



ANALYSIS OF DELAYS IN BUDGET ABSORPTION IN THE ASAHAN DISTRICT HEALTH DEPARTMENT NORTH SUMATRA PROVINCE

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Abstract

The delay in budget absorption that occurred at the Asahan District Health Service was due to several causes. The research objectives to be achieved from this research are analyzing the Work Plan and Budget with the realization of activities, analyzing factors that influence budget realization at the end of the year, and analyzing the consequences of budget delays that occur at the Asahan District Health Service in the 2023 budget year. Researchers use qualitative research with explanatory methods. The findings that can be conveyed in the results of this research include: adjustments to the Work Plan and Budget with the realization of activities for the 2023 fiscal year at the Asahan District Health Service due more to the budget process. This means a budget policy with the principle of quality and targeted spending. Apart from that, the realization of the budget at the end of the year that occurred at the Asahan District Health Service was more due to technical instructions, human resource capacity, especially knowledge of PMK212 regulations, and budget sources such as PAD that was not reached targets and provisions of transfer funds from the center that were not in accordance with the schedule. Consequences of budget delays at the Asahan District Health Service, which can reduce the budget ceiling in the following year and results in activities not being realized.

Keywords: *Budget Absorption, RKA, Consequences of Budget Delays*

INTRODUCTION

Regional government as an organization often faces the problem of delays in budget absorption. This delay can hinder the achievement of organizational goals, use resources inefficiently, and even result in impacts including sanctions from the authorities. Resolving the problem of budget delays can be done from a more comprehensive perspective with an organizational behavior and financial management perspective. According to Lutfan, F. (2011) stated that an organizational behavior perspective using a social cognitive approach can be useful for explaining two-way and reciprocal causal relationships between organizational actors. Meanwhile, from a public sector financial management perspective, it helps in understanding the management of limited resources in an efficient and accountable manner so as to achieve the desired results and improve public service standards (Kiragu, 2005).

The budget is a guideline for policy making (blue print) for the existence of a region (Erowati, 2020). Not only as a guideline, the budget can also be an indicator of performance. According to Minister of Finance Regulation Number: 249/PMK.02/2011, the budget is one of the performance evaluation indicators. Budget absorption is also an element of financial accountability which is usually referred to as the Government Agency Performance Accountability Report (LAKIP). The latest regulations explaining the linkage of the budget as an indicator of regional performance are contained in PMK Number: 212/PMK.07/2022. The regulations state indicators that reflect the level of regional performance as measured through the education sector, health

*Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin*

sector and public works sector in the use of the budget for each of these areas. Even though the budget is an indicator of regional performance, budget absorption is still not optimal. Budget absorption is often concentrated at the end of the fiscal year. This can have an impact on delays in benefits received by the community. Usually the new budget absorption pattern is accelerated in the fourth quarter (Ferdinan et al, 2020).

According to the research results of Ariadi et al. (2023), Diko et al. (2023), Febriani et al (2023) stated that these influencing factors do not always occur in all regional apparatus organizations. In one case, delays in budget absorption in a particular OPD could be influenced by human resource (employee) factors. However, there could be factors that influence other OPDs due to the procurement of goods and services. Thus, there are more dominant factors influencing why there is a delay in budget absorption in the OPD.

LITERATURE REVIEW

A. Previous Research

To support the objectives of this research, efforts are needed to examine previous research which is a reference source for the latest reading. There are several similar and recent research findings related to factors that influence delays in budget absorption. Several sources of previous research can be seen in the research results as follows:

Suwarni and Ma'ruf (2018) entitled Factors Affecting Delays in Absorption of the Regional Revenue and Expenditure Budget (APBD) in the City of Surabaya (Study on SKPD of the Public Works Department of Highways and Pematusan). The aim of this research is to use Halim's theory to describe and analyze the factors that influence delays in the absorption of the Regional Revenue and Expenditure Budget (APBD). This research found that weak budget planning in operational planning was the dominant factor causing delays in budget absorption that occurred in the SKPD of the Public Works Department of Highways and Pematusan City of Surabaya. This can be seen from activity programs that cannot be realized. First, the Clean Water/Drinking Water Network Development (DAK Air Drinking) program is not being implemented. Second, the Monitoring, Evaluation and Reporting activities for Clean Water Network Development have not been realized.

B. Organizational behavior

Organizational behavior (PO) is a scientific discipline that studies the impact of individuals, groups and organizational structures on behavior in organizations. The main goal is to increase organizational effectiveness by understanding and predicting human behavior within it (Robbins and Coulter, 2019). Organizational behavior is very complex and is widely discussed in various social science disciplines with diverse views. From these many views, organizational behavior can be briefly defined as understanding, predicting and managing human behavior in an organization.

C. Financial management

The management referred to here focuses on the public sector because it explains budget management processes in the dimensions of government organizations and bureaucracy. Several expert opinions regarding the concept of financial management, especially in the public sector, state:

*Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin*

“Financial management is the art of budgeting, spending and managing public funds and the public sector is responsible for bringing together large amounts of resources to achieve a range of public goods. This responsibility comes with considerable complexity and expectation”. (Hedger and De Renzio, 2010). The concept of financial management according to Potter and Diamond (1999) explains that financial management refers to procedures, established by laws or regulations, for managing state money through the budget process, which includes formulation, implementation, reporting and analysis. As applied conventionally in the literature, most authors tend to focus on the expenditure side instead of remembering that government expenditure should come from income estimates and projections. However, public financial management generally depends on the expenditure and revenue sides, therefore, this research will discuss both considerations.

D. Budget Theory

The budget theory was explained by experts named Aman Khan and Bartley Hildreth. Khan is a scientist or professor of political science and public administration at Texas Tech University. At the campus, Khan teaches public budgeting, financial management, and quantitative methods. In terms of budgeting, Khan has experience as an economist and planner, he has an MA degree in economics and urban and regional planning, as well as a Ph.D. in public administration. Khan has contributed work to various journal collections and he also serves on the editorial boards of several professional administration journals.

E. Delay in Budget Absorption

Budget absorption is a description of the regional government's skills when carrying out and providing accountability for each activity which is an accumulation of budget absorption that has been carried out by regional work units (Rahmawati, RS and Ishak, JF, 2020). According to Ariadi, et al. (2023), "budget absorption is a comparison between the allocated budget and budget realization, so that a higher percentage of budget use or realization indicates a higher level of budget absorption, so it can be an indicator of government performance."

F. Budget Sources

In the context of regional government in Indonesia, budget sources are all components of the Regional Revenue and Expenditure Budget (APBD) which consists of three main components, namely regional income, regional expenditure and regional financing. Regional income consists of Original Regional Income (PAD), balancing funds and other regional income. The law on regional government also states in detail the sources of APBD revenue. As stated in Article 285 of Law Number 23 of 2014, it explains in detail regarding Original Regional Income that regional income sources consist of; (a). Original Regional Income (PAD) which includes regional taxes, regional levies, results from the management of separated regional assets, and other legitimate regional original income, (b). Transfer income, (c). Other legitimate regional income.

METHOD

A. Types of research

In accordance with the objectives to be achieved, the author uses qualitative research. Qualitative research is a type of research that describes the results in the form of in-depth

Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin

perceptions in studying a particular problem. According to Sahir (2021), qualitative research is a study of phenomena in more detail on a case by case basis through in-depth perception.

B. Research Informant

In qualitative research, informants can be key. Therefore, it is recommended to choose informants who can provide appropriate information for research (Sahir, 2021). The selection of informants in qualitative research can be the key to answering the problems to be achieved from a study. Apart from that, the selection of informants can also be a major consideration in data collection.

C. Concept Definition

Concept definition is a definition of the indicators that are the focus of research so that they can be used as a guide in this research. The concept used as a basis for determining indicators of delays in budget absorption is guided by the theory of Khan, A. and Hildreth, W. Bartley (2002), including 4 (four) factors that cause them, namely the budget process, the nature of the organization.

D. Data analysis method

The appropriate data analysis method to answer this research problem is using the Miles and Huberman (1994) model analysis. This model is used for qualitative research. In the data analysis process, according to Hardani et al (2020) and Sahir (2021) explained that Miles and Huberman divided into three streams of activities that occurred simultaneously, namely (1) data reduction; (2) data presentation (data display); and (3) drawing conclusions (verification).

RESULTS AND DISCUSSION

Results and Discussion

A. Analysis of Informant Characteristics

Data regarding informant characteristics was obtained through an interview process with key, main and additional informants. The informant data is needed for the purposes of analyzing research data relating to the informant's age, gender, education, length of service and position of the informant. For a more detailed explanation of the characteristics of research informants, it is shown in the following table.

Table 4.1 Age Characteristics of Informants

No	Age	Frequency	Percentage
1	<40 Years	2	28.57
2	41-50 Years	3	42.86
3	>50 Years	2	28.57
	Amount	7	100

Source: Interview Data (processed, 2024)

The informant's age can be categorized as <40, 41-50, >50 years. Based on the results of the interview data, age data was obtained from the informants, namely 40 years and under as many as 2 informants (28.57%), 41-50 years as many as 3 informants (42.86%), and over 50 years as many as 2 informants (28.57%).

Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin

Table 4.2 Gender Characteristics of Informants

No	Gender	Frequency	Percentage
1	Man	5	71.43
2	Woman	2	28.57
	Amount	7	100

Source: Interview Data (processed, 2024)

Table 4.2 shows that the gender of the informants is predominantly male, namely 5 informants (71.43%), while there are 2 female informants (28.57%). Furthermore, the educational characteristics of the informants can be seen in the table below.

Table 4.3 Educational Characteristics of Informants

No	Education	Frequency	Percentage
1	D3	1	14.30
2	S1	3	42.85
3	S2	3	42.85
	Amount	7	100

Source: Interview Data (processed, 2024)

The results of interview data with all informants show that the informants' education consists of Diploma (D3), Bachelor's (S1), and Master's (S2).

The education of each informant is 1 informant's D3 (14.30%), 3 informants' S1 (42.85%), and 3 informants' S2 (42.85%). Then, the interview data describes the characteristics of the informant's tenure which are explained in the following table.

Table 4.4 Characteristics of Informants' Work Period

No	Years of service	Frequency	Percentage
1	<10 Years	3	42.86
2	11 – 20 Years	2	28.57
3	>20 Years	2	28.57
	Amount	7	100

Source: Interview Data (processed, 2024)

Based on Table 4.4, it shows that the years of work of informants are categorized into 3 (three), namely 10 and under, 11-20 years, and over 20 years. These data illustrate that the work period of informants under 10 years is more dominant, namely 3 informants (42.86%), and the work period of 11-20 and > 20 years respectively is 2 informants (28.57%). The table of informant position characteristics is explained as follows.

Table 4.5 Position Characteristics of Informants

No	Position	Frequency	Percentage
1	PA/KPA	1	14.30
2	PPKSKPD	1	14.30
3	PPTK	4	57.10
4	Treasurer	1	14.30
	Amount	7	100

Source: Interview Data (processed, 2024)

*Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin*

In Table 4.5 it is explained that the position characteristics of informants as PA/KPA, PPKSKPD, and Treasurer amount to 1 informant each (14.30%) as representatives in collecting interview data, while the dominant informants as PPTK are 4 informants (57.10 %).

Discussion Results

This research went through a data triangulation process through informant sources in order to obtain the validity of the data which was carried out by processing data from interviews and documentation. Furthermore, in the data analysis process, according to Miles and Huberman (1994), the data that has been collected is then carried out in a reduction process to select and analyze relevant data in answering this research question. The results of the data reduction are then displayed in the form of tables to help with the results of the analysis of each interview answer for each research question.

A. Adjustment of the Work Plan and Budget (RKA) with the Realization of Activities for the 2023 Fiscal Year at the Asahan District Health Service

The Budget Work Plan (RKA) is a planning and budgeting document which contains income plans, expenditure plans for programs and activities of Regional Apparatus as well as financing plans as a basis for preparing the Regional Revenue and Expenditure Budget. The Asahan District Health Service has made many adjustments to the work plan and budget for 2023.

B. Budget realization occurred at the end of the 2023 fiscal year at the Asahan District Health Service

The problem that the Asahan District Health Service faces every year is budget realization which often occurs at the end of the year. According to data from the budget realization report at the end of Q3 2023 fiscal year, the realized budget absorption at the Asahan District Health Service as of September was only 44.57%, which should have reached 75%. The existence of a discrepancy between the realization of the budget and the targets that have been set in the one year budget period at the Asahan District Health Service is called a delay in budget absorption.

C. Due to Delays in Budget Absorption at the Asahan District Health Service

In general, as stated in article 4 of PMK regulation Number 249/PMK.02/2011), delays in budget absorption will result in 3 (three) aspects, namely a. implementation aspects, b. benefit aspects, and c. context aspect. After going through the process of reducing the data from the interviews, the researcher then carried out an analysis and review process to verify the data from the interviews regarding the consequences resulting from delays in budget absorption at the Asahan District Health Service.

CLOSING

Conclusion

Based on the description of the results and discussion in the previous section, the conclusions that can be conveyed in this research include the following.

- A. The adjustment of the Work Plan and Budget (RKA) to the realization of activities for the 2023 fiscal year at the Asahan District Health Service is due more to the budget process. The

Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin

budget process related to RKA is a budget policy with the principles of quality and targeted spending.

- B. The budget realization at the end of the year that occurred at the Asahan District Health Service was more due to technical instructions (juknis), human resource capacity, especially knowledge of PMK 212 regulations, and budget sources such as PAD that did not reach targets and provision of transfer funds from the center that were not in accordance with timetable.
- C. The consequences of budget delays at the Asahan District Health Service are first, it can reduce the budget ceiling in the following year. Second, it results in activities not being realized.

Suggestions

There are several suggestions for the research findings described above, namely:

- A. The Asahan District Health Service must coordinate more often and eliminate sectoral egotism in the budget process.
- B. The issuance of technical guidelines by the central government which are relatively the same for a certain period of time to make it easier for regions to plan and utilize the budget.
- C. Carry out intensified FGDs and regulatory studies to equalize perceptions related to the latest regulations regarding Minimum Service Standards.
- D. Budget users must be able to predict more accurately and quickly take budget policies in making budget shifts (revisions). The policies implemented continue to be considered carefully and have the principle of quality and right on target in meeting the Minimum Service Standards.

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Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin

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Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin

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*Dicky Muhammad Rahim Nasution, Tengku Irmayani,
Muhammad Husni Thamrin*

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