



## Effect of Human Resources and Financial Administration Budget Absorption in Higher Education Institutions in Islamic Perspectives

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### ABSTRACT

Budget absorption is a government instrument through fiscal policies in moving the economic wheels. The government expenditure sector aims at supporting community welfare development. Budget absorption per quarter at the IAIN Palangka Raya is in slow category. The research aims to identify the effect of human resources and financial administrative on budget absorption at the IAIN Palangka Raya. The research is quantitative research with multivariate correlation approach. Population of the research includes stakeholders who handle the budget at the IAIN Palangka Raya. The research sample consists of 27 respondents. Data collection carries out through questionnaires and documents. Data resulted from the questionnaires are analyzed using multiple linear regression analysis. The research results indicate that human resources (HR) and financial administration have no effect on budget absorption with bootstrapping value of 0.597 and 0.480, respectively. The results suggest that the level of human resources and financial administration has no effect on budget absorption at the IAIN Palangka Raya.

#### Abstrak

Penyerapan anggaran merupakan instrumen pemerintah melalui kebijakan fiskal dalam menggerakkan roda perekonomian. Sektor pengeluaran pemerintah tersebut bertujuan mendukung pembangunan kesejahteraan masyarakat. Penyerapan anggaran di IAIN Palangka Raya masih terkategori lambat per triwulannya. Tujuan penelitian ini adalah untuk mengetahui pengaruh sumber daya manusia dan administrasi keuangan terhadap penyerapan anggaran di IAIN Palangka Raya. Jenis penelitian adalah kuantitatif dengan pendekatan korelasi multivariat. Populasi penelitian adalah stakeholder yang menangani bidang anggaran di lingkungan IAIN Palangka Raya. Sampel penelitian adalah seluruh populasi yang terdiri dari 27 Responden. Pengambilan data dilakukan melalui kuesioner dan dukumen. Data hasil kuesioner dianalisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa Sumber Daya Manusia (SDM) tidak berpengaruh terhadap penyerapan anggaran dengan nilai *bootstrapping* sebesar 0.597. Administrasi keuangan tidak berpengaruh terhadap penyerapan anggaran dengan nilai *bootstrapping* sebesar 0.480. Hasil ini menunjukkan baik atau tidaknya sumber daya manusia dan administrasi keuangan tidak berpengaruh terhadap penyerapan anggaran di IAIN palangka Raya.



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## INTRODUCTION

Government has two instruments in intervening in economy, namely fiscal and monetary policies. The implementation of the two policies in Indonesia is in accordance with the existing economic conditions in the society but under the government control. According to (Yustika & Erani, 2012), fiscal policies of the Government of Indonesia reflect the three functions of government in implementing economic stability (Kusmayadi, 2019), namely allocation, distribution, and stabilization. Through these strategic functions, the state budget (APBN) has a vital position in national economy (Kemenangan & Setiawan, 2021). Therefore, the government roles are necessary in terms of issues related to unequal budget distribution in the ministries/institution's environment.

Government expenditures provide positive contribution to economic development (Kudrin & Sokolov, 2017). Government intervention related to fiscal policies is a justified and even required intervention by the law. Government intervention can be in various methods regarding society economy. One of the methods is to be a direct actor. Ministries/institutions could act as the government extension in implementing its duties and functions in serving the communities. The government could also play a role as a regulator when conditions in the field require regulations that support the implementation of the mandate of the 1945 Constitution. Another important government intervention is as an economic supervisor. This activity is necessary if the economy in society is deemed not in accordance with the provisions. In addition to the three interventions, Beik dan Arsyanti (2015) state that determination of taxes and government subsidies are other forms of government intervention. These interventions are usually applied as a stimulus for better economic development.

The final goal of those government interventions is to create an equitable sense of justice for all Indonesian people. The achievement of public welfare must be based on the principle of social justice for all Indonesian people as stated in the fifth precept of Pancasila. The principle of justice covers all life aspects. These aspects are important aspects as described in the word of Allah in QS. An-Nahl (16): 90:

إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَاءِ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ

Meaning: *Allah decrees the commands of justice and kindness, and of giving to relatives, and forbids from the shameful and evil and rebellion; He advices you so that you may pay heed.*

The low budget absorption will influence economy around the work unit area and even nationally. This will cause government programs to run slowly, especially those related to poverty alleviation. Moreover, the fiscal policies, which are the main roles of government in state economy, will not run optimally. The occurred issues will have impact on SPM (payment warrant) bills that often accumulate at the end of budget year (Seffianova & Adam, 2013). Another impact of the low budget absorption according to (Sinaga, 2016) is that it could reduce unemployment and control inflation rate.

The government, in performing its duties, is supported by diverse ministries and institutions that spread across Indonesia. One of the ministries is the Ministry of Religious Affair that has the most work units in Indonesia of all other ministries. Its work units spread throughout Indonesia with various sectors from hajj, marriage, zakat, waqf, up to education. One of work units that in charge in education sector is IAIN Palangka Raya. This work unit is a higher education institution in Central Kalimantan Province and it is the only Islamic higher education institution in the province.

According to data from the Ministry of Finance (2019), the IAIN Palangka Raya in the 2019 fiscal year has budget absorption per quarter of 15.53%, 40.46%, and 61.55%, respectively. The budget absorption is dominated by personnel routine expenditure and social aid. These absorptions are deemed low compared to its respective target per quarter of 20%, 47.5%, and 77.5%. This late budget absorption deserves serious attention from leaders in the IAIN Palangka Raya, especially for good expenditure and capital expenditure. These expenditures could improve community life quality and welfare through an increase in consumption value, worker productivity, and real prosperity as well as the achievement of macroeconomic stabilization.

Participation of IAIN Palangka Raya work unit as the spearhead of state money users is necessary in controlling the budget absorption. Therefore, mutual commitment from all stakeholders in budgeting activity to implementation of technical activities in the work unit is required to maintain budget absorption accuracy to be of higher quality. This research aims to find out the effect of human resources and financial administration on budget absorption at the IAIN Palangka Raya. The research results are expected to be employed by the IAIN Palangka Raya institution to make budget absorption decisions.

## RESEARCH METHOD

This research was quantitative research with multivariate correlation method. The research population include all stakeholders that in charge in planning, implementing, reporting and evaluating budget that were scattered throughout the faculties, post graduate, institution divisions and units in IAIN Palangka Raya. All research population was taken as the research sample. Sampling criteria in the research was staffs that hold positions in and implementers of the budget sector in total 27 respondents.

Data collection method employed in this descriptive research was survey method. Data collection was carried out through questionnaire. Data analysis used a Partial Least Square-aided multiple linear regression analysis. The data analysis using the Partial Least Square (PLS) method that according to Ghozali, (2014) was conducted through model evaluation. The model evaluation aimed at assessing the results of measurement model by involving two evaluations, namely outer model and inner model evaluations. The outer model evaluation in the research carries out by assessing the accuracy of validity and reliability of a research instrument. Of total 29 questions, 1 question was valid and reliable and represented all existing indicators. Other 11 questions did not pass the validity and reliability tests; therefore, they were excluded from the research.

The research inner model evaluation carried out to test hypotheses. Statistical hypothesis is a statement or a provisional presumption of a population condition that is still uncertain or has weak level of truth. Determination of accepting or rejecting hypothesis was based on the value of bootstrap T-statistic. The value provides an explanation of the significance of the effect of variable x on variable y. If the value of bootstrap T-statistic is greater than 1.96, it indicates a significant effect (Ghozali, 2014); hence, hypothesis is accepted.

Sugiyono, (2016) state that in a research, various concepts must be linked by assigning number on event observed according to certain rules. This research will elaborate two variables related to budget absorption at the IAIN Palangka Raya work unit. Each question in the questionnaire was measured using Likert Scale in a range of 1-4. Respondents' response to questionnaire would be averaged, and the average result of the planning variable would be categorized into four groups as presented in Table 1.

Table 1 Provisions of respondents response category on budget planning variable

No	Description	Score range	Category
1	$X \geq \bar{X} + 1. SB$	$X \geq 3.23$	Very good
2	$\bar{X} + 1. SB > X \geq \bar{X}$	$3.23 > X \geq 2.50$	Good
3	$\bar{X} > X \geq \bar{X} - 1. SB$	$2.50 > X \geq 1.94$	Poor
4	$X < \bar{X} - 1. SB$	$X < 1.94$	Bad

Note:  $\bar{X}$  = average value of X  
SB = standard deviation

Source: Mardapi 2012

## RESULT AND DISCUSSION

### EFFECT OF HUMAN RESOURCES ON BUDGET ABSORPTION

The effect of human resources on budget absorption was based on the path coefficient and bootstrapping test results. Data of calculation results are presented in Table 2.

Table 2 Hypothesis testing for human resources variable

Variable	path coefficient test		Bootstrapping test	
	Y Intention to Apply	Evaluation	T-Statistic	Evaluation
HR (X1)	0.095	Has a positive effect	0.328	Has an insignificant relationship

The value of Y *Intention to Apply* of 0.095 suggested a positive relationship between human resources and budget absorption. The significance level of the human resources variable was 0.328. The value was still below the significance value of bootstrapping of 1.96 meaning that both variables had no relationship. It can be stated that both hypotheses were rejected. It is a proof that human resources level had no effect on budget absorption.

The research results indicate that HR had no effect on budget absorption. It was different to the proposed hypothesis that HR had an effect on budget absorption. It can be inferred that the quality of human

resources that in charge in finance that include planning, goods and services procurement, and treasurer of expenditure and revenue had no effect on budget absorption at the IAIN Palangka Raya.

Description of human resources at the IAIN Palangka Raya in the research derived from questionnaire data containing 5 questions. The respondents' response to the questionnaire generated different average value as indicated in Table 3.

**Table 3** Average respondents' response to human resources variable

Question No.	Description	Average Score	Category
5	Certified or functional goods and services procurement staffs	3.00	Good
6	Functional officers in charge of planning have significant influence on budget planning process	3.43	Very Good
7	Human resources in charge of planning and finance must understand financial-related regulation	3.86	Very Good
8	Multiple positions in the implementation of duties affect the duties implementation	3.29	Very Good
9	Procurement officials who hold several tasks	3.25	Very Good
	Total average	3.36	Very Good

Human resources at the IAIN Palangka Raya were currently in a very good category. It was indicated by total average of respondents' response to questions related to HR variable of 3.36. The score was within the first category with a range of  $X \geq 3.23$ , which was in a very good category. Of the five questions related to HR variable, four of them received score of greater than 3.36, which meant very good and only 1 question that received score in a good category.

The number of current functional and certified officers at the IAIN Palangka Raya was in accordance with the requirement. It was suggested by respondents' response to questions "Certified/functional officers of goods and services procurement in our institutions are in category". The average score of 3.00 implied that the IAIN Palangka Raya currently has sufficient number of certified or functional HR. The existence of the functional and certified officers at the institution was in accordance with the mandate of the Presidential Decree Number 7/2016 stating that Treasurer of Revenue, Expenditure Treasurer, or Assistant to Expenditure Treasurer must have Treasurer Certificate.

A good HR in an organization must be capable of creating competitive and conducive working climate. Integrity, discipline, and hard work must be the strengths in each of everyone personal. Each HR has different capacities; therefore, selection process must determine several supporting factors, namely experiences, education, and skills (Sutrisno, 2017). Fulfilling all of these factors could improve the organizations' service quality according to its duties and functions. Human resources, according to Sutrisno, (2017) have high quality if they have characteristics of good experiences, work-suitable education, and skills suitable for duties. Al-Quran QS. Yusuf: 54-55 also states similar things.

وَقَالَ الْمَلِكُ ائْتُونِي بِهِ اَسْتَلْضِئُهُ لِنَفْسِي فَلَمَّا كَلَّمَهُ قَالَ اِنَّكَ الْيَوْمَ لَدَيْنَا مَكِينٌ اَمِينٌ قَالَ اجْعَلْنِي عَلَى خَزَائِنِ الْاَرْضِ اِنِّي حَفِيظٌ عَلَيْكَ  
Meaning: *And the king said: "Bring Yusuf to me, I will appoint him exclusively for myself". And when he spoke to him, he said, "Indeed, you are today established (in position) and trusted." Yusuf said, "Appoint me over the storehouses of the land (Egypt). Indeed, I will be a knowing guardian."*

The request of position by Yusuf to the king is not against the religious moral. The request bases on his knowledge that no one is more appropriate than himself for the duties. Yusuf requests the position since he has knowledge of and skills on the field and he could manage it and it will bring benefit of the people. This event suggests the importance of human resources who are capable in finance to be assigned in a position according to his capabilities to support government budget absorption.

Based on the research results the human resources at the IAIN Palangka Raya were sufficient; however, there were several factors hindered the implementation of their work optimally. These factors were indicated by respondents' statement in the questionnaires, namely "Multiple positions in the implementation of duties affect

the implementation of goods and services procurement". Average score of the statement was 3.29 indicating that the multiple positions had significant effect on duties implementation in terms of goods and services procurement. The research results contradicted to (Zarinah & Abdullah, 2016), Ramdhani & Anisa, (2017), stated that human resources had an effect on budget absorption.

Human resources condition at the IAIN Palangka Raya who handled planning, finance, and government goods and services procurement was deemed suitable to the capacity. Most of the human resources have no educational background suitable for their jobs; however, years of experiences and supported by training in respective fields had improved their skills in planning, finance, and government goods and services procurement. IAIN Palangka Raya supports human resources development through its participation in such activities as FGD, seminars, consignment, and other similar activities as an effort to improve capacity. Despite the human resources that had no effect on budget absorption, it must be continued every year due to the ongoing financial regulatory reform by government in financial bureaucracy improvement.

## EFFECT OF FINANCIAL ADMINISTRATION ON BUDGET ABSORPTION

Data of the effect of financial administration on budget absorption was derived from path coefficient and bootstrapping. The data can be seen in Table 4.

**Table 4** Hypothesis testing of financial administration variable

Variable	Uji path coefficient		Uji bootstrapping	
	Y Intention to Apply	Evaluation	T- Statistic	Evaluation
Financial Administration (X2)	0.143	Has a positive relationship	0.545	Has an insignificant relationship

The value of *Y Intention to Apply* of 0.143 indicated a positive relationship between financial administration and budget absorption meaning that the better the financial administration the better the budget absorption. The significance level of the financial administration was 0.545. The value was still below the significance value of bootstrapping of 1.96. It means that both variables had no significant relationship; therefore, the third hypothesis was rejected. It is a proof that the level of financial administration had no significant effect on budget absorption.

Based on the results of hypothesis testing it can be inferred that financial administration had no significant effect on budget absorption. The results were different to previous hypothesis that there was a significant effect of financial administration on budget absorption. It suggested that the level of financial administration had no significant effect on budget absorption. The research results were not in line with a research by Jumriani, (2018) stated that there was an effect of financial administration on budget absorption. The research, however, was supported by Harahap et al., (2020) and Mutmainna & Iqbal, (2017) *that administrative records had no effect on budget absorption*.

Description of financial administration at the IAIN Palangka Raya in the research was derived from questionnaire data. The respondents' response obtained average scores as presented in Table 5.

**Table 5** Average respondents' response to financial administration variable

Question Number	Description	Average score	Category
10	Budget disbursement constraints are due to wrong account	2.82	Good
11	Lack of account knowledge creates obstacles in activity implementation	2.57	Good
12	Budgeting is based on the applicable Input Cost Standard	3.82	Very Good
13	Financial reports are submitted a week after the activities	3.07	Good
14	Our units/institutions submit the reports prior to inspection	2.43	Poor
15	The submitted financial files are approved by verifiers	3.32	Very Good
16	Financial files we submitted often experience mistakes	3.32	Very Good
17	Committee of activity implementation uses a lot of the state's supply money	3.75	Very Good
Total average		3.14	Good



The IAIN Palangka Raya currently has financial administration in a very good category. It indicated by the average respondents' response to 14 questions related to financial administration variable with score of 3.14. The score was within the first category with a range of  $X \geq 3.23$ , which was in a very good category.

The financial administration at the IAIN Palangka Raya was in a good category. It indicated by respondents' response to questions of "Our units/institutions experience budget disbursement constraints due to wrong account." The average response of the respondents to the statement was 2.82 with a good category. The respondents were less agreed if administrative records in account determination were the cause of the late budget absorption. The good administration also supported by a statement that "our units/institutions refer to the applicable Input Cost Standard in budgeting." The statement received an average score of 3.82 with a very good category; therefore, most respondents agreed to the statement.

The good administration implementation, however, had some limitations. The limitations were indicated by the respondents' response to a statement "Our units/institutions submit reports prior to inspection." The statement received score of 2.43 with a poor category. The score illustrated that several activity organizers had not submitted financial accountability reports on time; hence, this affected the implementation of other activities. This could become a subject of evaluation for stakeholders to improve financial accountability at the IAIN Palangka Raya.

Accountability reports are important and must be considered in managing state finances. This is supported by Priansa & Garnida, (2015) stated that in state finance management, one of treasurer task is to be accountable for state financial expenditures in the form of accountability reports (LPJ).

The importance of accountability reports is stated in Al-Quran surah Al-Baqarah verse 282

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ

Meaning: "O you who have believed, when you contract a debt one upon another for a stated term write it down."

*Muamalah* currently has a broad meaning that includes all transactions in the government. Transaction recording in the form of financial statements could enhance transparency and accountability of the state finances.

The quality of the financial administration at the IAIN Palangka Raya was supported by the Ministry of Religious Affairs policies stated in the PMA RI No. 62/2017 on *Ortaker* (organization and work procedures) of the IAIN Palangka Raya. The regulation states the existence of internal organization that serves as an internal control of the IAIN Palangka Raya. The internal organization is called Internal Supervisory Unit (ISU) and one of its tasks is supervising the obedience, performance, and non-academic quality in the field of human resources, planning, finance, organization, information technology, as well as facilities and infrastructures.

The standard operational procedures of the ICU of IAIN Palangka Raya require the submission of activity reports that contain financial administration from planning to evaluation. The reports are the accountability for transparent and accountable state expenditures. Although the financial administration had no affect on budget absorption, financial administration improvement in the future needs to be considered to achieve a Corruption Free Area (CFA)

## BUDGET ABSORPTION AT THE IAIN PALANGKA RAYA

Data related to the budget absorption at the IAIN Palangka raya were generated from respondents by involving 4 questions proposed by the researchers. The respondents' response to questionnaire received different average scores as indicated in Table 6.

**Table.6** Average respondents' response to budget absorption variable

Question Number	Statement	Average Score	Category
1	Budget absorption in the third quarter	2.43	Poor
2	Budget absorption in the fourth quarter	3.11	Good
3	output of activities in quarter I- II	2.00	Poor
4	outcome of activities in quarter I- II	2.32	Poor
	Total average	2.46	Poor

The IAIN Palangka Raya has poor budget absorption description. It can be seen from the average of respondents' response related to the variable that consisted of four questions. Of the four questions, three of them had scores with a poor category and only one question with good category. The average score of the statement was 2.46. The score was within the third category with a range of  $2.50 > X \geq 1.94$  or within a poor category.

The low budget absorption at the IAIN Palangka Raya was likely due to other factors excluded in the research, such as planning, commitment of management, budget implementation, goods/services procurements, and bureaucratic environment. The planning factor had effect on budget absorption according to a research result by Sinaga, (2016) and Harahap et al., (2020). Commitment of management factor affected budget absorption as stated by Juliani & Sholihin, (2014). The bureaucratic environment affected budget absorption was found by Juliani & Sholihin, (2014) and Gagola et al., (2017). Gagola et al., (2017) stated that budget implementation and goods/services procurement had effect on budget absorption. This suggested that many other factors affected the budget absorption.

Work units as the front-liner in the implementation of the government work programs play a vital role in determining budget realization target. This is the strengthening of government role through fiscal policies in economic improvement and community welfare enhancement. The smallest thing that the work units can do in implementing the role is by setting a target of budget absorption for each quarter or even for each month. The government, through the Ministry of Finance, has budget absorption targets. As the extension of government, they must have targets according to the ideal pattern of the budget absorption as a manifestation of the implementation of fiscal policies.

Kim et al., (2021) opined those fiscal policies become the main instrument of policy stabilization available for a state. According to Huda et al., (2013) it is similar to the Islamic economic system where the political aspect of the policies is viewed from how Islam solves economic problems. Hence, referring to the study, the fact of economic issue lies in how the distribution of assets and services in society. Consequently, the emphasis of solving economic problems is on how to create fair economic distribution mechanism.

Fiscal policies are government policies to manage economy through instruments of government revenues and expenditures (Tan et al., 2020). They could define as government intervention to the running of economy. Islamic economic system is basically divided into three main sectors, public, private, and social justice. The public sector is an economic sector that involves the state roles. It is also considered as fiscal sector (Arif, 2017). The functions of fiscal sector according to Islam are as follows.

- a. Maintenance of law, justice, and defense;
- b. Formulation and implementation of economic policies
- c. Management of government assets at the BUMN (state owned enterprises)
- d. Economic intervention by government, if needed

These functions are generally applicable in the world despite differences in the practice and implementation and adjustment to the prevailing policies in governments existed in the country since Islam is a religion that is a blessing for everyone. These functions not only prevail in Islamic countries but also in non-Islamic countries or Islamic-population majority countries but not an Islamic state.

A balanced assets distribution by assigning material and spiritual values is the principle of fiscal policies and budget in Islam. The purpose of the distribution equalization is to develop a balanced and similar level of community welfare. These fiscal policies are the tool to regulate and supervise human behaviors that are influenced by incentive provided by improving government revenue (Karbila et al., 2020).

Economic crisis that hits most countries after 2008 has forced financial management community to become efficient and sustainable. In this condition, the role of public administration in this case the government must be maximized for the provision of public services (López-Torres & Prior, 2022). The government budget absorption, which is the instrument of fiscal policies in implementing state development equalization in the perspective of economy, can be developed through spending stimulus from the government. The most urgent matter in economy during inflation and deflation is for the government to take action in budget spending to balance national economy (Supramoko, 2013).

## CONCLUSION

According to the analysis results and discussion on the factors affecting budget absorption at the IAIN Palangka Raya it can be inferred that human resources and financial administration had no effect on budget absorption. This indicates that the level of human resources and financial administration at the IAIN Palangka Raya had no effect on budget absorption. The condition of human resources at the IAIN Palangka Raya had been categorized as good. Although both exogenous variables had no effect on endogenous variable, the

quality of human resources and financial administration must continuously be improved for bureaucratic reform spirit. Moreover, stakeholders who in charge in finance must consider the budget absorption process at the IAIN Palangka Raya since it is currently in a poor category.

This study has limitations by only involving the variables of human resources and financial administration. Future research is expected to involve more variables, especially variables that are not included in this research variable in order to find out other factors that affect budget absorption at IAIN Palangka Raya.

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