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Determination of public service agency financial management budget absorption with religiosity as moderation

Bambang Lesmono^{*)}, Saparuddin Saparuddin, Nurlaila Nurlaila
Universitas Islam Negeri Sumatera Utara, Medan, Indonesia

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ABSTRACT

The low rate of the budget absorption in Indonesia occurs frequently, both at the Ministry/Institution (K/L) and Regional Levels. This study aims to analyze what factors cause delays in budget absorption. This research used descriptive quantitative method, the number of respondents was 141 people. Data were collected through field surveys using the nonprobability sampling method. Data were collected in a cross section using a questionnaire, analyzed using SEM-PLS and processed using the SmartPLS 3.2 application. The results showed that HR did not affect budget absorption. Organizational Culture, Regulation and Religiosity affect budget absorption as well Religiosity did not moderate the relationship between HR, Organizational Culture, Regulation and budget absorption. The results of this study indicated that abilities, experience, skills, knowledge, education and training dominate in improving the quality of human resources but have not been able to maximize budget absorption because existing human resources are still lacking, so there is potential for multiple jobs. The guidelines for implementing programs and budgets are not hindered by the policies/rules that are created, and if someone is honest, they will win trust in a variety of areas, including budget management



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Corresponding Author:
Bambang Lesmono,
Universitas Islam Negeri Sumatera Utara
Email: bambang@uinsu.ac.id

Introduction

Budget is one of indicators that plays an important role in an organization and government. A good government budget will be reflected in the effectiveness of government performance in society. The low and slow absorption of Ministries/Agencies and regional budgets in Indonesia occurs every year. Efforts have been made to optimize budget absorption, but the facts on the ground still show that no changes have been found regarding budget absorption. The implementation of government activities still does not meet expectations (Sinaga 2016). One of the indications is the absorption of the budget that is not optimal and concentrated at the end of the year. Study by Salwah (2019) stated that the report on the Banda Aceh City Government budget realization from 2014-2018, showed that the absorption of the SKPD (Regional Work Unit) budget was still very low, especially in the first and second quarters, but experienced a very significant increase at the end of the year.

Nationally, absorption of the Ministry/Institution budget for semester I of the 2017-2021 fiscal year according to data obtained from the Directorate General of Treasury of the Ministry of Finance, the average realization of the budget in semester I was less than 50% and did not experience an increase, even experienced a setback. Likewise, the absorption of the 2017-2021 Financial Management budget of Education Cluster Public Service Board in North Sumatra is also not much different from the realization of the existing budget in

Ministries/Agencies. Some of the problems causing the budget to be absorbed include incompetent human resources in setting project and budget priorities, unsupportive rules/policies/regulations, constraints on physical land acquisition, licensing constraints, Kusum et al. (2018) stated that there were at least three factors that influenced the level of budget absorption at the General Secretariat Bureau of the Province of NTB, policy/regulation, administration and human resources. These three factors had a strong impact on the level of budget absorption which tended to be low at the beginning of the year and as a result there was budget buildup at the end of the year. In line with research by Musnawati et al., (2018) And Oktaliza et al., (2020), which states that Planning, Administration, Human Resources, Procurement of Goods and Services, Management Commitment and Regulations affect Budget Absorption. Further research conducted by Priagung & Mafudi (2016) states that organizational culture has a positive effect on the financial performance of public organizations. Based on the several studies mentioned above, there is no research that presents the Religiosity variable as a moderating variable that can strengthen or weaken in relation to budget absorption. Therefore, the authors conduct further research.

Method

This research uses descriptive quantitative method. Quantitative descriptive is research that uses data and figures that have been obtained from data sources and then the findings are described in a systematic, factual and accurate manner regarding the facts and characteristics of an object so as to obtain a clear picture of the research findings (Sugiyono 2015). The data was collected a field survey at the Medan North Sumatra State Islamic University, Medan Aviation Polytechnic and Medan Health Polytechnic in December 2022. 141 respondents were taken. Sample members were determined using the non-probability sampling method, especially purposive sampling with specific criteria, leaders/officers/staff who are directly related to budget execution such as Leaders/Officers, Commitment Making Officers, Spending Treasurers, Recipient Treasurers, Assistant Spending Treasurers, Financial Management Staff and Staff Planning. Data were collected in cross section using a list of questions (questionnaire). The data collection method uses polling through Googleform, by distributing survey links to financial managers via WhatsApp, both personal chat and WhatsApp groups. The instrument was measured using a Likert scale with intervals of 1 to 5 and then the data was processed using the SmartPLS 3.2 application. Testing is carried out by examining the validity and reliability of the instrument (confirmatory factor analysis), testing the model of the relationship between variables (path analysis), in order to obtain a suitable model for prediction (structural model analysis and regression analysis).

Results and Discussions

Evaluation of Measurement Model (Outer Model)

The Outer Model is a model that describes the specific relationship between endogenous and exogenous latent variables and indicators (Musyaffi, Khairunnisa, and Respati 2022, 10). Figure 1 shows Human Resources is measured by 11 (eleven) indicators, Organizational Culture is measured by 11 (eleven) indicators, Regulation is measured by 3 (three) indicators, Religiosity is measured by 8 (eight) indicators and Budget Absorption is measured by 13 (thirteen) indicator. The equation model from Figure 1 can be written in a structural equation:

$$Y = 1X_1 + 2X_2 + 3X_3 + Z, \beta\beta\beta$$

$$Y = 0.91 X_1 + 0.306 X_2 + 0.237 X_3 + 0.305 Z$$

Validity Test

Validity test is used to determine the data meets valid assumptions, and whether it can be continued for model measurement tests.

Convergent Validity

This validity test is obtained by determine the Average Variance Extracted (AVE) value. The desired AVE value must be above 0.5 (Muhson 2022). AVE value > 0.5 means that it meets the requirements of discriminant validity. The AVE in the model in table 1.

The AVE value is a number/value that shows that each indicator is a good comparison for each latent variable. The desired number/value of AVE is >0.5. Based on table 1, all values reached >0.5, thus it can be stated that discriminant validity is considered appropriate. Based on Figure 2, each variable shows a value position that has crossed the threshold line and is a measure that the AVE has met the requirements of convergent validity.

Discriminant Validity

The purpose of conducting Discriminant Validity testing is to find out the measurement principles of different constructs and should not have a high correlation (Junianto and Sabtohadhi 2020). Discriminant validity testing by measuring the Heterotrait-Monotrait Ratio of Correlations (HTMT). The results of the test state that all HTMT values are less than 0.9, so it can be concluded that all constructs are declared valid. This is in line with what was stated (Hanseler et al., 2015) that the discriminant validity value can be said to be valid if the HTMT is less than 0.9.

Reliability Test

Reliability test conducted by determine Cronbach's alpha construct reliability and validity. Composite Reliability (CR) and Cronbach's alpha calculations can be performed directly through the SmartPLS software. If the Composite Reliability (CR) and Cronbach's alpha values are > 0.7 , reliability does not have a problem, so that the research can be declared valid or reliable.

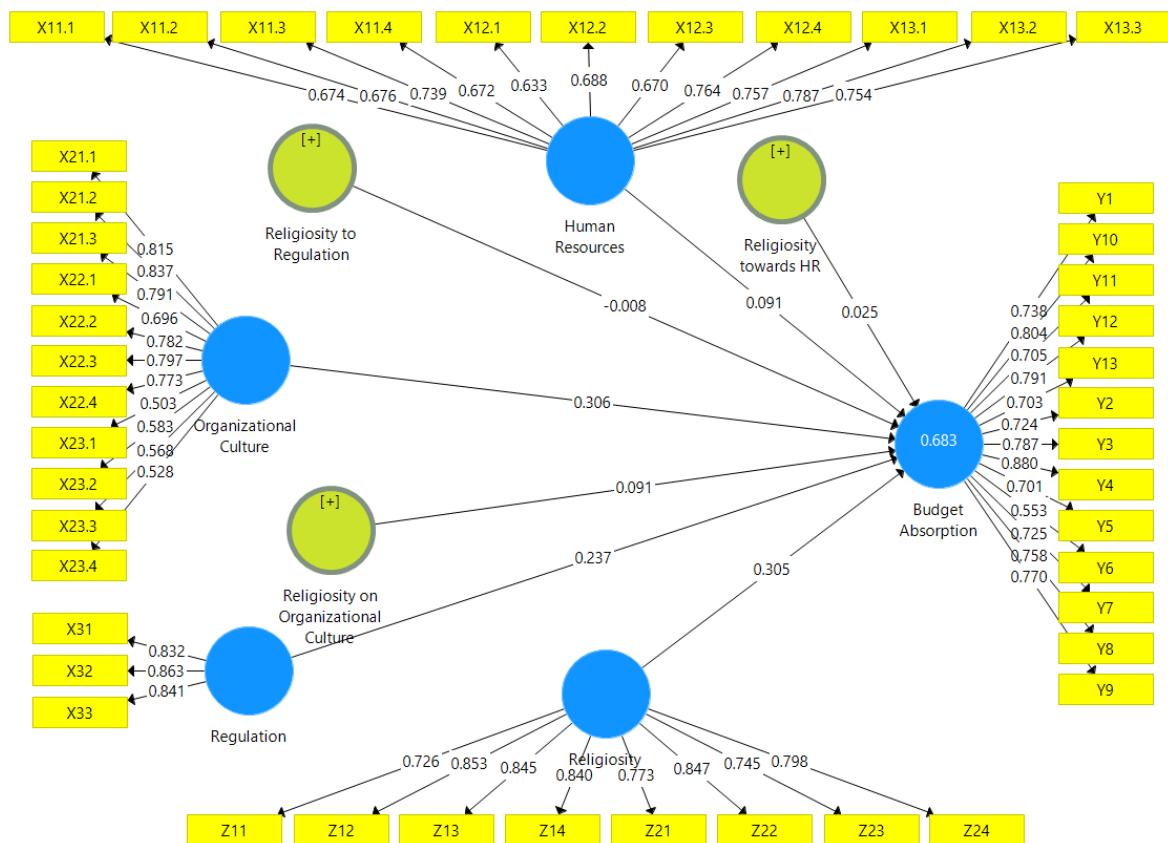


Figure 1. Outer Model Design

Table 1. Average Variance Extracted (AVE)

No	Variable	Average Variance Extracted (AVE)
1	Human Resources	0.507
2	Organizational culture	0.501
3	Regulation	0.715
4	Budget Absorption	0.555
5	Religiosity	0.648
6	Religiosity towards HR	1,000
7	Religiosity on Organizational Culture	1,000
8	Religiosity to Regulation	1,000

Source: SmartPLS Output Appendix (2023)

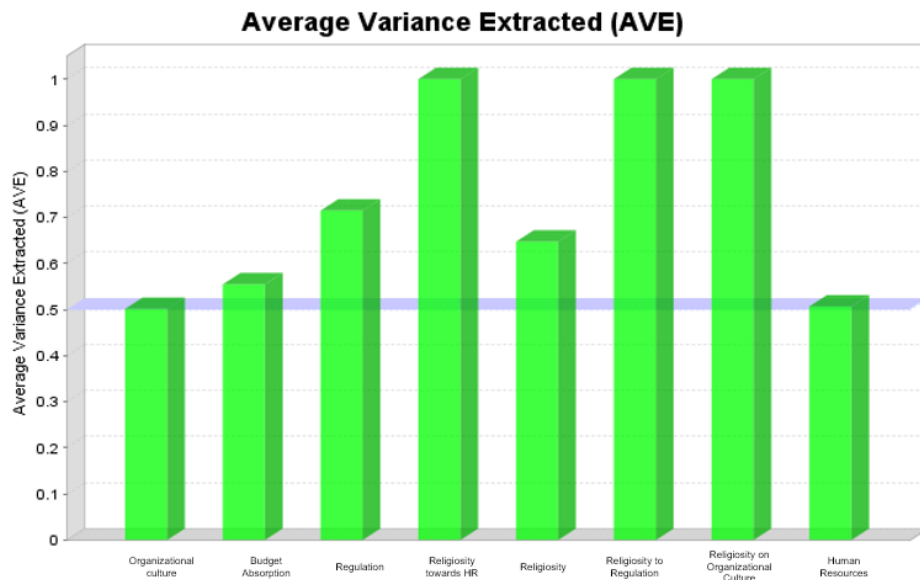


Figure 2. Average Variance Extracted (AVE)

Table 2. Cronbach's alpha construct reliability and validity

No	Variable	Cronbach's Alpha	Composite Reliability
1	Budget Absorption	0,932	0,941
2	Human Resources	0,902	0,918
3	Organizational Culture	0,897	0,915
4	Regulation	0,801	0,883
5	Religiosity	0,922	0,936
6	Religiosity on Organizational Culture	1,000	1,000
7	Religiosity to Regulation	1,000	1,000
8	Religiosity towards HR	1,000	1,000

Source: SmartPLS Output Appendix (2023)

Based on table 2 above, all values have shown numbers above 0.7. This shows that the Composite Reliability (CR) meets the reliability requirements based on cronbach's alpha. Where the desired Composite Reliability and Cronbach's Alpha values must be above 0.7 (Muhson 2022).

Evaluation of Structural Model (Inner Model)

The Inner Model is used to see the direct or indirect effect between variables. Inner model testing is carried out by determine the R-square, path coefficient, predictive relevance and model fit to evaluate the inner model.

R-square

Is a value that shows how much the independent variable (exogenous) affects the dependent variable (endogenous). The R-Square value ranges from 0 to 1 which indicates the magnitude of the combination of independent variables that jointly affect the value of the dependent variable. There are three categories of grouping on the R-Square value, the strong category, the moderate category, and the weak category (Hair et al., 2011). Hair et al stated that the R-Square value of 0.75 was included in the strong category, the R-Square value of 0.50 was included in the moderate category and the R-Square value of 0.25 was included in the weak category (Hair et al., 2011).

Table 3. R-Square Value

	R Square
Budget Absorption	0.683

Source: SmartPLS Output Appendix (2023)

The R-Square value for the Budget Absorption Variable in table 3 above is 0.683. This means that the R-Square is strong.

Path Coefficient

If the value is close to 0 then it indicates a weak relationship, and if the value is close to +1 (or -1) it indicates a strong positive (or negative) relationship (Hair et al. 2018).

Table 4. ath Coefficients Value

Variable	Path Coefficients Budget Absorption
Human Resources	0,091
Organizational Culture	0,306
Regulation	0,237
Religiosity	0,305
Religiosity on Organizational Culture	0,091
Religiosity to Regulation	-0,008
Religiosity towards HR	0,025

Source: SmartPLS Output Appendix (2023)

Table 4 above shows that the variables Human Resources, Organizational Culture, Regulation, Religiosity, Religiosity to Human Resources and Religiosity to Organizational Culture have a positive relationship to budget absorption while Religiosity to regulation has a negative relationship to budget absorption of -0.008.

Predictive relevance

It can be assessed using the blindfolding procedure by determine the Q square value. If Q square is greater than 0, then the observed value is said to be good, or vice versa.

Table 5. Summary of LV Prediction

	RMSE	MAE	Q ² _predict
Budget Absorption	0.628	0.465	0.619

Source: SmartPLS Output Appendix (2023)

Based on table 5 above the Predictive Relevance value is above 0 which is equal to 0.619, meaning that the Predictive Relevance value carried out through the blindfolding test has a good observation value.

Fit models

Model fit from the value of NFI or Normal Fit Index. The NFI value ranges from 0 to 1. The model has a high fit if the value is close to 1.

Table 6. Fit Models

	Saturated Model	Estimated Model
SRMR	0.093	0.093
d_ ULS	9,259	9,266
d_ G	4,116	4,114
Chi-Square	2597,275	2597,704
NFI	0.575	0.575

Source: SmartPLS Output Appendix (2023)

Based on table 6 above, the NFI value is 0.575, it can be concluded that this research model is 57.5% fit.

Hypothesis Test Results

Human resources have no significant effect on budget absorption. Based on table 7 above, it shows that human resources have a standard deviation of 0.101 on budget absorption is 0.113, the p-value is 0.439 which means it is greater than 0.05 so that it rejects H1 or which means that there is no direct influence between human resources on budget absorption or is statistically insignificant (H0 is accepted, H1 is rejected). The indicators presented can be concluded that ability, experience, skills, knowledge, education and training dominate in improving the quality of human resources but have not been able to maximize budget absorption because existing human resources are still lacking, so there is potential for multiple jobs. This is in line with the results of research conducted by Sulaeman et al., (2012) And Nugroho & Alfarisi (2017)which states that human resources are not a problem in absorbing the budget because the existing human resources are adequate both in terms of quantity and quality but the problem is the limited number of human resources which results in multiple jobs. This is also in line with research conducted by Akhmadi et al., (2022) which stated that an insufficient number of human resources could result in the settlement of state financial bills being neglected and late in their completion.

Table 7. Bootstrating / Resampling Results

Information	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	P Values
Human Resources -> Budget Absorption	0.087	0.101	0.113	0.439
Organizational Culture -> Budget Absorption	0.304	0.290	0.129	0.019
Regulation -> Budget Absorption	0.246	0.234	0.088	0.006
Religiosity -> Budget Absorption	0.295	0.306	0.076	0.000
Religiosity on Human Resources -> Budget Absorption	0.028	0.044	0.101	0.786
Religiosity on Organizational Culture -> Budget Absorption	0.085	0.101	0.119	0.479
Religiosity on Regulations -> Budget Absorption	-0.005	-0.020	0.097	0.960

Source: SmartPLS Output Appendix (2023)

Organizational culture has a positive effect on budget absorption. Based on table 7 above, it shows that organizational culture on budget absorption is 0.290 with a standard deviation of 0.129, so the p-value is 0.019 which means it is smaller than 0.05 so accept H2 or which means there is a direct influence between organizational culture on budget absorption or statistically significant (H0 rejected, H2 accepted). In the management process, the organizational culture that is developed will foster an attitude oriented towards group responsibility, willingness to participate/coordinate, group awareness, mutual respect and work commitment (Sudirman 2015). This is in line with research conducted by Priagung & Mafudi (2016) which states that working employees are required to behave in accordance with the existing organizational culture, where organizational culture will become the glue and guide for all organizational policies. For this reason, all members of the organization must behave according to the stages of organizational culture so that patterns, orders, practices and attitudes are formed.

Regulation has a positive effect on budget absorption. Table 7 shows that the regulation on budget absorption is 0.234 with a standard deviation of 0.088, so the p-value is 0.006 which means it is smaller than 0.05 so accept H3 or which means there is a direct effect between regulation on budget absorption or statistically significant (H0 rejected, H3 accepted). Where regulations are rules that are deliberately made to be used as guidelines in carrying out activities and have legal force (Oktaliza, Ahyaruddin, and Putri 2020). Accordingly, research conducted by Sutono et al., (2022), Oktaliza et al., (2020), Musnawati et al., (2018), Ramadhani & Setiawan (2019) which states that regulation has a significant effect on the level of absorption of the budget. The conclusions obtained from testing this hypothesis indicate that the policies or guidelines do not interfere, conflict, or affect how programs are implemented or how much money is allocated.

Religiosity has a positive effect on budget absorption. Table 7 above shows that religiosity on budget absorption is 0.306 with a standard deviation of 0.076, so the p-value is 0.000 which means it is smaller than 0.05 so accept H4 or which means there is a direct influence between religiosity on budget absorption or statistically significant (H0 is rejected, H4 is accepted). This illustrates that Religiosity (siddik and trustworthiness) can be used as one of the elements that influence Budget Absorption. Every employee/employee is required to always be honest, keep promises, be transparent so as to generate trust in all parties. Honesty is an act or speech that is straight, not lying and not cheating. By being honest, someone will gain trust in various matters, including in managing the budget. This is in line with research conducted by Arno (2019) which states that in budget management, the value of honesty is an obligation that cannot be carried out except by applying the principle of budget transparency.

Religiosity cannot control the relationship between human resources and budget absorption. Table 7 above shows that religiosity towards human resources through budget absorption is 0.044 with a standard deviation of 0.101, the p-value is 0.786 which means it is greater than 0.05 so reject H5 or which means there is no direct influence between religiosity on resources human resources through budget absorption or statistically insignificant (H0 accepted, H5 rejected). This means that religiosity and its components (trust and trustworthiness) cannot be used as a controlling element between human resources and budget absorption. Because not all human resources currently apply the principles of siddik and trustworthiness, For this reason, efforts are needed to improve the quality of human resources through sustainable religious education. This is in line with what was conveyed by Djuwarija (2008) which states that Islamic education can grow spiritual and moral which will be able to help individuals strengthen faith, creed and recognition of Allah Almighty through law, morals and religious teachings so that human resources in carrying out their work activities are in accordance with religious demands and teachings.

Religiosity cannot moderate the relationship between organizational culture and budget absorption. Based on table 7 above religiosity towards organizational culture through budget absorption is 0.101 with a standard

deviation of 0.119, a p-value of 0.479 which means greater than 0.05 so reject H6 or which means there is no direct influence between religiosity on organizational culture through budget absorption or statistically insignificant (H0 accepted, H6 rejected). This means, Religiosity and its components (sidik and trust) cannot be used as a controlling element between organizational culture and budget absorption. Because the organizational culture that has been formed has not yet implemented Islamic values, so that it cannot provide added value and cannot be used as a supporting factor for the creation of a strong organizational culture, so that it does not affect the quality of employee performance for the company

Religiosity does not moderate the relationship between regulation and budget absorption. Table 7 above shows that religiosity towards regulation through budget absorption is -0.020 with a standard deviation of 0.097, a p-value of 0.960 which means greater than 0.05 so reject H7 or which means there is no direct influence between religiosity on regulation through budget absorption or statistically insignificant (H0 accepted, H7 rejected). This means that religiosity and its components (sidik and trust) cannot be used as a controlling element between regulation and budget absorption. In the book *History of Islamic Economic Thought* essay Marasabessy (2022, p. 440) it stated that the state should interfere in the economic affairs of individuals whenever an act detrimental to the public interest occurs. This means that the role of the state is needed to regulate certain affairs, but it is not said to be religious, scientific and rational when it conflicts with the public interest. For this reason, the role of the state as the legislature, judiciary and executive in acting must not conflict and must refer to the stipulated sharia rules.

Conclusion

This study describe and explain the factors that influence delays in budget absorption. The results showed that organizational culture, regulation and religiosity had an effect on budget absorption, while human resources had no effect on budget absorption. Meanwhile religiosity cannot moderate between human resources, organizational culture and regulations with budget absorption. The limitations in this study are: 1) This research was conducted only at the BLU Work Unit of the Education Cluster, but not all of them, UIN North Sumatra, Medan Aviation Polytechnic and Medan Health Polytechnic. 2) The data used are only primary data obtained through questionnaires, so there are still doubts about the respondents, whether the respondent fills out truthfully. This research is expected to provide practical implications for the Financial Management budget of the Education Cluster Public Service Board in North Sumatra. It is expected to increase and maximize budget absorption, by improving the quality of its human resources by recruiting employees with special abilities. It is expected that the government will not change regulations often, because regulations that change frequently will cause financial managers to have difficulty carrying out work programs that have been set previously and it is suggested to future researchers that they can add other variables such as motivation, administration and others, so as to expand the scope of research.

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