THE FACTORS AFFECTING THE TREASURERS’ PERFORMANCE REGIONAL WORK UNIT IN SAMOSIR REGENCY AND MOTIVATION AS MODERATING VARIABLE

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Abstract: The objective of the research was to examine and to analyze the influence of Education, Training, and Clarity of Role on the treasurers’ performance at SKPD (Regional Work Unit) in Samosir Regency and motivation as moderating variable. The type of this research was causality research. The population was the treasurers of revenue, treasurers of expenditure, assistant treasurers of revenue, and assistant treasurers of expenditure in all SKPDs in Samosir Regency. There are 81 respondents from 38 SKPDs. This research used census method. This research used primary data of the questionnaire results given to the respondents. The data were analyzed by using multiple linear regression analysis and residual test. The results of the research showed that Education, Training and Clarity of Role simultaneously and partially had significant influence on treasures’ performance at the SKPDs in Samosir Regency. Motivation can moderate the correlation of Education, Training and Clarity of Role with treasures’ performance at the SKPDs in Samosir Regency.

Keywords: Education, Training, Clarity of Role, Motivation, Performance of SKPD Treasures

I. INTRODUCTION

Management of regional finance constitutes included planning, implementation, administration, reporting, accountability and supervision of regional finances accordance with Government Regulation No. 58/2005 on Regional Financial Management. Regional finance is the regional rights and obligations that implementation of local government which can be assessed by money include all of property related to rights and duties. Local financial management should be done in a good and wise way so that its implementation more efficient and in accordance with regional needs.

Government Regulation Number 58 Year 2005 chapter 1 verse 22nd the Reception Treasurer is a functional official appointed to receive, to store, to deposit, to administer, and to account the regional income money that implementation of APBD in SKPD, and chapter 23rd states that the expenditure treasurer is the appointed functional official to receive, to save, to pay, to administer, and to account the money for regional expenditure that implementation of the Regional Revenue and Expenditure Budget (APBD) in SKPD.

In the implementation of the treasurer’s treasury duties should be able to carry out their job description properly accordance to the provisions of Government Regulation No. 58 of 2005 article 1 verse 22nd. The expenditure treasurer’s authority is as regulated in Article 4 paragraph (2) of the Regulation of the Minister of Domestic Affairs No. 55/2008. In addition, Government Regulation Number 58 Year 2005 article 64 also mandates that the treasurer of expenditure as an obligation to collect Income Tax (PPh) and other taxes, shall deposit all receipts of the deductions and taxes which are collected to the State Treasury account at a government bank or other bank stipulated by the Minister of Finance as Bank perception or postal demand within a period of time in accordance with the provisions of legislation.

The results of inspection that conducted by Inspectorate of Samosir Regency in some SKPDs in Samosir regency, the inspectorate found some findings on the performance of
treasurer, the treasurer of expenditure and the treasurer of receipt. The founding of Inspectorate in treasurer of expenditure were:

a) There were overlap of official travel expenses
b) Not collecting and depositing income tax of expenditure
c) There were some disorderly accountability administrations
d) The payment of activities were not accordance with the provisions
e) There were same Accountability Reports did not be equipped with complete and valid evidence.
f) There were some overpayment of purchases

The founding of Inspectorate in the treasurer of receipt were:

a) There were some lack of acceptances of public roadside parking levy
b) There were some unearned PAD.
c) There were PADs which did not be paid to the local treasury
d) PAD revenue were not accompanied by valid evidence.

The findings of the Inspectorate proved that there were still shortcomings SKPD treasurers in the implementation of his duties of treasury. According to the Government Regulation No. 58 of 2005 and Regulation of the Minister of Home Affairs No. 13 of 2006 article 187 on the administration of revenue and article 209 on documents used by the treasurer of expenditure in administering the payment request expenditure, the treasurers had done negligence in carrying out the duties and functions as in Permendagri no 13 of 2006. In the Law of the Republic of Indonesia Number 1 of 2004 on State Treasury Article 21 of the sixth item (6) "the Spending Treasurer is personally liable for the payments undertakes". Therefore, this research aims were:

1. To test and to analyze the effect of Education, training, role clarity, simultaneously and partially to the performance of SKPD treasurer in Samosir District.
2. To test and to analyze motivation can moderate the relationship between education, training and clarity of roles with treasurer performance in Samosir District.

That’s why this research was expected to provide information and input to the Government of Samosir Regency about the factors that affect the performance of the Treasurer of the Regional Device Work Unit in Samosir Regency with motivation as a moderating variable.

II. THE LITERATURE’S AND DEVELOPMENT OF HYPOTHESES.

The treasurer is one of the regional finance management officers and should be able to work with other SKPD financial managers. In the Minister of Home Affairs Regulation no 13 of 2006 in every Regional Device Work Unit (SKPD) there are two types of treasurer, the treasurer of receipt and the treasurer of expenditure.

The treasurer of the expenditure is also obliged to collect income tax (PPh)
and other taxes, to deposit all deductions and taxes collected to the state treasury account at banks stipulated by the Minister of Finance as a bank of perception or postal demand within the period in accordance with the provisions of the law. In the Law of the Republic of Indonesia Number 1 of 2004 on State Treasury Article 21 of the sixth item (6) said that "the expenditure Treasurer is personally liable for the payments undertakes." To perform the duties as meant the expenditure treasurer of SKPD has the authorities:

1. Requesting payment using SPP UP / GU / TU and SPP-LS documents;
2. Receiving and keeping inventory money;
3. Doing payment of the inventory money it manages;
4. Refusing to pay orders from Budget User / Proxy Authority that is not in accordance with the provisions of the rule;
5. Exemining the completeness of supporting documents of SPP-LS provided by PPTK;
6. Returning documents supporting SPP-LS provided by PPTK, if the document is not eligible and / or incomplete.

Mangkunegara (2005: 71), performance (work performance) is the work of quality and quantity achieved by an employee in performing their duties in accordance to the responsibilities given. Therefore, the performance of the treasurer of receipt is related to the quality, among others, in the form of the accuracy of the recording of all receipts and deposits of all revenue proceeds, and the quantity of deposits of all revenue receipts to the regional treasury within a predetermined period of time. The receipt treasurer also responsible to the money manages, makes timely accountability reports, ability to be responsible for all revenue derived from the region, the delay in deposits, cash deficit or regional losses caused by negligence entrusted to the treasurer. The performance of treasurer of expenditure related to the quality of accurate preparation of daily report, the quality of recording in an orderly manner, the quantity of collection and depositing of income tax, to spent money in accordance to the SP2D and the applicable conditions, to will to take responsibility for the money In the handling to the head of the region regarding at the occurrence of losses.

According to Law number 20 of 2003, education is a conscious and planned effort to create an atmosphere of learning and learning process so that learners actively develop their potential to have spiritual power of religion, self-control, personality, intelligence, noble character, and the necessary skill. Education can be obtained from formal and non formal education. Formal education is a structured and tiered educational path that consists of basic education, education wins, and higher education. Non-formal education is the path of education outside of formal education that can be implemented in a structured and tiered.

Education becomes a supporting factor in achieving employee performance because low education causes treasurer difficult to absorb information related to the main task and its function. Education owned by the treasurer will be able to improve the performance of the treasurer, and can have an impact on improving organizational performance.

According to UU SISDIKNAS No. 20 (2003), education indicator consists of education level and suitability of majors (type of education). The level of education is the stages of education determined based on the level of development of learners, the goals to be achieved, and the abilities developed, consisting of:

a) Primary education: The initial level of education during the first 9 (nine) years of schooling of children underlying secondary education.

b) Secondary education: Secondary education level of basic education.

c) Higher education: Secondary education after graduation which includes undergraduate, master, doctorate, and specialist programs organized by universities.

The employees’ Formal education either senior high school, diploma, bachelor or Master is not enough to carry out the duties and functions in an organization. Because science
is always evolving and especially for employees need to continue to get continuing education and training in the form of technical guidance or workshop or short course.

Job training is intended to obtain a workforce with good knowledge, skill, ability and attitude for the available job positions with high work productivity, capable of producing good work results. Siagian (2004). Implementation of training (short course) for government employees, especially treasurer is very important to do. This is due to frequent changes in legislation in the government, regulations on government accounting standards and regulations on taxation. Because in formal education not all education learn about the things mentioned above. So if someone is appointed in the position of treasurer, the treasurer of receipt and the treasurer of expenditure is very important to follow the training.

To improve the performance of an employee, the employee must also understand well the main task and function (job description) well. Failure of employees in improving their performance can be caused by lack of understanding of employees in understanding and carrying out their main duties and functions well. It is very often the employees perform their duties regardless of what should be done and what rights and responsibilities. Therefore, employees must understand what role they are in the organization.

Clarity of role is basically influenced by two understandings namely the idea of structuring and interactionist. In the sense of structuration will be known from the understanding of duties and responsibilities, understanding of the limits of authority and rights in the work. Interactionist understanding, will be known from the acceptance of tasks appropriate to the background and experience, as well as obstacles faced in the implementation of tasks. (Susianto, 2010).

The clarity of roles and duties is the individual's understanding of his job responsibilities and the knowledge of what to do and the abilities necessary to carry out the role. Yulk (2002: 75).

Based on the theoretical description and some previous research could be proposed hypothesis:
1. Education, training and clarity of roles affect simultaneously and partially to the performance of SKPD treasurer in Samosir District.
2. Motivation can moderate the relationship between education, training and clarity of roles with the performance of SKPD treasurer in Samosir District.

III. METHODOLOGY

This research was a causal research. The population in this study were the treasurers of receipt, the treasurers of expenditure, the treasurers of the receiving assistant and the treasurers of the expenditure auxiliary in all the Regional Device Work Unit (SKPD) in Samosir Regency, there were 81 persons. Based on the census method, so all of the population were sampled. The data source in this research was primary data and the measurement scale was interval scale.

The definition of variables operation

Performance of treasurer (Y), was the result of work achieved by the treasurer in performing the duties of treasury by referring to the prevailing laws and regulations. Treasury duties included the activities of receiving, storing, paying or depositing, administering, and accountable for the money in its management. The measurement of this variable used the interval scale.

Education (X1), was the last formal education held by the treasurer of SKPD, the indicator was the last level of education and the suitability of education department (type of education) owned by the treasurer of receipt, expenditure treasurer, treasurer of maid and treasurer of SKPD. The measurement of this variable used the interval scale.
Training (X2) was an activity to improve SKPD the treasurer's knowledge about finance, accounting, taxation and understanding of legislation, improving the ability of thinking, attitude and skill of the treasurers to work performed by SKPD treasurer by following technical guidance activity, short course or workshop. The measurement of this variable used the interval scale.

The clarity of roles (X3), was the understanding of the treasurers of their roles as treasurer covering responsibility, authority and knowledge of their work, and what to do and the capabilities required to carry out the task. The measurement of this variable used the interval scale.

Motivation (Z), was an encouragement and effort to do the job to get better performance. The measurement of this variable used the interval scale.

**Data analysis method**

Data analysis methods used include instrument and quality test, classical assumption test, statistical analysis of descriptions and hypothesis test research. The regression equation models are:

1. \[ Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \]
2. \[ Z = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon \]

Information:
- \( Y \) = Performance of SKPD treasurer
- \( Z \) = Motivation
- \( X_1 \) = Education
- \( X_2 \) = Training
- \( X_3 \) = Clarity role
- \( A \) = Constants
- \( B_1, b_2, b_3 \) = Regression coefficients of independent variables
- \( B_4 \) = Regression coefficient of moderating variable
- \( |e| \) = Absolute Error term

**IV. RESEARCH RESULT AND DISCUSSION**

**Validity test**

Validity test concluded that the whole item in each variable were valid, \( \text{rcount (rxy)} > \text{rtabel.} \)

**Reliability Test**

Reliability test obtained cronbach alpha value of Education was 0.818, training was 0.786, clarity of role was 0.778, motivation was 0.851 and performance of SKPD treasure was 0.748. They were greater than 0.70. So it could be concluded the questionnaire used was realiabel.

**CLASSIC ASSUMPTION TEST**

1. **Normality**
   a. In the histogram there was a normal bell-shaped distributed pattern not to the left or right.
   b. In the p chart the plot obtained that the dispersion of the dots was around the diagonal line.
   c. The kolmogorov-smirnov test the value obtained asymp 2 tailed by 0.200 or greater than 0.05.

So it could be concluded the distributed data was normal.
2. Multicolonierity Test
The multicoloniearity test showed that each variable had a tolerance value above 0.10 and VIF value of less than 10. Thus it could be concluded that the tested regression model was free of the problem of Multicolonierity.

3. Heteroscedasticity Test.
The result of the heteroscedasticity test showed that the points spread randomly and did not form a particular pattern above or below the Y axis. In the glacier test showed that each independent variable had a significance value greater than 0.05. It proved that in the regression model there was not symptoms of heteroscedasticity.

Statistical Analysis Description

Descriptive statistics

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education (X1)</td>
<td>81</td>
<td>3.00</td>
<td>10.00</td>
<td>7.9012</td>
<td>1.97867</td>
</tr>
<tr>
<td>Training (X2)</td>
<td>81</td>
<td>14.00</td>
<td>20.00</td>
<td>18.5185</td>
<td>1.30491</td>
</tr>
<tr>
<td>Clarity of role (X3)</td>
<td>81</td>
<td>20.00</td>
<td>25.00</td>
<td>23.3951</td>
<td>1.20082</td>
</tr>
<tr>
<td>Motivation (Z)</td>
<td>81</td>
<td>11.00</td>
<td>20.00</td>
<td>17.4074</td>
<td>2.25154</td>
</tr>
<tr>
<td>Performance Treasurer of the Regional Device Work Unit (Y)</td>
<td>81</td>
<td>14.00</td>
<td>20.00</td>
<td>17.8519</td>
<td>1.80355</td>
</tr>
</tbody>
</table>

The table above could be concluded that the overall variables were a good percentage for research. It was shown from the standard deviation value of each variable was below the average value.

Hypothesis Testing Research
From the result of coefficient determination test obtained Adjusted R Square value equal to 0.74, it means 74% variable Y could be explained variable X, while 26% more could be explained by variable outside model.

F Test Result
We had 77.004 for F test result, greater than the value of Ftable 2.72 and the significance value of 0.000 was smaller than α (0.05), it could be concluded that the variables of education, training, and clarity of roles simultaneously had a significant effect on performance variables Treasurer of SKPD in Samosir District (H1 is simultaneously accepted).

T-test Results and Multiple Linear Regression
Based on the results of data processing, it obtained value of tcount was 2.809 greater than t table 1.991 then H1 accepted, so it was concluded that variable Education (X1) positive and significant affects the performance of SKPD treasurer (Y). As well as training variable (X2) data analisis result of tcount was 5.581 greater than t table 1.991 then H1 accepted, so it is concluded that the variable Training (X2) positive and significant affects the performance treasurer SKPD (Y). And about clarity of role obtained value of tcount was 3.083 greater than t table 1.991 then H1 accepted, so it was concluded that variable Clarity role (X3) positive and significant affects the performance treasurer SKPD (Y).
In accordance with the results of hypothesis testing performed, then obtained the results of multiple linear regression equation as follows:

\[ Y = -6.929 + 0.171X1 + 0.698X2 + 0.449X3 \]

All of the independent variables had a positive regression coefficient, it’s mean that a higher education, training, and clarity of role would create a good performance of treasurer of SKPD.

**Residual test Results**
The results of the residual test equation was as followed:

\[ |e| = 4.581 - 0.170Y \]

The result of residual test obtained the performance of SKPD treasurer had a significant level of 0.018 was smaller than 0.05 and the regression coefficient was -0.170. Thus, it could be concluded that the motivation variable could moderate the relationship between education, training, and clarity of roles with the performance of SKPD treasurer in Samosir District. (H2 accepted).

**V. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS**

**Conclusion**

1. Education, Training and Clarity of role simultaneously had a significant effect on the performance of SKPD Treasurer in Samosir District. Partially Education, Training and Clarity of role of significant positive effect on the performance of SKPD Treasurer in Samosir District.

2. Motivation could moderate the relationship between education, training and clarity of roles with the performance of SKPD treasurer in Samosir District.

**Limitations of the study.**

1. Primary data obtained through questionnaires in this study the choice of answers was still based on the perception of respondents so as not to fully control the seriousness and honesty of respondents to choose the option answers in accordance with the actual circumstances and reality.

2. The researcher did not observe the work done by the treasurer, so the researcher did not know whether the treasurer works in accordance with the answer of SKPD treasurer as in the questionnaire.

**Suggestion.**

1. The next Researchers expected to collect data not only through the dissemination of the instrument (questionnaire) but interviews to obtain more objective answers,

2. The next research should be done an observation how the treasurers do their job, so it will get more accurate datas.
VI. REFERENCE


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