FACTORS THAT AFFECTING THE DELAY OF BUDGET ABSORPTION AT DIRECTORATE GENERAL OF EDUCATION OF EARLY CHILDHOOD AND COMMUNITY EDUCATION

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Abstract: This study aims to examine and to analyze the effect of planning, administration, government internal control officer (APIP) and regulation simultaneously and partially to the delay of budget absorption at Directorate General of Early Childhood Education and Community Education (Ditjen PAUD Dikmas) with the budget administrator culture as a moderator variable. The type of research used is survey research. The population in this study is 27 commitment making officials (PPK), 13 treasurers of expenditure and 13 budget compilers in all work unit in Ditjen PAUD Dikmas. The sampling method is census technique because all the population used as the sample amounted to 53 samples. The data used in this study is the primary data. The analysis method used is multiple linear regression analysis and residual test. The results of this study indicate that planning, administration, APIP and regulation have a significant effect on the delayed of budget absorption simultaneously. Partially planning, administration and regulation have significant effect on the delay of budget absorption while APIP has no effect. The budget administrator culture can not moderate the relationship between planning, administration, APIP and regulations with the delay of Ditjen PAUD Dikmas’ budget absorption.

Keywords: Planning, Administration, Government Internal Control Officer, Regulation, Budget Administrator Culture, Delay Of Budget Absorption

INTRODUCTION

At the end of each fiscal year, the problem of delay government budget absorption is always being a hot topic to discuss. The problem of the delay on government budget’s absorption especially in line ministries is often regarded as a poor performance of the government. The late absorption of the budget will have an impact on the slowdown in economic growth resulting in increased unemployment rate (Birowo, 2011), delays of budget absorption may also result in disrupted government cash management, which may result in excessive funds in the state treasury but cannot be used or called idle cash (Williams, 2004). In addition, the delay of budget absorption can cause government investment as a result of cash surplus to be disrupted. Therefore, proportional budget absorption is a component that can be used as a calculation in determining whether the budget usage has been done effectively and efficiently by the line ministry (Wisnu, 2015). The absorption of line ministry budget in the period of 2011 to 2015 never reaches 50% in semester 1 (January to June period) as shown in figure 1.1.
The problem of the delay of budget absorption also occurred at Directorate General of Early Childhood Education and Community Education (PAUD Dikmas). The delay of the budget absorption at Ditjen PAUD Dikmas can be seen from the disproportionate pattern of budget absorption as in Table 1.1

<table>
<thead>
<tr>
<th>Year</th>
<th>Quarter</th>
<th>Realization (Rp)</th>
<th>%</th>
<th>% Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>I</td>
<td>10,467,101,263</td>
<td>0.23</td>
<td>0.23</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>157,337,948,062</td>
<td>3.44</td>
<td>3.67</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1,144,829,658,392</td>
<td>25.06</td>
<td>28.73</td>
</tr>
<tr>
<td></td>
<td>IV</td>
<td>3,256,537,690,526</td>
<td>71.72</td>
<td>100.00</td>
</tr>
<tr>
<td>2012</td>
<td>I</td>
<td>54,281,428,167</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>869,471,273,554</td>
<td>16.03</td>
<td>17.03</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1,732,601,640,864</td>
<td>31.94</td>
<td>48.97</td>
</tr>
<tr>
<td></td>
<td>IV</td>
<td>2,767,716,934,904</td>
<td>51.03</td>
<td>100.00</td>
</tr>
<tr>
<td>2013</td>
<td>I</td>
<td>14,197,297,241</td>
<td>0.36</td>
<td>0.36</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>392,310,962,911</td>
<td>10.01</td>
<td>10.37</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1,222,170,345,460</td>
<td>31.18</td>
<td>41.56</td>
</tr>
<tr>
<td></td>
<td>IV</td>
<td>2,290,459,612,204</td>
<td>58.44</td>
<td>100.00</td>
</tr>
<tr>
<td>2014</td>
<td>I</td>
<td>50,168,523,505</td>
<td>1.11</td>
<td>1.11</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>614,281,423,702</td>
<td>13.58</td>
<td>14.69</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1,580,833,778,261</td>
<td>34.95</td>
<td>49.64</td>
</tr>
<tr>
<td></td>
<td>IV</td>
<td>2,277,538,562,940</td>
<td>50.36</td>
<td>100.00</td>
</tr>
<tr>
<td>2015</td>
<td>I</td>
<td>56,168,818,783</td>
<td>1.10</td>
<td>1.10</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>957,377,271,647</td>
<td>18.67</td>
<td>19.76</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1,585,81,047,198</td>
<td>30.92</td>
<td>50.68</td>
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<tr>
<td></td>
<td>IV</td>
<td>2,529,223,489,702</td>
<td>49.32</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Source: http://monev.anggaran.depkeu.go.id, (data processed)

The delay of budget absorption needs to get serious attention from decision makers within the Ditjen PAUD Dikmas. Various researches related to factors influencing the delay in budget absorption have been done such as planning factor (Herriyanto, 2012 and Purtanto 2015), administration factor (Herriyanto, 2012), government internal control factor (Akadira, 2010), regulation factor (Kaharuddin and Halim, 2013) and budget administrator culture factor (Miliasih, 2012). The result of the researches show that the inconsistency between one research to the others make researcher suspect that there are other factors influencing the relationship between factors caused the delayed of budget absorption (predictor) with the delay of budget absorption (criterion). The factors that influence are called moderator factors that can strengthen and /or weaken the relationship between criterion and predictor (Sanusi, 2011). Based on the
description of the factors cause the delayed of budget absorption above, this study aims to examine and analyze the effect of planning, administration, government internal control officer (APIP) and the regulation simultaneously and partially to the delay of the Ditjen PAUD Dikmas’ budget absorption and to test and analyze the ability of budget administrator culture to moderate the relationship between planning, administration, APIP and regulation with the delayed of the Ditjen PAUD Dikmas’ budget absorption. From the purpose of this research then submitted two alternative hypothesis that are:
1. Planning, administration, government internal control officer (APIP) and regulation have simultaneously and partially effect on the delay of the PAUD Dikmas’ budget absorption.
2. The culture of budget administrator is able to moderate the relationship between planning, administration, APIP and regulations with the delay of the PAUD Dikmas’ budget absorption

MATERIAL AND METHODS

Data collecting method
This research was a survey research that collecting information about the characteristics, actions, opinions of respondent from a population using questionnaires as a tool of data collection and based on explanation level, this research was included in associative research causality, ie research was conducted with the purpose of knowing the causality between two or more variables (Lubis, 2016: 28). Research location was in all working units within the Ditjen PAUD Dikmas. Population in this research was Commitment Officer (PPK), treasurer of expenditure/ treasurer of expenditure’s assistant and budget compiler in all work unit of Ditjen PAUD Dikmas amounted 54 respondents. The sampling method was by census technique where the entire population has been used as research sample.

Data analysis method
Methods of data analysis used multiple regression analysis. The model of multiple regression equations used to test the first hypothesis was:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \]

The regression equation model used to test the second hypothesis was:

\[ Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \]
\[ |\epsilon| = \alpha + \beta_5 Y \]

whereas:
- \( Y \): The delayed of budget absorption
- \( X_1 \): Planning
- \( X_2 \): Administration
- \( X_3 \): Government internal control officer (APIP)
- \( X_4 \): Regulation
- \( \alpha \): Constant
- \( \beta_1 ... \beta_5 \): Regression coefficient
- \( \epsilon \): Error
- \( |\epsilon| \): Absolute error
Hypothesis testing by multiple linear regression analysis would give good result if the regression model fulfilled all the following classical assumptions (1) multicollinierity, performed by analyzing the correlation matrix of independent variables with criteria that the correlation should not be above 0.60; (2) heteroscedasticity, performed by Glejser test; and (3) normality, performed by Kolmogorov-Smirnov test. The accuracy of the sample regression model in estimating the actual value can be measured from the feasibility of the model, including from the coefficient of determination, the F statistic and the statistical value t. The statistical calculation was called statistically significant if the significance value of the test results was in the critical area < 0.05. Conversely, it was not statistically significant if the significance value of the test results lies outside the critical area > 0.05. To test the ability of the moderator variable, the residual test was done with two stages: (1) do regression independent variables to the moderator variable to obtain residual value; (2) regression of dependent variable to absolute residual value with decision criterion if the coefficient value of independent variable had a negative value and significance value of test resulted > 0.05, that variable was considered as moderator variable, but if coefficient value of dependent variable had a positive value and significance value of test resulted > 0.05, the variable was not considered as a moderator variable.

RESULTS

Normality test
One-Sample Kolmogorov-Smirnov test showed that sig value. (2-tailed) > α. Thus it can be concluded that residual data is normally distributed.

Multicollinearity test
The result showed that all independent variable correlation coefficients are smaller than the required maximum limit (0.60). This means that there is no multicolonierity among independent variables in the regression model.

Heteroscedasticity test
Glejser test showed that none of independent variable has significant effect on the dependent variable absolute residual value (AbsUt). That is, the regression model has a constant residual variant (homoscedasticity).

Results of the first hypothesis’ test
The results of the first hypothesis’ test were shown in the table below.

<table>
<thead>
<tr>
<th>Variable</th>
<th>coefficient</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constanta</td>
<td>32.386</td>
<td>0.000</td>
</tr>
<tr>
<td>Planning (X1)</td>
<td>-0.220</td>
<td>0.032</td>
</tr>
<tr>
<td>Administration (X2)</td>
<td>-0.546</td>
<td>0.000</td>
</tr>
<tr>
<td>APIP (X3)</td>
<td>-0.045</td>
<td>0.521</td>
</tr>
<tr>
<td>Regulation (X4)</td>
<td>-0.366</td>
<td>0.001</td>
</tr>
<tr>
<td>F</td>
<td>26.858</td>
<td>0.000</td>
</tr>
<tr>
<td>R</td>
<td>0.831</td>
<td></td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td>0.665</td>
<td></td>
</tr>
</tbody>
</table>

Dependent variable : the delay of budget absorption (Y)

Source : Result of research, 2017 (data processed)
Coefficient of determination (Adjusted R2)
The test results showed that the coefficient value of determination - adjusted R2 - equal to 0.665. This means that 66.5% of variations in budget absorption delay could be explained by planning, administration, APIP and regulatory variables simultaneously. The remaining 33.5% was explained by other variables not included in the regression model.

Statistic F test (Simultaneous test)
The result of F statistic test had a significance value of 0.000 smaller than α = 5% means that the variables planning, administration, APIP and regulation effected simultaneously in the delay of budget absorption. (H1 accepted).

Statistic t test (Partial test)
The result of the statistical test t in Table 2.1 showed that from the four independent variables included in the regression model, only APIP partially had no effect in the delay of budget absorption, while the variables of planning, administration and regulation partially have significant effect on the delay of budget absorption.

Results of the second hypothesis’ test
Residual test results
The first stage, regressed the independent variables to the moderator variable to obtain the residual value which was absolute and then do the regression of the dependent variable to the residual absolute value. The regression result produced regression model as follows:

\[ |\varepsilon| = 0.852 + 0.178Y \]

Result of the second hypothesis’ test showed that budget administration culture was not considered as a moderator variable in this study.

DISCUSSION
The result of the research proved that the variable of planning, administration, government internal control officer (APIP) and regulation had a significant effect to the variable of delayed budget absorption in Directorate General of PAUD Dikmas simultaneously. Partially, planning, administration and regulation had a significant effect on the delay of budget absorption, while APIP did not. The budget management culture was not able to moderate the relationship of independent variables with the delayed of budget absorption. The results of this study indicated that in order to reduce the rate of delay in budget absorption, Ditjen PAUD Dikmas should paid attention to build budget planning system, good administration, involvement of government internal supervisor in the planning, implementation and reporting stages, good regulations and to create a conducive working culture in each work unit.

The effect of planning to the delay of budget absorption
The result showed that planning has a significant effect on the delayed of budget absorption partially. That was, if the other variables did not vary, then relationship between planning with the delayed of budget absorption would be low, significant and not unidirectional. With the other mean that if the planning got better then the delayed of budget absorption would decrease and vice versa. But the weak planning relationship with the delay of budget absorption must be a
concern by Ditjen PAUD Dikmas because statistically the significance of the planning was still far from the expectation that the Ditjen PAUD Dikmas should immediately fixed this problem. In UU No.25/2004, planning is a process to show the right future action in the order to appropriate choice and appropriate resource calculation. Starting from long term, medium, short term planning and budget work plan-line ministry (RKA-K / L) as the final result which will be determined as budget warrant (DIPA). When DIPA is prepared in accordance with effective, efficient and proportional planning, budget absorption will follow the pattern as stated in the DIPA. The results of this study are supported and consistent with some previous research such as Herriyanto (2012), Priatno and Khusaini (2013), Puranto (2015) and Akadira (2009) which stated that planning is a factor affecting budget absorption. But this was not consistent with research conducted by Fitriani (2015) and Rifai (2016) which stated that planning is a factor that has no effect on budget absorption. Based on the analysis of questionnaire indicated that the Ditjen PAUD Dikmas need to improve the way of scheduling activities so that there would no difficulties when the activities executed, as well as scheduling procurement of goods and services (PBJ) in accordance with the needs of each work unit. In the preparation of RKA K/L, Ditjen PAUD Dikmas should also pay special attention to the problem of budget blocking and budget revision which often became obstacles in the field. Therefore, good coordination and cooperation between work units under the coordination of the Secretariat of Ditjen PAUD Dikmas was required.

The effect of administration to the delays of budget absorption

The results show that administration had a significant effect on the delayed of budget absorption partially. That was, if the other variables did not vary, then relationship between administration with the delay of budget absorption would be medium, significant and not unidirectional. With other word that if the administration got better then the delayed of budget absorption would decrease and vice versa. Among others variables in this study, administration were the variable with the largest contribution to the delay of Ditjen PAUD Dikma’ budget absorption. This showed that Ditjen PAUD Dikmas was aware of the importance of administration role in effort to accelerate the absorption of the budget. According to Donovan and Jakson (1991 in Keban, 2004) administration is a factor of mutual cooperation to achieve a goal. Budget absorption is an important goal for the government in terms of budget execution that requires cooperation between all parties concerned so that the implementation of the budget can be regular in accordance with the direction. Such regularity may be reflected in regularity in compliance with applicable provisions, obedience in understanding the rules applicable, obedience in keeping with the time set. When the obedience is done, then the budget absorption will be better and proportional in line with reduced administrative errors. The results of this study are supported and consistent with Herriyanto's (2012) research, but these results are not in line with Priatno and Khusaini's (2013) and Fitriani et al (2015) studies which state that administration has no effect on delays of budget absorption. The analysis based on questionnaire indicated that Ditjen PAUD Dikmas need to anticipate frequent changes related to budget documents such as changes to chart of account (Bagan Akun Standar = BAS), changes in the function of account code (Mata Anggaran Keluaran = MAK) and improves understanding of payment/burden mechanism of APBN Ditjen PAUD Dikmas should anticipated the budget preparation schedule set by the Ministry of Finance through the Directorate General of Budget (DJA) that often changed and also anticipated the revised state budget (APBN-P) in order not to disrupt activities in the current budget year.
The effect of government internal control officer to the delay of budget absorption

The results showed that the government internal control officer (APIP) had no significant effect on the delayed of the budget absorption. That was, if the other variables did not vary, then relationship between APIP with the delay of budget absorption was very weak and insignificant. APIP was not able to contribute to the problem of delayed budget absorption in the Ditjen PAUD Dikmas. In other words, there was a suspicion that the Ditjen PAUD Dikmas did not optimize the involvement of APIP in budget preparation and budget execution process, or the possibility of APIP not performing its duties in accordance with the standards of audit implementation. In Article 53 of PP 60 / 2008, it is explained that the implementation of internal audit should be based on audit intern standards which have required that one of APIP’s activities is to conduct quality assurance such as budgeting review (RKA-K/L) or monitoring the implementation of activities so that the budget cycle can be well guarded. Budget absorption is the part or stage of a budget cycle, so that when APIP’s role increases in terms of quality assurance then budget absorption will proportionally in accordance with what has been planned. The results of this study contradict the research of Akadira (2010), Kaharuddin and Halim (2013), but the results of this study is consistent with Purtanto (2015) which states that monitoring factors in the form of monitoring and evaluation are factors that have no effect on budget absorption. Analysis based on questionnaire indicated an impression that APIP from the perspective of budget administrator was still part of the internal satker so that its existence was considered just as a complement and different to the existence of external auditors (BPK). Budget administrator assumed that the internal audit standard is a formality standard and had no correlation with the results of internal audit itself.

The effect of regulation to the delay of budget absorption

The result showed that the regulation had a significant effect on the delay of budget absorption. That was, if the other variables did not vary, then relationship between regulation with the delay of budget absorption was weak, significant and not unidirectional. With other meaning that if the regulation got better then the delay of budget absorption would decrease and vice versa. In UU No.12/2011, ministerial regulations (Permen), technical guidelines (Juknis), implementation guidelines (juklak) or circular letter (Surat edar-SE) are considered to be a type of legislation for being a guide for implement of the higher legislation. This means that the regulation can change as long as it does not violate the rules above it. This regulatory change can be an obstacle to budget absorption when it is not on target, not appropriate or not well socialized. Results of this study are supported and consistent with some previous research such as Arif (2012), Kaharuddin and Halim (2013), but the research is inappropriate and inconsistent with Rifai et al (2016) which states that regulatory factors have no effect on delays of budget absorption. The analysis based on the questionnaire indicated that Ditjen PAUD Dikmas expected to pay more attention to the logical consequences of the publication of one rule by implement more socialization and intense coordination.

The effect of budget administrator culture as a moderator to the delay of budget absorption

The results showed that the culture of budget administrator was not considered as a moderator variable of this research. In other words, the culture of budget administrator could not moderate the relationship between planning, administration, APIP and regulation with the delay
of Ditjen PADU Dikmas’ budget absorption. This result was certainly not in accordance with the general theory of an organization’s work culture. According to Denison (1990) organizational culture affects the effectiveness of an entity’s performance mainly due to the mutual involvement, consistency, adaptation and mission clarity. So if the work culture of an organization runs well, it will have an impact on the results. This result was also inconsistent with Miliasih research (2012) which states that the culture of budget administrator is one factor that greatly influences the delay in budget absorption. Analysis based on questionnaire indicated that budget administrator wanted a strong leadership who had a vision of mission, creative, communicative and wanted to get constructive criticism so the atmosphere of work culture could be conducive that will ultimately provide high morale and results good. But the nature of such leadership did not seem to be found in the working environment of budget administrator, so it was suspected that this causes the budget administrator culture could not moderate the relationship between planning, administration, APIP and regulations with the delay of Ditjen PAUD Dikmas’ budget absorption. It was expected that the Ditjen PAUD Dikmas could further improve the work culture with a high work ethic and create an atmosphere conducive to sustained success

CONCLUSION

The results of the study and discussion provided the following conclusions:
1. Planning, administration, APIP and regulation had a negative and significant effect on the delay of BP-PAUD Dikmas’ budget absorption simultaneously. Partially, planning, administration and regulation had negative and significant effect on the delay of BP-PAUD Dikmas’ budget absorption, while APIP had no effect on the delay of BP-PAUD Dikmas’ budget absorption;
2. The budget administrator culture was not able to moderate the relationship between planning, administration, APIP and regulation with the delay of BP-PAUD Dikmas’ budget absorption.

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