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Determinants Of The Level Of Budget Absorption In The Energy And Mineral Resources Service Of Jambi Province

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Abstract

This study aims to examine the effect of budget planning, quality of human resources and procurement of goods and services on budget absorption at Dinas Energi dan Sumber Daya Mineral Provinsi Jambi. The research approach used in this study uses a quantitative descriptive method approach. The respondent determination technique is determined using saturated sampling, which means that the entire population in this study is used as a sample, amounting to 64 people. This study is related to testing H1 to H3 in analyzing data using the Partial Least Square (PLS) method in the Structural Equation Model (SEM) with the help of smartPLS software version 4. The results of the study indicate that budget planning affects the level of budget absorption, the better and better the quality in planning a budget, the higher the level of budget absorption and can ensure that the budget is used effectively and efficiently. Likewise, the variable of human resource quality affects the level of budget absorption, indicating that the more qualified and competent the human resources available, the more optimal the level of budget absorption. While the procurement process of goods and services does not affect the level of budget absorption, the constraints in the research variables of the procurement process of goods and services obtained from the questionnaire are that the implementation and signing of contract documents by the procurement committee/officials takes a long time, but the Energy and Mineral Resources Service of Jambi Province has used e-procurement to facilitate the procurement process of goods and services.

Keywords: Budget Absorption, Budget Planning, Human Resources Quality, Goods and Services Procurement Process

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INTRODUCTION

Law Number 23 of 2014 concerning Regional Government explains that the Regional Government is authorized to regulate and manage its own government affairs based on the principle of autonomy with the principle of the widest possible autonomy. This principle explains the transfer of authority to regulate and manage government affairs by the Central Government to the Regional Government, including regional financial affairs. Regional finances are regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. Although the laws and government regulations on regional financial management are prepared according to the needs of local government administrators, the implementation of governance is still found to be a problem of low absorption of APBD funds by the Regional Apparatus Work Unit. Not all funds that have been budgeted in the APBD and APBD Changes can be utilized for the welfare of the community. The low level of budget absorption realization certainly leads to slow acceptance of development results by the community.

The Committee for Monitoring the Implementation of Regional Autonomy (KPPOD) (2023) considers that the main factor causing the low absorption of local government budgets is that there are many programs, but they are not focused. In addition, the cause of low absorption of local government budgets also stems from the process of budget preparation up to the formation of local regulations (Perda) RAPBD. Low budget absorption in the country has always been a problem every year. Beana (2022) and Septantri et al (2023) state that budget absorption, especially government spending, has a major role in driving the economy and as a driver of economic growth. Government expenditure is financing issued by the government in carrying out development with the aim of providing public services and improving welfare for the community. Delays in the absorption of government expenditure will have an impact on the delayed benefits that will be obtained by the community.

The Director General of Regional Financial Development of the Ministry of Home Affairs (2023) said that the cause of the low realization of the APBD is still repeated due to delays in auctions and the quality of human resources (HR). Local governments should target realization in the first quarter of 20%, the second quarter of 50%, the third quarter of 80% and the fourth quarter close to 100%. According to data from the Directorate General of Regional Financial Development of the Ministry of Home Affairs in September 2023, Jambi province is among the regions with low APBD realization.

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Some studies that support this statement are research by Engkus et al (2020), Safriansah et al (2021), Pratiwi et al (2023) and Astuti & Fadjarenie (2024) which show that budget planning and human resource competencies affect budget absorption, but the results of this study differ from the results of Rasnah et al (2023), Septantri et al (2023) Kristianingsih et al (2022), Beana (2022) and Yuliani (2020) which state that human resource competencies have no effect on budget absorption and Putri's research (2014) also results in that budget planning does not affect budget absorption.

In addition to budget planning and human resource competencies, the process of procuring goods and services is also able to influence budget absorption. Belisca et al (2023), Novy et al (2023) and Febriani et al (2023) in their research found that the procurement of goods and services as a determinant of budget absorption. The problem of low budget absorption in the first semester and swelling at the end of the year still occurs today. Such budget absorption performance will not have a positive impact on the development process of a nation.

From 2021 to 2023 the Jambi Provincial Energy and Mineral Resources Office, the percentage of budget absorption shows a disproportionate pattern and tends to decrease, namely low absorption in the first semester (January-June) resulting in spending on activities accumulating in the second semester at the end of the fiscal year. Ideally, budget absorption in the first semester is approximately 50% based on the cash withdrawal target plan contained in the Jambi Province Energy and Mineral Resources Office Budget Implementation Document (DPA).

Objectives

The objectives of this research are:

1. To examine the effect of Budget planning on budget absorption.
2. To examine the effect of Human Resource Quality (HR) on budget absorption.
3. To examine the effect of the procurement process of goods and services on budget absorption.

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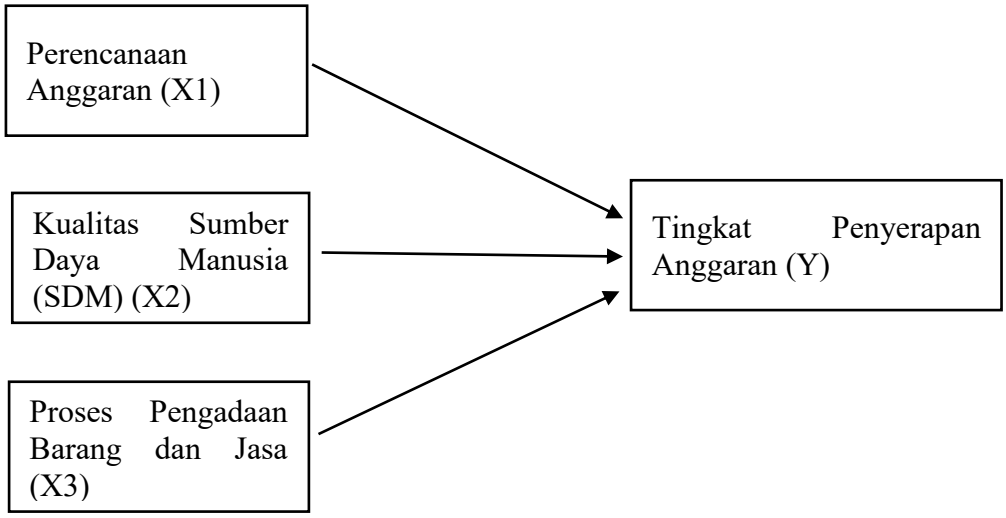


Figure 1: Research Model

RESEARCH METHODS

The research approach used in this study uses a quantitative descriptive method approach. The techniques and methods used by the author in collecting data through questionnaires. The technique of determining respondents is determined using saturated sampling, which means that the entire population in this study is used as a sample, totaling 64 people. The data analysis technique uses the Partial Least Square (PLS) method in the Structural Equation Model (SEM) with the help of smartPLS software version 4. According to Ghozali (2020) Partial Least Square (PLS) is a powerful analysis method commonly called

PLS is considered soft modeling because it eliminates the assumptions of Ordenary Least Square (OLS) regression, such as data must be multivariate normally distributed and there is no multicollinearity problem between exogenous variables. This is because PLS uses the bootstapping method, so SmartPLS can be used with a small number of research samples. PLS (Partial Least Square) analysis is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model (Outer Model) and test the structural model (Inner Model). The measurement model (Outer Model) is carried out to test validity and reliability.

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Table 1. Rule Of Thumb Outer Model

Kriteria	Parameter	*Rule of Thumb*
Convergent Validity	*Loading Factor*	> 0,70
	Average Variance Extracted (AVE)	> 0,50
Discriminant Validity	*Cross Loading*	> 0,70 untuk setiap variable
Reliabilitas	*Cronbach's Alpha*	> 0,70
	Composite Reliability	> 0,70

The inner model or structural model describes the relationship or estimation strength between latent variables or constructs that are built based on the substance of the theory. The inner model is a structural model to predict the causal relationship between latent variables.

Table 2. Rule Of Tumb Inner Model

Kriteria	*Rule of Thumb*
R-square	0.75, 0.50 dan 0.25 menunjukkan model kuat, moderate dan lemah

After the model as a whole and partially tested, the next stage is hypothesis testing. Hypothesis testing is done using the bootstrapping method. Hypothesis testing is done by looking at the probability value and statistics. According to Ghozali and Latan (2020), hypothesis testing is done by looking at the T-statistic value compared to the T-table value = 1.96 at a significance level of p value = 0.05. If the T-statistic value> T-table, it can be concluded that the exogenous variable has a significant effect on the endogenous variable.

The significant level used in this study is 5%. If the significant level used is 5%, the significant level or confidence level is 0.05 to reject a hypothesis. In this study, the probability of making a correct decision is 95% (Ghozali and Latan, 2020).

RESULTS AND DISCUSSION

RESEARCH RESULTS

Outer Model Test Results

The results of the validity test of all indicators of the loading factor value are above 0.70 and the test of each indicator on the research variable has a cross loading value greater than the cross loading value on other variables. These results state that the indicators used in the study have good discriminant validity.

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Table 3. Reliability Test Results and Average Extracted Test (AVE)

Variabel	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Perencanaan Anggaran (X1)	0.932	0.934	0.934	0.622
Kualitas Sumber Daya Manusia (X2)	0.905	0.908	0.924	0.602
Proses Pengadaan Barang dan Jasa (X3)	0.899	0.908	0.92	0.623
Tingkat Penyerapan Anggaran (Y)	0.932	0.934	0.944	0.677

Based on the table above, it is known that the composite reliability and Cronbach's alpha values of all research variables are> 0.7, and the AVE value is> 0.5, it is stated that all variables have a good level of reliability and an AVE value that meets the requirements

Hasil Uji Inner Model

That the R-Square value obtained is 0.75 for the budget absorption rate variable, this value interprets that the budget planning variable, the quality of human resources and the process of procuring goods and services are able to explain the variance in the budget absorption rate by 75%, the rest is influenced by other factors not mentioned in this study.

Table 4. Hasil Uji R-Square

Variabel	R-Square	R-Suare adjusted
Tingkat Penyerapan Anggaran (Y)	0.75	0.74

Hypothesis Test Results

Hypothesis testing is done with the bootstrapping method. According to Ghozali and Latan (2020), hypothesis testing is done by looking at the T-statistic value compared to the T-table value = 1.96 at a significance level of p value = 0.05. The following are the results of hypothesis testing with the bootstrapping method

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Table 5. Hasil Uji Hipotesis

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Perencanaan Anggaran -> Tingkat Penyerapan Anggaran	0.299	0.317	0.138	2.168	0.030
Kualitas Sumber Daya Manusia -> Tingkat Penyerapan Anggaran	0.512	0.487	0.138	3.706	0.000
Proses Pengadaan Barang dan Jasa -> Tingkat Penyerapan Anggaran	0.117	0.126	0.113	1.035	0.301

Based on the hypothesis test table above, it can be explained as follows :

1) The t-statistic value of 2.168> 1.98 and p-value 0.030 <0.05 indicate that budget planning affects the level of budget absorption, so the first hypothesis is accepted.
2) The t-statistic value of 3.706> 1.98 and p-value 0.000 <0.05 indicate that the quality of human resources affects the level of budget absorption, so the second hypothesis is accepted.
3) The t-statistic value of 1.035 < 1.98 and p-value 0.301 > 0.05 indicate that the procurement process of goods and services has no effect on the level of budget absorption, so the third hypothesis is rejected.

DISCUSSION

The Effect of Budget Planning on the Level of budget Absorption

Based on the results of hypothesis testing, the coefficient value of the effect of budget planning on the level of budget absorption is 0.299 (29.9%) with a t-statistic value of 2.168> 1.98 and a p-value of 0.030 <0.05, indicating that budget planning has a significant effect on the level of budget absorption with a positive direction. This shows that budget planning has a very important role in increasing budget absorption. Budget

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planning is related to cash withdrawals and periodic achievement of outputs. Good and quality budget planning will increase budget absorption and will ensure that the budget is used effectively and efficiently in achieving the goals of an organization. Mardiasmo (2018) states that budget planning is an important part of budget management. Budget planning is designed to coordinate, implement and supervise. In the public sector, budget planning involves various parties, namely the executive, legislative and community through proposals submitted to the regional head through the relevant agencies and then discussed with the Local Government Budget Team (TAPD) and DPRD. Budget discussions are carried out to determine priority budgets and have a direct impact on the community. Then the results of the discussion are determined by the Regional Head in the form of a Regional Regulation. The results of this study are in line with Nadia's research (2021) which states that budget planning is closely related to budget absorption and has a reciprocal relationship. Engkus et al (2020) also found that budget planning has a significant effect on budget absorption by 68.1%. Devina et al (2024) concluded that weaknesses in budget planning will result in hampered budget absorption performance, otherwise quality planning can increase budget absorption and can avoid the buildup of budget absorption in the fourth quarter (end of the year) (Malahayati et al, 2017). However, the results of this study are not in line with the research of Erliyani and Sulastiningsih (2023); Rifai and Inapty (2016) which state that budget planning has no effect on budget absorption.

Effect of Human Resources Quality onBudget Absorption Rate

Based on the test results, it shows that the coefficient of the influence of the quality of human resources on the level of budget absorption is 0.512 (51.2%) with a t-statistic value of 3.706> 1.98 and a p-value of 0.000 <0.05, which means that the quality of human resources affects the level of budget absorption. Competent and qualified human resources can increase the efficiency and effectiveness of budget absorption, because competent and qualified human resources have the ability to carry out tasks and systems used in a work unit. Sophisticated technology and systems will be in vain if human resources cannot implement them. So that Matituna (2011) in human resource theory focuses on increasing knowledge (knowlage), skills (skills), and abilities (ability) in improving the quality of human resources.

The results of this study are in accordance with research conducted by Tarigan et al (2024); Bellisca et al (2023); Pairunan (2022); Kristianingsih et al (2022) Suharti et al (2023); Andriani et al (2023); Febrani et al (2023) and Astuti et al (2024) which found that

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the quality of human resources has a positive and significant effect on the level of budget absorption, meaning that the more qualified and competent human resources in an organization, the budget absorption will increase. Vice versa, if there is a lack of quality human resources in an organization, budget absorption will be hampered or low. However, the results of this study are inversely proportional to the research of Rasnah et al (2023); Vety (2020) which states that human resources have no effect on budget absorption.

The Effect of the Goods and Services Procurement Process on the Level of Budget Absorption

The test results show a t-statistic value of 1.035 < 1.98 and a p-value of 0.301> 0.05, explaining that the process of procuring goods and services has no effect on the level of budget absorption at the Jambi Province Energy and Mineral Resources Office. When viewed from the respondents' answers, it is known that there are no serious problems related to the process of procuring goods and services, only the statement item on the implementation and signing of contract documents by the procurement committee / official takes a long time has a low average value, but the administrative process is not a barrier in the process of procuring goods and services because the Jambi Province Energy and Mineral Resources Office has used e-procurement to facilitate the process of procuring goods and services.

Puluala (2021) argues that a sophisticated and automated procurement system has the ability to accelerate the stages in the procurement process, from identifying needs, selecting providers, to finalizing contracts. With an automated system, manual work that takes time can be completed more quickly and minimize errors. In addition, the Jambi Province Energy and Mineral Resources Office has competent employees in the procurement process who are able to plan and carry out the procurement process better, thus minimizing errors in the procurement process carried out through e-catalogs or through other e-procurement. This is supported by research by Kuntadi and Nugroho (2023), whose research states that increasing and developing competence in procurement management directly increases effectiveness in the procurement process and budget use. Mawarni et al (2020) also stated that the procurement of government goods and services carried out through the e-catalog application created by the Government Goods / Services Procurement Policy Agency (LKPP) can make procurement efficient, effective and accountable.

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CONCLUSION

Based on the results of the research analysis of the determinants of the level of absorption of expenditure budgets at the Jambi Province Energy and Mineral Resources Office, the following conclusions can be drawn:

1. Budget planning affects the level of budget absorption, the better and better quality in planning a budget, the higher the budget absorption rate will be and can ensure that the budget is used effectively and efficiently.
2. The quality of human resources affects the level of budget absorption, indicating that the more qualified and competent the human resources available, the more optimal the level of budget absorption.
3. The process of procuring goods and services has no effect on the level of budget absorption, the obstacle in the research variable of the process of procuring goods and services obtained from the questionnaire is that the implementation and signing of contract documents by the procurement committee / official takes a long time, but the Jambi Province Energy and Mineral Resources Office has used e-procurement to facilitate the process of procuring goods and services.

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