

# Factors Affect Budget Absorption In Government Institutions Of South Sulawesi

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## Abstract

The purpose of this study was to analyze and study the effect of financial regulations, budget absorption, apparatus competence, bureaucratic environment, and organizational commitment to budget absorption by the South Sulawesi Provincial Government to be able to provide input for the policies of the South Sulawesi Provincial Government in maximizing budget absorption. This study's population was all employees of the South Sulawesi Provincial Government. They determined the sample using the technique Judgment Sampling by selecting 2 State Civil Servants represented by the Head of the regional apparatus organization Office as the Budget User Authority and Commitment Making Official at each Provincial Office. South Sulawesi so that a total of 54 samples were obtained. This study uses a quantitative approach with multiple regression analysis methods. The study results state that financial regulation, budget absorption, competence, bureaucratic environment, and organizational commitment have a positive and significant effect on budget absorption. This result implies that the community's interests always guide the South Sulawesi Provincial Government in every action and activity as principles in the planning and implementation process budgeting.

**Keywords** : Financial Regulation; Budget Planning; Apparatus Competence; Bureaucratic Environment; Organizational Commitment; Budget Absorption

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## 1. Introduction<sup>a</sup>

The budget is the most important economic tool owned by the government to direct socio-economic development, ensure sustainability, and improve people's quality of life (Mardiasmo, 2002; Sayuti, Majid & Juardi, 2018; Ruhmaini, Abdullah & Darwanis, 2019). The absorption rate of the central and local government budgets is often the main topic of discussion for economic observers as an indicator of the bureaucracy's failure. Not all of the funds allocated can be utilized by the government, which triggers the emergence of idle funds (Ruhmaini, Abdullah & Darwanis, 2019). City/Regional governments' ability to absorb expenditure budgets is called budget absorption, which can be seen by comparing the store with the budget realization. Andri, Harun & Dompok, (2019) states that budget absorption is one indicator of the success of regional apparatus organizations. In the Regulation of the Minister of Finance, PMK Number 249 / PMK.02 / 2011, article 4 paragraph 2 states budget absorption as an indicator of performance evaluation of the implementation aspect to produce information related to the implementation of activities achievement of outputs.

The phenomenon that occurs in the implementation of budgeting activities in Indonesia is that the delayed absorption of the APBD budget always happens at the beginning of the fiscal year; so that at the end of the budget year, the activities carried out by the Regional Apparatus Organization (OPD) always accumulate. This fact illustrates an unhealthy pattern of budget absorption and forms an indication of poor state financial management. (Noviwijaya & Rohman, 2013). For this reason, the government needs to seriously train how to manage the types of expenditure for goods and capital expenditures in its budget. This expenditure can increase the community's quality of life and welfare by increasing consumption value, increasing labor productivity, increasing real prosperity, and fulfilling economic stabilization (Sanjaya, 2018).

The phenomenon related to the slow absorption of the budget also occurred in South Sulawesi Province. APBD funds report 57 Agencies / Services / Bureaus with a total fund of Rp. 9.9 trillion more, until the third quarter of 2019, the

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realization accumulated with a value of 54.46% (Rp. 5.39 trillion) and a physical realization value of 54.04%. This reality illustrates that OPD schedules the disbursement of cash flow activities in the fourth quarter; therefore, the realization of the APBD until the end of the third quarter of the 2019 budget year is still low (South Sulawesi Provincial Government, quarter III, 2019).

One crucial aspect that functions in increasing budget absorption is financial regulation. Regulation is a guideline intended to organize something and provisions that must be implemented or obeyed (Bastian, 2010). Economic code is also used to implement organizational policies in dealing with problems that exist in public organizations. However, government agencies' reality in budget execution often occurs delays due to regulations that change rapidly while the time available is not too much. Therefore, every regional employee who manages the budget must understand and comply with the applicable rules so that budget absorption can run optimally.

Several previous researchers, including by, have researched financial regulations affecting budget absorption. The minimal absorption of the budget is due to rules that change from time to time so that several ongoing budgeting activities need to be adjusted to the new regulations (Arif & Halim, 2013). Research (Juliani & Sholihin, 2014; Musnawati, Basri, & Nasrizal, 2019; Ramadhani & Setiawan, 2019) emphasizes the same thing, namely regulations have a positive and significant effect on budget absorption. This means that all activities related to the procurement of goods/services must comply with applicable laws. However, the research results (Sanjaya, 2018) found that financial regulations do not significantly affect budget absorption.

This study aims to analyze and examine the influence of financial regulations, budget planning, apparatus competence, bureaucratic environment, and organizational commitment to budget absorption in the Regional Apparatus Organization of the South Sulawesi Provincial Government. The benefits expected from this research results are used as material for policy and evaluation for the South Sulawesi Provincial Government in maximizing budget absorption. This study uses agency theory to explain the regulatory linkages in budget implementation that relieve the agent from carrying out programs and activities that have been budgeted for in an OPD. So it is hoped that budget absorption for a program and action can be carried out more quickly because there is a particular legal or regulatory force.

**H1:** Financial regulations have a positive effect on budget absorption.

Another essential aspect that needs to be considered to increase budget absorption is budget planning. In 2014, the Directorate General of Treasury explained that budget planning is an integral part of efforts to accelerate budget absorption because good budget planning will ensure the availability of funds to finance government activities. Budget planning is a reference in preparing income, expenditure, and financing plans for a certain period (Putri, Yuniarta, & Prayudi, 2017). The study (Zarinah, Darwanis, & Abdullah, 2016; Aldita & Muniruddin, 2018; Suyono, 2020) shows that budget planning has a significant positive effect on budget absorption. Agency theory in this study explains the principal's rights and authorities as (the trustee) to ask respondents for the agent for the presentation, reporting, and disclosure of all program planning and activities they have made and their problems with budget absorption.

**H2:** Budget planning has a positive effect on budget absorption.

Another aspect that is the key to success in budget management is the apparatus that has the capacity. Appliance with competence in budget management will help increase budget absorption. The delay in the absorption of the expenditure budget in OPD is due to the limited number of apparatus managing the account; on the other hand, staff who concurrently work causes not to focus on one activity and an uneven pattern transfer. Apparatus competence is needed in increasing budget absorption so that the planned program can be implemented effectively and efficiently as the findings have been made by (Jumriani, 2018), which shows that the competence of human resources has a significant effect on budget absorption. Research result (Made, Mimba, & Wirakusuma, 2016; Malahayati & Islahuddin, 2015; Laka, Sukartha, & Wirama, 2017) dan (Dadan & Zaenur, 2017) found that the competence of Human Resources has a positive and significant effect on budget absorption. Goal Setting Theory is used in this study to describe the critical role of human resources in organizations. Human Resources who have specific competence regarding the budget will be successful in implementing the budget. The better the quality of the apparatus, the higher the achievements obtained in budget execution.

**H3:** Apparatus competence has a positive effect on budget absorption.

The bureaucratic environment is also an essential aspect of budget absorption. The bureaucratic environment is a situation that occurs in OPD, which forms the implementation of organizational goals. Bureaucratization is a way of conducting bureaucracy based on regulations and procedures; it is a social work instrument. A structured and systematic bureaucratization of an institution illustrates the validity of regulation and ensures that the formal rules have been applied effectively (Bozeman, 2015). Research results (Juliani & Sholihin, 2014; Gagola, Sondakh, & Warongan, 2017; Mastuti & Kristianto, 2017) state that the bureaucratic environment affects budget absorption. This happens because of the support and a conducive environment and conditions in the SKPD that can support better budget absorption (Rerung, Karamoy, & Pontoh, 2017). Agency theory focuses on how the agent (the recipient of the mandate) performs his duties under the principal's wishes (trustee) in an excellent bureaucratic environment. It will implement budget operations to run smoothly and achieve organizational goals.

**H4:** The bureaucratic environment has a positive effect on budget absorption

Organizational commitment is the role of employees as budget users with various efforts to achieve the maximum budget absorption target. High organizational commitment from the apparatus is needed in budget execution so that the available

budget can be maximally absorbed. The research results (Juliani & Sholihin, 2014; Alumbida, Saerang, & Ilat, 2016; Mastuti & Kristianto, 2017) found that organizational commitment has a positive and significant effect on budget absorption. The goal-setting in this study is to reinforce the strong organizational commitment of the apparatus to achieve goals, leading to employee participation in determining, formulating, and planning programs that will strive to achieve optimal results in their output.

**H5:** Organizational commitment has a positive effect on budget absorption

This research refers to research (Putri, Yuniarta, & Prayudi, 2017), which examines budget planning, human resources quality, and organizational commitment to budget absorption. The difference between this research and research (Putri, Yuniarta, & Prayudi, 2017) is that the research adds two variables: financial regulation and bureaucratic environment. Another difference is in the sample used in this study, namely, OPD employees of South Sulawesi Province. In contrast, the research (Putri, Yuniarta, & Prayudi, 2017) used a sample from the Bali Provincial Office

### 3. Research Design and Method

This research uses quantitative methods. The data in this study were analyzed using multiple regression analysis models. Sources of data in this study are primary data collected using a questionnaire. The population in this study were all employees within the OPD Pemprov, namely 27 Dinas. The sampling technique used Judgment Sampling by selecting 2 State Civil Servants represented by the OPD Office Head as the Budget User Authority (KPA) and Commitment Making Official (PPK) at each South Sulawesi Provincial Office. The total sample of 54 State Civil Servants, while the regression equation of this study is as follows (Sugiyono, 2015):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Description:

Y = Budget Absorption  
a = Constant  
X1 = Financial regulations  
X2 = Budget planning  
X3 = Apparatus competence  
X4 = The bureaucratic environment  
X5 = Organizational commitment  
 $\beta_1 - \beta_5$  = Regression Coefficient  
e = Standard Error

### 4. Results and Discussion

#### Statistical Analysis

In this study, to test for normality, the Normal PP Plot of Regression Standardized Residual graph is used to see the regression model for the dependent variable (bound) and the independent variable (free) whether it has a contribution or not. The Normal PP Plot of Regression Standardized Residual graph, as presented in Figure 1, shows the dots spreading around the diagonal line. The distribution direction follows the direction of the diagonal line. This indicates that the regression model is feasible because it meets the assumption of normality.

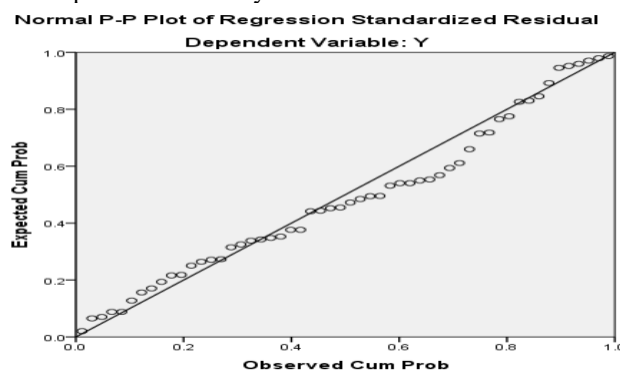


Figure 1. Normality Test Results

If there is a high correlation between the independent variables, then the relationship between the independent variables and the dependent variable will be disturbed. To test for multicollinearity, it can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than 10, and the tolerance value is not less than 0.1, the model can be said to be free from multicollinearity (Sunjoyo, 2013). The multicollinearity test results in Table 2 show that the variables of financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment have a tolerance value above 0.1 and VIF less than 10. These results indicate that the regression equation model has no symptoms. Multicollinearity so that the data can be used in this study.

Table 2.

Multicollinearity Test Results

Coefficients		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Financial regulations	.461	2.167
	Budget planning	.660	1.515
	Apparatus competence	.205	4.868
	The bureaucratic environment	.245	4.074
	Organizational commitment.	.178	5.631

a. Dependent Variable: Absorption Budget

Source: Output SPSS, (2020)

The multicollinearity test results in Table 2 show that the variables of financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment have a tolerance value above 0.1 and VIF less than 10. These results indicate that the regression equation model has no symptoms. Multicollinearity so that the data can be used in this study. Heteroscedasticity detection is carried out using the method scatterplot by looking at the distribution of the resulting points randomly, not forming a specific pattern, and the direction of the distribution above or below the number 0 Y-axis. Figure 2 shows that the data are scattered on the Y-axis and do not form a clear pattern. The regression model is suitable to predict budget absorption with influencing variables, namely financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment.

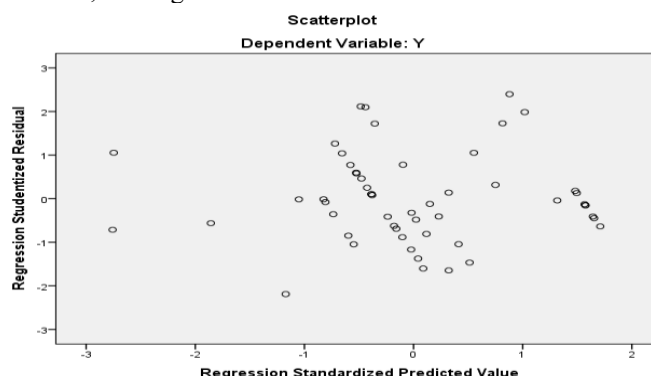


Figure 2. Heteroscedasticity Test Results

Table 3 shows the determination coefficient test results with an adjusted R square number of 0.920; This indicates that the variable of budget absorption can be explained by variables of financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment 92.00%. In comparison, the remaining 8.00% can be explained by other variables not present in this study. The significance level is less than 0.05, so it can be said that financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment simultaneously influence budget absorption, with a probability of 0.000. Since the chance is much smaller than the significant value of 0.05, a regression model can be used to predict budget absorption.

The multiple linear regression test results shown in Table 3 show the value of the regression coefficient formed in this test:

$$Y = -1.464 + 0,150 X_1 + 0,200 X_2 + 0,379 X_3 + 0,286 X_4 + 0,347 X_5 + e$$

The regression equation above shows a constant value of 1.464. It states, if the independent variable (financial regulation, budget planning, apparatus competence, bureaucratic environment, and organizational commitment) is zero (0), then the value of the dependent variable (budget absorption) is 1,464 units. The regression coefficient on the financial regulation

variable is 0.150, meaning a unidirectional relationship with the budget absorption variable. The higher the budget regulation by 0.150 or 15.00%, the absorption of the budget will increase, provided that other variables are considered constant. For the regression coefficient on the budget planning variable of 0.200, these results indicate that there is a unidirectional relationship between budget planning and the budget absorption variable. The higher the budget planning, the budget absorption will increase by 20%. The regression coefficient on the apparatus competency variable is 0.379; these results indicate a unidirectional relationship between the apparatus competence and the budget absorption variable. If the apparatus's competence increases by 37.9%, the variable of budget absorption will increase by 37.9%. The regression coefficient on the bureaucratic environment variable is 0.286; These results suggest a unidirectional relationship between the bureaucratic environment and the budget absorption variable. The higher the bureaucratic environment, the budget absorption will increase by 28.6%. The regression coefficient on the organizational commitment variable is 0.347; These results suggest a unidirectional relationship between organizational commitment and budget absorption variables. The higher the organizational commitment, the budget absorption will increase by 34.7%.

Table 3.

Summary of Hypothesis Test Results

Variable	coefficient	t-ratio	Probability Significance	Decision
Financial regulations	0.150	2.675	.010	Significant
Budget planning	0.200	3.455	.001	Significant
Apparatus competence	0.379	3.879	.000	Significant
The bureaucratic environment	0.286	2.626	.012	Significant
Organizational commitment	0.347	2.668	.010	Significant
Constant	-1.464		0.000	
Adjusted R <sup>2</sup>	0.920			
F-ratio	122.681			
(Prob – Sig )	0.000			
N	54			

Source: Output SPSS, (2020)

## Discussion

Financial regulation positively and significantly affects the dependent variable, namely, budget absorption. This study supports the hypothesis, which means that economic law in the budget management process has been well implemented in the OPD of South Sulawesi Province. Clear regulations prevent budget executors from having doubts about implementing programs and activities so that the budget can be absorbed quickly. As the recipient of the mandate from the people (agent), the government is obliged to issue a regulation in the form of a Regional Regulation on Regional Budget and Expenditure that favors the interests of the trustee (the people). The government is also obliged to issue regulations in the form of technical guidelines such as Regional Head Regulations that provide direction and basis for all government stakeholders to work as much as possible without feeling doubtful and uncertain. The government is also obliged to implement budget absorption in a compliant and obedient manner based on statutory provisions and consistent with what has been decided in a transparent, accountable, and responsible manner. This study's results support research (Musnawati, Basri, & Nasrizal, 2019; Ramadhani & Setiawan, 2019), which found that regulations positively and significantly affect budget absorption. However, this study's results are different from research (Sanjaya, 2018) that financial regulation has no significant impact on budget absorption.

Budget planning has a positive and significant effect on budget absorption. This means that preparing income, expenditure, and the OPD of South Sulawesi Province carries out financing plans; a formulation guideline is needed, namely budget planning. Detailed budget planning has implications for a fair work program process to absorb the budget maximally. Budget planning is the most crucial stage in the context of regional financial management. In this process, the executive discusses the account and the legislature regarding presenting financial reports and all program planning related to budget absorption. Budget planning is a reference in preparing income, expenditure, and financing plans for a certain period (Putri, Yuniarta, & Prayudi, 2017; Zarinah, Darwanis, & Abdullah, 2016; Aldita & Muniruddin, 2018; Suyono, 2020).

The apparatus positively and significantly affects budget absorption. The capacity possessed by the apparatus plays an essential role in increasing budget absorption. Budget management apparatuses that can complete their duties in the financial management preparation process will quickly absorb the budget. The goal-setting theory describes human resources' role-playing an essential role in the organization if the operator's competence follows their specialization so that budget execution will be successful. The increasing quality of the apparatus will impact increasing the achievement of budget execution. Therefore, the state civil apparatus must be supported by a qualified educational background, skills that are continuously honed through training, and the most important thing is that integrity must always be maintained (Made, Mimba, &



Wirakusuma, 2016; Malahayati & Islahuddin, 2015; Laka, Sukartha, & Wirama, 2017; Dadan & Zaenur, 2017).

The Bureaucratic environment has a positive and significant effect on budget absorption. The bureaucratic climate in the OPD of South Sulawesi Province is classified as useful; This is evidenced by the experience and intelligence of the budget management apparatus in analyzing a problem, and being careful in making decisions to implement APBD absorption is smooth. These results illustrate that the government has carried out its duties following the people's wishes marked by the maximum effort in carrying out budget operational activities so that it runs smoothly and organizational goals are achieved. This result implies that the Provincial Government of South Sulawesi always creates a bureaucratic environment that focuses on providing services to the people. A conducive environment and conditions in the SKPD can support better budget absorption (Juliani & Sholihin, 2014; Gagola, Sondakh, & Warongan, 2017; Mastuti & Kristianto, 2017; Rerung, Karamoy, & Pontoh, 2017).

Organizational commitment has a positive and significant effect on budget absorption. These results explain that if the budget management apparatus has a strong commitment to completing budget activities prepared in a given period, then the budget absorption will not accumulate at the end of the period. The goal-setting theory emphasizes that the budget management apparatus's organizational commitment is formed because of a perception of goal achievement, resulting in strong participation from the device in determining, formulating, and planning programs that will strive to achieve optimal results (Juliani & Sholihin, 2014; Alumbida, Saerang, & Ilat, 2016; Mastuti & Kristianto, 2017). This study implies that the Provincial Government of South Sulawesi is more concerned with organizations and society's interests than personal interests. The employees within the scope of South Sulawesi Province are committed to achieving goals and doing their best to achieve targets and realize the use of budgets based on community welfare.

## 5. Conclusions

As a recipient of the trust (agent), the government has an essential role in the process of advancing the region and improving people's welfare (principal); Therefore, the government must be able to carry out development optimally, which is in line to enhance the people's standard of living. The progress of a region and efforts to improve the community's standard of living can be seen from how much the government can manage regional budgets for the city's benefit. The government can work together with the community to use authority, services, and strategies to solve problems in the region. The Provincial Government of South Sulawesi can use the budget effectively and with value to achieve effective use of the budget. The results of this study suggest that the government can maintain compliance with regulations, plan a budget with consideration output a larger the community, manage the competence of the apparatus maximally, maintain the integrity of the bureaucratic environment, and be committed to implementing pro-people budget policies.

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