Budgeting Guideline (X2) and Effectiveness of Review Working Plan and Budget of Ministry / Institution (Y) can be simplified in the chart.

Chart 4. The Research Variables



In this research measurement scale used is ordinal scale. According to Sugiyono (2010: 98) "ordinal scale is a measurement scale that not only states the category, but also states the measured construct ratings". Ordinal scale has a rank, but there is no objective positional distance between numbers because the numbers created are relatively subjective. This scale becomes the basis of the Likert Scale.

### **Credibility of Apparatus Control of Internal Government (APIP) (X1)**

According to the Regulation of the Minister of Empowerment of State Apparatus Number: Per / 04 / M.Pan / 03/2008 regarding the Code of Ethics of the Apparatus Control of Internal Government second dictum of the Code of Ethics of the Apparatus Control of Internal Government shall be used as a reference to prevent the occurrence of unethical behavior that resulting in a credible auditor with optimal performance in audit execution. The dimensions of the auditor's credibility in accordance with the rules are integrity, objectivity, confidentiality and competence.

### **Budgeting Guidelines (X2)**

According to the Regulation of the Minister of Finance No. 163 / PMK.02 / 2016, the preparation of Work Plan and Budget of Ministries /Institution shall comply with the rules or guidelines for planning and budgeting. Indicators of the Budgeting Guidelines as follows: Including a Performance objectives in RKA-K / L in accordance with the Performance goals in the Ministry/Agency Work Plans and Government Work Plan (RKP) which include: strategic objectives and strategic outputs (Ministry Outputs / Institutions) and their indicators; program objectives and Program output (Echelon I outputs) and their indicators; and goals of Output Performance (Output of work unit level or echelon II) and their indicators, guarantees the total ceiling in RKA-K / L in accordance with the Budget Ceiling Ministries /Institution and /or Budget

Allocation Ministries /Institution , ensures the details of the funding sources in RKA-K / L in accordance with the source of funds specified in the Budget Ceiling and / or Budget Allocation, ensure the Feasibility of the Budget and comply with the provisions, which the implementation of input cost standards, output cost standards and Standard Structure Cost, suitability of expenditure and account type, restricted items, budget allocations for activities financed from non-tax state revenues, foreign loans / grants, domestic loans / grants, Islamic Based Government Securities, public service agencies, multi-year contracts, and the allocation of the budget to be submitted into state equity participation in state-owned enterprises and ensuring the inclusion of the thematic APBN at the Output level.

### **Effectiveness of Review Working Plan and Budget of Ministry / Institution (RKA-K/L) (Y)**

According to Utari Dewi, et al (2016: 270) the effectiveness is the level of goal achievement or how quickly and exactly the goal can be achieved. Effectiveness is a combination of various factors within and outside the organization in an effort to achieve the goals or objectives of the organization.

Effectiveness is an accomplished achievement compared to what might be achieved, while maintaining the required standard of quality. In this case, the effectiveness of the RKA-K / L review can be measured by achieving the objective of the Review to provide limited assurance about the accuracy, reliability and validity that the information in RKA-K / L in line with Government Work Plan, Work Plan of Ministries / Institutions and Budget Ceiling and conformity with the standard cost and completed with supporting documents of RKA-K / L which then the results are outlined in the Record of Review Results .

## **RESULTS AND DISCUSSION**

This research is an associative quantitative research by using Likert scale in the form of questionnaire. After the research is done, the questionnaire need to be processed, tested and analyzed to find out the results. In this study author use IBM SPSS version 24 in processing the data.

### **Descriptive statistics**

The function of descriptive statistics is to provide an overview or description of a data viewed from the mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness.

Table 1. Descriptive Statistics (1)

Descriptive Statistics							
	N	Range	Minimum	Maximum	Sum	Mean	Std.
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Error
APIP Credibility	50	25.00	50.00	75.00	3194.00	63.8800	.91457
Budgeting Guidelines	50	18.00	32.00	50.00	2105.00	42.1000	.72012
Review Efectivity	50	27.00	48.00	75.00	3042.00	60.8400	1.00666

Table 1. Descriptive Statistics (2)

Descriptive Statistics							
	N	Std. Deviation	Variance	Skewness	Std. Error	Kurtosis	Std. Error
	Statistic	Statistic	Statistic	Statistic	Error	Statistic	Error
APIP Credibility	50	6.46700	41.822	.425	.337	-.930	.662
Budgeting Guidelines	50	5.09201	25.929	.151	.337	-.901	.662
Review Efectivity	50	7.11813	50.668	.585	.337	-.209	.662

Table 1 and 2 above shows the number of respondents is 50 people with the smallest APIP Credibility value is 50 and the largest is 75 with a total 25 scores The total APIP credibility score is 3.194 with the middle value of 63.88 and the standard deviation of 6.467 while the value of the variant is 41.822, the skewness value 0.425 and its kurtosis value is -0.930 close to zero which means APIP Credibility data is normally distributed.

### Validity Testing

The minimum requirement for the validity test is if  $r = 0.3$  so if the correlation between the statement with the total score is less than 0.3 then the statement in the instrument is declared invalid, vica versa. The following is the validation result of Credibility variable of Apparatus Control of Internal Government (APIP).

Table 3. Results of Validity of Credibility Variable  
 Apparatus Control of Internal Government (X1)

<b>Correlations</b>		Kredibilitas APIP	Keterangan
APIP Auditor Credibility 1	Pearson Correlation	.787**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 2	Pearson Correlation	.786**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 3	Pearson Correlation	.781**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 4	Pearson Correlation	.781**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 5	Pearson Correlation	.353*	Valid
	Sig. (2-tailed)	0.012	
APIP Auditor Credibility 6	Pearson Correlation	.736**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 7	Pearson Correlation	.766**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 8	Pearson Correlation	.813**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 9	Pearson Correlation	.610**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 10	Pearson Correlation	.533**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 11	Pearson Correlation	.734**	Valid
	Sig. (2-tailed)	0.000	

<b>Correlations</b>			
		Kredibilitas APIP	Keterangan
APIP Auditor Credibility 12	Pearson Correlation	.708**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 13	Pearson Correlation	.774**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 14	Pearson Correlation	.782**	Valid
	Sig. (2-tailed)	0.000	
APIP Auditor Credibility 15	Pearson Correlation	.697**	Valid
	Sig. (2-tailed)	0.000	
Kredibilitas APIP	Pearson Correlation	1	Valid
	Sig. (2-tailed)		
N		50	
**. Correlation is significant at 0.01 level (2-tailed).			
*. Correlation is significant at 0.05 level (2-tailed).			

Based on table 3, the Validity Result of Credibility Variable of Auditor of Apparatus Control of Internal Government (APIP) (X1) consisting of 15 statement points above 0.3 means that all the items of statement are declared valid. The lowest correlation is in statement number 5 with 0.353 and still above 0.3.

Table 4. Variable Validity Results

Implementation of Budgeting Guidelines (X2)

<b>Correlations</b>			
		Penerapan Budgeting Guidelines	Keterangan
Budgeting Guidelines 1	Pearson Correlation	.854**	Valid
	Sig. (2-tailed)	0.000	
Budgeting Guidelines 2	Pearson Correlation	.854**	Valid
	Sig. (2-tailed)	0.000	
Budgeting	Pearson Correlation	.875**	Valid

<b>Correlations</b>				
		Penerapan Budgeting Guidelines		Keterangan
Guidelines 3	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.791**	Valid
Guidelines 4	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.658**	Valid
Guidelines 5	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.788**	Valid
Guidelines 6	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.853**	Valid
Guidelines 7	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.714**	Valid
Guidelines 8	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.692**	Valid
Guidelines 9	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		.756**	Valid
Guidelines 10	Sig. (2-tailed)		0.000	
Budgeting	Pearson Correlation		1	Valid
Guidelines	Sig. (2-tailed)			
	N		50	

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Based on table 4, Validity Results Variable Application of Budgeting Guidelines (X2) consisting of 10 statements are all above 0.3 means that all items are declared valid statements. The statement that has the lowest correlation is the 5th item with the value 0.658 and still above 0.3.

Table 5. Validity Results Variable Effectivity Review of Workig Plan and Budget Ministry / Institution (RKA-K / L) (Y)

<b>Correlations</b>				
		Effectifity Review		Keterangan
Effectifity Review	Pearson Correlation		.763**	Valid
RKA-K/L 1	Sig. (2-tailed)		0.000	
Effectifity Review	Pearson Correlation		.835**	Valid

<b>Correlations</b>				
			Effectivity Review	Keterangan
RKA-K/L 2		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.693**	Valid
RKA-K/L 3		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.764**	Valid
RKA-K/L 4		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.821**	Valid
RKA-K/L 5		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.782**	Valid
RKA-K/L 6		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.754**	Valid
RKA-K/L 7		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.750**	Valid
RKA-K/L 8		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.687**	Valid
RKA-K/L 9		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.638**	Valid
RKA-K/L 10		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.669**	Valid
RKA-K/L 11		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.721**	Valid
RKA-K/L 12		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.673**	Valid
RKA-K/L 13		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.641**	Valid
RKA-K/L 14		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	.760**	Valid
RKA-K/L 15		Sig. (2-tailed)	0.000	
Effectivity Review		Pearson Correlation	1	Valid
		Sig. (2-tailed)		
		N	50	

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Based on table 5, Validity Result of Effectivity of Review of Working Plan and Budget of Ministry / Institution (RKA-K / L) (Y) consisting of 15 points statement all above 0.3 means that all items

of statement are declared valid. The statement that has the lowest correlation is the 9th item with the value 0.638 and still above 0.3.

### Reliability Testing

The minimum requirement for reliability test is when the cronbach's alpha coefficient is 0.6. If the coefficient obtained is less than 0.6 then the research instrument is declared not reliable and vice versa. The higher the instrument is considered more reliable (close to 1).

Table 6. Reliability Variable Results Credibility Auditor  
Apparatus Control of Internal Government (APIP) (X1)

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.927	15

Table 7. Reliability Variable Results  
Budgeting Guideline Implementation (X2)

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.929	10

Table 8. Reliability Variable Results  
Effectivity Review of Workig Plan and Budget Ministry / Institution (RKA-K / L) (Y)

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.927	15

Based on tables above, the reliability of the three variables have a large enough coefficient of alpa. Variable X1 is 0.927, variable X2 is 0.929 and variable Y is 0.927 all above 0.6 so it can be said that the questionnaire has a reliability and worthy enough tyo use as a measuring tool.

### Hypothesis testing

The proposed hypothesis testing can be seen from the value of t-statistics. The significance of the estimated parameters give a very useful information about the relationships among the research variables. The criteria for rejecting and accepting the proposed relationship can be

seen from the comparison between the values of t-statistics and t-table. If the value of t-statistics > t-table then the proposed hypothesis is accepted.

Table 9. Test F

<b>ANOVA<sup>a</sup></b>						
		Sum of				
Model		Squares	df	Mean Square	F	Sig.
1	Regression	942.262	2	471.131	14.374	.000 <sup>b</sup>
	Residual	1540.458	47	32.776		
	Total	2482.720	49			

a. Dependent Variable: Review Effectivity

b. Predictors: (Constant), Budgeting Guideline, APIP Credibility

Table 10. Test t

<b>Coefficients<sup>a</sup></b>						
		Unstandardized	Standardized			
		Coefficients	Coefficients			
		Std.				
Model		B	Error	Beta	t	Sig.
1	(Constant)	22.756	8.235		2.763	.008
	APIP Credibility	.076	.182	.069	.419	.677
	Budgeting Guideline	.789	.231	.564	3.416	.001

a. Dependent Variable: Review Effectivity

Table 11. Coefficient of Determination (R<sup>2</sup>)

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.616 <sup>a</sup>	.380	.353	5.72501

a. Predictors: (Constant, Budgeting Guideline, APIP Credibility)

## CONCLUSIONS

This research was conducted to empirically prove the influence of Working Plan and Budget of Ministry / Institution (APIP) Credibility and Implementation of Budgeting Guideline on the Effectiveness of the Working Plan and Budget Plan of Ministry / Institution (RKA-K / L) in the

Ministry of Health of 2017. Based on the results of research that has been done can be concluded that:

1. The partial test (t test) shows that the regression coefficient value of Credibility of Government Internal Control Apparatus (X1) is 0.076 positive value so that it can be said that Credibility of Apparatus Control of Internal Government (X1) has positive effect on Effectivity of Review (Y). The t value of Credibility variable of Apparatus Control of Internal Government (X1) is 0,419 < t table 2.010 and value of sig 0,677 > 0,05, hence can be concluded that Ho accepted and Ha rejected which means Credibility of Apparatus Control of Internal Government (X1) RKA-K / L Review Effectivity (Y).
2. Partial test results (t test) shows that the value of regression coefficient variable Budgeting Guideline (X2) of 0.789 is positive so that it can be said that the Budgeting Guideline (X2) has a positive effect on Effectivity Review (Y). Value t Implementation of Budgeting Guideline on t value table 3.416 > t table 2.010 and value 0.001 < 0.05, then Ho is rejected and Ha accepted which means Application of Budgeting Guidelines has a significant effect on the effectiveness of RKA-K / L Review (Y)
3. Simultaneous test results (Test F) shows that the F value of 14.374 is greater than the value of F table that is equal to 3.19 and the value of sig 0.000 smaller than 0.05 then Ho is rejected and Ha accepted. It can be deduced that the independent variables like the Credibility of the Apparatus Control of Internal Government (X1) and the Implementation of Budgeting Guidelines (X2) influence simultaneously on the dependent variables of the RKA-K / L Review Effectivity(Y)

## RECOMMENDATIONS

Based on the results of research that has been done, then some suggestions that the author can give is:

1. Based on the results of questionnaire on the Credibility of the Apparatus Control of Internal Government (APIP) statement number 14 that the auditor improves profession proficiency, effectiveness and quality of work has the lowest value compared to others. Therefore, in the implementation of the Review of Working Plan and Budget of the Ministry / Institution (RKA-K / L) for the upcoming year, it is expected that the Auditor can improve profession proficiency, effectiveness and quality of work so that the implementation of review is more effective.
2. Based on the data from questionnaire on the Implementation of Budgeting Guidelines statement number 10 is to ensure the inclusion of the thematic APBN at the output level

has the lowest value. Therefore, it is expected that in the future to be more attention in terms of the inclusion of the thematic APBN at the Output level

3. Based on the results of processing questionnaire data on the effectiveness of the Review Working Plan and Budget of the Ministry / Institution (RKA-K / L) on the statement of the number of APIP Auditors who do the review is sufficient (number 9) the value is very low. Therefore, for the next review the number of Auditors should be added.

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