

## ANALYSIS OF BUDGET PERFORMANCE: SPENDING VARIANCE, BUDGET REVISION AND BUDGET BLOCKING

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### ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh varian belanja Pemerintah, revisi anggaran belanja dan blokir anggaran terhadap kinerja pelaksanaan Rencana Kerja dan Anggaran Kementerian/Lembaga (RKA-K/L) di Indonesia periode 2016-2020. Penelitian dilakukan terhadap 12 Kementerian/Lembaga (K/L) dengan pendekatan deskriptif kuantitatif. Analisis data menggunakan statistik diskriptif dan metode *Structural Equation Modeling* (SEM). Hasil penelitian menunjukkan bahwa revisi anggaran belanja dan blokir anggaran berpengaruh terhadap nilai kinerja anggaran Kementerian/Lembaga (RKA-K/L) dengan varian belanja pemerintah sebagai variabel antara. Secara langsung *variance* belanja pengaruh terhadap kinerja, namun revisi anggaran dan blokir anggaran tidak berpengaruh terhadap kinerja K/L. *Variance* anggaran pada tingkat *favorable* dalam jangka panjang memberikan pengaruh positif pada rencana pembangunan pemerintah jangka pendek, menengah maupun jangka Panjang. Revisi anggaran tidak berpengaruh terhadap kinerja K/L menunjukkan anggaran telah dipersiapkan untuk mengatasi gejolak dari perubahan anggaran seperti adanya wabah pandemi covid-19. Kebijakan pemblokiran anggaran disamping terhadap kegiatan non proritas juga terhadap kegiatan prioritas yang berdampak kurang signifikan terhadap tujuan jangka panjang K/L dalam menjalankan tugas negara.

*Key words: varians belanja pemerintah, revisi anggaran, blokir anggaran, kinerja.*

### ABSTRACT

The purpose of this study is to ascertain the impact of changes in government expenditures, budget revisions, and budget blockages on Indonesia's Work Plan and Budget of Ministries/Agencies (RKA-K/L) implementation's performance value from 2016 to 2020. The study was conducted on 12 Ministries/Institutions (K/L) with a quantitative descriptive approach. Data analysis used descriptive statistics and the method of Structural Equation Modeling (SEM). The results of the study indicate that budget revisions and budget blockages affect the budget performance value of Ministries/Agencies (RKA-K/L) with the variance of Government spending as an intervening variable. The results of this study are expected to be used in decision-making, especially in the policy of budget revisions and budget blockades carried out by the Central Government and internal Ministries/Agencies (K/L) to reduce the widening of variance in human resources expenditures, goods expenditures, and capital expenditures which have an impact on performance achievement organization.

Kata kunci: government expenditure variance, revised budget, budget blocking, performance.

### INTRODUCTION

Budget realization reflects the Government's performance (Qu and Zhu, 2020). Every year, the State Budget (APBN) receives more public attention. The APBN is the government's annual financial plan for achie-

ving the state's goals. Government policies and National Programs set by the Government adjust to the current and future conditions and needs of the nation. The APBN reflects the credibility and accountability of the Government in managing funds collected

from the public and other financing sources. Therefore, the performance of the implementation of the APBN has a greater influence on the welfare of the community and needs to be accountable to the public.

The APBN's posture underwent substantial adjustments when tax revenue fell by at least 10% of the predetermined ceiling and when spending by line ministries and agencies increased or decreased by at least 10% of the predetermined ceiling. The advent of unexpected urgent expenses pushes the deficit above the initial deficit-to-GDP ratio by at least 10%.

The balance between income and expenditure serves as the barometer for successful budgeting. The balance of the budget will influence reducing the budget deficit (Kim and Park, 2022). If a deficit or surplus exceeds the tolerance, the budget implementation is not balanced, and improvements or adjustments must be made in the subsequent budgeting process. Using this standard for success, it is assumed that for the plan to be followed, all income and expenses must be fully realized (budget absorption) possible. When revenue and expenses are realized, there are still variances. Changes or shifts in the budget and activities are carried out by the Work Units (Satker) in Ministry/State Institution (K/L). The performance of the Satker on budget implementation is successful if all planned activities can be achieved according to the outcomes and the realization of the budget can be accounted for according to the rules.

Technical analysis of K/L performance from the implementation perspective, the context aspect, and the benefit aspect are all thoroughly explained in Minister of Finance Regulation (PMK) Number 214 of 2017. The government will adjust, reallocate, and refocus the budget as it is being implemented to secure the funds, particularly for priority programs.

If the budget revision is properly executed, adjustments to the budget structure can boost budget absorption while maintaining consistency with the withdrawal plan (RPD).

This suggests that budget spending revisions have an advantageous impact on the efficiency of budget execution.

In budgeting activities, budget revision is part of spending reviews. Spending reviews are closely related to the spending performance of the central government budgeting. Spending reviews are a measure that is more often used for budget maneuvers in the short and long term (Hawkesworth and Klepsvik, 2013). The budget revision or reallocation of the budget has a positive effect on-budget performance (Lestari et al., 2014).

One of the issues with not meeting budget performance goals is that the budget is blocked because the established plans cannot be carried out in accordance with the goal (Anggrayni, 2018). The government has more power over state expenditure options, including budget block policies. Blocking the budget will result in a lower level of budget absorption, a lower level of consistency with the RPD, and a lower realization of the output volume. The effectiveness of budget execution suffers when the budget is blocked. Lack of supporting documentation, a lack of legislative clearance, or automatic backups performed by the Ministry of Finance were among the factors that contributed to the budget being blocked (Sembiring, 2022).

Budget shifts help achieve realization or reduce variance so that budget changes will be closer to realization (Lestari et al., 2014). The results of this study also show that there is a mediating relationship between changes in the expenditure budget on the performance of there are still deviations from income and expenditure when it is realized. Changes or shifts in the budget and activities are carried out by the K/L Work Units (Satker). The performance of the Satker on budget implementation is successful if all planned activities can be achieved according to the outcomes and the realization of the budget can be accounted for according to the rules.

Minister of Finance Regulation (PMK) Number 214 of 2017 explains comprehensively the technical evaluation of K/L performance from the implementation aspect, the

context aspect, and the benefit aspect. In implementing the budget, the Government will revise the budget, reallocate, and refocus the budget in securing the budget, especially for priority activities.

Changes in the budget structure can increase budget absorption and keep the budget in line with the withdrawal plan if the budget revision is done correctly (RPD). This demonstrates that budget spending revisions have a favorable impact on the effectiveness of budget implementation.

In addition to budget revisions, the Government can also control state spending through a budget block policy. Blocking the budget will cause a decrease in the level of budget absorption; a decrease in the level of consistency with the RPD, and a decrease in the realization of the volume of output. Blocking the budget causes a decrease in performance on budget execution. The blocking of the budget was caused, among others, due to a lack of supporting documents, no approval from the Legislature, or due to automatic backups carried out by the Ministry of Finance.

Budget shifts help achieve realization or reduce variance so that budget changes will be closer to realization (Lestari et al., 2014). The results of this study also show that there is a mediating relationship between changes in the expenditure budget on the performance of budget execution by the variant of government spending. Studied by Langella et al. (2021) stated that adjustments in the expenditure budget were not impacted by the spending variance based on its intended use, and neither were major changes in the reallocation of spending impacted by the spending variance based on its nature. Studied by Paat (2013) and Assidiqi (2016) show that the expenditure variance is positively correlated to budget performance with the assumption that the expenditure variance is formulated as a percentage of realization to the ceiling. If the formulation of the expenditure variance is the difference between the realization and the spending ceiling, the expenditure variance will be

negatively correlated with budget performance (Palilingan et al., 2015; Daling, 2013; Karinda et al., 2013). The difference in the results of the study was caused by the difference in the formulation of the expenditure variance used. Different results were found in the study of Adah and Mamman (2013) that the incremental budget (variance in the budget) had no effect on budget performance.

The pattern of budget realization that often deviates far from the RPD indicates that there is no adequate monitoring and evaluation of performance. The budget revision policies carried out by the Central Government and internal Ministries/Agencies have also triggered the widening of the variance in government spending. The existence of a blocked budget will certainly widen the variance of government spending. Ministries/Agencies in the field of Defense and Security in recent years have always dominated the widening of budget variances in the realization of their budget implementation.

## **LITERATURE REVIEW**

### **Budgeting**

Budgeting is divided into two phases, namely microbudgeting and microbudgeting. Microbudgeting focuses on mid-level decision making in institutions, programs, and line items. This phase is usually bottom-up, characterized by stable and predictable budget processes. Macrobudgeting focuses on expenditure, income, and the total deficit, and the relative proportion of the budget is made top-down.

The budgeting paradigm developed from the incrementalism paradigm, the transformation phase, to the emergence of a new budgeting paradigm. Incrementalism is a theory that reflects the budget environment of the 1970s. In a period of stable economic expansion, the Government can expand the absorption of increased tax revenues so that the budget function is emphasized on aspects of economic growth. Budgeting is a

closed process dominated by bureaucrats and members of Congress (DPR).

### **Performance**

Performance is the achievement of work in the form of output from an activity or result of a program with measurable quantity and quality (Article 1 point 5 PMK Number 249/PMK.02/2011). Langfield et al. (2021) defines performance as the result of activity, and the appropriate measure selected to assess corporate performance is considered to depend on the type of organization to be evaluated and the objectives to be achieved through that evaluation.

Work performance is in the form of output from activities or programs, and results from programs with measurable quantity and quality. Meanwhile, budget performance is the performance achievement (output) on the use of the Ministries/Agencies' budgets contained in the budget document (DIPA). The evaluation of budget performance is the process of measuring, evaluating, and analyzing the performance of the budget for the current and previous fiscal years to make recommendations to improve budget performance.

It can be concluded that performance is the result of work, or the result of activities measured by agreed (set) parameters to assess the results of organizational activities. Government performance is the measure of achievement government agencies have in carrying out their mandate as set goals and objectives. Government institutions must deliver on their performance to the public.

Achievement of performance according to work plans that have been prepared by work units in Ministries or State Agencies is the most important thing in achieving organizational goals. Absorption of one hundred percent performance does not always have to be accompanied by one hundred percent absorption of budget realization. Achievement of one hundred percent performance can be achieved with budget absorption below one hundred percent. It can be said that work units in Ministries or State Institutions that

can achieve one hundred percent performance with a budget below one hundred percent have made budget savings because they can streamline and make the budget more effective than previously allocated. Budget absorption is measured by comparing budget realization with budget allocations. Budget absorption is measured using the following formula: Budget absorption = (budget realization/budget allocation) x 100%.

### **The Government Budget**

The budget is an instrument for providing accountability, management, economic, and policy. The Government Budget is a formal document resulting from an agreement between the executive and the legislature regarding the expenditures determined to carry out Government activities and the expected income to cover the expenditure needs or the financing required if a deficit or surplus is expected (Conceptual Framework for Government Accounting Appendix I of Government Regulation Number 71 the year 2010). Budget is an example of how basic society and governmental goals are achieved. It can be said that the budget is the government's work plan as it is presented in numerical form and includes resources for achieving the fundamental goals of the government and society.

### **Government Spending Variants**

Analysis of variance provides information about the difference or difference between the realization of expenditure and the budget. Expenditure variance according to studied conducted by Saputra (2016), Tantri and Irmawati (2018), Junita et al. (2022), and Lisnasari et al. (2022) has a positive influence on budget performance. Expenditure variance will provide savings to funds that have been previously budgeted. However, Suhaedi (2019), Ratnaningsih and Fajriah (2023), and Akmalia and Tanjung (2020) states that the spending variance shows inefficient budget performance when the variance exceeds the limit where the difference is tolerated.

The performance of government spending is considered optimal if the realization of spending does not exceed the set target (Palilingan et al., 2015). Due to changes in prior spending, budget discrepancies can happen (Hla et al., 2016). Langfield et al. (2021) explains variance as "The basic concept of variance is simply the difference between actual costs incurred/revenue generated and standard or budgeted costs/revenue applied to an activity or service process in a period". As a result, it may be said that the budget variance is the difference between the actual expenses spent and income earned and the standard or planned expenses and income for an activity during a given time.

Variants of government spending affect the value of budget performance (Palimbongan, 2019; Wiranda, 2021; Syamsuddin et al., 2022). The lower the variance of government spending, the more optimal the budget performance (Hanifa, 2021; Ratnasari and Munawaroh, 2019; Gramini et al., 2017). The small variance of government spending shows the output target can be achieved optimally and the performance value of the implementation of RKA-K/L increases.

### **Budget Revision**

Budget revisions are changes to the details of the budget that have been determined based on the APBN in a year. Budget and ratified in the Budget Implementation Entry List (DIPA) of the intended Fiscal Year. Budget revisions are carried out by taking into account the provisions regarding guidelines for the preparation and review of RKAKL and ratification of DIPA. Budget revisions can be made after the DIPA is approved.

There are several things that are the goal of budget revision, including: 1) Anticipation of changes in conditions in budget implementation and changes in priority needs. 2) Following up on Government policies stipulated in the current budget year. 3) Accelerating K/L performance achievement. 4) Increase the optimization of the use of a

limited budget and improve the quality of APBN spending.

The Budget Revision includes (a) changes in budget details caused by the addition or reduction of the budget ceiling, (b) changes or shifts in budget details and/or shifts in the budget in the case of a fixed budget ceiling; and/or, (c) administrative revisions caused by administrative errors, changes in formulas that are not related to the budget, and/or fulfillment of requirements for budget disbursement (PMK Number 62/PMK.02/2016, Article 2). In the terminology of state financial administration, budget reallocation is part of the budget revision. Budget reallocation is a change or shift in budget details and/or a shift in the budget in terms of a fixed budget ceiling.

Article 3 of PMK Number 39/PMK.02/2020 explains that the Budget Revision applies in the event that there are: (a) Amendments to the Law on the State Budget for Fiscal Year 2020; (b) Changes to the Government's Priority Policies that have been stipulated in the Law on the State Budget and/or the Law on the Revised State Budget, including the policy of cutting, saving budget, and/or self-blocking.

Studied by Fitriandini (2021) show that budget revision influences the effectiveness of budget management. However, studied by Shahini and Grabova (2023) resulted in a macro budget revision that has no effect on the objectives of the budget itself in increasing economic growth if it is not carried out specifically. The other side budget revisions will also reduce the level of budget performance due to delays in budget realization which have an impact on the budget output itself (Priadmadhi et al., 2022).

Then the revision of the budget can have a negative effect on budget performance due to discrepancies between the annual work plan and the actual conditions of the field (Hartanto et al., 2018). The budget revision also shows that there has been a change in budget policy from the Government, such as the case of the Covid-19 where a portion of the government's capital expenditure and

investment budget was diverted to public health care (Rachmadani et al., 2022), revenues dropped and expenditures increased, and a growing level of deficits increased (Suryo Prabowo, 2022). In the other side, the budget revision will have an impact on delays in budget absorption and affect the performance of the current year's budget (Alami et al., 2022).

Budget revision is also a tool used by the Government in controlling situations that occur in society (Lande, 2018). The negative effect of the budget revision is that it will change the management plan that has been previously set and will affect other plans that have mutual implications. If the budget revision is not carried out properly, it shows the government's weakness in planning future activities which will result in budget waste (Erawati, 2019).

### **Budget Blocking**

Block budget is to freeze or stop entirely or as part of the budget line. The term budget blocking has not been used since the 2014 Fiscal Year. According to the PMK number 112/PMK.02/2012 Blocking is the inclusion of an asterisk (\*) on all or part of the budget allocation in the RKA-K/L. Determination (budget appropriation) not meet one or more requirements for budget allocation at the time of the review.

PMK Number 208/PMK.02/2019 regarding the Guidelines for Compiling and Reviewing Ministry/Agency Budget Work Plans (RKA-K/L) and Ratification of the Budget Implementation List (DIPA) explains: (a) Budget allocations that still must be accompanied by documents as the basis for budget allocations; namely the approval of the legislative (DPR); the results of a review/audit from authorities (BPKP); (b) Budget allocations that are still centralized and have not been distributed to regional work units; (c) Backup output; (d) Performance information (including location of activities) in the RKA-K/L is not complete; (e) There is no budget business plan for the Public Service Agency Work Unit; and/or; (f)

Budget allocations that are postponed (self-blocking) because of Central Government policies in the context of controlling and securing budget execution.

The existence of budget blocking will affect the acceleration of budget absorption and will ultimately have implications for budget performance achievements (Saogi, 2020). However, there are budget blocks that have a positive impact on budget performance if they are carried out independently, while output plans that are likely to shift or may be difficult to achieve can be anticipated earlier by blocking the budget (Habibah and Halim, 2020).

Budget blocking is also very dependent on the strength of government authorities in convincing the legislature that budget blocking is something that needs to be done, especially in overcoming problems that are currently happening in society, for example, the Covid-19 pandemic (Kuca, 2022). Budget blocking can be caused because the data required for disbursing funds is incomplete or not sufficient according to applicable regulations (Nurwidya and Mulyandani, 2020). Blocking the budget will cause the output achievement from the budget to not be optimal (Anggita et al., 2023; Mantiri et al., 2018; Rudhianto et al., 2022).

### **K/L Work Plan and Budget**

K/L Work and Budget Plan (RKA-K/L) is a K/L annual financial plan document prepared according to the Ministry/Agency Budget Section (Government Regulation Number 90 of 2010, Article 1 point 8).

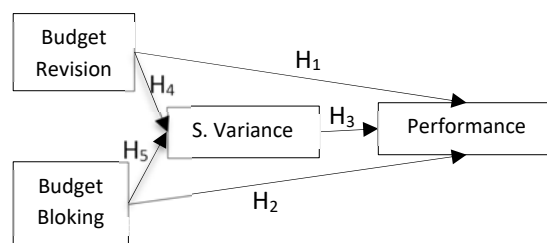
The arrangement on the procedure for the preparation of the RKA-K/L is explained in Article 5 of Government Regulation Number 90 of 2010. The preparation of the RK: (a) A-K/L have to use the following approaches medium-term spending framework; (b) Integrated budgeting; (c) and Performance-based Budgeting.

RKA-K/L are structured and detailed according to budget classification including: (a) Organizational classification; (b) Function classification; (c) Spending type classificati-

on. The preparation of the RKA-K/L is required to use performance indicators, cost standards, and performance evaluation instruments.

### Research Framework

Based on the theory and the results of previous studies regarding the effect of the variance in government spending and budget revisions on performance on budget execution, the research framework is formulated as follows in figure 1.



**Figure 1**  
**Research Framework**

Sources: Data in process

The government spending variance influences the performance value. This is because the lower the variance in government spending, the quantity, and quality of activities can be carried out in accordance with the plan. Revised budget expenditures can affect performance values because they can affect the structure of budget allocations. Blocking the budget will reduce the performance level of budget implementation because it causes some or all the activities to be carried out by the Ministries/Agencies cannot be implemented.

Simultaneously, variants of government spending, budget revisions, and budget blockages affect the performance value of the implementation of the RKA-K/L. Based on the description above, research hypotheses can be made as follows:

### Hypothesis Development

#### Relation of Budget Revision to Performance Value on the Implementation of RKA-K/L

The Bureaucratic Reform and Institutional Transformation Team of the Ministry of

Finance at the Directorate General of Budget stated that the budget revision aims, among others, to: 1) anticipate changes in conditions in budget execution and changes in priority needs; 2) following up on Government policies set in the current budget year; 3) accelerate the achievement of K/L performance; 4) increase the optimization of the use of the limited budget and improve the quality of APBN expenditure.

Hawkesworth and Klepsvik (2013) state reallocation of funds (financing) as the basis for budget performance, and many countries use a top-down budgeting approach to reallocate spending to maintain budget performance. Use the terminology of budget reallocation, which is the scope of budget revision according to PMK No. 39/PMK.02/2020, Article 2. The results of this study are in line with the practice of K/L in implementing budget revisions between Satkers.

The results of studies by (Lestari et al., 2014) stated that every increase in budget changes will increase budget absorption. Budget absorption is an indicator of K/L budget implementation performance (PMK Number 214 of 2017, Article 13 paragraph 3).

In the other side Ministers/Heads of Institutions generally respond to the fiscal discretion exercised by the Government by making changes to the budget structure (budget reallocation) in the Work Units in the K/L. In response to the government's spending savings policy, the Budget User Authority (KPA) will generally reallocate the budget, for example, the official travel budget for goods spending is diverted to more priority activities. If the revision of the expenditure budget is carried out properly, changes to the budget structure can increase budget absorption and comply with the Fund Withdrawal Plan (RPD). We can conclude that the revised budget has a positive effect on performance on budget execution.

Based on the explanation above, the research hypothesis can be made as follows: H<sub>1</sub>: The revision of the Government's budget has an effect on the performance value of the implementation of the RKA-K/L.

### **The Relationship between Budget Blocking and Performance Value on the Implementation of RKA-K/L**

One of the factors causing delays in budget absorption is due to budget blockages. Budget blockages cause some activities to not be carried out on time or those activities to be abolished. In PMK No. 214/PMK.02/2017, it is stated that budget absorption is one of the performance benchmarks for budget implementation. The existence of budget blockages can reduce the performance of budget execution.

Blocking the budget will reduce the level of budget absorption because some of the budget cannot be realized. The decrease in the level of absorption/budget realization also influences the inconsistency of the RPD that has been made previously. The most crucial thing is that blocking the budget has the potential to reduce realization of output.

The decrease in the realization of the volume of output affects the performance of the implementation of the budget, considering that it has a large portion in the performance assessment of the implementation of the budget. Blocking the budget will cause a decrease in the level of budget absorption; a decrease in the level of consistency with the RPD, and a decrease in the realization of the volume of output. The three indicators are performance indicators for the implementation of the K/L budget (PMK Number 249 of 2011, Article 13 paragraph 3).

The results study of Sembiring (2017) indicate that planning, administration, internal control, and regulation have a significant effect on delays in the absorption of the budget at the K/L. While absorption is only one of the four performance indicators of budget implementation (PMK Number 214 of 2017; Article 13 paragraph 3). The existence of a budget block can reduce performance on budget execution.

The government can control state spending through a policy of blocking the budget. The existence of a budget blockage will lead to a decrease in the absorption rate of the budget and have an impact on a decrease in

the consistency of the Planned Withdrawal of Funds (RPD) and a decrease in the realization of output volume (output). In other words, the existence of a budget blockage can reduce performance on budget execution.

Based on the explanation above, the research hypothesis can be made as follows: H<sub>2</sub>: Budget Blocking has a negative effect on the performance value of the implementation of RKA-K/L.

### **The Relationship of Government Expenditure Variance to Performance on the Implementation of RKA-K/L**

The realization of spending deviates far from budget allocation, which is identified by inefficient government spending. Budget variance is an expenditure control (Robinson, 2017). One of the instruments used to analyze the realization of government spending is the analysis of variance. The results of studies by Paat (2013) and Assidiqi (2016) show that the expenditure variance will be positively correlated with budget performance with the assumption that the expenditure variance is formulated as a percentage of realization to the ceiling.

While the results of studies by Palilingan et al. (2015); Daling (2013); and Karinda et al. (2013) the spending variance (spending growth) is negatively correlated with performance. In addition, the studied by Usman (2016) show that the Government's budget can help achieve effectiveness and efficiency. This efficiency is one of the performance indicators. The results of the study by Pimpong and Laryea (2016) stated that the budget had a significant effect on performance. That is, the realization of the budget that affects performance.

The results of study by Lestari et al. (2014) stated that adding or shifting the budget will help achieve budget realization or reduce budget variances. Therefore, changes to the budget will bring the budget closer to its realization. This study corroborates the existence of a mediating relationship between changes in the spending budget on the



performance of budget execution by variants of government spending.

Expenditure realization deviates greatly from budget allocations and is often said to be inefficient government spending. Analysis of variance is used to measure the level of efficiency of the implementation of the government budget. The smaller the variance level of budget spending, the more efficient the implementation of the budget. The relationship between variance and efficiency is inversely proportional. It can also be interpreted that the variance of government spending has a negative correlation with performance. The smaller the level of budget variance, the higher the level of budget performance achievement.

Based on the explanation above, the research hypothesis can be made as follows:  
H<sub>3</sub>: Variants of government spending affect the performance value on the implementation of RKA-K/L

**The relationship between budget revisions to the Performance Value of the Implementation of the RKA-K/L is mediated by the variance of K/L spending**

Budget revision is closely related to budget performance (Irawan, 2020). According to the studied by the Bureaucratic Reform and Institutional Transformation Team of the Ministry of Finance at the Directorate General of Budget (2022), the objectives of the budget revision are, among others, following up on Government policies set out in the current budget year and accelerating the achievement of the performance of Ministries/Institutions (K/L). The two objectives cannot be achieved immediately, but through certain stages, at least considering the level of variance in expenditures that occurs as a result of the revision of the budget.

Improved budget execution will result from a tiny amount of spending variance. Therefore, policy makers must be careful in revising the budget so that the level of variance in spending can be reduced/reduced and the goal of improving the performance of budget execution is achieved. This indi-

cates that the relationship between budget revisions will improve performance on budget execution mediated by spending variances. Based on the explanation above, the research hypothesis can be made as follows:

H<sub>4</sub>: The revision of the Government's budget has an effect on the performance value of the RKA-K/L with the variance of goods expenditure as a mediator variable.

**The relationship between Budget Blocking and Performance Value of RKA-K/L Implementation is mediated by Government Expenditure Variances at K/L**

Sembiring (2017) states that the planning factor, one of which is a blocked budget, is one of the factors that causes delays in budget absorption at the Satker. This delay in absorption indicates a widening of the variance of Government spending, especially the variant of goods expenditure, the majority of which are the operational needs of the Satker. The existence of a budget block on goods spending causes the variance of goods spending to increase. Budget blocks have a positive effect on the variance of government spending.

This increase in the variance of government spending will reduce the level of budget absorption/realization so that the performance of budget execution decreases. This indicates that the budget block relationship has a negative effect on the performance of budget implementation mediated by the variance in government spending. Based on the explanation above, the research hypothesis can be made as follows:

H<sub>5</sub>: Budget Blocking has a negative effect on the performance value of the implementation of the RKA-K/L with the goods expenditure variant as a mediator variable.

**Operationalization of Variables**

This study aims to examine the relationship partially and simultaneously between the variance of Government expenditures, realization of Government expenditures,

budget blockages, and budget revisions to the performance of budget execution. The performance value on the implementation of the RKA-K/L is the dependent variable, while the budget revision and budget blockade are independent variables. Then the variant of government spending as an intervening variable (mediator).

The population in this study were 12 K/L at the Ministry of Defense (Kemenhan), the Indonesian Police (Polri), the Ministry of Communication and Information (Kemkominfo), the Republic of Indonesia Radio Public Broadcasting Institute (LPP RRI), the Republic of Indonesia Television Public Broadcasting Institute (LPP TVRI. ), Coordinating Ministry for Political, Legal and Security Affairs (Kemenko Polhukam), State Intelligence Agency (BIN), National Resilience Agency (Lemhanas), National Resilience Council (Wantannas), National Cyber and Crypto Agency (BSSN), National Counterterrorism Agency (BNPT), and the Maritime Security Agency (Bakamla) for the period 2016 to 2020.

The following is a sample table 1 based on ceiling categories.

**Table 1**  
**Ceiling Categories**

	Large Ceiling	Medium Ceiling	Small Ceiling	Total
Amount	3	1	8	12

Sources: Data in process

The Ministry of Defense, the Police, and the Ministry of Communication and Information are three examples of agencies that fall under the large budget ceiling. While only BIN is used as the sample in the medium budget ceiling. Kemenko Polhukam, BSSN, Wantannas, Lemhannas, LPP RRI, LPP TVRI, BNPT, and Bakamla are the minor category budget ceilings. The performance value is calculated by multiplying the value of the implementation and benefit aspects by their respective weights. The calculation formula is as follows:

$NKK/L = CSS + \text{average value of Budget Performance for echelon I/program level 2}$

Note:

$NKK/L = K/L \text{ Performance Value}$

$CSS = \text{Achievement of Strategic}$

$\text{Goals Echelon I/Program Performance}$

Assessment:  $NK = (I \times W_i) + (CH \times W_{CH})$

with

$I = (P \times W_P) + (K \times W_K) + (PK \times W_{PK}) + (NE \times W_E)$

Note:

$NK = \text{Performance Value}$

$I = \text{Value of implementation aspect}$

$P: \text{Budget absorption}$

$K = \text{Consistency between planning and implementation}$

$PK = \text{Output Achievement}$

$NE = \text{Efficiency Value}$

$CH = \text{Outcome}$

$WI = \text{Weight of implementation aspect}$

$WCH = \text{Weight of results}$

$WP = \text{Budget absorption weight}$

$WK = \text{Weight of consistency between planning and implementation}$

$WPK = \text{Output achievement weight}$

$WE = \text{Efficiency weight the spending realization}$

The formula is calculated using the spending variance approach used in the research of Paat (2013) and Assidiqi (2016) as follows:

$$VB = VBP + VBB + VBM$$

Note:

$VB = \text{Government Expenditure Variance}$

$VBP = \text{Employee Spending Variance}$

$VBB = \text{Variance of Goods Shopping}$

$VBM = \text{Capital Expenditure Variance}$

The formulation of the budget revision is as follows:

$$Rev\_Ang = \Delta ABP_i + \Delta ABB_i + \Delta ABM_i$$

Note:

$Rev\_Ang: \text{Budget revision}$

$\Delta ABP_i : \text{Changes in the employee budget for the i-year}$

$\Delta ABB_i : \text{Changes in the goods budget for the i-year}$

$\Delta ABM_i : \text{Changes in the capital expenditure budget for the i-year}$

The budget blocking formula is defined as follows:

$$BA = BBB + BBM$$

Note:

BA : Budget Blocking

BBB : Budget Goods Expenditure Blocking

BBM : Budget Capital Expenditure Blocking

## RESEARCH METHODS

### Population And Sample

Based on reference data from the Ministry of Finance's SMART (Integrated Performance Monitoring and Evaluation System) application, there are 88 K/L recorded in the system for the 2016-2020 time period as a population in this study. The sampling method used purposive sampling with the K/L sample criteria identified as experiencing blockages and budget revisions.

Samples were taken within the scope of the Ministry of Defense (Kemenhan), Indonesian National Police (POLRI), Ministry of Communication and Information (Kemkominfo), Republic of Indonesia Public Radio Broadcasting Institute (LPP RRI), the Republic of Indonesia Public Broadcasting Television Institute (LPP TVRI), Coordinating Ministry for Political Affairs, Law and Security (Kemenko Polhukam), State Intelligence Agency (BIN), National Defense Agency (Lemhanas), National Defense Council (Wantannas), National Cyber and Crypto Agency (BSSN), National Counterterrorism Agency (BNPT), and Security Agency Sea (Bakamla) 2016-2020. The number of samples taken was 12 K/L.

### Data Collection

Data collection techniques use two methods, firstly documentation techniques from secondary data sources by collecting, recording, and processing data related to research. The data is sourced from the Directorate General of Budget and the Ministry of Finance. The second is an interview technique with related and competent parties in the field of budgeting, officials within the Directorate of Budgeting Systems and the Directorate of Budgeting for Politics, Law, Defense,

and Security, and the Budget Section of the State General Treasurer, and the Directorate of APBN Compilation, the Directorate General of Budget, and the Ministry of Finance.

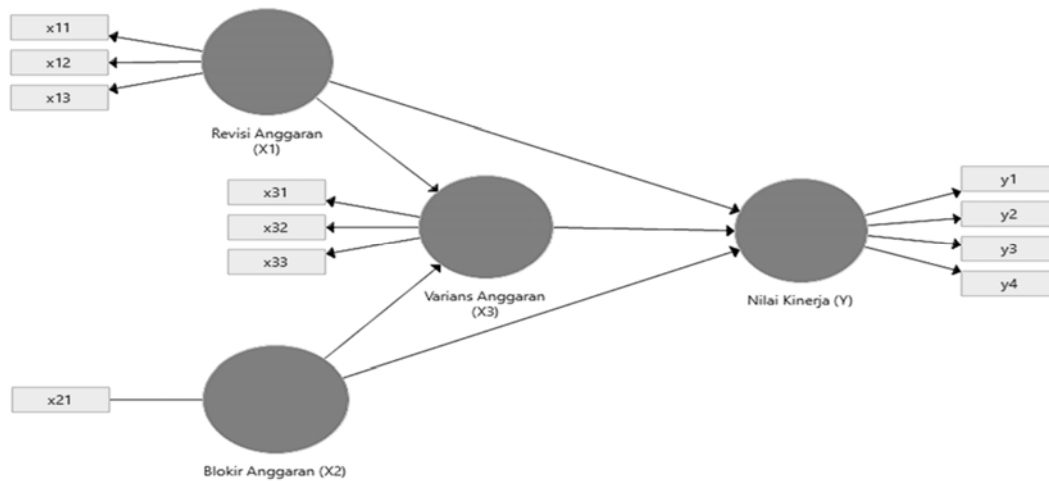
### Descriptive Statistical Analysis

This study used the descriptive statistical analysis method, which involves examining data by outlining the information that has been gathered in its current state without attempting to draw wider-reaching or general conclusions. Data from the collected samples can be presented in the form of tables, graphs, pie charts, pictograms, calculations of the mean, median, mode, deciles, and percentiles, and calculations of the spread of data through the calculation of the average and standard deviation. Descriptive statistics will be applied to all variables in this research to get a general description and a detailed explanation of the phenomena to be analyzed.

### PLS SEM Analysis

Structural Equation Modeling (SEM) is a combination of two separate statistical methods, namely factor analysis developed in psychology and psychometry and simultaneous equation modeling developed in econometrics (Ghozali, 2019). SEM-Partial Least Square (SEM-PLS) is an alternative technique of SEM analysis in which the data used does not have to be normally distributed.

In this study, the authors used two stages of evaluation, namely the evaluation of the SEM-PLS model and the evaluation of the intervening variables. The evaluation of the SEM-PLS model includes two stages: the evaluation of the measurement model (the outer model) and the evaluation of the structural model (the inner model). In addition, this study uses the variable "intervening," namely, the variant of government spending. Testing the mediation relationship is carried out using two approaches, namely the difference in coefficients (examination method) and coefficient multiplication (Sobel method). The following is the research specification model used in figure 2.



**Figure 2**  
**Research Model**

Sources: Data in processed

**ANALYSIS AND DISCUSSION**

According to statistics from SMART Applications for 2016–2020, there is a tendency for the importance of budget performance to increase. Increasing the sample size from 12 K/L, which had a fairly accurate estimate for the years 2016 to 2020, reflects this. Most samples in 2019 had a very good prediction although in 2020 prediction decreased. However, this year, for the first time, there were no more samples that received the predicate "less." While the most samples based on Less were collected in 2018, For samples with the predicate "good," the most occurred in 2016 and 2017 (Figure 3).



**Figure 3**  
**Estimated Performance K/L**

Source: Data in Processed

**Descriptive Statistics Test Results**

The amount of data processed is 60. Data Analysis output is shown in the following table 2.

Based on the output of the data analysis, the smallest (minimum) indicator variable for budget revisions in the revised capital expenditure budget is -64%, namely the Republic of Indonesia Radio Public Broadcasting Institution (LPP RRI) for 2020. The largest (maximum) value is 74.364%, namely the Council on National Resilience (Wantannas) in 2016. The sizeable value of the revised budget was due to the addition of capital expenditure allocations that year.

Based on the output data analysis, the budget block variable has the smallest (minimum) indication value of 0, namely at BIN, Lemhannas, BNPT, LPP TVRI, and Bakamla for 2017; Coordinating Ministry for Political, Legal, and Security Affairs, Wantannas, Lemhannas, BNPT, and LPP TVRI for 2018; Wantannas, Lemhannas, BNPT, LPP RRI, and LPP TVRI for 2019; and Coordinating Ministry for Political, Legal, and Security Affairs, BSSN, Wantannas, Kemenkominfo, Lemhannas, and BNPT for 2020 The number of ministries and agencies that do not have a blocked budget (a blocked budget is worth 0) is an indication of improvement in terms of compliance with the budgeting rules applied. The maximum value of the budget block variable indicator is 118%, namely the Ministry of Defense for 2018.

**Table 2**  
**Descriptive Statistics Test Results**

Var	Mean	Med	Min	Max	Std Dev	Kurtosis	Skewness
x11	0,11	0,02	-0,10	1,08	0,22	8,58	2,85
x12	0,04	0,03	-0,44	0,59	0,17	1,92	0,45
x13	13,46	0,01	-0,64	743,64	95,99	59,67	7,72
x21	0,11	0,00	-	0,76	0,20	4,04	2,20
x22	0,29	0,06	-	1,18	0,37	-0,48	0,95
x31	0,94	0,95	0,67	1,02	0,06	4,55	-1,67
x32	0,93	0,95	0,68	1,00	0,06	3,47	-1,64
x33	0,87	0,96	-	1,00	0,24	6,34	-2,66
y1	92,28	94,67	40,46	99,95	8,98	19,69	-3,94
y2	85,73	89,56	26,71	100,00	15,51	2,61	-1,55
y3	89,66	99,25	-	110,17	25,02	7,49	-2,91
y4	5,32	5,28	-20,00	20,00	9,67	1,11	-0,77

Source: Data in Processed

The percentage of budget blockers that exceeds 100% is due to the addition of capital expenditure allocations throughout the current year compared to the capital expenditure allocations at the beginning of the year under DIPA.

The lowest value of the spending variance variable at Wantannas for the years 2018 and 2019. The Polri personnel spending variation for 2016 has the highest value of 102%. The expenditure variance value that exceeds 100% is due to the adjustment of the Polri personnel expenditure allocation, which experienced a ceiling minus personnel expenditures.

According to the output data analysis, the smallest (minimum) value of the budget performance variable indicator is -20 for efficiency indicators at BIN, Polri, and LPP RRI for 2018. This low efficiency indicator value is due to the lack of orderly K/L in filling out the performance achievements in the application SMART. The largest (maximum) value of the budget performance variable indicator is for the indicator of achieving an output of 110.17% at the BNPT for 2018. The achievement of output that exceeds

100% indicates that the K/L can exceed the output target that has been set.

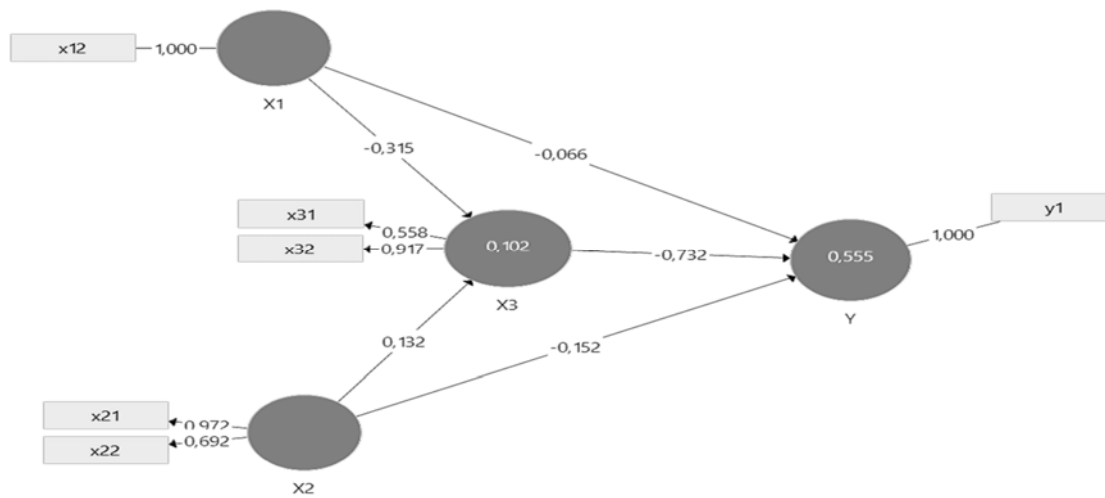
**Structural Equation Modeling-Partial Least Square (SEM-PLS) Analysis**  
**Evaluation of the Measurement Model (Outer Model)**

To evaluate the measurement model (outer model) using the reliability indicator, state the value of the indicator variance, which can be explained by the latent variable by paying attention to the loading value (Table 3).

**Table 3**  
**Loading Factor Results (Second Iteration)**

	X1	X2	X3	Y
x12	1,0000			
x21		0,9722		
x22		0,6920		
x31			0,5580	
x32			0,9166	
y1				1,0000

Source: Data in Processed



**Figure 3**  
**Second Iteration Loading. Factor Results Diagram**

Source: Data in Processed

The results of the second iteration (figure 3) of factor loading show that all variables have met the criteria so that it can be continued for the internal consistency or construct reliability evaluation process. Construct reliability is greater than 0.6 as measured by a composite reliability value. The results of data processing with SmartPLS for composite reliability are shown in table 4.

**Table 4**  
**Composite Reliability Results**

	<b>Composite Reliability</b>
X1 (Budget Revision)	1,0000
X2 (Budget Blocking)	0,8278
X3 (Spending Variance)	0,7193
Y (Performance)	1,0000

Source: Data in Processed

The output results show that the composite reliability value for all constructs is above the value of 0.60. Thus, all constructs have reliability in accordance with the required minimum value.

The next evaluation process is convergent validity, which is measured using average variance extracted (AVE). The recommended AVE value is at least 0.5 to show

good convergent validity. The results of data processing are shown in table 5.

**Table 5**  
**Average Variance Extracted (AVE) Results**

	<b>Average Variance Extracted (AVE)</b>	<b>AVE<sup>1/2</sup></b>
X1 (Budget Revision)	1,0000	1,0000
X2 (Budget Blocking)	0,7120	0,8438
X3 (Spending Variance)	0,5757	0,7588
Y (Performance)	1,0000	1,0000

Sumber: Data in process

The output data findings demonstrate that the composite reliability value for each build is more than 0.50. Thus, all constructs have good reliability in accordance with the required minimum value. The last step in evaluating the measurement model (the outer model) is testing discriminant validity. Discriminant validity is determined by comparing the AVE value to the square of the correlation between constructs, or by comparing the AVE root value to the correlation between constructs. The results of discriminant validity data processing are shown in table 6.

**Table 6**  
**Discriminant Validity Results**

	X1	X2	X3	Y
X1	1,0000			
X2	0,1760	0,8438		
X3	-0,2915	0,0770	0,7588	
Y	0,1206	-0,2201	-0,7241	1,0000

Source: Data in Processed

The output results in table 6 show that the AVE root value must be higher than the correlation between the constructs. Thus, all constructs have a reliability that is in accordance with the minimum value limit that has been required.

**Structural Model Evaluation (Inner Model)**

Evaluation of the structural model or inner model can be done by measuring the value of the R-Square model, which shows how much influence between variables in the model. The next step is to estimate the path coefficient, which is the estimated value for the path relationship in the structural model obtained by the bootstrapping procedure.

The path value is considered significant if the statistical value is greater than 1.96 (significance level 5%). Analysis of Variant

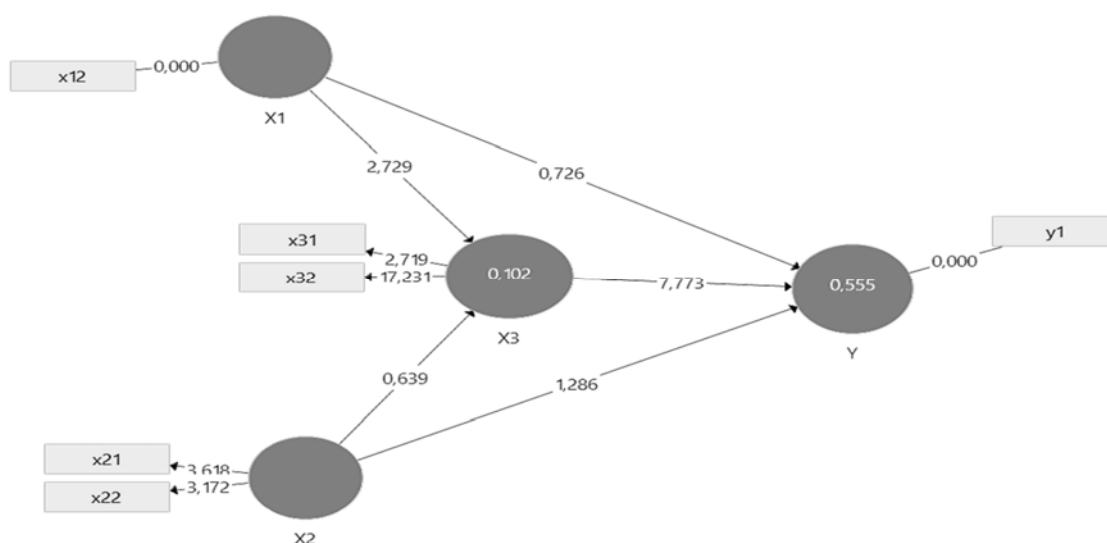
(R2) or Determination Test to determine the influence of the independent variable on the dependent variable. The value of the coefficient of determination can be shown in table 7 and figure 4.

**Table 7**  
**R-square value**

	R-square	R-square Adjusted
X3 (Spending Variance)	0,1020	0,0704
Y (Performance)	0,5553	0,5315

Source: Data in Processed

According to the R-square value shown above, the budget blockage and revision are able to account for 10.2% of the variance in the construction of government spending, and the remaining 89.8% is explained by other constructs outside those studied in this study. Meanwhile, budget revisions, budget blockages, and government expenditure variances were able to explain the variability of the budget performance construct of 55.5%, and the remaining 44.5% was explained by other constructs outside the ones studied in this study.



**Figure 4**  
**Path Coefficient Diagram**

Source: Data in Processed

According to Article 39 of PMK Number 214/PMK.02/2017, the results of the budget performance assessment are grouped into five categories as follows: a) Performance > 90%, Excellent. b) Performance  $80 < X < 90\%$ , Good. c) Performance  $60 < X < 80\%$ , Fair. d) Performance  $50\% < X < 60\%$ , Less. e) Performance < 50%, Poor.

Based on the figure above, it can be concluded that the effect between variables without an intervening variable is Budget Revision (X1) on Performance (Y) of 0.726 units. The effect of Budget Blocking (X2) on Performance (Y) is 1,286 units. The effect of spending variance (X3) on performance (Y) is 7,773 units.

The influence between variables with the intervening variable is Budget Revision (X1) on Performance (Y) of 21.213 units. The effect of Budget Blocking (X2) on Performance (Y) is 4,967 units. It can be concluded that the influence of the X1 and X2 variables on Y is getting bigger by passing the X3 intervening variable.

### Hypothesis Test Results

The outcomes of testing a hypothesis by examining the path coefficient value are displayed in table 8 below. This hypothesis testing is by analyzing the T-Statistics value and the P-value of the data processing results, compared with the required statistical limits, namely T-Statistics -1.96 or T-Statistics 1.96 for the T-Statistics value and below 0.05 for the P value. To test the hypo-

thesis involving the mediator variable, a mediation relationship was tested. Testing the mediation relationship is done by measuring the value of T-Statistics and the value of P on specific indirect effects.

Based on the table above, it can be concluded that the results of hypothesis testing are shown in table 9.

Expenditure budget revisions are symbolized by X1, variants of government spending are symbolized by X3, and budget performance values are symbolized by Y. To test the mediation relationship the measurement results, show that the revised government spending budget influences performance values with the variance of government spending as a mediator variable, the t-statistics value is 2.5064 and the P-value is 0.0125 (Table 10). The T-Statistics value is above 1.96. These results indicate a mediating relationship between the three significant variables. That is, the revision of the government spending budget will affect the value of performance with the variance of government spending as a mediator variable.

### Discussion

Based on the results of statistical testing, the revised budget did not have a significant effect on performance value. This indicates that the decision to revise the budget has not considered its effect on performance on budget execution.

**Table 8**  
**Path Coefficient Value**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X1->X3	-0,3148	-0,2912	0,1153	2,7290	0,0066
X1->Y	-0,0659	-0,0821	0,0908	0,7256	0,4684
X2->X3	0,1324	-0,0156	0,2072	0,6393	0,5229
X2->Y	-0,1522	-0,0991	0,1184	1,2856	0,1992
X3->Y	-0,7316	-0,7439	0,0941	7,7731	0,0000

Source: Data in Processed



**Table 9**  
**Summary of Hypothesis Testing Results**

Hypothesis to-i	Variables Relationship	H <sub>0</sub>	H <sub>a</sub>
1	Revision of the Government's spending budget affects the performance value of RKA-K/L	Accepted	Rejected
2	Budget Block has a negative effect on the performance value of the implementation of RKA-K/L	Accepted	Rejected
3	Government spending variance affects the performance value on the implementation of RKA-K/L	Rejected	Accepted
4	The revision of the Government expenditure budget will affect the performance value of the implementation of the RKA-K/L implementation with the variance of Government spending as a mediator variable.	Rejected	Accepted
5	Blocking the budget will have a negative effect on the performance value of the implementation of the RKA-K/L with the variance of goods expenditure as a mediator variable.	Accepted	Rejected

Source: Data in Processed

**Table 10**  
**Indirect Effects Test**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X1 -> X3 -> Y	0,2303	0,2168	0,0919	2,5064	0,0125
X2 -> X3 -> Y	-0,0969	0,0157	0,1543	0,6280	0,5303

Source: Data in Processed

The government's carefully researched choice to submit a revised state budget is meant to maintain its credibility because the submission of a revised budget would imply that the administration is unable to conduct precise budget planning. According to the Bureaucratic Reform and Institutional Transformation Team of the Ministry of Finance at the Directorate General of Budget, budget revisions are carried out for several purposes, including: 1) anticipation of changes in conditions in budget execution and changes in priority needs; 2) following up on Government policies set in the current budget year; 3) accelerate the achievement of K/L performance; 4) increase the optimization of the use of the limited budget and improve the quality of APBN expenditure.

Based on research data, the budget revision focuses more on the objectives of

following up on Government policies set in the current budget year and increasing the optimization of the use of a limited budget and improving the quality of APBN spending. The purpose of the budget revision to accelerate the achievement of K/L performance has not received optimal attention.

The results showed that the budget revision had no effect on the performance value. The budget block has no significant effect on the performance value; it can occur because the budget block is not strong enough to affect the level of achievement of the output, which is one of the main indicators in determining the performance value.

The results of this study only partially support the results of Hawkesworth and Klepsvik (2013) studied, which states that reallocation of funds (financing) is the basis for budget performance and many countries

use a top-down budgeting approach to reallocate spending to maintain their budget performance.

In the case of budget savings made possible by Presidential Instruction (Inpres) Numbers 4 and 8 of 2016, the study data supports the top-down budgeting method to reallocating spending. Additionally, the findings of the study do not match those of the research by Sembiring (2017) which states that planning factors one of the indicators is budget blocking, which causes delays in budget absorption at the Satker.

The government spending variance has a significant effect on performance value. This can happen because the variance in personnel expenditures is strong enough to affect the level of budget absorption, which is one indicator of the performance value variable that meets the criteria for reliability indicators. The results of statistical tests showed a negative relationship between the variance of government spending on performance values.

This shows that every time the Government spending variance increases by 1%, the performance value will decrease by 0.7316 units. This negative relationship occurs because when the variance in government spending is getting bigger, it has implications for the lower level of budget realization, achievement of output targets, and efficiency so that in aggregate it will reduce the value of budget performance. The results of the study support the results of studies studied by Paat (2013) and Assidiqi (2016) which state that spending variance will improve budget performance.

The results of testing the relationship between budget revisions and performance values with the variance of government spending as the single mediating variable showed a positive relationship between the two variables. The larger the budget variance, the higher the performance value. As an illustration of the relationship between budget revisions to the value of budget performance and the variance of Government spending as a mediator variable, it can

be understood with the Presidential Instructions related to budget savings, namely Number 4 of 2016 and Number 8 of 2016. The implementation of the two Presidential Instructions is through the mechanism of budget revision. The government spending variance does not meet the criteria to mediate the relationship between budget blockages and budget performance. In this model budget block is not proven to have a significant effect on performance value. This can happen because the budget block is not strong enough to affect the level of achievement of Output, which is one of the main indicators in determining the value of performance.

The government seeks to take policies that encourage efficiency in goods expenditures while maintaining the level of achievement of output so that the lower level of budget realization maintains performance. The results of this study do not support the results of Priatno (2013) study where budget blockage is one of the factors for achieving budget planning. The results also do not support the study of Sembiring (2017) which states that planning factors, one of which is a blocked budget, is one of the factors that causes delays in budget absorption at the Satker.

## CONCLUSIONS AND SUGGESTIONS

Based on the results of the translation above, the revised budget and budget blockages have no effect on the performance value of the implementation of the RKA-K/L, while the variance of government spending influences the performance value of the implementation of the RKA-K/L. This indicates that the decision to revise the budget has not considered its effect on performance on budget execution. The budget revision focuses more on the objectives of following up on Government policies set out in the current budget year and increasing the optimization of the use of a limited budget and improving the quality of APBN spending.

The revision of the Government expenditure budget will affect the performance value of the implementation of the RKA-K/L

with the variance of Government spending as the mediator variable, while budget block will not affect the performance value of the implementation of the RKA-K/L with the variance of Government spending as the mediator variable. The Ministry of Finance, as the manager of the state budget, must be more active in educating K/L to optimize budget planning and achievements so that they are in line with expectations and can report these outputs on the SMART application.

The government prioritizes spending on what is important to come first. Meanwhile, programs or activities that are not a priority are postponed or canceled. Besides that, the Ministry of Finance, before blocking and revising the budget, will invite the relevant Ministries/Institutions for correspondence on activities that can be postponed or do not need to be implemented at this time. Budget blocking by the Ministry of Finance is to maintain the stability of the Government's budget, handling a budget deficit not too deep or in anticipation of turbulent economic conditions.

The government's goal of blocking the budget is firstly from ministries/agencies to create budget resilience. Second, encourage ministries/institutions to be able to prioritize activities that need to be implemented in that current budget year. The above condition has resulted in blocking and budget revisions not having a significant effect on K/L performance.

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