

## Factors Affecting the Absolute Budget of Tambrauw Regency, Papua Province West

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**Abstract:** This study aims to analyze the factors that influence the absorption of the Tambrauw Regency budget, West Papua Province. This type of research is associative. The research method used is a survey method. The population of this study was 150 respondents consisting of the Head of Regional Apparatus Organizations, Head of Finance Section of Regional Apparatus Organizations, Head of Regional Apparatus Organization Planning Section, Regional Apparatus Organization Expenditure Treasurer and the Committee for the Procurement of Goods and Services at 30 Regional Apparatus Organizations. The number of samples that became respondents from the population was 112 people. The results of research with multiple linear regression analysis state that budget planning,

**Key words:** Budget absorption, budget planning, budget execution, procurement of goods and services

Absorption target failure The budget results in the loss of the benefits of spending, because the funds allocated are not all that can be utilized by the government, which means that there are idle funds.

This late budget absorption needs attention perlu serious attention from the government, especially for the type of expenditure on goods and expenditures and capital expenditures. Therefore, these expenditures can improve the quality of life and increase people's welfare through increasing consumption values, increasing labor productivity, increasing real prosperity, and realizing macroeconomic stabilization.

Phenomenon of “lateness” or The non-optimal absorption of local government budgets, which is still a classic problem for local governments, is the reason researchers are interested in researching the factors that influence budget absorption in regional apparatus organizations (OPD) in the Tambrauw Regency Government of West Papua Province.

In Abdullah's research, et.al (2015) stated that there are several reasons why budget absorption in local governments rarely reaches one hundred percent. First, the determination of the regional budget (called the Regional Revenue and Expenditure Budget or APBD) is late, so that the implementation time is less than one year. Second, the remainder of the previous year's budget (SiLPA), which burdened the implementation of the budget in the current year, and third, there was a change in the budget, namely adjustments to the latest developments in the regional budget.

Based on several previous studies Factors that affect budget absorption include budget planning, budget execution, procurement of goods and services, management commitment and the bureaucratic environment (Ferdinan, et.al 2020; Oktari, et.al 2020; Elim, et.al 2018; Ramdhani and Setiawan, 2019; Ramdhani and Anisa, 2017; Harahap et.al; 2020).

From the description above, the authors are interested in conducting research with the title "Factors Affecting Budget Absorption in Tambrau Regency, West Papua Province", where in this study the researcher highlights several factors that are quite dominant in influencing budget absorption, including budget planning, budget execution, procurement of goods and services.

Jensen and Meckling (1976) in (Zarinah, 2016) explain the agency relationship in agency theory. The owner or shareholder is the principal while the management is the agent. Agency theory bases the contractual relationship between members in the company, where the principal and agent are the main actors. The principal is the party that mandates the agent to act on behalf of the principal, while the agent is the party who is mandated by the principal to run the company. The agent is obliged to account for what has been mandated by the principal.

*Agency theory* explain the phenomenon that occurs when superiors delegate their authority to subordinates to carry out tasks or authority to make decisions (Anthony and Govindarajan, 2005). The agency relationship in the context of local government between superiors and subordinates, where subordinates carry out the planning, implementation and reporting processes on regional budgets by forming a Regional Government Budget Team (TAPD), while superiors play a role in carrying out supervision.

The regional budget is a financial plan that forms the basis for the implementation of public services. In Indonesia, the regional budget document is called the regional revenue and expenditure budget (APBD), for both provinces and districts and cities. The process of preparing the budget after Law 22/1999 (and Law 32/2004) involves two parties: the executive and the legislature, each through a team or budget committee. (AKU) and budget priorities, which will serve as guidelines for the preparation of the revenue and expenditure budgets. The executive drafts the APBD in accordance with AKU and budget priorities, which is then submitted to the legislature to be studied and discussed together before being enacted as a regional regulation (Perda). From an agency perspective, this is a form of contract (incomplete contract), which becomes a tool for the legislature to oversee the execution of the budget by the executive. The implication in this study is that the executive as an agent who carries out budget planning and evaluation as well as setting cost standards will be supervised by the legislature as the principal or representatives of the people. The executive (agent) who has been authorized by the Legislature (Principal) to manage the budget is obliged to account for what has been mandated, which becomes a tool for the legislature to oversee the execution of the budget by the executive. The implication in this study is that the executive as an agent who carries out budget planning and evaluation as well as setting cost standards will be supervised by the legislature as the principal or representatives of the people. The executive (agent) who has been authorized by the Legislature (Principal) to manage the budget is obliged to account for what has been mandated, which becomes a tool for the legislature to oversee the execution of the budget by the executive. The implication in this study is that the executive as an agent who carries out budget planning and evaluation as well as setting cost standards will be supervised by the legislature as the principal or representatives of the people. The executive (agent) who has been authorized by the Legislature (Principal) to manage the budget is obliged to account for what has been mandated.

Based on the prepared background, it can be formulated The problems to be investigated in this research are as follows:

Is there a significant influence of Budget Planning on Budget Absorption in the Tambrauw Regency Government of West Papua Province? Based on the formulation of the problem above, the objectives of this study are: To analyze the significance of the influence of Budget Planning on Budget Absorption in the Tambrauw Regency Government of West Papua Province.

## METHODS

THE DATA USED IN THIS STUDY ARE QUALITATIVE AND QUANTITATIVE.

a. Qualitative data, namely data presented in the form of verbal words not in the form of numbers. The qualitative data in this study is a general description of the object of research, including: A brief history of the founding of the organization, Vision and Mission, organizational structure, and others.

b. Quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or in the form of numbers which in this study is the Government Agency Performance Report (LAKIP) of Tambrauw Regency, West Papua Province.

The method of data collection in the study was carried out by:

The data collection technique used in this study was using a questionnaire. Questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer. The questionnaire is a data collection technique that is suitable for use if the number of respondents is large enough and spread over a wide area (Sugiyono, 2016).

### Research Instrument Scale

The research instrument scale used in this study is the Likert Scale, which is a scale used to measure attitudes, opinions and perceptions of a person or group about social events or phenomena. By using a Likert Scale, the dimensions are translated into variables and then the variables are translated into indicators that can be measured. Finally, these measurable indicators can be used as a starting point for making instrument items in the form of questions or statements that need to be answered by respondents. The form of this questionnaire is semi-closed, which is partly in the form of closed questions whose answers must be chosen by the respondent based on the choices provided. The scale used to measure the level of assessment involves a scale of 1 to 5, namely (Sugiyono, 2016).

**Table 4.1 Likert scale**

Scale	Score
Strongly agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

### Test Research Instruments (Questionnaire)

#### Validity test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the question is able to reveal something that will be measured by the questionnaire. The validity test in this study used the Pearson correlation, namely by calculating the correlation between the scores of each question item and the total score. The data is said to be valid if the

correlation between the scores of each statement item with the total score of each construct is significant at 0.05 or 0.01 then the statement is said to be valid (Ghozali, 2013).

#### Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time.

This test is carried out using the Cronbach alpha coefficient with the help of the SPSS 23.0 program. The way to measure reliability with Cronbach's Alpha with criteria more than 0.6 is reliable (Ghozali, 2013).

#### Data Analysis Techniques

##### **Classic assumption test**

The classical assumption test is used to determine whether the independent variable has an effect on the dependent variable so that the formulated regression model can be determined, it must meet several conditions. Some of the assumption tests used are as follows (Ghozali, 2013):

##### **a. Normality test**

The normality assumption test is used to test whether in a regression model, the independent variables or both have a normal distribution or not. Normality testing is done by using a normal probability plot graph.

##### **b. Multicollinearity Test**

Multicollinearity test aims to test the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables. In this study, the technique for detecting the presence or absence of multicollinearity in the regression is to look at the Variance Inflation Factor (VIF) value and the Tolerance value. If the Tolerance value is close to 1, and the VIF is around 1 to 10 and not more than 10, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

##### **c. Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residuals of one observation to another observation. If the variance of the residual from one observation to another observation remains, it is called homoscedasticity, and if it is different it is called heteroscedasticity. A good regression model is one with homoscedasticity or no heteroscedasticity.

Way to detect the presence or absence of heteroscedasticity, one of them is by looking at the graph, namely the graph plot between the predicted value of the dependent variable (ZPRED) and the residual (SRESID). Detect the presence or absence of a certain pattern on the scatter plot graph between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residual (Y predicted - Y actually) that has been studentized.

#### **F Statistic Test (Model Test)**

##### **Multiple Linear Regression Analysis**

Data analysis in this study was carried out using multiple linear regression analysis. Multiple regression analysis is used to predict how the condition (increase and decrease) of the dependent variable will be, if two or more independent variables as predictors are manipulated (increase in

value). So multiple regression analysis will be carried out if the number of independent variables is at least two. The multiple regression equation is as follows (Sugiyono, 2016):

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

Where:

Y = employee performance variables

a = constant, the value of Y if X = 0

b = multiple linear regression coefficient

$\varepsilon$  = Error Term

X1 = Budget Planning variables

X2 = Budget Execution variable

X3 = variable Procurement of goods and services

The results of this study are in line with research conducted by Purtanto (2015) which states that planning factors have a positive and significant effect on the absorption of local government budgets. This is also in line with the research of Herriyanto (2012) which states that planning has a significant positive effect on delays in budget absorption.

Planning is a process of selecting various alternative uses of resources to achieve certain goals in the future. In other words, planning in this case budget planning is a tool or means to achieve organizational goals or organizational performance, where performance is a description of the level of achievement of the implementation of an activity or program in realizing the goals, objectives and vision and mission of the organization.

Based on the results of research and discussion, it can be concluded that organizational performance in this case the performance of local governments will increase if accompanied by good budget planning. The results of this study are in line with the goal setting theory proposed by Locke (1978) explaining the relationship between the goals set and work performance (performance). The goal-setting theory proposed by Locke (1978) describes that the achievement of goals (budget absorption) initially depends on the individual's understanding of the objectives of the activity so that this understanding will help improve individual performance. The setting of activity objectives and the formation of an understanding are part of the planning activities.

In research in the field, goal setting is budget planning. Each regional apparatus organization sets goals that are formulated into budget plans to make it easier to achieve their performance targets in accordance with the vision and mission of the district.

### **Budget Implementation has a Positive Effect on Budget Absorption**

Based on the results of the study, it was found that the implementation of the budget had a positive and significant effect on budget absorption in regional apparatus organizations in Tandrauw Regency. The positive effect indicates that the better the implementation of the budget, the higher the absorption of the budget. Vice versa, the less well the implementation of budget planning is carried out, the lower the absorption of the budget.

The results of the research in the field indicate that the budget implementation activities in the research object include the implementation of the revenue budget, regional expenditure (APBD), and financing. This implementation is contained in programs and activities in the APBD. The right implementation according to the time and schedule will make the budget absorbed to the maximum. Furthermore, in the implementation of the PPTK expenditure will submit an

expenditure document to make an SPP which is the basis for the issuance of the SPM. The completeness of the supporting documents submitted will determine the length of the process of implementing payments at the expense of APBD expenditures. The better the implementation of expenditures at the expense of the APBD, the better the absorption of the budget (Malahayati, 2015).

The results of this study are in line with research conducted by Malahayati, (2015) which states that budget execution affects budget absorption. The results of this study indicate that the late appointment of financial management officials in SKPD/OPD affects budget absorption. The longer the financial management decree is issued, the longer the activities in the SKPD/OPD can begin to implement. In addition, when DPA receipts in SKPD/OPD also affect budget absorption. The sooner an OPD receives back the OPD's DPA, the sooner the OPD can start implementing its activities.

### **Procurement of Goods and Services Positively Affects Budget Absorption**

Based on the results of the study, it was found that the procurement of goods and services had a positive and significant effect on budget absorption in regional apparatus organizations in Tandrauw Regency. The positive effect indicates that the better the procurement of goods and services is carried out, the more budget absorption will be. Likewise, the less well the procurement of goods and services is carried out, the more budget absorption will decrease.

The results of this study are the same as research from Ramadhani and Setiawan (2019) which states that the procurement of goods/services has a significant effect on budget absorption. In line with that research conducted by Setyawan (2016), and Alimuddin (2018) also states that the factors affecting absorption The budget is caused by the procurement of goods/services.

The results of research in the field also show that the process of procuring goods and services runs according to the principles contained in Presidential Decree no. 54 of 2010 which is efficient, effective, open and competitive, transparent, fair/non-discriminatory, and accountable. These principles are applied to ensure that the procurement of goods and services is carried out in accordance with regulations and takes place optimally in terms of time so that budget absorption can be realized according to the target.

### **Conclusion**

This study aims to determine the effect of budget planning, budget execution, and procurement of goods and services, on budget absorption in regional apparatus organizations (OPD) in Tandrauw Regency. Based on the formulation of the problem, research objectives, and the results of hypothesis testing that have been discussed in the previous section, it can be concluded: Planning has a positive relationship and has a significant effect on budget absorption. The results of this study are in line with the goal setting theory that the achievement of goals (budget absorption) initially depends on the individual's understanding of the objectives of the activity so that this understanding will help improve individual performance. In addition, the setting of activity objectives and the formation of an understanding are part of the planning activities.

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