



GOVERNMENT FINANCIAL MANAGEMENT OF BUDGET SURPLUS (SILPA)

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ABSTRACT

This research aims to determine and analyze the extent of regional financial management and describe and analyze what factors encourage and inhibit regional financial management of SiLPA based on Government Regulation Number 12 of 2019 in Malang City. The research location was conducted in the Financial Agency and Regional Assets of Malang City. The author chose the research location in the Government of Malang City because, until 2021, Malang City won an Unqualified Opinion (WTP) from the Supreme Audit Agency of the Republic of Indonesia 11 (eleven) times in a row. This research design is a qualitative approach with data collection techniques in the form of documentation and interviews. Data were analyzed by interview transcripts, data reduction, analysis, data interpretation, and triangulation. The study results found that if regional financial management has been carried out based on the provisions of Government Regulations, factors are driving and inhibiting SiLPA for the Malang City Government in 2019, 2020, and 2021. The driving factors are in the form of regional income surplus from predetermined targets and net financing surplus. The inhibiting factor is the non-realization of regional income from the previously set target.

Keywords: Budget Surplus, Government Finance, Management.

1. INTRODUCTION

The Regional Head running the government implements the Regional Medium-Term Development Plan (RPJMD), which is outlined in the Regional Development Work Plan (RKPD) every year, which is then implemented through the Regional Government Budget (APBD) for 1 (one) fiscal year. Almost all Regional Governments in Indonesia in preparing for the APBD still have a budget deficit. To cover the budget deficit referred to is added through receiving financing from the SiLPA projection, which is temporary because the budget year is ongoing. An adjustment will be made to the amount of SiLPA when preparing the APBD Amendment, whereby the allocation of SiLPA has been known based on the audit results of the Supreme Audit Agency of the Republic of Indonesia (BPK RI).

The implementation of the APBD from 2019 to 2021 is a different year from previous years, considering that from 2020 until now, Indonesia and the world have experienced the Covid-19 pandemic, which has affected public policy, especially in managing regional finances contained in the APBD. Based on data from BKAD Malang City, SiLPA for Malang City in 2019 was 27.98% of the total APBD, decreased in 2020 by 20.97%, and the SiLPA in 2021 was 19.11%. The APBD comprises authorization, planning, supervision, allocation, distribution, and stabilization. The APBD changes to the APBD and accountability for implementing the APBD each year are stipulated by regional regulations by statutory provisions. Regarding expenditure, the amount budgeted is the highest limit for each type of expenditure. So, actual spending may be the budget amount set.

In previous studies, SiLPA emerged because budget absorption in regional apparatus organizations was minimal, so revenue realization was more than budgeted. SiLPA originates from exceeding the regional revenue budget set and realizing regional expenditure is lower than the agreed budget (DJPK, 2013). Even with this, the condition of SiLPA in local government does not necessarily indicate the efficiency and effectiveness of budget use (DJPK, 2014). In the regional financial management of the Malang City Government until 2022, SiLPA still tends to be high but has received 11 (eleven) consecutive Predicates of Unqualified (WTP) from the Supreme Audit Agency of the Republic of Indonesia and has received appreciation from the Minister of Finance for financial management area.

2. RESEARCH METHOD

2.1 Research Locations

The research location is the Malang City Regional Financial and Asset Agency so it can support the author's research process. The author chose the research location in the Government of Malang City because, until 2021, Malang City won an Unqualified Opinion (WTP) from the Supreme Audit Agency of the Republic of Indonesia 11 (eleven) times in a row. Of course, this is a brilliant achievement from the City Government of Malang. The scope of this research is a policy evaluation study based on Government Regulation Number 12 of 2019 concerning regional financial management in the Malang City Government for the budget realization report for 2019 to 2021

2.2 Research Informants

Research informants are people who are used to providing information about the situation and conditions that form the background of the research. In this study, the informants used were the Head of the East Kutai District Police, the Head of the Sangata Police of East Kutai Regency, the Head of Satpol PP of East Kutai Regency, Members of Sat Samapta Polres of East Kutai, the Head of Operations and Control Section of Satpol PP of East Kutai Regency, Members of the Regency Civil Service Police Unit. Significantly, and Community.

2.3 Data Sources

The primary data was obtained by the author from the Regional Financial Report, which has been stipulated in the Regional Regulation concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget from 2019 to 2021 on the Malang City Regional Financial and Asset Agency which is a Regional Apparatus that carries out supporting matters in the financial sector, which is tasked with and the function of preparing Regional Government Financial Reports. Secondary data is supporting data obtained from related parties in preparing the Malang City Government Financial Report.

2.4 Data Analysis Techniques

The data analysis technique used included transcripts and listening to audio recordings of the results of in-depth interviews with research informants. Then it is included in the research transcript of each interview result and field notes. Organizing Data to check that research data has been recorded and labeled systematically. Coding and Categorization are where researchers can choose what words to use for labels or themes seen repeatedly in research data (Morse and Richards, in Daymon & Holloway, 2011, p. 306). Data interpretation is an analytical process that describes the meaning of data, explaining to others what research data has meaning to help understand findings in the field. Evaluation of Data Interpretation: writing that qualitative analysis should be meaningful, helpful, and credible. The analysis will be meaningful if the conclusion directly relates to the question. If the interpretation of the data is understood by the reader and conveyed, the data analysis is proper.

3. RESULTS AND DISCUSSION

3.1 Research Results

The study results show that the implementation of human resources related to the quantity and The preparation of the Malang City APBD has been based on Government Regulation Number 12 of 2019 with an average value of 3.70 (very high), so it can be said that respondents strongly agree that the preparation of The Malang City APBD is based on Government Regulation Number 12 of 2019 concerning Regional Financial Management. In preparing the APBD, do the processes go through the stages that have been regulated in the provisions of laws and regulations with an average value of 3.90 (very high), it can be said that respondents strongly agree that the preparation of the Malang City APBD has gone through a process of stages- the stages have been regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management with an average score of 3.50 (varied that respondents strongly agree that the Draft APBD is submitted to the DPRD on time. With an average value of 3.80 (varied), respondents strongly agree that the discussion of the draft APBD is carried out in an orderly and transparent manner.

APBD is carried out by SKPD based on predetermined planning stages with an average value of 3.80 (very high), so respondents strongly agree that SKPD implements APBD based on predetermined planning stages. Regional revenues must be fully paid promptly to the regional treasury by statutory provisions with an average value of 3.60 (very high), so it can be said that respondents strongly agree that regional revenues must be fully paid promptly to the regional treasury by the provisions of the legislation. Budget absorption is based on the SKPD Budget Implementation Document with an average value of 3.70 (very hard that respondents strongly agree that budget absorption is based on the SKPD Budget Implementation Document. Each regional financial management official must prepare periodic financial accountability reports with an average value of 3.90 (very hard that respondents strongly agree that each regional financial management official must prepare periodic financial accountability reports. If there is a remaining budget in the APBD, SKPD shifts the budget in APBD changes with an average value of 3.70 (very high);

it can be said that respondents strongly agree that if there is a remaining budget in the APBD, SKPD performs budget shifts in APBD changes.

Each program/activity owner carries out activities based on a predetermined activity schedule with an average value of 3.40 (very high), so respondents strongly agree that each program/activity owner carries out activities based on a predetermined activity schedule. Evaluation of budget realization is carried out periodically with an average value of 3.30. The evaluation results were carried out as a basis for future improvements with an average value of 3.50 (very high). Hence, the respondents strongly agreed that the evaluation results were carried out as a basis for improvements in the future. Absorption of the expenditure budget is carried out in an orderly manner by the Provision of Funds Letter with an average value of 3.20 (high), so it can be said that the respondents strongly agree that the absorption of the expenditure budget is carried out in an orderly manner by the Provision of Funds Letter. There is no delay in absorbing the budget, with an average value of 3.1be. The respondents strongly agree that there is time to absorb the budget.

In 2019, transfer income contributed to SiLPA by 1.61% of the target set, while PAD and other legitimate income were realized below the set target, so they did not contribute to the amount of SiLPA. In 2020, transfer income contributed to SiLPA by 0.73% of the set target, while PAD and other legitimate income were realized below the set target, so they did not contribute to the amount of SiLPA. In 2021, transfer revenue contributed to SiLPA of 1.73% of the set target, and Others Legitimate income contributed to SiLPA of 5.79% of the set target, while the realized PAD is below the set target, so it does not contribute to SiLPA size.

The realization is that Malang City's spending from 2019 to 2021 is less than the planned target. In 2019 regional spending was only realized at 71.94%, or less than 744.9 billion. Different from 2020, regional spending was only realized at 77.68%, or regional spending was not realized at 604.4 billion. Meanwhile, in 2021 regional spending was only realized at 86.89%, or regional spending was less than 335.7 billion. From these data, realizing regional spending that is less than the planned target is a driving factor for SiLPA in Malang City in 2019, 2020, and 2021. The realization of net financing for 2019 was 99.86% or not a driving factor for SiLPA. Likewise, the realization of Net financing for 2021 is the same as the target, nor is it a driving factor for SiLPA.

Meanwhile, the realization of net financing in 2020 was more significant than the target (100.89%), or there was a surplus of 6.3 billion rupiahs or prompted SiLPA for Malang City from a financing factor of 6.3 billion rupiahs. In general, regional financing does not significantly affect the amount of SiLPA. For 2019 and 2021, the realization of net financing is the same as the target set. Whereas in 2020, net financing is less than the target set. This was due to the unrealized financing expenditure of 6.3 billion rupiahs.

3.2 Discussion of Research Results

Regional Financial Management based on Government Regulation Number 12 of 2019 concerning Regional Financial Management. Regional Financial Management in Malang City Government based on Government Regulation Number 12 of 2019 concerning Regional Financial Management in research on the Malang City Regional Financial and Asset Agency (BPKAD) obtained questionnaire data as follows, namely first for planning and budgeting the average respondent's answers are 3.74 (very high). Second, for implementing APBD, the average respondent's answer is 3.8% (very high). In the three evaluations of the budget realization, the average respondent's answer was 3.78% (very high). Fourth, from these results, the regional financial management of the City of Malang, in general, has been based on Government Regulation Number 12 of 2019 concerning Regional Financial Management.

The driving factor for the occurrence of SiLPA in 2019, amounting to Rp.742,764,421,538.17, was the unrealized regional expenditure of 27.98%. At the same time, the inhibiting factors were the realization of net income and net financing that was less than the planned target. The driving factor for SiLPA in 2020 is Rp. 567,887,071,245.35 has yet to be realized, regional spending of 20.97%, and a financing surplus of Rp. 6,337,663,877.00. While the inhibiting factor is the realization of income less than the planned target. The driving factors for the occurrence of SiLPA in 2021, amounting to Rp.484,293,940,985.57, are the unrealized regional expenditure of 18.91% and a financing surplus of Rp.3,750,000.26. At the same time, the inhibiting factor is the realization of income less than the planned target.

The inhibiting factor for SiLPA in 2019, 2020, and 2021, namely in 2019, is that regional revenue was not realized by 0.07% of the target set or Rp.1,493,454,228.68. Moreover, the net financing was not realized by 0.14% of the target that had been set or Rp.658,020,820.67. The inhibiting factor for SiLPA in 2020 is that regional income was not realized by 2.14% of the target set, or Rp.42,845,720,860.93. SiLPA in 2021 both regional income, regional spending, and financing will help SiLPA in 2021.

SiLPA in 2019 amounted to 27.98%, decreased in 2020 by 20.97%, and decreased again by 18.91% in 2021. This is very interesting considering that 2020 and 2021 are the years of the Covid-19 pandemic; the absorption of the budget is maximized so that the amount of SiLPA decreases. Furthermore, if you look at the most significant contribution of Malang City SiLPA contributors in 2019, 2020, and 2021, it is from the non-realization of regional spending to the fullest. Regional spending not realized in 2019 contributed 100.29% to the SiLPA amount. Meanwhile, in the 2020 SiLPA, the unrealized regional spending contributed 100.43%. As for the amount of SiLPA in 2021, regional spending has yet to realize a contribution of 69.32%.

4. CONCLUSIONS AND RECOMMENDATIONS

4.1 Conclusion

Regional financial management has been carried out based on the provisions of Government Regulation Number 12 of 2019 concerning Regional Financial Management. Based on the results of the questionnaire data that has been distributed, the average for each financial management indicator is in the high category. The average respondent's answer is 3.76 (very high) in planning and budgeting indicators. In other words, the respondents strongly agree. For APBD implementation, the average respondent's answer was 3.74% (very high). In other words, the respondents strongly agreed. For the evaluation of budget realization, the average respondent's answer was 3.30% (very high). In other words, the respondents strongly agreed. The driving factor for SiLPA for the Malang City Government in 2019, 2020, and 2021 is that 2019 regional spending was not realized by 27.98%, and there was a net financing surplus. In 2020 regional spending of Rp. 604,395,128,229.28 or 22.32%. In 2021 there will be a regional income surplus of 7.4% of the target set, no spending realized, and a net financing surplus. The inhibiting factors for the emergence of SiLPA in 2019 were the non-realization of regional income of 0.07% of the set target and the non-realization of net financing of 0.14%. In 2020, regional revenue of 2.14% of the set target still needed to be realized. In 2021, regional income, regional spending, and financing will not hinder SiLPA 2021.

4.2 Suggestions

The advice given by researchers is that in carrying out the APBD mechanism starting from the planning, implementation, evaluation and regional financial accountability stages it must be carried out in a measurable, consistent, transparent and accountable manner, regional income targets allocated in the APBD need to carry out an accurate and measurable potential study, need to be carried out re-examination of the risks of programs/activities that cannot be implemented, so that adjustments can be made in the Amendments to the APBD, the remaining goods/services procurement contracts must be shifted to the revised APBD, so as to minimize the amount of SiLPA and the results of the shift in the budget can be used to finance the program / priority activities that want to be increased, and need to avoid construction activities in the Revised APBD, because the process of procuring goods/services after the Amendment to the APBD has been determined does not have enough time to complete the construction work.

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