

Analysis of Factors Influencing Delay in Budget Absorption at the General Inspectorate of the Ministry of Home Affairs

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Abstract:- there is a phenomenon that often happen about the lack of budget absorption in the beginning of year, but the absorption is forced in the end of year. The delay of budget absorption at ministry and institution are seen as poor government performance. The absorption of budget at the General Inspectorate of the Ministry of Home Affairs is seen from the target of realization from amount of spending, the budget realization of General Inspectorate of the Minister of Home Affairs in every years, it does not reach 100% from the target that has been planned.

The aim of this research is to study the influence of planning factor, administration factor, Human Resources Factor, goods/service procurement factor, and regulation factor against the delays of budget absorption. This research uses a quantitative approach and it is included in the type of *explanatory research*. The research population is an officer in the Office of the General Inspectorate of the Ministry of Home Affairs. This data analysis is done by approaching structural equation model (SEM) through measurement model using Smart PLS program version 3.

The results showed that planning factors, administrative factors, procurement factors for goods and services, also regulatory factors are proved to have a negative and significant effect on budget delays at the Inspectorate General of the Ministry of Home Affairs. Meanwhile, the Human Resources factor is proved insignificant to the delay in the budget at the Inspectorate General of the Ministry of Home Affairs.

Keywords:- *Planning, Administration, Human Resource, Goods and Services Procurement and Regulation.*

I. INTRODUCTION

State Budget (APBN) is the financial planning of the state government (annually) that is approved by the House of Representatives (DPR) and managed in an orderly manner, complying with regulations and laws, economically, transparently, effectively, efficiently, and responsibly taking into account propriety and sense of fairness. In the implementation of the state budget (APBN) is started from drafting and ratifying the budget implementation document called DIPA (List of Budget

Implementation Stuffing). drafting of DIPA by PA (Budget User) on the basis of the details of the state budget (APBN). The Working Unit is the executor from the Ministry of Finance, use of automatic molds from the system on the DIPA when its contents about performance information. details of expenses, withdrawal planning and estimated receipts, and recording whose function is the reference to the implementation of task force activities.

The implementation of activities are carried out based on the plan that can result in the establishment of regular absorption patterns, thus, it can provide certainty of the amount of withdrawal and time to draw up a good cash plan by the Minister of finance as The General Treasurer of the State. There is a frequent phenomenon regarding budgets that is not absorbed much at the beginning of the year, but it is forced to absorb them at the end of the year. Where is the delay in the absorption of the budget of the Ministry and Institutions is seen as poor governance performance. Budget absorption at the General Inspectorate of the Ministry of Home Affairs is seen from the target of realization of the Amount of Spending, General Inspectorate of the Home Affairs ministry, where is the realization in every years not reach 100% of the planned budget each year.

Table 1 The Report on Realization of Echelon I Budget of Inspectorate General of The Minister of Home Affairs

| Year | Budget | Realization | % |
|------|----------------|----------------|-----|
| 2015 | 69,562,075,000 | 45,683,696,954 | 66% |
| 2016 | 63,260,709,000 | 48,937,184,227 | 77% |
| 2017 | 69,581,254,000 | 56,167,029,465 | 81% |
| 2018 | 76,400,370,000 | 65,585,238,311 | 86% |
| 2019 | 78,885,141,000 | 76,791,793,329 | 97% |

Source : The Report on Realization of Echelon I Budget of Inspectorate General of The Ministry of Home Affairs

Based on the result of preliminary observation researcher for the delay of budget absorption in General Inspectorate of the Ministry of Home Affairs are caused by several factors, they are: there is revision in DIPA that is caused from government expenditure saving program and from the activities based on situations, conditions and needs when implementing; budget revision submission is not in accordance with the appointed time; the late submission of contract application to KPPN so it is as an impact on the budget disbursement process; the late of billing receipts

sent by third parties and the late of submissions to the Finance Department; the signatory official associated with the budget disbursement process is not in place (administration); the implementation of activities is not on schedule that impacts the target for achieving the realization of the budget is not in accordance.

II. LITERATUR REVIEW

A. Institutional Theory

Institutional theory based on certain premise, that the establishment of an organization or institution is caused by pressure from the institutional environment so as to be the cause of institutionalization.

Public Finance

Public finance theory states that government institutions need planning to allocate budget resources and distribute budgets.

B. Budget Absorption

Minister of finance regulation number 249 in 2011 said “budget absorption is one of indicator performance evaluation over implementation aspects.” The budget absorption is as the element of finance accountability to the Government Agency Performance Accounting Report (LAKIP).

C. Factors those are influencing in Budget Absorption

- *Planning Factor*

Based on Shah et. al. (2007) in Tofani et.al. (2020) states that “planning is very closely related to budget absorption because failed budgeting planning will result in the lack of government work programs that is indirectly adversely influence the government's performance.”

- *Administration Factor*

Based on Putri (2014) in Tofani et.al. (2020) states that “ administration becomes one of part development process, because the activity is done, it has a great influence to the development that is arranged in government system.”

- *Human Resources Factor*

Based on Tofani et.al. (2020) states that “Human resources are highly influential in the absorption of budgets at the working unit level, especially the human resources of financial manager, human resources in the budget process are closely related to the capacity and ability of individuals to perform their each respective functions and roles in policy making and financial management of government agencies.”

- *Goods/Services Procurement Factor*

Presidential Regulation number 16 in 2018 about Procurement of goods/services states “users of service goods must fulfill the requirements that has specified.”

- *Regulation Factor*

Based on Oktaliza et.al. (2020) states that “regulation is regulasi merupakan a set of rules that are deliberately made to be as guidelines for conducting an activity and have the power of law.”

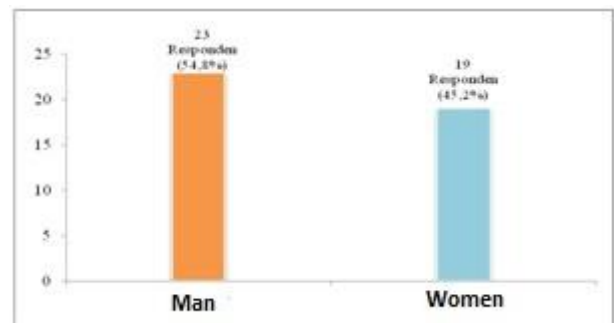
III. RESEARCH METHOD

This research uses qualitative approach and it is *explanatory research*. There are five *independent variable*. They are planning, administration, Human resources, goods/services procurement and one dependent variable. It is the delay of spending budget absorption.

The population in this research are the employees at the General Inspectorate in the Ministry of Home Affairs. The sampling Method usessaturated sampling techniques. The total population are the financial managers, the finance department, the planning department, the general department and employing department, they are 42 people with *Structural Equation Model* Approach, with *measurement model* by Smart PLS program version 3.

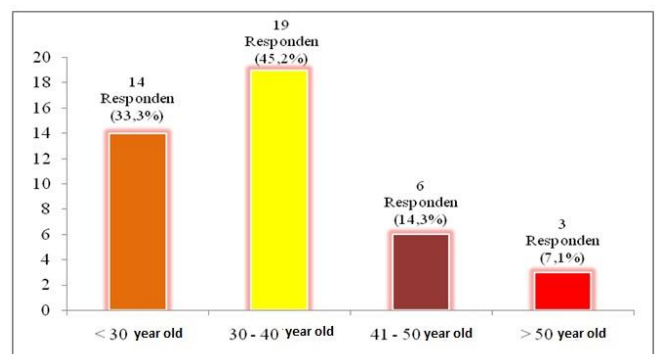
IV. DISCUSSION AND RESULT

As the beginning of analysis program, first known answers to the characteristics of respondents are grouped on the basis of age, gender, education, and length of work.



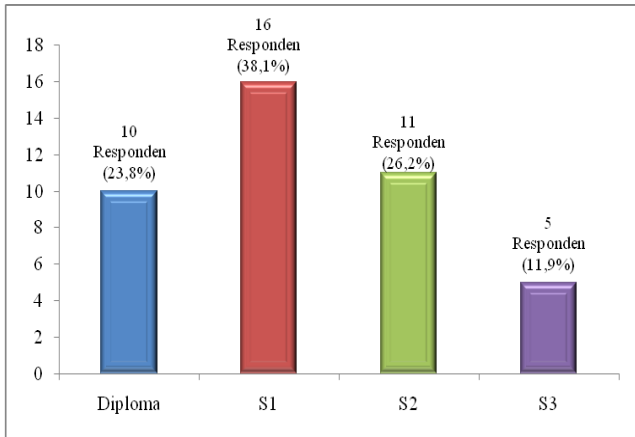
Picture 1
Respondent Profile Based on Gender

Male respondent is 23 (54.8%) and women respondent 19 (45.2%).



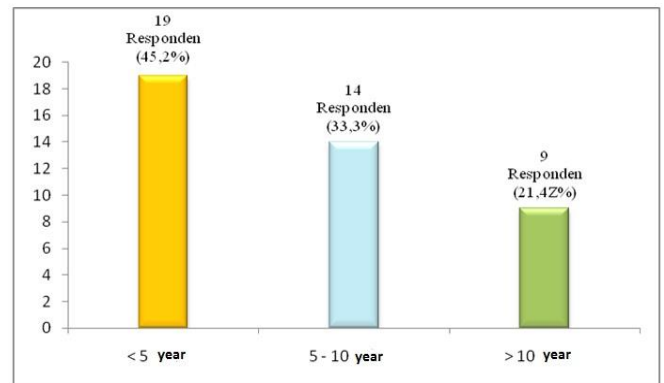
Picture 2
Respondent Profile Based on Age

It can be explained the majority of respondent ages are 30-40 years old, those are 19 respondent (45,2%), the respondents are under 30 years old, they are 14 respondent (33,3%) and the respondents are 41-50 years old, they are 6 respondent, while the remaining are 3 respondents, those are over the age of 50.



Picture 3
Respondent Profile Based on The Education

It can be known, the majority of respondents are undergraduate program (S1), they are 16 respondents (38,1%), followed by graduate program (S2), they are 11 respondents (26,2%) and Diploma program, they are 10 respondents (23,8%). While, the remaining are 5 respondents (11,9%) they are post graduate program (S3).



Picture 4
Respondent Profile Based on Length of Work

It can be known, the majority of respondents whose work less than five years are 19 people (45,2%), the respondents whose work in 5 up to 10 years are 14 people (33,3%) ,and the remaining are 9 people (21,42%), they answer if they have worked more than 10 years.

In accordance with the PLS method against the validity test of reflection indicators through two stages. First step is *convergent validity* test, it is validity test based on loading value of each construct factor and continued by *discriminate validity* test, it is validity test based on comparison.

A. Validity Test

Based on Gozali and Latan (2015) “an indicator is considered to have a high validity rate if it has a loading factor value greater than 0.70.”

Table 2 Convergent Validity

| Variable | Indicator | Outer Loading Value | Terms | Description |
|--|-----------|---------------------|-------|-------------|
| Planning factor <X1> | X1-1 | 0,874 | >0,7 | Valid |
| | X1-2 | 0,851 | >0,7 | Valid |
| | X1-2 | 0,852 | >0,7 | Valid |
| | X1-4 | 0,865 | >0,7 | Valid |
| | X1-5 | 0,897 | >0,7 | Valid |
| Administration Factor | X2-1 | 0,815 | >0,7 | Valid |
| | X2-2 | 0,899 | >0,7 | Valid |
| | X2-2 | 0,838 | >0,7 | Valid |
| | X2-4 | 0,720 | >0,7 | Valid |
| Human Resources Factor <X3> | X3-1 | 0,869 | >0,7 | Valid |
| | X3-2 | 0,742 | >0,7 | Valid |
| | X3-2 | 0,882 | >0,7 | Valid |
| | X3-4 | 0,841 | >0,7 | Valid |
| Goods and Services Procurement Factor <X4> | X4-1 | 0,846 | >0,7 | Valid |
| | X4-2 | 0,881 | >0,7 | Valid |
| | X4-2 | 0,775 | >0,7 | Valid |
| | X4-4 | 0,779 | >0,7 | Valid |
| | X4-5 | 0,852 | >0,7 | Valid |
| | X4-6 | 0,833 | >0,7 | Valid |
| | X4-7 | 0,792 | >0,7 | Valid |
| | X4-8 | 0,829 | >0,7 | Valid |
| Regulation Factor | X5-1 | 0,863 | >0,7 | Valid |
| | X5-2 | 0,950 | >0,7 | Valid |

| | | | | |
|--------------------------------|------|-------|------|-------|
| The delay of budget absorption | X5-3 | 0,775 | >0,7 | Valid |
| | Y-1 | 0,746 | >0,7 | Valid |
| | Y-2 | 0,775 | >0,7 | Valid |
| | Y-2 | 0,814 | >0,7 | Valid |
| | Y-4 | 0,864 | >0,7 | Valid |
| | Y-5 | 0,829 | >0,7 | Valid |

So it can be known all the loading factor values of each indicator used > 0.70. This proves that all indicators used are valid or *convergent validity* has been fulfilled.

Then, to *convergent validity* test can be through from AVE value (Average Variance Extracted). AVE value is good if it has value > 0,50 (Ghozali & Latan, 2012). Here is the value of the AVE table:

Table 3 AVE (Average Variance Extraction) Model Research

| Variabel | AVE Value |
|-----------------------------------|-----------|
| Planning Factor | 0,684 |
| Administration Factor | 0,593 |
| Human Resource Factor | 0,697 |
| Regulation Factor | 0,746 |
| Goods/Services Procurement Factor | 0,655 |
| Delay of Budget Absorption | 0,655 |

Source: The Result of Analysis with SmartPLS 3.2.8 (2019)

The AVE Value of the research model of each variable is above 0.50, thus the AVE value for the discriminant validity test has been fulfilled for the next test.

B. Reliability Test

In accordance with PLS reliability method, the indicator for this observation is based on the *value of composite reliability* and *cronbach's alpha* on each indicator block. *Rule of thumb* composite reliability or nilai alpha value, it must > 0,7 although the value of 0.6 is acceptable.

Table 4 Composite Reliability value from research model

| Variable | Composite Reliability | Terms | Description |
|-----------------------------------|-----------------------|-------|-------------|
| Planning Factor | 0,914 | > 0.7 | Reliabel |
| Administration Factor | 0,853 | > 0.7 | Reliabel |
| Human Resource Factor | 0,902 | > 0.7 | Reliabel |
| Regulation Factor | 0,897 | > 0.7 | Reliabel |
| Goods/Services Procurement Factor | 0,937 | > 0.7 | Reliabel |
| Delay of Budget Absorption | 0,893 | > 0.7 | Reliabel |

Source: The result of Analysis uses SmartPLS 3.2.8 (2019)

The *composite reliability* value of the research model shows each variable already has *composite reliability* value > 0.7, so that it can be drawn conclusions if the research model already fulfills the value of *composite reliability*.

The next reliability test is *Cronbach's alpha* value test, and the construct is called *reliabel* when *Cronbach's alpha* value is above 0.60 (Ghozali, 2012).

Table 5 Cronbach's Alpha Value from Research Model

| Variable | Cronbach's Alpha | Terms | Description |
|---------------------------------------|------------------|-------|-------------|
| Planning Factor | 0,881 | > 0.6 | Reliabel |
| Administration Factor | 0,772 | > 0.6 | Reliabel |
| Human Resource Factor | 0,854 | > 0.6 | Reliabel |
| Regulation Factor | 0,924 | > 0.6 | Reliabel |
| Goods and Services Procurement Factor | 0,826 | > 0.6 | Reliabel |
| Delay of Budget Absorption | 0,849 | > 0.6 | Reliabel |

Source: The result of Analysis uses SmartPLS 3.2.7 (2019)

Value of cronbach's alpha from the research model seen each variables that has been valued *cronbach's alpha* > 0.6. So it can be taken the conclusion of the research model already fulfilled the value of *cronbach's alpha*. Based on the model, it can be concluded if the model has been fulfilled the criteria of *Composite Reliability* and *Cronbach's Alpha*, so the research model has been fulfilled reliability criteria and as a reliable and reliable measuring instrument.

C. Coefficient of determination Test / R Square (R2)

Evaluation of inner models is known from the determination coefficient, the goal is to measure how far the model is capable explaining the variance of dependent variables. *tujuannyasebagai* pengukuran seberapa jauh kemampuan model untuk menerangkan variansi variable dependen. According to Chin (1998) in Yamin and Kurniawan (2011) describes "the criteria of Limitation of R2 values in three classifications, they are namely R2 values = 0.67, 0.33, and 0.19, these are as subdstantial, moderate, and weak."

Table 6 R Square Value (R²) from Research Model

| Construct | R-Square |
|----------------------------|----------|
| Delay of Budget Absorption | 0,965 |

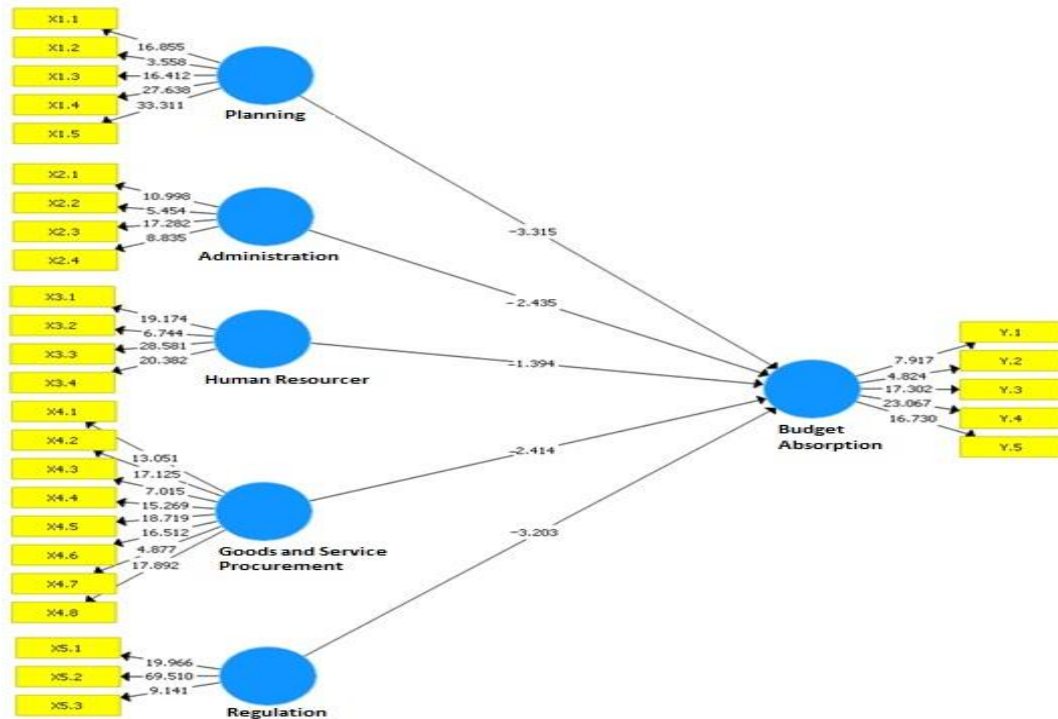
Source: Result of Analysis with Smart PLS 3.2.8 (2019)

The relationship of construction based on R-square value on variable budget absorption delay (Y) is 0.965, this indicates shown that 96.5% variable budget absorption delay (Y) may be influenced by variable factor planning (X1), administrative factor (X2), Human Resource factor (X3), procurement factor of goods and services (X4), and regulatory factor (X5) as together (simultaneously), while the remaining 3,5% is influenced by others variable.

D. Hypothesis Test

Hypothesis test between constructs by *bootstrap sampling* method. Hypothesis test by *Smart PLS 3.2.8* can be

known from *Path Coefficient* value, that is *t-statistic* value from the relationship between the variable.



Picture 5
Structural Model Testing (T-Values)

Can be explained with table 7:

Table 7 Path Value of Coefficient, t-Statistic, dan P-Value

| | Original Sample (O) | Mean Sample (M) | Standard Dev. (STDEV) | T Statistic ((O/STDEV)) | P Values |
|---|---------------------|-----------------|-----------------------|-------------------------|--------------|
| Planning ->Budget Absorption | -0,136 | 0,129 | 0,041 | -3,315 | 0,001 |
| Administration ->Budget Absorption | -0,203 | 0,207 | 0,083 | -2,435 | 0,015 |
| Human Resources ->Budget Absorption | -0,132 | 0,154 | 0,095 | -1,394 | 0,164 |
| goods and services procurement & Jasa ->Budget Absorption | -0,300 | 0,267 | 0,124 | -2,414 | 0,016 |
| Regulation ->Budget Absorption | -0,290 | 0,302 | 0,090 | -3,203 | 0,001 |

Source: The Result of Analysis uses SmartPLS 3.2.8 (2019)

The result of hypothesis test uses software of Smart PLS 3.2.8. is explained as follows :

First Hypothesis (H1)

T statistics value is $-3,315 > t$ table value = 2,030, and the P-Values = $0,001 < \alpha = 0,05$. Original value sample is -0,136, it means if the variable of planning factor has negative to budget absorption delay variable, that is 13,6%.

Second Hypothesis (H2)

T statistics value is $-2,435 > t$ table value = 2,030, and P-Values = $0,015 < \alpha = 0,05$. Original value sample is -0,203, it means if the variable of administration has negative influenced to budget absorption delay variable, that is 20,3%.

Third Hypothesis (H3)

T statistics value is $-1,394 < t$ table value = 2,030, and the value of P-Values = $0,164 > \alpha = 0,05$. The original value sample is -0,132, it means Human resources variable has negative influenced budget absorption delay variable, that is 13,2%.

Forth Hypothesis (H4)

T statistics value is $-2,414 > t$ table value = 2,030, and the value of P-Values = $0,016 < \alpha = 0,05$. The original value sample is -0,300, it means procurement of goods and services variable has negative influenced budget absorption delay variable, that is 30%.

Fifth Hypothesis (H5)

T statistics value is $-3,203 > t$ table value = 2,030, dan the value of P-Values = $0,001 < \alpha = 0,05$. The original value sample is -0,290, it means regulation factor variable has negative influenced budget absorption delay variable, that is 29%.

V. CONCLUSION

A. Conclusion

Based on the result of research and discussion that has described in previous chapter, it can be concluded :

1. Planning factor proved to have negative and significant influence in the delay of budget in General inspectorate of the Ministry of Home Affairs.
2. Administration factor proved to have negative and significant influence in the delay of budget in General inspectorate of the Ministry of Home Affairs.
3. Human Resources proved that is not significant in the delay of budget in General inspectorate of the Ministry of Home Affairs.
4. Goods and services procurement factor proved to have negative and significant influence in the delay of budget in General inspectorate of the Ministry of Home Affairs.
5. Regulation factor proved to have negative and significant influence in the delay of budget in General inspectorate of the Ministry of Home Affairs.

B. Suggestion

For Management

1. The thing that should be noticed by management is to make a work plan document and budget that is arranged based on planning and allocating budget (pagu budget). For better budget planning, it is a good idea to involve each working unit to create a budget plan by adjusting the task or activities of each work unit by creating a work paper or schedule of activities to be carried out during the one-year allocation budget (pagubudget) taking into account the availability of existing funds. If the budget calculation has been done according to the schedule or activities there is an over budget, it is good that the budget that cannot be realized until the end of the budget year can be moved to another work unit that may still have a budget shortfall.
2. Therefore, it is advisable to the management to pay attention about the administrative process by utilizing a good and clear information system.
3. It is recommended to the management to maintain and improve the quality of human resources as well by paying attention to the area of expertise.
4. It is recommended to the management to pay more attention the time in the processing of marking contract documents by procurement officials.
5. It is recommended to the management to provide guidance regarding the regulations set out in the organization/agency.

For the Next Reseracher

1. The next researchers can add other variables that can influence in the delay of spending budget absorption.
2. The next researchers can use different object of research.
3. The sample of research is recommended using more sample.

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