

*Research Article*

# Factors Influencing the Achievement of the Budget Implementation Performance Indicator (IKPA) Values Working Units in the Work Area of KPPN Medan II

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**Abstract:** This study aims to determine the factors that influence the achievement of the Budget Implementation Performance Indicator (IKPA) value of the Work Unit in the Medan II KPPN Work Area. The Budget Implementation Performance Indicator (IKPA) is an indicator set by the Ministry of Finance as BUN which is used as a measure and reflects the performance of the work unit on the quality of budget planning, the quality of budget implementation and the quality of budget implementation results. This study aims to determine what factors influence the achievement of the IKPA value in the work unit at the Medan II KPPN. This research method uses a quantitative approach with primary data through the distribution of questionnaires to employees who play a role in the achievement of the Satker IKPA, namely PPK, PPSPM, Treasurer, Budget Operator and Commitment/Payment Operator. The study population consisted of 170 Work Units, while the sample of this study was 200 respondents conducted in 40 Work Units in the Medan II KPPN work area with the criteria of Work Units that obtained IKPA value achievements in the sufficient and less categories for the 2022 to 2024 budget years. Hypothesis testing used analysis with the help of SmartPLS 4. The results of the study showed that transparency, organizational commitment, human resource competence, government regulations and coordination had a positive and significant effect on the achievement of IKPA values. This finding confirms the importance of transparency in state financial management accompanied by organizational commitment, increasing human resource competence, compliance with government regulations and increasing coordination between Work Units and Medan II KPPN which play a role in increasing the achievement of IKPA values of Work Units.

**Keywords:** Coordination, Government Regulation, Human Resource Competence, Organizational Commitment, Transparency.

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## 1. Introduction

Government agencies, both central and regional governments, are public sector institutions tasked with carrying out the people's mandate in the form of providing services to the community. In carrying out the main tasks and functions of these services, government agencies use APBN and APBD funds sourced from taxes, levies and other levies that have been paid by the community. The government as a provider of public goods needs to be aware of the social function (public service) that is carried out in order to fulfill the needs and improve the welfare of the community. Public performance carried out by the government is often considered a reflection of the quality of bureaucratic implementation in general.

State financial management is one of the main pillars in realizing good governance. State financial management is regulated in Law Number 17 of 2003 concerning State Finance, which emphasizes the importance of the principles of transparency, accountability, and efficiency in budget use. The monitoring and evaluation process of budget implementation is carried out to monitor the progress of the implementation of planned programs, activities, or policies, and to ensure that everything is running in accordance with applicable regulations (Khofifah, 2024). This monitoring allows organizations to assess whether the policies

implemented are effective and provide the desired results (Rahayu et al., 2017). In addition, evaluation helps in identifying obstacles faced in budget implementation, so that necessary corrective steps can be taken (Regulation of the Minister of PAN-RB Number 53 of 2014). The importance of this evaluation makes monitoring one of the key elements in improving the quality of budget implementation in the future.

Currently, the Government through the Ministry of Finance encourages each State Ministry/Institution to ensure that state spending is managed based on one of the economic concepts, namely value for money (VFM) which refers to the optimal combination of expenditure or price (cost) and the quality of goods or services obtained. When this concept is applied in the public sector, the VFM perspective is described as a balanced condition between government spending and benefits received by the community. As an agency responsible for managing state finances, the Ministry of Finance through the State Treasury Service Office (KPPN) plays a key role in ensuring that the state budget is used effectively, efficiently, and in accordance with applicable regulations. With the dynamic development of needs for performance assessment, IKPA evaluation is carried out continuously. The latest changes are stipulated in the Regulation of the Director General of Treasury Number: Per-05/PB/2022 concerning Technical Instructions for Performance Assessment of the Implementation of the Ministry/Institution Budget. Where from the previous regulation there were 13 (thirteen) indicators used to evaluate performance and in the new regulation there are only 8 (eight) indicators. IKPA reformulation is carried out to support quality spending, strengthening Value for Money in performance assessment and determining the degree of fairness (fairness treatment) in performance assessment at Work Units, Echelon I, and Ministries/Institutions.

The State Treasury Service Office, abbreviated as KPPN, is a vertical agency of the Directorate General of Treasury which is under and directly responsible to the Head of the Regional Office of DJPb, who is authorized as the State Treasurer General Authorized. The IKPA Achievement Report is prepared quarterly by the KPPN. This report contains the development and results of the review of the achievements of the IKPA of the Work Unit within the KPPN scope and is submitted to all Authorized Budget Users of the work unit within the respective KPPN work area. The IKPA value of the work unit is the result of the calculation of the value of each indicator with the weighting of each indicator based on the IKPA transaction data at the work unit. The IKPA value is categorized into: 1) Very good, if the IKPA value  $\geq 95$ ; 2) Good, if  $89 \leq \text{IKPA value} < 95$ ; 3) Sufficient, if  $70 \leq \text{IKPA value} < 89$ ; and 4) Less, if the IKPA value  $< 70$ . IKPA has three main aspects. First, the aspect of budget planning quality. Indicators included in the aspect of budget planning quality are DIPA Revisions which weigh 10% and deviations on page III of DIPA which weigh 15%. The number of DIPA revisions to the fixed ceiling can indicate the quality of budget planning in the Ministry/Institution. The deviation indicator on page III of DIPA shows the accuracy of the realization of fund disbursement against the fund withdrawal plan (RPD) per type of expenditure per month. The smaller the deviation indicates the more accurate the planning.

The second aspect of IKPA is the quality of budget implementation consisting of budget absorption with a weight of 20%, contract data with a weight of 10%, timeliness of completed bills with a weight of 10%, management of cash reserves (UP) & additional cash reserves (TUP) with a weight of 10% and dispensation of Payment Orders (SPM) with a weight of 5%. The aspect of the quality of budget implementation aims for each Ministry/Institution to accelerate spending based on the quarterly budget realization pattern per type of spending according to the RPD, encourage acceleration of signing and contractual spending at the beginning of the quarterly period, encourage acceleration of contractual spending payments, increase the timeliness of UP & TUP accountability, optimize the use of UP & TUP, encourage the use of Government Credit Card UP (KKP), and increase the timeliness of payment of shopping bills and reduce the accumulation of disbursement of funds at the end of the budget year. The third aspect of IKPA is the quality of budget implementation results consisting of output achievements with a weight of 25%. The target is to encourage reporting participation and acceleration of quality output achievement. To obtain a good budget implementation performance predicate, the minimum IKPA value must reach 89. However, in the Work Units in the Medan II Treasury Service Office Work Area, there are still many

Work Units that have IKPA values in the sufficient category (IKPA value  $<89$ ) and the less category (IKPA value  $<70$ ) for the 2022-2024 period.

The achievement of the IKPA value of the Work Units with good and very good categories in the Medan II KPPN Work Area shows an increase from the 2022 to 2024 budget year, but there are still many Work Units that get IKPA values below 89 in the sufficient category and also IKPA values below 70 in the poor category, even though all Medan II KPPN Work Units have made efforts to increase the achievement of IKPA values every year. This indicates a problem in the financial management of the Work Unit level that needs to be identified and resolved immediately. This phenomenon requires continuous evaluation by identifying the factors that influence the achievement of the IKPA value of the Work Units in the Medan II KPPN Work Area. The results of the pre-survey research conducted by the researcher showed that there were problems faced by the Work Units and Medan II KPPN in efforts to increase the IKPA value of the Work Units in their work areas. One of the problems that emerged was how Transparency affects the achievement of IKPA values, starting from the availability of budget information, accessibility and ease of understanding of applications from planning, implementation to budget reporting at the Work Unit level. This raises the question of to what extent transparency can contribute to the achievement of the IKPA value of the Work Unit in the KPPN Medan II Work Area.

## 2. Literature Review

### 2.1 Agency Theory

Agency theory explores the dynamics between two entities, where one serves as the principal and the other as the agent (Lesmono and Siregar 2021). This theory explains the principal-agent relationship, empowering the principal to make important decisions for the future of the organization and delegating responsibility to the agent (Kumalasari and Sudarma 2018). The application of agency theory extends to the public sector, especially within Ministries/State Institutions. In a democratic environment, there is an agency relationship between the people and the government, or between local and central government bodies (Lesmono and Siregar 2021). The central government, represented by the People's Representative Council, allocates a budget to each Ministry/Institution or local authority in accordance with relevant regulations, requiring accountability from work units to the central administration. The budget serves as an important financial blueprint for the delivery of public services. In Indonesia, the State Budget (APBN) embodies the financial agreement between the Government and the DPR, which is allocated for the welfare of the community (Hendrastuti and Harahap 2023). The State Budget is an instrument that reflects the management of state finances as a consequence of the implementation of government which is assessed in money.

### 2.2 Institutional Theory

Institutional theory has become one of the dominant theoretical perspectives in organizational theory and is increasingly applied in accounting research to study accounting practices in organizations. Institutional theory provides an explanation of how organizational mechanisms attempt to align their perceptions of practices and characteristics with social and cultural values that become institutionalized in a particular organization. Institutional theory helps explain why Satker behaves in a certain way in budget management. By understanding external pressures (laws, norms, or competition), Satker can take strategic steps to improve legitimacy and performance, which are reflected in IKPA achievements.

### 2.3 Budget Planning Quality Aspects

The DIPA Revision performance indicator is calculated based on the frequency of DIPA revisions carried out by the Work Unit in one quarter. DIPA revision is a DIPA revision in the case of a fixed budget ceiling whose ratification is the authority of the Ministry of Finance. DIPA revision in the case of a fixed budget ceiling as regulated in the Regulation of the Minister of Finance concerning the procedures for budget revision. DIPA revisions in the context of budget savings or refocusing which are Government policies are excluded from the calculation of the DIPA Revision performance indicator (Directorate General of Treasury Regulation Number PER/5/PB/2024).

#### **2.4 Organizational Commitment**

Organizational commitment is a belief that binds individuals or employees to an organization that is shown by an attitude of loyalty, a sense of belonging and love for their organization and a willingness to work together to achieve organizational goals and increase the value of the organization itself. According to research by Yusuf and Syarif (2017), organizational commitment shows strong belief and support for the values and goals that the organization wants to achieve. The normative isomorphism process according to Ghozali (2021) involves organizations that want to imitate or improve on the institutional practices of other organizations, which is a reason for competitive advantage in terms of legitimacy. Through an attitude of loyalty, a sense of belonging and love for the organization, individuals in the organization will work to increase the legitimacy of the organization. In addition, normative isomorphism also triggers management that has a strong sense of responsibility towards the organization to implement an adequate performance measurement system.

#### **2.5 Human Resources (HR) Competence**

Human Resources are something that is very important and must be owned in an effort to achieve the goals of a company or organization. Competency-based HR management is HR management, where the entire HR management process, especially the placement of individuals in a particular position is based on information on the competency needs of a position, which has previously been analyzed and measured aspects that are likely to affect the success/effectiveness of completing tasks/work assigned to the position. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 2 of 2013 Article 1 explains that "Competence as the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes needed in carrying out his/her job duties, so that the Civil Servant can carry out his/her duties professionally, effectively, and efficiently". Employees who have a high Need for Achievement will strive to improve their competence and skills. The pressure of normative isomorphism that affects the behavior of work unit employees is technical guidance for improving employee competence. Work units must ensure the competence of their employees by participating in employee certification in certain positions. Because by increasing employee competence, the achievement of IKPA values also increases and vice versa

#### **2.6 Government Regulation**

Regulation is an instrument to realize state policies in order to achieve state goals. As an instrument to realize every state policy, regulation must be formed in the right way so that it can produce good regulations and can encourage the implementation of orderly social dynamics and can encourage the performance of state administration. Regulation in terms of public budget implementation is very necessary, so that the measurement of budget implementation performance is easy to measure. Changes in regulations in budget implementation must always be adjusted to economic conditions.

#### **2.7 Coordination**

Coordination is a cooperative effort between agencies, institutions, units in carrying out certain tasks so that there is mutual complementarity, assistance and complementarity. Good coordination will create and maintain organizational effectiveness through synchronization, harmonization, togetherness and continuity between various dependents of an organization. The theory of interpersonal relations pioneered by Elton Mayo in the 1930s emphasizes the importance of social relations caused by human relations or interactions, as well as attention to employees and group processes that occur among members of the organization. All of this certainly requires an effective communication process. Good communication relations between superiors and subordinates, subordinates and superiors and between subordinates in an organization will form a good communication climate. This has a very big influence in bridging the creation of increased work enthusiasm and employee productivity in the organization.

### **3. Proposed Method**

This research uses a quantitative approach, namely a type of research that aims to test the relationship between variables through numerical data and statistical analysis. The type of quantitative research used in this study is survey research. Surveys involve collecting data from samples representing a particular population using instruments such as questionnaires or structured interviews. Meanwhile, secondary data in this study are the IKPA values of Work Units in the KPPN Medan II work area for the period 2022-2024. Secondary data in this study are used to determine the phenomena that occur in the achievement of IKPA Work

Units in the KPPN Medan II work area. The sampling technique used is purposive sampling technique. Purposive sampling technique according to Sekaran & Bougie (2016) is a respondent who provides the necessary information because only they have the information or meet the criteria set in the study. Determination with purposive steps is by considering certain criteria. The number of samples used in this study was 40 Work Units from a total of 170 Work Units. The Work Units selected in the Sample Criteria that will be respondents in this study are Work Units that have IKPA value achievements in the category of Sufficient ( $70 \leq \text{IKPA Value} < 89$ ) and Less ( $< 70$ ) for the 2022 to 2024 budget year period. The employees selected as respondents in this study were budget management employees who played a role in achieving the IKPA value of the Work Unit in the Medan II KPPN work area, namely the Commitment Making Officer, Payment Order Signing Officer (PPSPM), Expenditure Treasurer, Budget Module Operator and Commitment/Payment Module Operator.

The data collection technique used to obtain data in this study is field research. This field research is a way to obtain primary data that directly involves respondents who have been used as research samples. In this study, we chose to use a field research technique in the form of a questionnaire. Data collection in this study was carried out by distributing questionnaires directly to respondents via Google Form. The data were processed using Smart PLS-SEM software version 4.0. Smart PLS is one of the most popular statistical software for Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis. PLS-SEM is a variance-based method suitable for research focused on prediction, theory development, or complex data analysis (e.g., small samples, non-normal data, or models with many latent variables).

#### 4. Results and Discussion

##### Path Analysis Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
x1 -> Y	0.166	0.163	0.063	2.622	0.004
x2 -> Y	0.279	0.278	0.097	2.884	0.002
x3 -> Y	0.207	0.207	0.078	2.647	0.004
x4 -> Y	0.159	0.163	0.093	1.706	0.044
x5 -> Y	0.157	0.155	0.085	1.857	0.032

Based on the results of the path analysis in table it is known that all variables have a positive and significant influence. The following is an explanation of each variable:

##### 1. Transparency (X1 → Y)

The original sample value of 0.166 with a T-statistic of 2.622 and a p-value of 0.004 indicates that transparency has a positive and significant effect on budget implementation performance. Because the p-value  $< 0.05$  and  $T > 1.96$ , the hypothesis is accepted. This means that the higher the level of transparency, the better the budget implementation performance indicator (IKPA).

##### 2. Organizational Communication (X2 → Y)

Has an influence value of 0.279, which is the largest coefficient among other variables. With a T-statistic of 2.884 and a p-value of 0.002, this influence is very significant. This shows that effective organizational communication makes a strong contribution to increasing IKPA.

##### 3. Human Resource Competence (X3 → Y)

Shows a positive influence of 0.207 with a T-statistic of 2.647 and a p-value of 0.004. These results indicate that HR competence has a significant influence on budget implementation performance. The better the quality of HR, the better the performance will be.

#### 4. Regulation and Government ( $X_4 \rightarrow Y$ )

This variable has a coefficient value of 0.159, with a T-statistic of 1.706 and a p-value of 0.044. Although the T-statistic value is close to the minimum limit (1.96), it remains significant at the 5% level. This shows that regulation and the role of government are quite important in supporting good budget implementation.

#### 5. Coordination ( $X_5 \rightarrow Y$ )

The influence coefficient of 0.157, T-statistic of 1.857, and p-value of 0.032, indicates that coordination between units or agencies also has a significant influence on budget implementation performance. Good coordination will smooth the overall budget process.

### 5. Conclusions

Based on the results of the research that has been conducted, it can be concluded as follows: Transparency has been proven to have a positive and significant influence on the achievement of IKPA, this shows that the more open and accountable the budget management, the higher the achievement of IKPA. This means that openness in budget information encourages internal and external trust and accelerates the achievement of budget performance effectively.

Organizational communication makes the greatest contribution to increasing the achievement of IKPA, this shows that a smooth, clear, and integrated communication process between parts of the Work Unit is crucial to ensure that every budget activity runs according to targets and procedures. Poor communication can be a major obstacle to achieving budget performance.

Human resource competence has a significant influence on the achievement of IKPA, this proves that employees who have adequate knowledge, skills, and competence are able to manage the budget effectively and efficiently. Investment in improving HR competence is very important so that budget implementation runs optimally and in accordance with provisions.

Government regulations have a significant influence on IKPA, this shows that clear, consistent rules, and policy support from the central and regional governments are important foundations in budget implementation. Unclear or overlapping regulations can hinder the smooth implementation of the budget at the Satker level.

Coordination between work units has a significant influence on the achievement of IKPA, this indicates that harmonization and cooperation between sections within the Satker, as well as with other agencies such as KPPN, are very necessary so that the budget implementation process runs smoothly. Strong coordination will also minimize bureaucratic obstacles and accelerate the budget realization process.

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