

Analysis Delay Budget Absorption the Work Unit of KPPN Singaraja

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Abstract. At the end of 2019, precisely in December, a new Covid-19 virus outbreak was discovered in Wuhan, China. The emergence of this virus was first detected in Indonesia in March 2020. Since this virus first appeared in Indonesia, the government immediately issued a new policy, namely refocusing and reallocating the APBN expenditure budget, as well as accelerating the procurement of goods/services for health facilities, such as drug procurement. - Medicines and medical devices. As a result of this refocusing and reallocation of the APBN budget, the absorption of the expenditure budget has accumulated at the end of the year. This accumulation of budget absorption tends to be low at the beginning of the year and soaring high at the end of the year. The purpose of this study is to determine the factors that cause the accumulation of budget absorption due to Covid-19. This type of research is descriptive qualitative with transcendental phenomenology. The data analysis technique used is Miles & Huberman. The data in this study were obtained through literature study, document analysis, observation, and interviews. The results of this study indicate that changes in the budget, human resources, and procurement of goods/services cause the accumulation of budget absorption.

Keywords: *Budget, Budget Absorption, Budget Performance*

1. Introduction

Every year the central government prepares a budget that is set forth in the State Revenue and Expenditure Budget (APBN) which contains state financial planning, which is then ratified by the People's Representative Council (DPR) according to Law Number 20 of 2019. The budget is a financial plan prepared by the People's Representative Council. an entity or company for a certain period or period and systematically arranged in the form of numbers or nominal and expressed in monetary units, which are used to finance activities or activities[1]

In December 2019 a new virus named Covid-19 was discovered in Wuhan China and spread to Indonesia in March 2020. This Covid-19 virus can cause disturbances in the human respiratory system and can be transmitted between humans and is zoonotic [2]. The existence of the Covid-19 virus made the government immediately issue a new policy, namely Large-Scale Social Restrictions (PSBB) to avoid the spread of this virus. In line with this PSBB policy, the government has also issued a policy of refocusing and reallocating APBN funds, as well as accelerating the procurement of goods/services used for health facilities, such as the procurement of medicines and medical devices as an effort to overcome

the Covid-19 virus. [3]. The various efforts made by the government in an effort to overcome the Covid-19 virus certainly affect the absorption of the Ministry/Agency budget. The following is the realization of budget absorption in 2020 for the Singaraja KPPN work unit:

Table 1. Realization of Budget Absorption of the Singaraja KPPN Work Unit Every Quarter of 2020

QUARTER I	EMPLOYEE	VALUE	Rp 694,540,432,000	QUARTER III	EMPLOYEE	VALUE	Rp 694,540,432,000
		REALIZATION	Rp 135,268,816,127			REALIZATION	Rp 505,267,416,683
		PERCENTAGE	19.48%			PERCENTAGE	72.75%
		BALANCE	Rp 559,271,615,873			BALANCE	Rp 189,273,015,317
	GOODS	VALUE	Rp 394,899,009,000		GOODS	VALUE	Rp 394,899,009,000
		REALIZATION	Rp 52,610,118,899			REALIZATION	Rp 222,618,239,652
		PERCENTAGE	13.32%			PERCENTAGE	56.37%
		BALANCE	Rp 342,288,890,101			BALANCE	Rp 172,280,769,348
	CAPITAL	VALUE	Rp 58,328,124,000		CAPITAL	VALUE	Rp 58,328,124,000
		REALIZATION	Rp 2,613,487,381			REALIZATION	Rp 19,738,646,929
		PERCENTAGE	4.48%			PERCENTAGE	33.84%
		BALANCE	Rp 55,714,636,619			BALANCE	Rp 38,589,477,071
QUARTER II	EMPLOYEE	VALUE	Rp 694,540,432,000	QUARTER IV	EMPLOYEE	VALUE	Rp 694,540,432,000
		REALIZATION	Rp 319,985,233,573			REALIZATION	Rp 678,875,737,419
		PERCENTAGE	46.07%			PERCENTAGE	97.74%
		BALANCE	Rp 374,555,198,427			BALANCE	Rp 15,664,694,581
	GOODS	VALUE	Rp 394,899,009,000		GOODS	VALUE	Rp 394,899,009,000
		REALIZATION	Rp 117,752,438,223			REALIZATION	Rp 368,940,519,924
		PERCENTAGE	29.82%			PERCENTAGE	93.43%
		BALANCE	Rp 277,146,570,777			BALANCE	Rp 25,958,489,076
	CAPITAL	VALUE	Rp 58,328,124,000		CAPITAL	VALUE	Rp 58,328,124,000
		REALIZATION	Rp 6,955,013,412			REALISASI	Rp 57,452,103,298
		PERCENTAGE	11.92%			PERSENTASE	98.50%
		BALANCE	Rp 51,373,110,588			BALANCE	Rp 876,020,702

Based on Table 1 above, it can be seen that there was a low absorption of budget expenditures in the first quarter to the second quarter and still continued into the third quarter, resulting in an accumulation in the fourth quarter or at the end of the 2020 fiscal year. Official Note Number ND-22/PB.2/2020 dated January 13, 2020 issued by the Directorate General of Treasury under the auspices of the Ministry of Finance of the Republic of Indonesia, the absorption of the expenditure budget can be carried out according to the target, namely, the first quarter of 15%, the second quarter of 40%, the third quarter of 60%, and the fourth quarter of 90%.

This delay in the absorption of the budget is not a new thing in 2020. Delays in the absorption of the budget in Indonesia are a classic thing that happens every year [4]. In the last ten years, there have been problems in the absorption of budget expenditures for Ministries/Agencies, namely in terms of planning that is not in accordance with the targets that have been prepared, resulting in delays in the absorption of the budget in the first quarter to the third quarter, resulting in a buildup in the fourth quarter [5]. The impact of the delay in the absorption of this budget for the community, namely the ineffectiveness of fiscal policy functions such as increasing economic growth, employment, development, and poverty alleviation [6]. The optimal absorption of the budget at the beginning of the semester by the government aims to improve services to the public in meeting the basic needs of the community such as health, education, clean water and transportation, as well as infrastructure and other public facilities. [7].

2. Literature Review

2.1. Public Sector Budget

The public sector budget is a periodic financial plan that is systematically compiled and expressed in quantitative terms, which includes all activities for the future required actions to achieve it [8]. The financial plan must be strategic for the future, meaning that it can be used for at least the long term and short term. Public sector budgets have several main functions, namely: planning tools, control tools, fiscal policy tools, political tools, coordination and communication tools, performance appraisal tools.

2.2. State Budget (Anggaran Pendapatan dan Belanja Negara : APBN)

APBN is a guideline that must be adhered to by the government in carrying out government activities and programs which contains estimates of the revenues to be achieved along with their sources as well as the highest expenditure plans in the future to meet the needs of the state and its expenditure items. The state budget can be a benchmark for the government in terms of providing confidence whether actions and activities and development programs that will be implemented in the future will actually be financed. Based on Law Number 17 of 2003 concerning state finances, Article 3 paragraph 4 states that the APBN has several main functions, namely: authorization function, planning function, supervision function, allocation function, distribution function.

2.3. Budget Usage List (Daftar Isian Penggunaan Anggaran : DIPA)

DIPA is a budget implementation document compiled by a budget user/budget user proxies that is valid for one fiscal year and contains information on budget implementation targets, the budget ceiling which is the highest expenditure limit that must not be exceeded and its implementation must be accountable, the type of expenditure, the plan for withdrawing funds, and the acceptance plan and. DIPA functions as a tool for controlling, implementing, reporting, supervising, as a basis for implementing activities and using the budget as well as being a government accounting tool.

2.4. Budget Absorption

Budget absorption is to compare the realization of the budget with the budget ceiling with a percentage of at least 90-95% at the end of the year based on the Memorandum of Service of the Directorate General of Treasury and Regulation of the Minister of Finance Number 158/PMK.02/2014. The realization of budget absorption is used as an evaluation of the government's performance. Budget Performance Evaluation aims to find out how the optimal results from the budget targets that have been prepared.

2.5. Type Of Government Expenditure

2.5.1. Employee Expenditure

Personnel expenditure is compensation for employees, both in the form of money and in kind, which must be paid to domestic and foreign government employees in return for work that has been carried out in order to support the functions of government organizational units.

2.5.2. Goods Expenditure

Goods expenditures are expenditures in order to support the tasks and functions of ministries or institutions, in the APBN provided budget allocations for goods expenditures are provided to finance daily office needs, non-physical work, procurement of consumables, and/or procurement of goods to be handed over to the public.

2.5.3. Capital Expenditure

Capital expenditure is a budget expenditure to obtain or increase the value of fixed assets and/or other assets that can provide benefits for more than one year, meet the minimum capitalization limit, and be used for operational activities or public interests.

2.5.4. Interest Debt Expenditure

Debt interest expenditure is the payment of obligations for the use of principal debt, both domestic debt and foreign debt which is calculated based on the terms and conditions of existing debt and estimates of new debt, including costs related to debt management.

2.5.5. Subsidy Expenditure

Subsidy expenditure is a budget allocation given to companies/institutions to produce, sell, export, or import goods and services that meet the needs of many people in such a way that the selling price can be reached by the community.

2.5.6. Grant Expenditure

Grant expenditures are central government expenditures in the form of transfers of money/goods to governments of other countries, international organizations, BUMN/D, and local governments that are voluntary, not mandatory, not binding, and do not need to be repaid and are not continuous and carried out in a script an agreement between the grantor and the grantee with the transfer of rights in the form of money, goods, or services.

2.5.7. Social Assistance Expenditure

Social assistance expenditure is the transfer of money or goods provided by the Central/Regional Government to the community in order to protect against the possibility of social risks. Social assistance can be provided directly to community members and/or community institutions including assistance to non-government institutions in the fields of education, religion, and other fields whose role is to protect individuals, groups and/or communities from the possibility of social risks.

2.5.8. Other Expenditures

Other expenditures are state expenditures for payment of government obligations which are not included in the categories of personnel expenditure, goods expenditure, capital expenditure, debt interest expenditure, subsidy expenditure, grant expenditure, and social assistance expenditure and are urgent and cannot be predicted in advance.

3. Research Method

The type of research used in this research is descriptive qualitative research with transcendental phenomenology. Descriptive qualitative research, namely the researcher emphasizes notes with detailed, complete, in-depth sentence descriptions that describe the actual situation to support the presentation of data by conducting observations, documentation, and interviews then interpreting the data and then drawing conclusions regarding the phenomenon of accumulation of budget absorption at the end of the year. at the Singaraja KPPN work unit in Buleleng Regency in the 2020 fiscal year. This research is a transcendental phenomenological research. Transcendental phenomenology research explains phenomena by emphasizing on extracting the experiences of informants [9]. The data analysis technique used is by referring to the theory of Miles and Huberman, namely data collection, data reduction, data presentation, and drawing conclusions.

4. Result and Discussion

4.1 Factor-Factor Causing Accumulation of 2020 Budget Absorption

4.1.1 Budget Change

The work unit budget is prepared in the RKA/KL which contains plans to be achieved in one year. The planned budget is used as a guideline for the government's performance for one year as stated in the performance plan and budget of the Ministry/State Agency (RKA-KL). The emergency condition of the Covid-19 pandemic since the beginning of 2020 has caused the budget planning that was prepared properly in the RKA/KL cannot be carried out according to the plan. This is due to the new policy of the central government in an effort to accelerate the handling of the Covid-19 pandemic, especially within the government. The following are the results of interviews with several KPPN Singaraja work units:

- a. Mrs. Emiyati as the Expenditure Treasurer of the following RRI Singaraja work unit:

"For 2020 we experienced delays in the absorption of the budget due to the Covid-19 pandemic in March 2020 unexpectedly, so that some activities that are usually carried out cannot be carried out because the available funds are used for handling the Covid-19 pandemic, such as buying masks."

- b. Mrs. Widya as the Expenditure Treasurer of the General Election Commissions (Komisi Pemilihan Umum : KPU) Buleleng Regency as follows:
"...budget disbursement or expenditure realization at the end of the year has somewhat piled up submissions at the KPPN due to the shift to handling the Covid-19 pandemic. Activities for mass gathering in large numbers both indoors and outdoors cannot be carried out"
- c. Mrs. Sumini as the Expenditure Treasurer of the Buleleng Regency Land Agency (Badan Pertanahan Kabupaten Buleleng) as follows:
"The budget plan for 2020 was prepared in 2019, the DIPA receipt for 2020 was also on time, but due to the Covid-19 pandemic we were unable to realize the plan, because the budget was used for handling this covid"

The new policy is refocusing the budget within the scope of the Ministry/Agency. The new policy made by the central government due to the Covid-19 pandemic has caused the Singaraja KPPN work unit to experience problems between the budget plan listed in the RKA-KL and its budget execution. This condition causes several work units to carry out several revisions to the DIPA, thus hampering the budget absorption process. For 2020, the number of DIPA revisions carried out by 68 work units of the Singaraja KPPN payment scope totaled 461 revisions where each work unit on average revised DIPA 6-14 times.

- d. Mrs. Emiyati as the Expenditure Treasurer of the following RRI Singaraja work unit:
"Due to this pandemic, the budget that we have compiled in the RKA/KL has undergone several revisions, this revision is for efforts to handle covid 19. The obstacle in the revision is that there are several new accounts specifically for Covid spending"
- e. Mrs. Widya as the Expenditure Treasurer of the General Election Commissions (Komisi Pemilihan Umum : KPU) Buleleng Regency, namely:
"...for 2020 we have had several revisions to our activities, these revisions are used to handle the Covid-19 pandemic in our work units such as purchasing masks, hand sanitizers, and swabs"

Problems in budget absorption submitted by work units related to budget changes so that several work units must make budget revisions were also conveyed by KPPN Singaraja as follows:

- f. Mr. Oki as Customer Service Officer, as follows:
"The budget plan prepared by the work unit is an estimate, in the implementation of the budget there are several budget posts, namely operational activities that must be readjusted by the work unit, either added or subtracted, so the work unit must revise the budget"
- g. Mr. Prasetyo as the head of the PDMS section conveyed the following:
"Work units are sometimes inconsistent in the Withdrawal Plan listed on Page III of DIPA, so the work unit must make budget revisions many times where it will affect the Performance Indicators of Budget Implementation"

4.1.2 Human Resources

The effectiveness and efficiency of organizational goals also depends on the quality/ability of the human resources of the organization. Human resources in this case are human resources owned by work units capable of managing financial resources sourced from the state budget. Problems in terms of human resources, namely the lack of human resources, especially in financial management, which causes several work units to experience concurrent positions/tasks. The existence of these dual tasks will cause the process of budget absorption and financial management to be less than optimal.

The following are the results of interviews with several KPPN Singaraja work units:

- a. Mrs. Widya as the Expenditure Treasurer of the General Election Commissions (Komisi Pemilihan Umum : KPU) Buleleng Regency, namely:

"I'm as the expenditure treasurer, apart from being the expenditure treasurer, I also serve as the work unit operator in charge of managing SPM and also being the SAIBA operator"

- b. Mrs. Sumini as the Expenditure Treasurer of the Buleleng Regency Land Agency (Badan Pertanahan Kabupaten Buleleng), namely:

"....I as the expense treasurer sometimes have to double as treasurer as well as operator, currently we are proposing several more employees as operators so that the disbursement of the budget can be processed more quickly"

The impact caused by the existence of dual tasks is the benefits that can be provided very little for the organization and society, greater risk, and the lack of focus in carrying out their work [10]. Several work units of KPPN Singaraja experience double duty due to lack of human resources, the concurrently is the expenditure treasurer who performs concurrent duties as an operator. The main task of the expenditure treasurer is to make a detailed list of payment requests (DRPP), including testing the availability of funds for bill payments, managing inventory money, making Accountability Reports (LPJ), reconciling budget execution, and preparing budget realization data.

Problems in budget absorption submitted by the work unit related to the lack of human resources were also conveyed by KPPN Singaraja as the State General Treasurer as follows:

- c. Rania as the SPM Conversion and Validation Officer of the Singaraja KPPN below:

"Almost all of our work units do have concurrent duties, especially to become operators, this is due to limited human resources, and this is still allowed but still pays attention to the principle of checks and balances"

4.1.3 Procurement Of Goods and Services

Procurement of goods and services is an activity of spending on goods of Ministries/Institutions which is financed by APBN/APBD. The procurement of goods/services is carried out through self-management, providers, and e-marketplaces or e-catalogs. The process of purchasing goods/services through e-marketplaces or e-catalogs aims to increase transparency in the implementation of spending carried out by work units.

The following are the results of interviews with several KPPN Singaraja work units:

- a. Mrs. Sumini as the Expenditure Treasurer of the Buleleng Regency Land Agency (Badan Pertanahan Kabupaten Buleleng):

"....shopping for goods/services through the e-marketplace application, our problem is in the process of finding partners with the same account as us, our accounts with providers must be the same and cannot be different, transfers cannot be made between banks, finally we postpone shopping"

- b. Mrs. Emiyati as the Expenditure Treasurer of the RRI Singaraja work unit:

"...the problem with procuring goods/services through the e-marketplace in our work unit is that when buying goods, they run out very quickly, such as buying masks, hand sanitizers, thermo guns, finally we bought the goods directly and had to make a statement of direct shopping, under conditions like Therefore, we have doubts in the purchase, whether the process is correct"

The problem in the procurement of goods/services is the use of e-marketplace or e-catalog applications. Some of the problems in procuring goods/services through this e-marketplace or e-catalog application are the difference between the provider's account and the work unit account, payments cannot be made between banks, and the limited inventory of goods in the application. Another problem in the procurement of goods/services experienced by the work unit is the tender for the procurement of goods/services. The problem with this tender is that the provider's tender failed. The failure of this provider tender is caused by the number of providers being too few, the minimum number of providers is 2 (two). If the number of providers is only 1 (one), the tender process will fail and the work unit must

repeat the tender from the beginning. This tender failure caused the budget to not be absorbed and the funds could not be disbursed.

Problems in budget absorption submitted by the work unit in the procurement of goods/services were also conveyed by KPPN Singaraja as follows:

c. Mr. Prasetyo as the head of the following PDMS section:

"... the process of procuring goods/services in our work unit is often hampered by tenders, the number of bidders is too small, there are at least 2 bidders, if there is only 1 bidder the tender is considered a failure and the work unit must repeat the tender process from the beginning, finally the budget disbursement is hampered and the absorption of the budget is delayed"

d. The same thing was also conveyed by Mr. Oki as the following Customer Service Officer:

"In the procurement of goods and services, the work unit experienced problems in the tender, this tender process should not be carried out arbitrarily, therefore several work units experienced delays in the absorption of the budget"

5. Conclusion

Based on the results and discussion, the factors that caused the accumulation of budget absorption for the Singaraja KPPN work unit in 2020 were budget changes due to budget refocusing for the prevention of the Covid-19 pandemic, human resources having multiple positions due to lack of human resources in financial management, and procurement of goods and services using e-marketplace applications and tenders that must comply with applicable regulations.

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