



The Role of The Influence of Fund Withdrawal Plan and Human Resources Competency on Budget Performance Mediated by Budget Absorption

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Abstract

This study wants to examine various factors that affect budget performance, especially in the Faculty of Social Sciences, Universitas Negeri Semarang through Goal Setting Theory. The data used in this study is primary data. This data is data directly obtained from respondents by distributing questionnaires to implementers of work activities within the Faculty of Social Sciences, Universitas Negeri Semarang to determine the effect of the Variable Fund Withdrawal Plan and HR Competence on Budget Performance Mediated by Budget Absorption at the Faculty of Social Sciences. Unnes. Determination of the sample is based on what is suggested by Hair et al., (2010) that is, 5-10 times the number of research indicators. In this study there were 23 indicators, so in this study the sample used was 138 people.

INTRODUCTION

Performance measurement of a government agency is more emphasized on the ability of government agencies to absorb the budget. In other words, an agency is declared successful if it can absorb 100% (one hundred per cent) of the government budget, even though the results and impacts achieved from the implementation of the program are not as expected (Mahsun, 2006). The organizational performance will be assessed based on the achievement of budget targets and the efficiency of budget execution, namely by looking at the absorption of the budget in accordance with the programs to achieve the goals set. With low or slow budget absorption, the organization is considered to have poor performance in carrying out the plans it has set in accordance with the the budget and programs that have been set in order to achieve the goals the organization wants to achieve. The budget implementation in various ministries/agencies as well as the provin-

cial government is running slowly and the budget accumulates at the end of the year.

The level of budget absorption that does not match the planned target has become a classic problem for the central government and local governments from year to year, even though not achieving the budget absorption target will result in the loss of spending benefits. Funds that have been allocated in state expenditures but not all of them can be utilized, which means that there is idle money. It is conceivable if the money saved can be used for greater interests. Of course the achievement of our national goals will be easy to do. It is feared that low budget absorption will not support the growth target.

Competence affects employee performance (Safwan, 2104). An employee who has high competence such as knowledge, skills, abilities, and attitudes in accordance with the position he holds is always driven to work effectively, efficiently and productively. This happens because the competence possessed by the employee con-

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cerned is increasingly able to carry out the tasks assigned to him.

The Ministry of Education, Culture, Research and Technology or abbreviated as Kemendikbud-ristek currently oversees and fosters at least 134 State Universities spread across all provinces in Indonesia. One of them is Semarang State University or abbreviated as UNNES. UNNES as a higher education institution in its management always strives to prioritize the quality of input, process and output so that alumni and the resulting product innovations are truly able to answer various forms of challenges and community needs. In operating, of course, UNNES needs funds to finance all its activities, especially in the context of implementing the Tri Dharma of Higher Education. In relation to the need and use of funds, UNNES income and expenditure projections are prepared. UNNES has 8 faculties and 1 Postgraduate Program. One of the indicators of achieving the effectiveness and efficiency of budget management is the equitable distribution of budget absorption in each period. In fact, the implementation of an effective and efficient performance-based budget has not yet been fully implemented. There are still delays in the absorption of funds, especially in several faculties at the State University of Semarang. The following presents a picture of the uneven distribution of budget absorption in each current year at the Faculty of Social Sciences.

Fund Withdrawal Plan which is a plan for withdrawing the need for funds determined by the Budget User Proxy for the implementation of work unit activities within a period of 1 (one) year as outlined in DIPA. The absence of an RPD/Withdrawal Plan will have an impact on the absence of a clear fund withdrawal plan, so that unexpected activities often occur, even not in accordance with the budget plan that has been made, besides that the absence of an RPD will also have an impact on accumulated budget absorption. at the end of the year, this is because there is no planning

Withdrawal of funds every month. So that the bank's cash and cash deposits are too much at the beginning of the year. This will result in a large demand for Additional Money Supply at the end of the year, causing the work rhythm to accumulate and having to work overtime until late at the end of the year. After 2021, with the Withdrawal Plan system, the Faculty's Financial Performance can be more focused because the Department submits a Monthly Withdrawal Plan and definitely the activity is carried out so that there is no budget deviation at the end of the

month, because the concept of a fund withdrawal plan system is not expected to happen. Many deviations and budget absorptions can be realized every month in a stable manner and there is no spike in absorption and accumulation of activities at the end of the year.

For this matter, the cooperation and competence of human resources in faculties and departments must be able to coordinate well and be committed to the proposed Withdrawal Plan so that it has an impact on financial performance at the Faculty of Social Sciences which affects budget absorption in Faculty of Social Sciences which is always stable every month. and does not accumulate at the end of the fiscal year, it is hoped that the Fund Withdrawal Plan System can have an impact on the progress of Budget Evaluation Monitoring in the Faculty of Social Sciences where absorption in 2021 gets the first rank based on the 2nd Semester Leadership Meeting and it can be maintained continuously. The purpose of this research is expected to support the progress of the Faculty of Social Sciences so that it is not only a stable budget absorption every month and the performance of using the correct Fund Withdrawal Plan System but can improve the Faculty of Social Sciences' performance globally in monitoring Evaluation of various aspects which yesterday in 2021 got a rating of 5, it is hoped that with the Withdrawal Plan D Better funds and competencies, as well as collaboration from lecturers, education staff and FIS UNNES students, can improve the performance of the Faculty of Social Sciences as a whole, where finance is a support for all activities.

In 2021 Faculty of Social Sciences has implemented the Fund Withdrawal Plan System properly and correctly, so it really supports FIS financial performance, and Faculty of Social Sciences gets the 1st highest absorption rating every month based on the University leadership meeting, and in semester 2 gets the 1st highest absorption rating for financial performance, but that alone is not enough, these competencies are Lecturers and Education Personnel, and the role of students is also very influential on the monitoring of overall performance evaluation, and in 2021 FIS gets the 5th rank for Monitoring and Evaluation (Monev) assessment which in 2022 expected between performance

finances that have been going well with the Fund Withdrawal Plan system, but must also be supported by competence in all fields, which is supported by the entire academic community, such as the performance of lecturers, education staff and students at the Faculty of Social Sciences

ces. In terms of finance alone cannot make Faculty of Social Sciences get a top rating for monitoring and evaluation, there must be a good relationship between financial management through a good fund withdrawal plan, good budget absorption but also results in overall monitoring and evaluation of Faculty of Social Sciences activities in accordance with the UNNES Strategic Plan can be achieved, which makes it possible Faculty of Social Sciences performance is even better.

This study wants to examine the various factors above on budget performance, especially in the Faculty of Social Sciences, Universitas Negeri Semarang through Goal Setting Theory.

One theory that is very dominant in analyzing factors that can increase motivation is the goal-setting theory. This theory emphasizes that all behavior shown by individuals is based on a specific reason or motivation, and motivation is directed by a goal (goal). So that the level of motivation in each individual can vary depending on the goals set by the individual, where these goals can be formed from internal or external to the individual concerned. Someone who already knows the goal, will look for all the things needed, the knowledge needed, the skills needed to be able to achieve that goal. Goals can be divided into many things: (a) Amount, Goals can be seen from the number, there are individuals who have one goal, some have more than one goal. Basically because humans have cognitive limitations, too many goals should be avoided. Too many goals can create internal conflict in the individual concerned because the individual must choose to distribute the limited resources he has to many goals. In the end, individuals will choose goals that have a high level of achievement, especially if there are incentives in the form of prizes if they can achieve the goals that have been set. (b) Complexity, Goals can also be defined from the level of difficulty or easy, complex or simple goals. Goals that have a high level of complexity can provide a stronger impetus for individuals to achieve these goals than easy goals. (c) General, special Goals can be seen from whether individuals set general or specific goals. There are individuals who have a goal of "my goal is to become a useful person", where this goal is very general. There are also individuals who can specifically define their goals.

Performance is defined as a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization contained in the strategic planning of an organization (Mahsun et al, 2011). Per-

formance is the result of work that has a strong relationship with organizational strategic objectives, and customer satisfaction and contributes to the economy. The principle of performance-based budgeting is a budgetary accountability so that any costs incurred can be utilized as well as possible by combining the state budget with the desired results (outputs and outcomes). The purpose of designing performance-based budgeting is to create an efficient, effective, economical use of public expenditure budgets, and not forget the initial goal of focusing on the main priority, namely the interests of the community (Arista and Suartana, 2016). Budget Performance Indicators: strategic vision; accountability; efficiency and effectiveness; responsiveness; consensus orientation; fairness and fairness; transparency; laws and regulations; participation.

Fund withdrawal plan is a framework for estimating the need for funds in a period determined by the work units that will be used to carry out activities made by the office or work unit in the context of implementing the State Expenditure Budget. The fund withdrawal plan itself has undergone a regulatory change, namely from the Minister of Finance Regulation Number 78/PMK.02/2019 which has changed to Minister of Finance Regulation 119/PMK.05/2020. The process of planning activities in the budget cannot be denied as one of the crucial factors that can affect budget management. The budget planning process begins at the beginning of the year when each unit in the organization prepares an activity plan and a budget plan. When the organization has prepared and understood its plan of activities (goals), the organization will have the impetus to carry out according to the plans that have been set, in accordance with the concept of goal setting theory. Fund Withdrawal Plan Indicator (1) Quality of Reporting Application, (2) Completeness of advice and infrastructure, (3) Reward and Punishment System, (4) Dispensation.

H 1: There is an effect of the Withdrawal of Funds Plan on Budget Performance.

The low absorption indicates that the causative factor is poor planning. (Murtini, 2009; Siswanto, 2010). Bakara (2000) found that the local government of DKI often experienced difficulties in budget absorption due to poor planning. The results of research from Kuswoyo (2012) which examines why institutions tend to absorb at the end of the year found that the planning factor is one of the crucial factors that cause it.

H 2: There is an influence of the Fund Withdrawal Plan on Budget Absorption

H 3: There is an effect of Budget Absorption on Budget Performance.

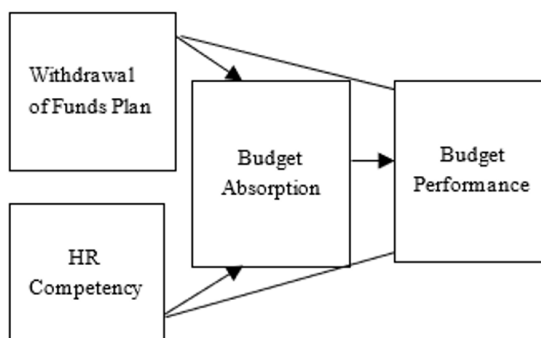
The quality of human resources should receive more attention in an organization. Organizations must actively develop the quality of human resources. The development of the quality of human resources can be done by actively conducting training, equipping members of the organization with skills relevant to the job and so on. Murtini, 2009 shows that human resources who do not have sufficient skills can be the cause of the weak absorption of the organization's budget. This can be strengthened if the human resources concerned do not understand the purpose of the activity, so they do not have the drive for high achievements. Research from Herriyanto, 2011 which examines the factors that cause delays in absorption at Ministries/Institutions shows that HR is one of the determinants of an organization's ability to absorb budgets. These results are also supported by research from (Tatar, 2011; Zaman, 2011).

H 4: There is an influence of HR Competency on Budget Performance

H 5: There is an influence of HR Competency on Budget Absorption

This section will explain in general terms the framework and hypothesis development. The following is a picture of the framework of thought in this research,

Figure 1. Conceptual Framework



METHOD

The data used in this study is primary data. This data is data directly obtained from respondents by distributing questionnaires to determine the effect of the Variable Withdrawal Plan (RPD) and HR Competence on Budget Performance Mediated by Budget Absorption at the Faculty of Social Sciences, Unnes.

This study uses a quantitative approach by testing the hypothesis that has been formulated in

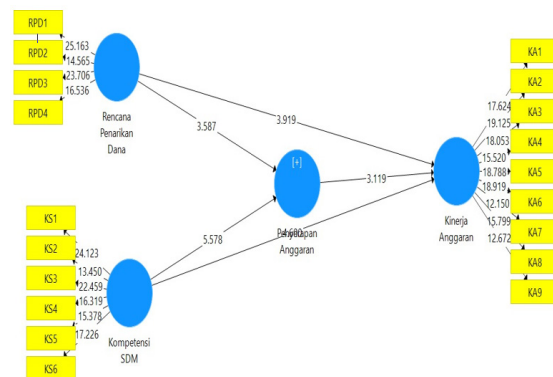
the previous section. The data used in this study is primary data obtained from a survey by distributing questionnaires to the implementers of work activities within the Faculty of Social Sciences, Semarang State University. Determination of the sample is based on what is suggested by Hair et al., (2010), namely, 5-10 times the number of research indicators. In this study there were 23 indicators, so in this study the sample used was 138 people. The research period was carried out during the mid-semester 1 of 2022 to mid-semester 2 of 2022.

Data was collected by distributing questionnaires distributed online. To support the objectivity of the study, the identity of the sample will not be included. The questionnaire will be prepared using a Likert scale with 5 levels, namely: strongly agree, disagree, neutral, disagree, and strongly disagree. The score for each answer is 5 for the SS answer, and 1 for the STS answer.

The method used to analyze the data is Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach, which is the data analyst used to analyze.

RESULT AND DISCUSSION

Based on testing the Full model using structural equation modeling using the application. The following shows the results of the analysis testing model using the Smart PLS Version 3.3.2 application.



instrument, and whether the measuring instrument can be re-lied upon for further use. The results of the validity and reliability test of the data can be seen in the following table,

Table 1. Validity and Reliability Test

Variable	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Budget Performance	0.949	0.950	0.957	0.712
HR Competency	0.933	0.936	0.947	0.751
Budget Absorption	0.915	0.915	0.946	0.854
Withdrawal of Funds Plan	0.887	0.890	0.922	0.747

The table shows that all statement items have a value > 0.700 , so it can be concluded that the independent variables, moderating variables, and dependent variables are all valid. And it can be concluded that all the items measuring the variables of the questionnaire are reliable, which means that the questionnaire used in this study is reliable.

Hypothesis testing conducted in this study aims to see how the independent variables of the dependent variable influence the independent variables. Hypothesis test results can be seen in the following table,

Table 2. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (IO/STDEV)	P Values
HR Competency – Budget Performance	0.417	0.412	0.091	4.600	0.000
HR Competency – Budget Absorption	0.545	0.538	0.098	5.578	0.000
Budget Absorption – Budget Performance	0.183	0.177	0.059	3.119	0.002
Withdrawal of Funds Plan – Budget Performance	0.362	0.368	0.092	3.919	0.000
Withdrawal of Funds Plan – Budget Absorption	0.351	0.346	0.098	3.587	0.000

The results of this study show that the effect of the Withdrawal Plan (RPD) on-budget performance is significant. This can be seen from the T-statistic of 3.919 or above 1.96. So that the

first hypothesis which explains that the Fund Withdrawal Plan has a positive effect on budget performance can be accepted. These results indicate that, with good fund withdrawal planning, it will be able to improve budget performance, especially in terms of budget management in an agency, according to Tri Angga Sigit's research (2019).

While the results of research on testing the hypothesis of the effect of the Withdrawal Plan on budget absorption explain that the Withdrawal Plan on budget absorption is significant. This is clarified by the T-statistic of 3.587 or above 1.96. So the first hypothesis which explains that the Fund Withdrawal Plan has a positive effect on budget absorption can be accepted. These results indicate that, with the current Fund Withdrawal Plan system, budget absorption does not accumulate at the end of the fiscal year, so budget absorption in UNNES in particular is always absorbed as planned so that activities and accountability reporting activities will be disciplined, completed every month, as evidenced by research by Johnson, et al (2019)

For the results of research on testing the hypothesis of the effect of Budget Absorption on Budget Performance, this study explains if the influence of Budget Absorption on Budget Performance is significant. This is clarified by the T-statistic of 3.119 or above 1.96. So the first hypothesis which explains that budget absorption has a positive effect on budget performance can be accepted. This is in accordance with the research of Arniwita et al (2019), that budget performance is influenced by good and appropriate budget absorption. This result is due to a good Withdrawal Plan so that the absorption of the budget at the Faculty of Social Sciences UNNES can be according to the target per month which causes the budget performance in the FIS to be declared good and always the highest in every money per semester.

For the results of research regarding the hypothesis testing of the influence of HR Competence on Budget Performance, this study explains if the influence of HR Competence on Budget Performance is significant. This is clarified by the T-statistic of 4,600 or above 1.96. So the first hypothesis which explains that budget absorption has a positive effect on budget performance can be accepted. This is in accordance with the research by Ruddy, et al (2018), that budget performance is also influenced by the competence of good, fast, and precise human resources at work. This result is because HR is someone who does the work in terms of processing and carrying out activities that already exist and are carried

out properly and in accordance with the plans that have been made so that when it affects good budget performance, this can also be supported by HR competencies that are in accordance with their educational background in accordance with the work being undertaken at this time, while if it is not appropriate in the Faculty of Social Sciences, their HR competencies are willing to learn quickly so that they can contribute to supporting budget performance so that it remains good.

For the results of research regarding the hypothesis testing of the influence of HR Competence on Budget Performance, this study explains if the influence of HR Competence on Budget Performance is significant. This is clarified by the T-statistic of 5.578 or above 1.96. So the first hypothesis which explains that HR competence has a positive effect on budget absorption can be accepted. This is in accordance with the research, David Sudasri (2010) that HR competence also affects the absorption of a high budget, but not only high but good and in accordance with the performance output. This result is because HR is someone who knows what activities must be done to be able to absorb the budget that can provide the right output and in accordance with the performance indicators on Faculty of Social Sciences UNNES, so in this case competent HR can make a major contribution in absorbing the budget every year, month, which not only attracts funds for activities but provides great benefits and good performance output for academic and student progress for Faculty of Social Sciences in particular and good performance appraisal for UNNES in general.

CONCLUSIONS AND RECOMMENDATIONS

The main purpose of this study was to analyze the use of the Fund Withdrawal Plan system on budget performance and budget absorption as well as the influence of HR Competencies on Budget Performance mediated by budget absorption at the Faculty of Social Sciences, UNNES. From the results of this study, it can be concluded that the Fund Withdrawal Plan System is very useful for making budget performance better because budget absorption no longer accumulates at the end of the year, as well as the existence of the Fund Withdrawal Plan can make the person in charge of activities can carry out accountability reports for activities more efficiently. disciplined every month. On the other hand, not only the Fund Withdrawal Plan system supports the success of budget performance at the Faculty of Social Sciences of UNNES, but HR competence

is also very influential in improving budget performance in accordance with the performance indicators expected by the University, where competent and competent Human Resources (HR) having high integrity also improves budget performance at the Faculty of Social Sciences UNNES. This research was conducted to prove whether the Fund Withdrawal Plan system used in the Faculty of Social Sciences UNNES can provide good benefits for the progress of budget performance and to prove whether the existing human resources in the Faculty of Social Sciences have participated in trying to work better and contribute more so that in the future, the Faculty of Social Sciences will not only have high budget absorption, but it will also be in line with the fulfilled performance indicators. From this research, the researcher hopes that all human resources in the Faculty of Social Sciences, both Lecturers, Education Personnel and Students, can play a role in advancing the Faculty of Social Sciences according to the performance indicators requested by the University, where the evaluation Monitoring Evaluation is not only a matter of budget and high absorption, as well as the use of the correct Fund Withdrawal Plan system but both must work together, namely the Withdrawal Plan system and a good, correct and disciplined system as well as competent HR competencies. In this study, the hypothesis is acceptable and all significant. The data collection procedure in this study was only carried out through a survey by distributing online questionnaires. In the future, researchers will add various methods to control general methods such as procedural improvements and statistical methods. Future studies can use the triangulation method, for example by using a survey and completing it by interview.

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