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## Determinants of governmental budget performance in Indonesia: case study at ministry of finance

Determinantes del desempeño del presupuesto gubernamental en Indonesia: estudio de caso en el ministerio de finanzas

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### ABSTRACT

This study aims to examine the effect of budget quality, knowledge of systems and procedures, as well as human resource competence on-budget performance. This study was conducted in the Head Office of the Ministry of Finance. The population is employees at the level of executors and the sample was selected based on certain criteria. All variables were measured based on an interval scale and the analysis used was partial least square. The results showed that the quality of budget, knowledge of system and procedures, and human resources competence have a positive effect on-budget performance.

**Keywords:** budget quality, knowledge of system, procedures, human resource competence, budget spending.

### RESUMEN

Este estudio tiene como objetivo examinar el efecto de la calidad del presupuesto, el conocimiento de los sistemas y procedimientos, así como la competencia de los recursos humanos en el desempeño del presupuesto. Este estudio se realizó en la sede del Ministerio de Hacienda. La población son empleados a nivel de ejecutores y la muestra se seleccionó en función de ciertos criterios. Todas las variables se midieron en base a una escala de intervalos y el análisis utilizado fue el mínimo cuadrado parcial. Los resultados mostraron que la calidad del presupuesto, el conocimiento del sistema y los procedimientos y la competencia de los recursos humanos tienen un efecto positivo en el desempeño dentro del presupuesto.

**Palabras clave:** calidad del presupuesto, conocimiento del sistema, procedimientos, competencia de recursos humanos, gasto del presupuesto

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## I. Introduction

Effective Performance-Based Budgeting (PBB) can be realized if the organization takes into account three things. The first factor is synchronizing the budgeting process with organizational planning and governance. Alignment can be implemented through the integration of budgeting and planning by incorporating performance governance and budget architecture and actively involving stakeholders. Achieving comprehensive planning and budgeting through effective coordination and quality assurance is the second factor. Moreover, it requires the involvement and commitment of the top managers in planning and implementing the budget. The third one is implementing monitoring and evaluation in the framework of performance-based budgeting by focusing on cost, time, and performance.

Based on the Circular Letter of the Minister of Finance No. 32 / MK.1 / 2015 on Measurement Procedures of Key Performance Indicators of Budget Spending and Output Achievement in the Ministry of Finance, special arrangements have been set for the monitoring and evaluation stages. Monitoring and assessment are measures in several elements: budget spending, efficiency, and output achievement.

The main problem of budget performance is related to the level of budget spending. Since the past thirteen years the pattern of budget spending has indicated low budget realization in the first half and has accumulated at the end of the current financial year. These conditions lead to low economic growth, unemployment, and poverty alleviation.

Based on data from Bappenas on the e-money.bappenas.go.id page, up to the second quarter of Fiscal Year 2016, only four Ministries/Institutions reached budget realization percentage above 50%. The institutions achieving realization above 50% is Ministry of Administrative Reform and Bureaucratic Reform (73.18%), Supervisory Board General Election (59.51%), Supreme Court (58.96%), and Central Bureau of Statistics (58.17%). Other Ministries/Institutions have not reached spending above 50%. Furthermore, the realization of the budget in units under Ministry of Finance as of September 30, 2016, is presented in Table 1

Table 1. Budget Spending of Unit Echelon I Ministry of Finance As of September 30, 2016 (Million IDR)

ECHELON I	BUDGET (IDR)	REALIZATION	(%)
015.01 SETJEN	14.413.894,8	10.190.504,1	70,70
015.02 ITJEN	104.253,8	63.749,77	61,15
015.03 DJA	149.345	82.015,5	54,92
015.04 DJP	7.462.497,3	4.492.203,5	60,20
015.05 DJBC	3.274.006,2	1.640.795,4	50,12
015.06 DJPK	126.078,4	51.771,5	41,06
015.07 DJPPR	98.803,8	50.771,7	51,39
015.08 DJPB	10.976.399,5	4.302.450,9	39,20
015.09 DJKN	651.696	373.944,4	57,38
015.11 BPPK	676.421,4	356.465,9	52,70
015.12 BKF	224.643,04	62.221	27,70

Source: Business Intelligence [www.money.anggaran.depkeu.go.id](http://www.money.anggaran.depkeu.go.id)

Based on Table 1, out of 11 units Echelon I in the Ministry of Finance, none has achieved 75% realization. This condition repeatedly happens every year. Based on some literature review, the budget performance depend on many factors. Several factors that are usually stated in the study are (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). Budget planning; (Bappenas, 2012). Inventory money; (Colombatto, Enrico. 2001). Procurement documents; (Elgie, Robert & Erik Jones. 2000). Registration of Administration; and (Fozzard, Adrian. 2001). Human resources (Mardiasmo, 2009).

Riawan (2016) in his research related to the Effect of Quality of Human Resources and Quality of Budget on Local Government's Accelerated Financial Performance showed that (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). the quality of human resources positively influences local government financial performance; (Bappenas. 2012). regional Management Information System (SIMDA) has a positive effect and significant influence in moderating the impact of human resource quality on the financial performance of local government. Moreover, Yuliani (2014) showed that knowledge of financial management system and procedure had positive and significant impact on local government budget performance. Many researches have investigated only on local government budget performance, thus, this study will focus on the unit of Finance Ministry, especially for goods and capital expenditures, which are categorized as specific commitments (contractual which has many complexities).

The objective of this study is to analyze the effect of budget quality, knowledge on system and procedure and human resource competence on the performance of budget. This study is expected to provide benefits to solve the problem related to budget performance. This research is also expected to contribute to further research on the analysis of factors affecting budget performance. It is supposed to provide a broader understanding, especially to the community for the benefits of budget quality for the sustainability and benefit for the surrounding community.

## 2. Literature Review

### Agency Relationships between the Executive and the Legislature

There is principal and agent problem in governmental sector. The agency relationship occurs between the executive and legislative. The executive is the agent and the legislature is the principal (Halim, 2002a; Fozzard, 2001; Moe, 1984; Lupia & McCubbins 1994). In the context of legislative policy-making, legislatures are principals that delegate authority to agents such as governments or committees in the legislature to create new policies.

Johnson (1994: 5) stated that executive or bureaucratic relationships with the legislature or congress was under the name of self-interest model. In this case, legislators want to be re-elected, bureaucrats want to maximize their budgets, and constituents want to maximize their utility. To be reelected, legislators look for programs and projects that make them popular in the eyes of constituents. Bureaucrats propose new programs because they want their agencies to flourish and constituents believe that they have benefitted from the government.

The executive-legislative agency relationship was also stated by Andvig et al. (2001) and Lupia & McCubbins (2000). As a principal, the legislature may also behave in moral hazard or in the realization of his self-interest (Elgie & Jones, 2001). According to Colombatto (2001), discretionary power on one side will lead to violations of agency contracts, such as the occurrence of rent-seeking and corruption. The executives make budget proposals that may be oriented to specific interests. Meanwhile, Keefer & Khemani (2003), Mauro (1998), and Von Hagen (2002) implicitly state that the budget is also exploited by legislators (politicians) to fulfill their self-interest. In the end, the advantage of information held by executives who are used to draft the budget will be dealing with the power superiority (discretionary power) owned by the legislature.

### Agency Relationships in Regional Budgeting

In the government, legislation is implicitly a form of contract between the executive, the legislature, and the public. The regulation states all the obligations and rights of the parties

involved in the government. Some rules in Indonesia government that are explicitly the manifestations of agency theory are:

1. Law 22/1999 and Law 32/2004 which among others regulate how the relationship between the executive and legislature. Executives elected and dismissed by the legislature (Act 22/1999) or proposed to be dismissed (Law 32/2004) is a form of implementing the principles of agency relations in government. The executive will make accountability to the legislature annually on the budget it undertakes and every five years when the term of office of the regional head ends.
2. Government Regulation (PP) 109/2000 describes the financial position of head and deputy head of regions.
3. PP 110/2000, PP 24/2004, and PP 37/2005 regulates the financial standing of legislative members.
4. Law 17/2003, Law 1/2004, and Law 15/2004 are rules that explicitly regulate how the planning, implementation, and audit of public finances (state and local) are implemented by the government.

Regional budget is a financial plan that becomes the basis in the implementation of public services. In Indonesia the local budget document is called the local government budget (APBD), both for provinces and districts and/or cities. The process of preparing the budget after Law 22/1999 (and Law 32/2004) involves two parties: the executive and legislature, each through a team or a budget committee.

At the beginning of the budget preparation, an agreement is made between the executive and the legislature on the general direction and policy (AKU) as well as budget priorities, which will serve as guidelines for the preparation of revenue and expenditure in the budget. Executives propose the budget in accordance with budget priorities, which are then submitted to the legislature to be studied and discussed together before being enacted as a Local Regulation (PERDA). In an agency perspective, this is an incomplete contract, which is a tool for the legislature to oversee executive budget execution.

#### Budget Quality

Government Regulation of the Republic of Indonesia Number 24 Year 2005 regarding Government Accounting Standards states that budget is a guideline of action implemented by the government including revenue plans, expenditure, transfers and financing measured in units of money organized according to a systematic classification for a period. Thus, it can be interpreted that budgeting in public organizations, especially the government is a fairly complex stage because budgeting in the government is associated with determining the allocation of funds for each program or activity to be performed in a period of government.

The process of planning and budgeting can be grouped into two main approaches that have a fundamental difference, specifically (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). conventional budget and (Bappenas. 2012)., performance-based budget (Enceng, 2008). Conventional budget uses a line item budget, the process of budget preparation based only on the amount of budget realization in the previous year. Performance-based budget is structured to monitor the weaknesses of conventional budgets, particularly weaknesses caused by the lack of benchmarks that can be used to measure performance in the achievement of public service objectives and targets. Budget with a performance approach emphasizes the concept of value for money and supervision of output performance. This approach follows the mechanism of determining and preparing priorities and systematic and rational approaches in the decision-making process (Mardiasmo, 2009). Making priority for each activity or program

in the performance-based budget shows the level of clarity of the budget, whereas a systematic and rational approach indicates the level of accuracy of the budget developed. In addition, the approach to the concept of value for money and the oversight of output performance suggests that quality of performance-based budgets is also determined by the evaluation of the budget and its success is determined by effective oversight.

### Knowledge of Systems and Procedures

Based on Government Regulation 71/2010 on Government Accounting Standard Article 1, accounting is the process of identifying, recording, measuring, classifying, summarizing transactions and financial events, presenting reports, and interpreting the results. Government Accounting Standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting government financial statements. The government accounting system is a systematic set of procedures, operations, equipment, and other elements to realize accounting functions from transaction analysis to financial reporting within government organizations.

Based on Article 6 of Government Regulation 90/2010 concerning the Preparation of Work Plan and Budget of State Ministries / Institutions, the budget work plan has the following criteria:

- a. compiled based on ministry-specific workplan (Renja-K/L), Annual government-wide workplan (RKP), and Ceiling of K / L Budget.
- b. containing performance information
- c. containing budget details

In the budget implementation, according to the Government Regulation of the Republic of Indonesia Number 45 Year 2013 on the Procedures for the Implementation of the State Budget, chapter 5 mentions the elements in the budget implementation:

- a. Implementation of commitments
- b. Debt settlement to State
- c. Administration of commitments
- d. Issuance of Fund Disbursement Order
- e. Settlement time of the bill right to the State
- f. Type of expenditure

Based on the Government Regulation of the Republic of Indonesia Number 71 Year 2010 regarding Government Accounting Standards, financial accountability is reflected in the government financial report containing elements:

- a. Budgetary reports;
- b. Financial reports;
- c. Notes to the Financial Statements.

### Human Resources Competence

Ensuring the competence of human resources is necessary because it will affect the effectiveness of business activities, the reward of human resources competency will impact on business activity effectiveness (Schuller and Jackson, 1996). Respected human resources will work wholeheartedly to provide the best for the organization. Hart (1999: 368) found 15 elements in the competence of the employees.

Research conducted by Gronroos et al in 1990 in (Johnson, 1995: 55a) shows that there are at least 6 criteria used to measure the quality level of a service, each of which are: professionalism and employee skills, attitude and behavior, accessibility and flexibility, reliability and trust, recovery or recovery, reputation and credibility

Meanwhile, Mac Lean's research (1996: 24) found four dimensions of personal competence that became a prerequisite for the success of a business entity:

- a. Optimal planning involves the need for achievement and the preparation of priority scales.
- b. Conducting work team management



- c. Conducting self-management
  - d. Uses the intellectual ability available to make decisions.
- Budget Performance

Budget spending is part of the budget implementation stage. This budget spending phase begins when the Law (Act) of APBN is passed by the Parliament. To accelerate the development process and spur the rate of economic growth, dynamic and scheduled budget spending process is required and there is no accumulation of budget spending at the end of the fiscal year.

Budget spending, particularly goods and capital expenditures, has a significant effect on boosting economic growth. To that end, every government agency must manage its expenses in order to run smoothly and can support the successful achievement of national development targets.

Manasan and Mercado (2001) conducted a study entitled "An Assessment of The Absorptive Capacity of Agencies Involved In The Public Works Sector". This study analyzes that there are at least three sources of low budget spending in a Ministry / Institution in the Philippines. The source of the cause is the structural and systematic weakness of the Ministry / Institution, the errors of coordination with various sectors or agencies, and the budgeting system.

Uganda's Ugandan Ministry of Justice in 2011 conducted a study revealing some obstacles to budget spending in Uganda, including uncertainty in the availability of funds and access to budget use, frequent unnecessary liquefaction delays, poor planning and weak management of procurement / services.

Nur et. al (2015) conducted research on the factors affecting the accumulation of budget spending at the end of 2013 at the district government of Pekalongan. The study, entitled "The Case Study In Pekalongan City Of Central Java Indonesia" concluded that factors that significantly influence the spending of the budget are the factors of human resources and factors document. While other factors such as budget planning factors, budget execution factors, internal factors of work units, and administrative factors have no significant effect.

Based on the literature review, the hypotheses are as follow:

- H1: Budget quality positively affects budget performance.
- H2: Knowledge systems and procedures has a positive effect on budget performance.
- H3: Human resource competence has positive impact on budget performance

## RESEARCH METHODS.

The population are employees of the subsection of budget planning and treasury for capital expenditure in the scope of Echelon I headquarters of the Ministry of Finance. The sampling technique used is probability sampling. To determine the representativeness of the sample and minimize the error in the research, we used calculation of Slovin formula with 5% error tolerance limit and obtained 123 respondents. The analysis method employed is the structural equations model (SEM), specifically Partial Least Squares (PLS). In this study we used questionnaire modified from previous research by Nur et al. (2015); Carlin Tasya Putri (2014); Mardiasmo (2009), Bappenas (2012) and Subarja (2015). Operationalization of variables related to the dimensions and indicators of each variable was presented in Table 2.

Table 2. Operationalization of Variables

No	Variable	Dimension
1.	Quality of Budget Planning (X1) Halim (2004:75)	Transparency and Accountability Budget
		Budget Discipline
		Fairness Budget
		Efficient and Effective Budget
		Compiled with performance approach
2.	Knowledge of Systems and Procedures (Poerwadarminta 2006).	Understand budget planning (Government Regulation No. 90/2010)
		Understand budget execution (Government Regulation No. 45 Year 2013)
		Understand financial accountability (Government Regulation Number 71 Year 2010)
3.	Competence of Human Resources (Wibowo, 2007:86)	Knowledge (Yati Suhartini : 2011)
		Skills (Yati Suhartini : 2011)
		Attitude (Walgito : 2004)
4.	Budget Performance (PMK 249/ PMK.02/2011)	Implementation (Article 4 of PMK 249 / PMK.02 / 2011)
		Benefits (Article 4 of PMK 249 / PMK.02 / 2011)
		Context

## RESULT

### Validity and Reliability test

Testing the validity of the data, which is to correlate each item with the total score of the questionnaire items, this study employs PLS program. Cronbach Alpha method is used to find the reliability of the instrument whose score is a range of multiple values or scale. According to Sekaran in Priyatno (2013: 30), the value of Cronbach's alpha <0.60 indicates poor reliability, then Cronbach's alpha value of >0.60 indicates acceptable reliability. Result showed that all instrument are valid and reliable as presented in Table 3.

Table 3. Validity and Reliability

<b>Model fit indices and P values</b>
APC=0.230, P<0.001
ARS=0.359, P=0.003
AVIF=1.900, Good if < 5
<b>General model elements</b>
Algorithm used in the analysis: Warp3 PLS regression
Resampling method used in the analysis: Bootstrapping
Number of data resamples used: 123
Number of cases (rows) in model data: 123
Number of latent variables in model: 4
Number of indicators used in model: 30
Number of iterations to obtain estimates: 7
Range restriction variable type: None
Range restriction variable: None
Range restriction variable min value: 0.000
Range restriction variable max value: 0.000



## Descriptive Analysis

### Budget Quality

The quality of the budget is defined as the quality of a systematically arranged plan by the First Echelon I headquarters of the Ministry of Finance, expressed in monetary units and applicable for a certain period of time to come. Budget quality variables are measured by five indicators: Transparency and Budget Accountability, Budget Discipline, Budgetary Justice, Efficient and Budget Effectiveness and Compiled with Performance Approach.

Table 4. Budget Quality

Variable	Dimension	Mean
Quality of Budget Planning (X1) Halim (2004:75)	Transparency and Accountability Budget	4.28
	Budget Discipline	3.91
	Fairness Budget	4.11
	Efficient and Effective Budget	4.13
	Compiled with Performance Approach	4.25

The average budget quality score of 4.16 indicates that the quality of the budget at the First Echelon I headquarters of the Ministry of Finance is quite good, then seen from the average per dimension, the dimension with the lowest average is the second dimension. The indicator that has the lowest average is indicator number 2 that is budget discipline and indicator number 6 that is related to budget issues from taxes and user charges. This indicates that although the quality of budget in the first echelon I headquarters of the Ministry of Finance is quite good, it still needs to be improved in terms of budget discipline and budgetary justice derived from taxes and user charges.

### Knowledge of Systems and Procedures

Knowledge of systems and procedures is measured by 3 indicators, namely budget planning knowledge (Government Regulation 90/2010), budget implementation knowledge (Government Regulation 45/2013) and financial accountability knowledge (PPN 71/2010).

Table 5. Knowledge of Systems and Procedures

Variable	Dimension	Mean
Knowledge of Systems and Procedures (Poerwadarminta 2006).	Understand budget planning (Government Regulation 90/2010)	4.33
	Understand budget execution (Government Regulation 45/2013)	4.24
	Understand financial accountability (Government Regulation 71/2010)	4.16

The average score of the systems and procedures knowledge variables of 4.24 indicates that the knowledge of systems and procedures owned by the employees of First Echelon I head office of the Ministry of Finance is basically good. The dimension with the lowest average is the third dimension related to the knowledge of respondents in terms of financial accountability regulated in Government Regulation No. 71 Year 2010. Indicator number 3 which has the lowest score is related to the billing settlement.

### Competence of Human Resources

Human resource competency variable is measured by 3 dimensions explicitly knowledge dimension, skill dimension and attitude dimension

Table 6. Human Resources

Variable	Dimension	Mean
Competence of Human Resources (Wibowo, 2007:86)	Knowledge (Yati Suhartini: 2011)	4.01
	Skills (Yati Suhartini: 2011)	3.95
	Attitude (Waligito: 2004)	3.11

The average score of Human Resource Competence variable is 3.69 indicating that human resource competence in First Echelon I headquarters of Ministry of Finance is basically good. The lowest mean score is the third dimension which is related to the attitude. The lowest score indicator of attitude is cognition related to knowledge, views, beliefs.

Budget performance

Implementation, benefit and context are dimensions to measure budget performance variable.

Table 7. Budget Performance

Variable	Dimension	Mean
Budget Performance (PMK 249/ PMK.02/2011)	Implementation (Article 4 of PMK 249 / PMK.02 / 2011)	3.88
	Benefit (Article 4 of PMK 249 / PMK.02 / 2011)	4.17
	Context	4.01

The average value of the budget performance is 3.96 which indicates that the performance of budget spending at the Echelon I headquarters of the Ministry of Finance is good. The lowest score is the first dimension which is related to the implementation. The lowest indicator from implementation dimension is indicator number 1 related to the level of budget spending. This finding is consistent with the information presented in Table 1 which showed low level of budget spending.

The summary of the result of struktural model was presented as follow in Table 8.

Table 8. Summary of statistic result

Description	O	M	SDEV	SE	TS
Human Resource Competency -> Budget performance	0.2358	0.2533	0.1166	0.1166	2.021
Budget Quality -> Budget performance	0.1451	0.1558	0.1335	0.1335	1.087
Knowledge Systems and Procedures -> Budget performance	0.3351	0.3292	0.1335	0.1335	2.509

O: Original Sample

M: Mean

SDEV: Standard Deviation

SE: Standard Error

TS: T Statistics ( $|O/SE|$ )

Based on the Table 8, the hypothesis testing are as follows:

The t value the human resources competency to the performance of the budget is 2.021 with positive coefficient indicating that human resources variable has positive and significant influence to the variable of budget performance. It means that the better the human resource competence the higher the budget performance, and vice versa.

The statistical t value of budget quality variable on budget performance is 1.087, reveal that budget quality has no significant effect on budget performance variable. It means the that budget quality does not significantly improve the budget performance. The budget quality is related to the process of budget planning (budget proposal).

The t value statistic of systems and procedures knowledge to budget performance is 2,509 which showed that system and procedure knowledge has positive and significant influence to the budget performance. Based on the result of hypothesis testing, it can be revealed that budget performance was influenced by the human resource competency and the knowledge of systems and procedure. It means that if the Ministry of Finance aims to increase the budget performance, it should increase the competency and the knowledge of their employees. The important things that should be improve are related to attitude and financial accountability.

#### Conclusion

Human resource competence influences budget performance positively, meaning that improving the human resources competence will increase the budget performance.

Budget quality does not influence the budget performance significantly. Budget quality is closely related to quality of budget planning and some regulations that have already established which might be the cause why budget quality doesn't affect budget performance directly.

Knowledge systems and procedures influence the budget performance which means that better knowledge of systems and procedures will increase the budget performance.

Suggestion: The lowest budget performance aspect comes from the level of budget spending. It should be the government concern to accelerate the realization of the budget. The competence of human resources associated with attitudes should be developed in order to increase budget performance. Knowledge of budget systems and procedures especially related to financial accountability needs to be improved through education and training.

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