

Analysis of the Effect of Budget Planning Quality on the Quality of Budget Absorption of the Class I Ambon Navigation District Office

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ABSTRACT

The purpose of the study was to determine and analyse the effect of budget planning quality on the quality of budget absorption of the Ambon Class I Navigation District Office. The sample in this study researchers took 30 employees at the Ambon Class I Navigation District Office who were involved in the budget planning process, budget users and financial officers. The research method used is descriptive quantitative. With the analysis technique using path analysis with the help of Smart PLS. From the results of research and discussion, it can be concluded that it is proven that the quality of budget planning significantly affects the quality of budget absorption.

Keywords: Quality of Budget Planning on the Quality of Budget Absorption

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I. INTRODUCTION

Budget planning is the initial stage in the financial management cycle that determines the effectiveness and efficiency of the use of funds in an organisation, including offices. The quality of budget planning has a significant influence on the quality of budget absorption, which reflects the extent to which budget realisation is in accordance with predetermined planning.

The Quality of Budget Planning aspect is an assessment of the conformity between budget implementation and what is planned and stipulated in the Budget Implementation List (DIPA). The quality of planning is one of the aspects that becomes a reference in determining whether the budget given has been managed and carried out properly, namely the Quality Aspect of Budget Planning which is included in the Budget Implementation Performance Indicator (IKPA). This aspect assesses the conformity between budget implementation and what is planned and stipulated in DIPA. The Quality of Budget Planning aspect includes 2 indicators, namely the DIPA Revision and Hal Deviation indicators. These indicators have their respective weights in the calculation of the overall IKPA value.

II. THEORY

Mardiasmo (2018) states that the budget as a planning tool is used to: Formulate policy goals and objectives in accordance with the established vision and mission, Plan various programs and activities to achieve organizational goals and plan alternative sources of financing, Allocate funds to various programs and activities that have been prepared, Determine performance indicators and the level of achievement of the strategy.

Low and disproportionate budget absorption conditions according to Miliasih (in Anisa, 2017) will have implications: Delays in the disbursement of funds for spending on goods and services cause the fiscal stimulus function and the multiplier effect of government spending on the economic activities of the community is not optimal at the beginning of the fiscal year. The accumulation of bills to the state at the end of the fiscal year causes a heavy burden on the provision of government cash, which can allow cash mismatches.

Planning is a process that begins with the identification of organizational goals, namely determining the effort to achieve these goals as a whole in order to integrate and coordinate all organizational work, in order to achieve organizational targets according to Mardiasmo (2018), budget planning itself is a statement related to the performance expected to be achieved within a certain period of time and expressed in financial measures.

Referring to the Regulation of the Minister of Finance of the Republic of Indonesia Number 22 / PMK.02 / 2021 that the absorption of this budget is measured by comparing the implementation of the budget with the budget ceiling, and the suitability of budget use with planning is carried out by calculating the monthly

difference between budget execution and planned expenditure of funds. Measurement of budget absorption is not only measured by how much or what percentage of the budget has been absorbed but also the effectiveness and efficiency of the budget.

III. METHODOLOGY

The research method used is descriptive quantitative. With the analysis technique using path analysis with the help of Smart PLS. With the following path structure model:

$$Y = P_{yx} + e$$

Where: X: budget planning, Y: budget absorption, e: Error factor

IV. RESULT

From the results of research and discussion, it can be concluded that it is proven that the quality of budget planning significantly affects the quality of budget absorption. With good planning, organizations can ensure that the allocated funds can be used effectively and efficiently. Therefore, continuous efforts are needed to improve the quality of budget planning through the strategies that have been mentioned so that budget absorption can run optimally and support the achievement of organizational goals. The R² value of 0.698 indicates a strong enough influence of the Budget Planning Quality variable on the Quality of Budget Absorption of 69.8% while the remaining 30.20% is influenced by other variables not discussed in this study.

The quality of budget planning has a direct impact on the quality of budget absorption. These impacts include; Higher Level of Budget Realisation, where good planning ensures that the budget can be optimally absorbed in accordance with the predetermined schedule. Reduced Risk of Waste and Irregularities, where proper planning allows for efficient allocation of funds, thereby avoiding unnecessary expenditure or irregularities. Increase Accountability and Transparency, where with good planning, budget management becomes more transparent and can be properly accounted for. Preventing the Accumulation of Realisations at the End of the Year, where one of the problems in budget absorption is the realisation that accumulates at the end of the year due to poor planning. With quality planning, budget absorption can be more evenly distributed throughout the year. Improve Organisational Performance, where efficiency in budget absorption contributes to the achievement of overall organisational targets.

V. CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that:

- 1). When faced with budget efficiency issues, quality budget planning should consider the organization's top priorities. This will reduce the risk of excessive diversion of funds or programs that cannot be carried out due to lack of funds.
- 2) In this study, the indicator that the supporting data for budget preparation is always complete was removed from the model because it was declared invalid, then budget planning

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