

THE EFFECT OF BUDGET PLANNING, ADMINISTRATIVE RECORDING, UTILIZATION OF INFORMATION TECHNOLOGY, HUMAN RESOURCES AND ORGANIZATIONAL COMMITMENT ON THE ABSOLUTE OF THE STATE BUDGET IN THE MINISTRY OF FINANCE IN SOUTH SUMATRA PROVINCE

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ABSTRACT

The effectiveness of absorption of the state budget is essential in managing public finances to achieve optimal development goals. This study aims to analyze the effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on Absorption of the State Budget at the Ministry of Finance of South Sumatra Province. The analytical method used is Structural Equation Modeling Partial Least Squares (PLS-SEM), by collecting data through questionnaires from 92 employees of the State Civil Apparatus at the Ministry of Finance. The findings of this study indicate that budget planning, administration, information technology, human resources, and organizational commitment have a significant influence on the absorption of the state budget. Specifically, budget planning, human resources, and organizational commitment have a positive and significant effect, while administration and information technology have a positive but not significant effect on budget absorption. In conclusion, factors such as good budget planning, effective administrative support, optimal use of information technology, quality human resources, and high organizational commitment play an important role in increasing the effectiveness of the absorption of the APBN budget at the Ministry of Finance of South Sumatra Province. This research provides valuable insights for decision makers and practitioners in the field of public finance to optimize the use of the state budget to achieve better development results.

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1. INTRODUCTION

In the context of public budget management, variables such as budget planning, administrative records, utilization of information technology, human resources, and organizational commitment have a central role in the process of administering the budget. Budget planning involves the process of allocating funds to support various government programs and activities, which is closely related to accurate and regular administrative records to monitor and control the use of the budget [1]. Utilization of information technology can increase efficiency through the integration of financial information systems [2]. The quality of human resources plays a role in designing and implementing budgets properly [3], while organizational commitment ensures that all layers of the organizational structure are fully involved in budget management [4].

The successful management of the budget plays a crucial role in achieving development goals and providing quality public services [5]. In the context of the Ministry of Finance of South Sumatra Province, where the absorption of the state budget is important to support regional development, an in-depth understanding of the factors influencing budget absorption is very important [6]. This research will provide a holistic view of how budget planning, administrative records, utilization of information technology, human resources, and organizational commitment are interrelated and have an impact on the effectiveness of budget management.

The Effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on The Absolute of The State Budget in The Ministry of Finance in South Sumatra Province. Ayu Aprina, et.al

Although the literature has identified factors that influence budget management, research that comprehensively examines the relationship between budget planning, administrative records, utilization of information technology, human resources, and organizational commitment in the context of the Ministry of Finance of South Sumatra Province is still minimal. This creates a theoretical gap that this research can fill. Empirically, similar research that focuses on the provincial level is still limited, so this research will make a significant contribution to the understanding of influencing factors at the regional level.

Previous research has tended to focus on budget management aspects at the national or central level, with little in-depth research at the provincial level [7]. Previous findings indicate that there is a positive influence between good budget planning, the use of information technology, the quality of human resources, and organizational commitment on budget absorption [8]. However, the applicability of these findings in the context of the Ministry of Finance of South Sumatra Province needs to be verified.

The novelty of this study lies in the integration of interrelated variables in budget management at the provincial level, especially at the Ministry of Finance of South Sumatra Province. This research will make a significant contribution in filling the knowledge gap regarding the influence of budget planning, administrative records, the use of information technology, human resources, and organizational commitment on the absorption of the state budget at the regional level. The main objective is to comprehensively analyze the impact of these variables on the effectiveness of budget management at the provincial level, with the hope that the results of this study can provide deeper insights for practitioners and decision makers in optimizing budget management at the Ministry of Finance of South Sumatra Province.

Literature Review

Budget Planning

Budget planning is a strategic process in financial management which involves determining the allocation of funds for various activities and organizational programs [9]. The aim is to plan the effective and efficient use of financial resources to achieve organizational goals. In this context, budget planning acts as a tool that directs spending, avoids waste, and ensures that funds are available for the most important needs [10]. Indicators of success for budget planning include the ability to allocate funds proportionally, support organizational priorities, and be able to anticipate and overcome uncertainties that may arise in the implementation of these programs [11].

Administration Recording

Administrative records, referring to the process of documentation and track records of financial and operational transactions, have an important role in financial management and organizational efficiency [12]. The administrative records includes storing detailed information about all transactions that occur, such as receipts and disbursements of funds, purchases and sales of goods, as well as various operational activities [13]. Its purpose is to ensure the accuracy and correctness of financial data and to provide a detailed trail for auditing and monitoring purposes [14]. Indicators of the success of administrative records include the completeness and accuracy of data, the ability to produce clear and accurate financial reports, and the ease of tracing and confirming certain transactions [15]. A good administrative record process will support the organization in making decisions based on reliable data, as well as ensuring accountability and transparency in financial and operational management.

Information Technology

Information Technology (IT) is an important aspect in the context of information management and organizational operations, where hardware, software and network infrastructure are used to collect, store, manage and disseminate information [16]. IT includes all forms of technology that support data processing and communication via computers and networks [2]. The goal is to improve the efficiency, accessibility and accuracy of information, and support better decision making. Indicators of successful use of IT include the integration and suitability of IT systems in supporting various organizational functions, the ability to overcome technological challenges, and the safe and effective use of software and hardware [17]. With good IT implementation, organizations can achieve increased productivity, cost savings, and improved services to stakeholders.

Human Resources

Human Resources (HR) within the scope of organizational management refers to aspects that involve managing the workforce and human potential in it [3]. HR includes individuals who work to

The Effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on The Absolute of The State Budget in The Ministry of Finance in South Sumatra Province. Ayu Aprina, et.al

achieve organizational goals, as well as policies and practices related to recruiting, developing, maintaining, and managing their performance [18]. The main objective of HR management is to optimize the contribution of employees in achieving organizational goals effectively [19]. Indicators of successful HR management include the quality of employee recruitment and selection, continuous training and development, employee satisfaction and involvement, as well as quality individual and collective performance [20]. With a sound approach to HR management, organizations can create a productive, highly motivated work environment that supports growth and achievement of common goals.

Organizational Commitment

Organizational Commitment refers to an individual's attachment and loyalty to the organization where he works [4]. The organizational commitment includes emotional involvement, identification with organizational values, and the desire to participate actively in achieving organizational goals [21]. The goal is to create strong bonds between employees and the organization, reduce employee turnover, and increase productivity and quality of performance [22]. Indicators of organizational commitment success include the level of employee involvement in carrying out their duties, support for organizational values and goals, as well as personal attachment that goes beyond mere monetary aspects [23]. Through strong organizational commitment, organizations can reap benefits in terms of better employee retention, increased morale, and more sustainable achievement of long-term goals.

Budget Absorption

Budget Absorption refers to the ability of an organization or agency to use the budget allocated for various activities and programs effectively and efficiently [24]. The definition of budget absorption includes the process of using funds in accordance with a predetermined budget plan, with the aim of ensuring that the budget that has been prepared is used for the implementation of the programs that have been planned [25]. The goal is to maximize the use of the approved budget to achieve the expected results and outputs. Indicators of successful absorption of the budget include the level of use of the budget in accordance with predetermined schedules and targets, avoidance of waste or excess budget, and the achievement of results as measured by the various outputs or outcomes of the implemented programs [11]. With good budget absorption, organizations can achieve efficiency in the use of financial resources and create a real impact in accordance with the goals set.

2. METHOD

This research employed a survey methodology with a cross-sectional survey design, as indicated by reference [26]. The study's target population encompassed all Palembang State Ministry of Finance employees classified as State Civil Apparatus (ASN), constituting a total of 92 individuals. This selection encompassed various fields, including financial management, staffing, administration, state asset management, state receivables, auctions, law, and information, all intrinsically linked to the variables under investigation. Consequently, it was determined that the optimal sample size for the Telselbult study would be 92 employees. The assessment of respondent agreement or disagreement with questionnaire statements utilized a Likert scale ranging from 1 to 5. For a more comprehensive overview, the detailed construct variable table is provided below.

Table 1. Construct Variables

Variable	Indicator
X1: Budget Planning	a) Ability to determine the Budget Activity Plan b) Prepare a shopping list and planned revenues to be achieved so that the requirements and all required expenditures can be met within a certain period c) Transparency and Accountability
X2: Administration Recording	a) Completeness and accuracy of data b) Consistency of recording carried out from start to finish which includes the request stage, budget implementation to reporting c) Time of Reporting d) Relevance of Information
X3: Information Technology	a) Adequate availability of information systems such as software and infrastructure b) Data integration,

	c) Information Security
	d) Accessibility and Usability
	e) Automatic reporting
X4: Competence in Human Resources	a) Understanding of the budget absorption process
	b) Educational background (expertise)
	c) Participation in competency training and technical guidance
X5: Organizational Commitment	a) Supportive leadership
	b) Organizational Culture
	c) Career development and growth opportunities
Y: Budget Absorption	a) Percentage of budget absorption
	b) Budget Absorption Time
	c) Quality of Use of Funds
	d) Program/project evaluation

Data analysis in this study used Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach [27]. The first step in data analysis was to collect data through questionnaires filled out by respondents involved in budget management at the Ministry of Finance of South Sumatra Province. The collected data is then processed using special software that supports PLS-SEM analysis [28]. The next step is to build a conceptual model that describes the relationship between the latent variables and the observed variables. This model includes hypotheses regarding direct and indirect effects between the variables that have been determined. After the model is built, PLS-SEM analysis is performed to estimate the weight and path coefficient between variables and test the significance of these relationships [29]. PLS-SEM allows identification of the effect of latent variables on observational variables as well as the ability to test the effects of mediators and moderators. This analysis will provide a more in-depth understanding of the extent to which budget planning, administrative records, use of information technology, human resources, and organizational commitment affect the absorption of the state budget at the Ministry of Finance of South Sumatra Province. The use of PLS-SEM in data analysis is expected to provide richer insight into the complexity of the relationship between variables in the context of this research.

3. RESULT AND DISCUSSION

Validity and Reliability Data

The outcomes of the analysis regarding the reliability and validity of the variables implicated in this investigation are illustrated in Table 2. Undertaking such an analysis of reliability and validity is crucial in assuring the quality and reliability of the data employed within the research. This process serves to instill confidence in the data's accuracy and integrity.

Table 2. Reliability and Validity Analysis of Variables

Variables	Composite Reliability	Average Variance Extracted (AVE)	Description
Budget Planning (X1)	0.890	0.636	Valid and Reliable
Administration Recording (X2)	0.926	0.647	Valid and Reliable
Information Technology (X3)	0.919	0.626	Valid and Reliable
Human Resources (X4)	0.914	0.688	Valid and Reliable
Organizational Commitment (X5)	0.915	0.701	Valid and Reliable
Budget Absorption (Y)	0.936	0.681	Valid and Reliable

Table 2 presented findings indicate the results of the reliability and validity assessment for the studied variables. This assessment is a crucial step in ensuring the quality and credibility of the data used in the research. Each variable's Composite Reliability (CR) and Average Variance Extracted (AVE) were evaluated to determine their reliability and validity. The Composite Reliability (CR) values for all variables range from 0.890 to 0.936, surpassing the recommended threshold of 0.70. This signifies that each variable possesses a high degree of internal consistency and stability, thus demonstrating strong reliability.

The Average Variance Extracted (AVE) values for the variables range from 0.626 to 0.701. These values exceed the minimum threshold of 0.50, indicating that a substantial portion of the variance in each

variable is accounted for by its measured indicators. This demonstrates a satisfactory level of convergent validity, indicating that the variables are adequately capturing the constructs they represent.

In summary, the results of this assessment reveal that all variables (Budget Planning, Administration Recording, Information Technology, Human Resources, Organizational Commitment, and Budget Absorption) are both valid and reliable for the purposes of this study. This substantiates the robustness and credibility of the data and provides a solid foundation for subsequent analyses and interpretations.

4 Model Estimation Results

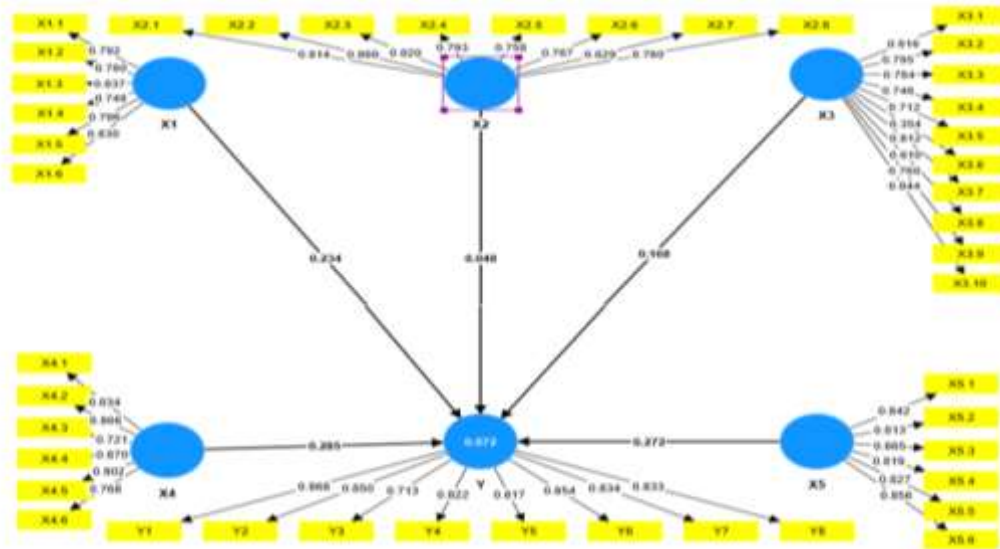


Figure 1. Outer model sebelum di outlier

Outliers are made to meet the assumptions of validity and reliability in the outer model. Outliers are done by eliminating one or even more indicators that do not have a strong relationship with the latent variable. In this study, outliers were carried out on the Information Technology indicators X3.6 and X3.8. Because it has the smallest value that describes its latent variable and does not meet the validity assumption. Because it has the smallest value that describes its latent variable and does not meet the validity assumption. After estimating the outliers on the data, the research model can be seen in the figure 4.2 below.

• OUTER MODEL

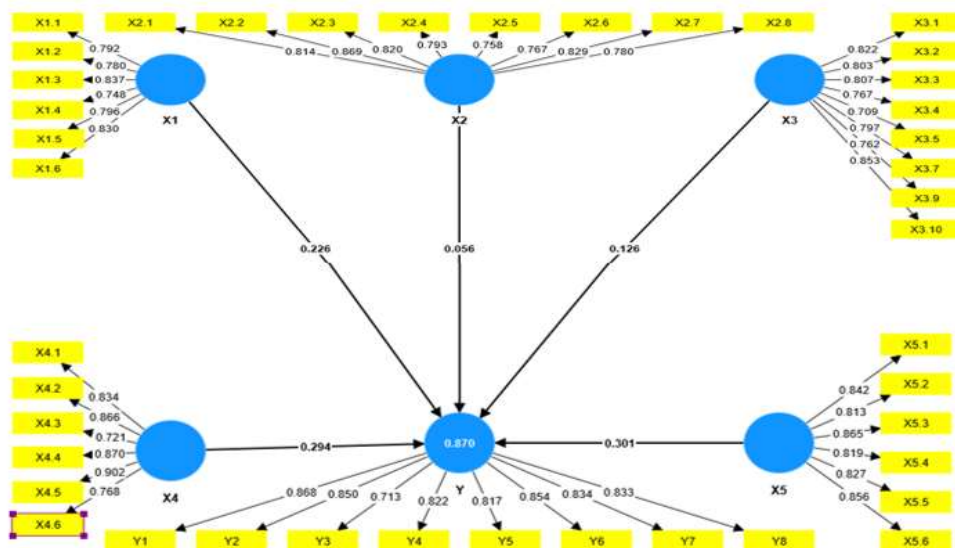


Figure 2. Outer model sesudah di outlier

The Effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on The Absolute of The State Budget in The Ministry of Finance in South Sumatra Province. Ayu Aprina, et.al

4Hypothesis Test

Table 3 presents the statistical analysis results for the five hypotheses tested in this study.

Table 3. Results of Hypothesis Test

Hypothesis	T Statistics	P Values	Significant
Budget Planning_(X1) -> Budget Absorption_(Y)	1.970	0,024	Yes
Administration Recording_(X2) -> Budget Absorption_(Y)	0.392	0,347	No
Information Technology_(X3) -> Budget Absorption_(Y)	0.948	0,172	No
Human Resources_(X4) -> Budget Absorption_(Y)	2.064	0,024	Yes
Organizational Commitment_(X5) -> Budget Absorption_(Y)	2.117	0,017	Yes

Based on the analysis contained in Table 3, these findings can be described as follows:

First Hypothesis (H1): Effect of Budget Planning on Budget Absorption

The results of the analysis show that this hypothesis (H1) is accepted. This can be seen from the P Value, which is less than 0.05, indicating that the effect of budget planning on budget absorption is positive and significant. The results of the analysis also show that the path coefficient is 0.226 with a P value of 0.024. This finding indicates that the better the budget planning process in the preparation of the expenditure budget, the higher the absorption rate of the budget. This finding is in line with the results of previous research [25] which also concluded that budget planning has a positive and significant influence on budget absorption.

Second Hypothesis (H2): Effect of Administrative Records on Budget Absorption

The results of the analysis for this hypothesis (H2) show that the effect of administrative records on budget absorption is positive, but not significant (H2 is rejected). The path coefficient value is 0.056 with a P value of 0.347. From these results it can be concluded that the process of recording and documenting the implementation of programs or activities does not have a significant effect on the level of budget absorption. This finding supports previous research [24], which also stated that administrative records did not have a significant effect on budget absorption.

Third Hypothesis (H3): Effect of Information Technology on Budget Absorption

The results of the analysis for this hypothesis (H3) show that the effect of information technology on budget absorption is positive, but not significant (H3 is rejected). The path coefficient value is 0.126 with a P value of 0.172. These findings indicate that information technology improvements do not have a significant effect on budget absorption. This finding is also consistent with previous research [30] which states that information technology has no effect on budget absorption.

Fourth Hypothesis (H4): Effect of Human Resources on Budget Absorption

The results of the analysis for this hypothesis (H4) show that the influence of human resources on budget absorption is positive and significant (H4 is accepted). The path coefficient value is 0.294 with a P value of 0.020. This finding indicates that the higher the ability, competence, and skills of human resources in managing the budget, the better the absorption rate of the budget. This finding is also in line with other research [31] which states that human resources have an influence on budget absorption.

Fifth Hypothesis (H5): Effect of Organizational Commitment on Budget Absorption

The results of the analysis for this hypothesis (H5) show that the effect of organizational commitment on budget absorption is positive and significant (H5 is accepted). The path coefficient value is 0.301 with a P value of 0.017. These findings indicate that a high level of involvement and commitment to the organization can affect employee performance, which in turn has an impact on the level of good budget absorption. This finding is also in line with previous research [32] which states that organizational commitment has an influence on budget absorption.

Multiple Linear Regression Analysis

The table below presents the analytical results of the multiple linear regression model used in this study. This table includes the R Square and Q Square values, which are important indicators in understanding the extent to which the regression model can explain the variability in the dependent variable based on the independent variables used.

Table 4. Multiple Linear Regression Analysis Results

R Square	Q Square
0.870	0.862

From table 4 indicates the level of fit and prediction of the model used in the study. R Square, also known as the coefficient of determination, has a value of 0.870. This means that around 87.0% of the

The Effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on The Absolute of The State Budget in The Ministry of Finance in South Sumatra Province. Ayu Aprina, et.al

variation in the budget absorption variable (Y) can be explained by a combination of the variables of budget planning, administrative records, information technology, human resources, and organizational commitment (X1, X2, X3, X4, and X5) in models. Thus, the model has a strong ability to explain variations that occur in the budget absorption variable. Meanwhile, Q Square has a value of 0.862. This value indicates that the model has good predictive ability, so that around 86.2% of the variations in the budget absorption variable can be explained and predicted by a combination of the independent variables in the model.

Both high R Square and Q Square values indicate that the model used has a strong ability to describe the relationship between the independent variables (budget planning, administrative records, information technology, human resources, and organizational commitment) and the dependent variable (budget absorption). This confirms that the factors studied in this research together contribute significantly to variations in budget absorption. Thus, these findings indicate that the model built can explain most of the variations in budget absorption and has a good ability to predict the level of budget absorption based on the variables considered. This gives confidence in the validity and accuracy of the model in describing the relationships that exist in the context of this research.

4. CONCLUSION

Based on the results of the analysis and findings in this study, it can be concluded that factors which include budget planning, administration, information technology, human resources, and organizational commitment have a significant influence on the absorption of the state budget in the Ministry of Finance of South Sumatra Province. These findings indicate that a good budget planning process, effective administrative support, optimal utilization of information technology, quality human resources, and high organizational commitment play an important role in increasing the absorption rate of the budget. However, keep in mind that this study has several limitations that need to be considered. First, this research is focused on the Ministry of Finance of South Sumatra Province, so generalizing the findings to other organizational contexts may require special consideration. Second, data collection was carried out using a questionnaire, which could lead to bias in the answers or different interpretations from the respondents. In addition, this study also utilized a sampling method that might limit the representation of the population. Furthermore, several other factors that were not included in this study, such as external and situational factors, can also contribute to budget absorption. Derived from the findings of the study, researchers can offer a few valuable recommendations, some of which are outlined below: Budget planning carried out by employees can increase optimal absorption of the budget, so agencies need to pay attention to every indicator that is able to form effective and efficient budget absorption. Increasing the role of using information technology in budget management through increasing the quality and quantity of hardware (computers, fiber optic networks, internet bandwidth, printers, scanners) in each work unit, software (use of software in accordance with laws and regulations) and brainware (capacity building through application training provided by the government). For future research, it is recommended to add more diverse references by adding other variables and indicators that can strengthen the effect of budget planning, administrative records, information technology, human resources and organizational commitment on budget absorption.

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The Effect of Budget Planning, Administrative Recording, Utilization of Information Technology, Human Resources and Organizational Commitment on The Absolute of The State Budget in The Ministry of Finance in South Sumatra Province. Ayu Aprina, et.al

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