

**THE INFLUENCE OF ELECTRONIC MONITORING UTILIZATION OF BUDGET IMPLEMENTATION, ORGANIZATIONAL COMMITMENT, AND HUMAN RESOURCE COMPETENCE ON THE PERFORMANCE OF THE BUDGET IMPLEMENTATION
(A SURVEY AT THE REGIONAL OFFICE OF THE MINISTRY OF RELIGION OF CENTRAL SULAWESI PROVINCE)**

Dan, Andi Mattulada Amir, Nurhayati Haris

Email: udin.hasan725@gmail.com

Economic and Business Faculty At Tadulako University)

ABSTRACT

This research aims to examine the influence electronic monitoring utilization of budget implementation, organizational commitment, and human resource competence on the performance of budget implementation (A Survey at the Regional Office of the Ministry of Religion of Central Sulawesi Province). The data were collected through questionnaires and analyzed using the multiple linear regression method. The population in this research was all officials and staff related to budget management, as many as 52 people divided into 8 work units. The number of samples in this research was 43 respondents. The data analysis technique in this research used the IBM SPSS Statistics 21 program. The results show that using electronic monitoring of budget implementation, organizational commitment, and human resource competence simultaneously significantly affected budget execution performance. The results of the partial test show that the use of electronic monitoring of budget execution has a significant effect on the performance of budget execution, the partial test of organizational commitment has a significant effect on the performance of budget execution, and the partial test of human resource competence have a significant effect on the performance of budget execution.

Keywords: Electronic Monitoring, Budget, Organizational Commitment, Human Resource Competence and Performance.

INTRODUCTION

Bureaucratic reform is a step by the Indonesian government to achieve good governance by making changes and reforms to the government administration system regarding the implementation of budgeting, organizational aspects, increasing the use of technology and information, and increasing the competence of the state civil apparatus. These reforms have resulted in various systems, procedures, and accountability for managing state finances. State financial management cannot be separated from the budget. A budget is a plan systematically arranged in numbers and expressed in monetary units covering all organizational activities for a certain period (Poerwanto, 2014).

Regulation of the Minister of Finance of the Republic of Indonesia Number 249 of 2011 concerning the measurement and evaluation of the implementation of work plans and budgets of ministries/agencies Article 1 states that performance is work performed in the form of output from an activity or result of a program with measurable quantity and quality. According to Kumorotomo (2005), the success measure of budget execution performance is achieved by implementing activities with effective and efficient funds. Budget performance can also be linked to targets and realization. According to Mahmudi (2005), performance measurement is

only applicable if the organization can compare reality or realization with achieved or previously determined targets.

The problem of budget absorption that accumulates at the end of the year is a classic phenomenon that always occurs every year and the issue of budget changes at the last semester of the fiscal year. Logically, it is no longer possible to procure capital expenditure for building construction. The realization of the Ministry of Religion's budget until October 2020 only reached 76.28% of the 65.1 trillion budget ceiling of the Ministry of Religion, which should have reached 80%. Budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province has also not shown in a good performance, until October 2020, the budget realization reached 67.11%. At the Regional Office of the Ministry of Religion of Central Sulawesi Province, budget execution performance is also affected by events related to the Covid-19 pandemic. Budget adjustment and activities were made by refocusing the budget to prevent Covid-19 transmission.

According to Wuryaningrum (2007), information technology implemented in organizations should benefit organizational performance and provide comfort for users. Minister of Religion Regulation No. 47 of 2014 concerning electronic monitoring of the budget's implementation. The purpose of this regulation is as a reference for internet-based electronic monitoring activities at the Ministry of Religion.

According to Griffin (2004:15), organizational commitment is an attitude that reflects an individual or employee knows and is bound to his organization. According to Allen and Meyer (1997), there are 3 types of organizational commitment so that employees choose to remain in the organization or leave the organization, namely: (1). Affective Commitment (2). Normative Commitment, (3). Continuing Commitment.

Decree of the Head of the Indonesian Civil Service Agency No. 46A of 2003 concerning Guidelines for Compiling Structural Position Competency Standards for Civil Servants states that human resources competencies are the abilities and characteristics possessed by a civil servant, in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties, so that civil servants can carry out their duties professionally, effectively, and efficient. According to Mangkunegara (2012:40), human resources competencies are competencies related to knowledge, skills, abilities, and personality characteristics that directly affect performance.

According to Mangkunegara (2011: 67), performance results from work in quality and quantity achieved by an employee in carrying out his duties by the responsibilities given to him. According to Kumorotomo (2015), the benchmark for the success of budget execution performance is the achievements achieved in implementing activities with effective and efficient use of funds.

This research aims to describe, test, and analyze the influence of using electronic monitoring of budget execution, organizational commitment, and human resource competence simultaneously or partially.

METHOD

This type of research uses quantitative methods with a survey approach. According to Sugiyono (2014:11), the survey method is used to obtain data from certain natural (not artificial) places, but researchers carry out treatments in data collection, such as distributing questionnaires, tests, structured interviews, and others. The survey approach used in data collection is by distributing questionnaires. This research will be conducted at the Regional

Office of the Ministry of Religion of Central Sulawesi Province on Prof. Dr. Muhammad Yamin Street No. 42 of Palu City, Central Sulawesi Province.

The population in this research was all officials and staff related to budget management consisting of Budget User Authority, Head of Administration, Head of Division, Head of Community Advisor, Head of Subdivision, Head of Section, Authorized person, Treasurer, and Staffs. All of which are 52 (fifty-two) respondents. Sampling in this research used a purposive sampling technique, commonly used in scientific research, so the sample used was 43 (forty-three) respondents. The variables used in this research are independent variables consisting of Electronic Utilization of Budget Implementation Monitoring (X_1), Organizational Commitment (X_2), and Human Resource Competence (X_3) on Budget Execution Performance (Y) as the dependent variable.

The analytical method used is multiple linear regression analysis, a statistical technique used to test the effect between two or more variables and see the effect simultaneously and partially. The data testing used validity test, reliability test, and classical assumption test, which consisted of normality test, heteroscedasticity test, and multicollinearity test.

The multiple linear regression equation used in this research is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where Y is budget execution performance, α is Constant, β_1 , β_2 dan β_3 are coefficients X_1 , X_2 , and X_3 . X_1 is the use of electronic monitoring of budget implementation, X_2 is organizational commitment, X_3 is human resource competence, dan ε is another variable that affects Y .

RESULTS AND DISCUSSION

Result

Respondents' criteria are categorized into several characteristics based on gender; men are 60.5% more dominant. The dominant respondent's age is 41-50 years old, 37.2%. The education level of the most dominant respondents is S1 46.5%. The dominant respondent's tenure is 11-20 years, 46.5%.

Based on the Kolmogorov-Smirnov (K-S) test table, the significance value of 0.998 is more significant than 0.05. It can be concluded that the data is normally distributed. The results of the multicollinearity test using VIF (Variance Inflation Factor) of the independent variables in the regression model used are less than 10. At the same time, the Tolerance value is more significant than 0.10, so it can be concluded that these variables do not have symptoms of multicollinearity. No clear pattern was found in the heteroscedasticity test, and the points spread above and below the number 0 (zero) on the Y -axis.

The magnitude of the effect simultaneously can be seen that the correlation coefficient (R) is 0.912, while the coefficient of determination (R^2) is 0.783. While the value of the coefficient of determination (R^2) is 0.614 or 61.4%, meaning that the budget implementation performance variable (Y) can be explained by the use of electronic monitoring of budget execution (X_1), organizational commitment (X_2), and human resource competence (X_3) of 61.4%. In comparison, the remaining 38.6% is explained by other variables such as leadership, planning, motivation, and rewards.

The results of the multiple linear tests with the help of the IBM SPSS Statistic 21 statistical data model can be seen in the following table:

Table 1
Results of Multiple Linear Regression Test Recapitulation

Variable	B	Beta	t	Sig.
(Constant)	9,512		1,993	0,053
The use of electronic monitoring Budget implementation (X1)	0,600	0,358	2,804	0,008
Organizational commitment (X2)	-0,377	-0,295	-2,230	0,032
Human resource competence (X3)	0,839	0,686	4,866	0,000
R	= 0,783	FStatistic	= 20,646	
R Square	= 0,614	Sig. F	= 0,000	
Adjusted R Square	= 0,584			

Source: Attachment 4 (Data processing, 2021)

Based on the table above, multiple linear regression equations can be entered through the regression coefficient values. In more detail, the form of the equation can be seen as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 9,512 + 0,600X_1 - 0,377X_2 + 0,839 X_3 + e$$

Y is the performance of budget execution, α is Constant. β_1 , β_2 , and β_3 adalah Coefisient X_1 , X_2 dan X_3 . X_1 is the use of electronic monitoring of budget implementation, X_2 is organizational commitment, X_3 is the competence of human resources, and ϵ is another variable that affects Y.

DISCUSSION

The Influence of Simultaneous Utilization of Electronic Monitoring Budget Implementation, Organizational Commitment and Human Resources Competence on Budget Implementation Performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province

Simultaneous test results show that the use of electronic monitoring of budget execution, organizational commitment, and human resource competence simultaneously has a significant effect on budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province. It shows that the performance of the work unit's budget implementation is influenced by the use of electronic monitoring of budget execution, organizational commitment, and human resource competence. It can be done if every organization has a high commitment to make it happen, has a competent apparatus, and takes advantage of advances in technology and information. The results of this research are by previous research, namely, Ida Bagus Oka Ariartha (2016), Atikah Rosallinda (2017), and Ni Luh Putu Lestari Dewi (2017), which showed that the use of information technology, organizational commitment, and human resource competence had a significant effect on budget execution performance.

The use of information technology in the form of computers and internet networks is needed in the electronic monitoring of budget execution to provide more accurate and consistent budget implementation information in carrying out calculations. Utilization of information technology includes data processing, information processing, work processes electronically, and the use of advances in information technology so that public services can be accessed quickly and cheaply by people throughout the country. This electronic monitoring

system for implementing the budget was developed in a web-based online form integrated with the Ministry of Religion website at <http://e-mpa.kemenag.go.id>.

Budget implementation performance is measured by budget absorption, consistency between planning and implementation, output achievement, and efficiency (Minister of Finance Regulation No. 249 of 2011). Optimally utilizing electronic monitoring of budget implementation will improve budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province.

The Influence of Partial Utilization of Monitoring Budget Implementation on Budget Implementation Performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province

Electronic monitoring of budget implementation partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province. This means that the use of electronic monitoring of budget implementation affects budget implementation performance. Any increase in electronic monitoring of budget implementation will improve budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province. The results of this study are by previous research, namely Ida Bagus Oka Ariartha (2016), Atikah Rosallinda (2017), which showed that the use of information technology in the form of electronic monitoring of budget execution had a significant effect on budget execution performance.

The use of electronic monitoring of budget implementation is supported the Regulation of the Minister of Finance of the Republic of Indonesia Number 249 of 2011 concerning the measurement and evaluation of the implementation of work plans and budgets of ministries or agencies that performance is work performed in the form of output from an activity or result of a program with measurable quantity and quality. Furthermore, that performance evaluation consists of three aspects, namely: (1) aspects of implementation, (2) aspects of benefits, and (3) aspects of context. Performance evaluation in the implementation aspect is intended to produce performance information regarding the implementation of activities and achievement of outputs. Performance evaluation in the aspect of benefits is intended to produce information about changes in the community and stakeholders as beneficiaries of the outputs that have been achieved. Meanwhile, performance evaluation in the context aspect is intended to produce information regarding the relevance of inputs, activities, outputs, and results to the dynamics of the development of the situation, including government policies.

Information technology systems in an organization aim to positively contribute to the individual performance of members of the organization and its institutions (Sabherwal and King, 1991; Grover and Goslar, 1993). Thus, it can be concluded that the optimal use of electronic monitoring of budget execution can contribute to budget execution performance.

The Effect of Partial Organizational Commitment on Budget Execution Performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province

Organizational commitment partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province. Organizational commitment harms the performance of budget execution, where if or organizational commitment increases, it will result in the performance of Budget implementation at the Regional Office of the Ministry of Religion of Central Sulawesi Province decrease. On the other hand, if organizational commitment decreases, it will increase the value of budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province.

The results of this study are in line with previous research, namely Ni Luh Putu Lestari Dewi (2017), which showed that organizational commitment was not able to strengthen budget planning in the absorption of the Tabanan district government budget.

The existence of a strong organizational commitment within the individual will cause individuals to strive to achieve organizational goals by the goals and interests of the organization. It will have a positive outlook and try to do its best to benefit the organization. Conversely, individuals with low organizational commitment will have low attention to achieving organizational goals and fulfilling their interests.

According to Benkhoff (1997), in his research, organizational commitment plays an essential role in improving good performance because he says that neglect of commitment to the organization will cause a loss. Likewise, according to research by Randall (1990), achieving organizational goals requires individuals who have a strong commitment and strive to achieve these goals. High organizational commitment will increase high performance as well.

Partial Influence of Human Resource Competence on Budget Execution Performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province

Human resource competence partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province. This means that the competence of human resources affects the performance of budget implementation, where every increase in human resource competence will improve the performance of budget implementation at the Regional Office of the Ministry of Religion of Central Sulawesi Province. The better the competence of human resources, the better the performance of the work unit budget implementation.

Human resource competencies in the form of knowledge, skills, and behavioral attitudes exist in someone who can fulfill what is required by work in an organization to achieve the expected results. The results of this study are in line with previous research, namely Ni Luh Putu Lestari Dewi (2017), which showed that human resource competence affected the absorption of the Tabanan district government budget.

The results of this study are also in line with the opinion of Azhar (2007), which defines that human resource competence is the central supporting pillar and the driving force for the organization's wheels to realize the vision and mission and the goals of the organization. Meanwhile, according to Sandberg (2001), competence refers to the knowledge, skills, and attitudes of individual behavior that directly affect a person's performance, impacting organizational performance.

This is also supported by Gomes (2003); human resources are one of the resources contained in an organization that includes all people who carry out activities. Human resources are the only resources with reason, feelings, desires, abilities, skills, knowledge, encouragement, power, and work. Human resources' potential is very influential in achieving its goals in the organization's performance. So that by having adequate human resource competencies, it will improve the performance of budget implementation at the Regional Office of the Ministry of Religion of Central Sulawesi Province.

CONCLUSIONS

Based on the research results obtained and the discussion, it can be concluded as follows:

1. Electronic monitoring of budget execution, organizational commitment, and human resource competence simultaneously significantly affects budget implementation at the Regional Office of the Ministry of Religion of Central Sulawesi Province.

2. Electronic monitoring of budget execution partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province.
3. Organizational commitment partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province.
4. Competence of human resources partially affects budget implementation performance at the Regional Office of the Ministry of Religion of Central Sulawesi Province.

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