



Research Paper

Factors Affecting the Efficiency of Shopping Of Goods/Services in Mamuju Regency, 2018-2020

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ABSTRACT: This study aims to analyze and explain the factors that affect the efficiency of the Mamaju Regency Government's spending on goods in 2018-2020. This type of research is quantitative, which aims to analyze the factors that affect the efficiency of spending on goods and services of regional apparatus organizations (OPD) in Mamuju Regency in 2018-2020. This research is quantitative, because the research data is in the form of numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. Regression analysis used is simple linear regression analysis using SPSS 26. The secondary data of this study comes from the financial statements of each regional apparatus organization which can be accessed through the Regional Financial and Asset Management Agency. The results show that: 1) The amount of the budget for goods and services of regional apparatus organizations affect the efficiency of the budget for goods and services of regional apparatus organizations. 2) The number of employees of regional apparatus organizations affects the efficiency of the expenditure of goods and services of regional apparatus organizations.

KEYWORDS: the amount of the budget, the number of employees, and the efficiency of spending on goods and services.

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I. INTRODUCTION:-

Financial planning is a very important function in an organization. In addition to being directly related to the success of achieving organizational goals, careful planning can also encourage a system to get effective and efficient results. This also applies to government organizations, good planning is very important, because all government activities will be accountable to the public. Planning is an action made based on facts and assumptions about the description of activities that will be carried out in the future in achieving the desired goals. Planning is an outline to be able to do business, where policies are set, work plans are drawn up, both regarding when it is carried out and how the business will be carried out.

Every decision taken in the planning process takes into account at least two kinds of guidelines, namely qualitative and quantitative guidelines. Qualitative guidelines on planning can be in the form of management development, organizational image, contribution to society, talent development, and technical progress, while quantitative guidelines are guidelines that ask the question "how much", this is the name that is often called Budget (Safitri, 2018).

New demands have emerged for public sector organizations to pay attention to value for money in carrying out their activities. What is meant by value for money is economic in the procurement and allocation of resources, efficient (efficient) in the use of natural resources, meaning that their use is minimized and the results are maximized (maximizing benefits and minimizing cost), and effective (successful) in the sense of achieving goals and objectives. Every budget year, a routine problem in the budget is the low absorption capacity of the budget.

Government agencies have various budgets including the revenue budget and the expenditure budget. The revenue budget is an estimate of the highest revenue limit for government finances as a source of income that will be used to finance state expenditures. Meanwhile, the expenditure budget is an estimate of the highest limit of government financial expenditure for financing the implementation of government agency activities for one year.

A company or government agency in preparing a budget needs to pay attention to several things that are a requirement for companies in preparing a budget, namely the existence of a healthy corporate organization that clearly divides functional tasks and determines clear lines of authority and responsibility, an adequate accounting system, and analytical research. needed to determine performance measurement tools so that the budget can be used to analyze performance, the support from budget implementers can be used as a good tool for management if there is active support from top and bottom level implementers. In addition to having various budgets, government agencies also have various types of spending including direct spending and indirect spending.

Direct expenditures are budgeted expenditures that are directly related to the implementation of programs and activities, while the direct expenditure group consists of personnel expenditures, goods and services expenditures, and capital expenditures. Indirect expenditure is a budgeted expenditure that is not directly related to the implementation of programs and activities, while the indirect expenditure group consists of personnel expenditure, interest expenditure, subsidy expenditure, grant expenditure, social assistance, profit sharing expenditure, financial assistance, and indirect expenditure. expected.

Direct expenditure on goods and services is one component in the direct expenditure group used for government operations and services to the community. This expenditure is important because the expenditure of goods and services is related to the overall government financing. These costs are incurred in order to improve government performance through the purchase of goods and services which are expected to support every function of government. This can be seen from the amount of the budget allocation for the procurement of goods/services of the Mamuju Regency Government which reaches a significant percentage of the Regional Revenue and Expenditure Budget (APBD). Every year, the government's procurement of goods and services sector spends quite a large amount of money. The budget for this sector in the 2016 APBN is not less than Rp.4.22 billion or (34% of the APBD), in 2017 it is around Rp.3.16 billion (25% of the APBD), and in 2018 it is around Rp.4 .22 billion (33% of APBD) spent through the process of procurement of goods and services.

In the framework of the principles of good governance, every local government is encouraged to manage the expenditure of goods and services efficiently. Because the scope of the output and outcome of the management of government goods and services covers various sectors in various aspects of regional development (Lisyanto, 2012).

The management of the regional government's budget for goods and services that is not optimal can affect the level of achievement of the regional government. As a study conducted by Safitri (2019) who conducted research at the Regional Financial and Asset Management Agency (BPKAD) of Palembang City, it found that the quality of facilities and infrastructure that was still lacking, which was influenced by the less than optimal management of the budget for goods and services, had an impact on on the decline in the smooth achievement of local government work programs.

Meanwhile, a study conducted by Sianturi (2020), who conducted research at the Regional Finance Agency (BKD) of Southeast Minahasa Regency, found that financial performance as measured by the effectiveness and efficiency of spending on goods and services, from year to year has been going well. And at the same time services to help the community and provide services through priority development programs that have been run optimally.

Based on the description above, the researcher wants to examine the factors that influence the efficiency of direct expenditure on goods and services in Mamuju Regency. Therefore, the researcher raised the title of the study entitled Factors that affect the efficiency of spending on goods for the Mamaju Regency Government in 2018-2020.

II. LITERATURE REVIEW:-

Understanding Public Sector Budget

Budget is a tool used by management to carry out plans or targets to be achieved by an organization. Budget is a plan that is compiled systematically covering all activities of the company in the short term expressed in quantitative units. The budget is used as a tool or management control system that is very effective and efficient to achieve organizational goals both in the private sector and in the public sector (Wati et al, 2013).

Public sector organizations basically need a good management in carrying out their duties in the form of vision and mission assigned by the state to them. In public sector organizations, such as government organizations, budget preparation is carried out with the community in program planning, while in the private sector, the preparation is carried out by authorized company managers with the approval of company owners (Bastian, 2010: 71). The purpose of public sector organizations is to provide maximum service and welfare to the community so that the ideals of the government can be in line with the wishes of the community (Noerdiawan, 2007). In the management control system, the budget has an important role as a management tool to control the company's operations so that strategies can be used to achieve company goals. A budget can

function properly if in its preparation it still pays attention to the parties involved in the preparation of the budget.

Regional Expenditures

Regional Expenditures are estimates of the burden of regional expenditures that are allocated fairly and equitably so that they can be relatively enjoyed by all community groups without discrimination, especially in public services (Bastian, 2010). According to PP No. 58/2005 Regional Financial Management, regional expenditure is the obligation of the regional government which is recognized as a deduction from the value of net assets. Local governments are required to be able to allocate expenditures fairly and equitably, so that the needs of every community can be met as a whole in order to create maximum public services.

Direct expenditure

Direct expenditure is a budgeted expenditure related to the implementation of programs and activities directly, based on Government Regulation Number 58 of 2005 concerning Regional Financial Management that direct expenditure consists of :

1. Personnel expenditure

Personnel expenditure in the direct expenditure group is intended for the expenditure of honorarium/wages in implementing regional government programs and activities. This type of expenditure is, among others, to accommodate the honorarium for the procurement committee and the purchasing/development administration to obtain a set of assets that are budgeted for in capital expenditures as budgeted for personnel expenditures and/or goods and services expenditures.

2. Goods Expenditure

Goods Expenditure is used up to accommodate the purchase of goods and services used to produce goods and services that are marketed not marketed, and procurement of goods sold for sale to the public and travel expenditures.

3. Capital Expenditure

Capital Expenditures are budget expenditures for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. To find out whether an expenditure can be included as capital expenditure or not, it is necessary to know the definition of fixed assets or other assets and the criteria for capitalization of fixed assets.

Efficiency

According to Afonso Schuknecht and Tanzi (2003) explained that the measurement of public sector performance is defined as the result of public sector activities and efficiency is defined as the result relative to the resources used, but it is still very limited. Witurachmi (2016) states that activities can be said to be efficient if the smallest use of time, energy and costs can achieve the maximum results.

Mardiasmo (2009), efficiency is closely related to the concept of productivity. Efficiency measurement is carried out by using a comparison between the output produced and the input used (cost of output). The process of operational activities can be said to be efficient if a certain product or work can be achieved with the use of resources. Mahmudi (2007) says that efficiency is an analysis of spending growth that is useful for knowing the development of spending

Public Expenditure Theory

Public Expenditure is an approach that is generally used to understand the development of government spending, so it can be analyzed through macro theory and micro theory. Public Expenditure is also often referred to as Government expenditure. This concept is used to analyze the purchase of goods and services, which is an injection into the economy that has an impact on economic growth.

The Public Expenditure Theory aims to help the Government of Indonesia identify the main obstacles to making public spending more efficient and effective. This study also recommends ways to improve the quality of spending to achieve development goals. As stated by Mikesel (in Anwar Shah, 2007), Public Expenditure or government spending always refers to the allocation of funds to finance what will be done in the future. Budgeting is the process of determining what will be done and how to finance the activities to be carried out in the years to come.

III. RESEARCH METHODS:

This study aims to analyze and explain the factors that affect the efficiency of the Mamaju Regency Government's spending on goods in 2018-2020. This type of research is quantitative, which aims to analyze the factors that affect the efficiency of spending on goods and services of regional apparatus organizations in Mamuju Regency in 2018-2020. This research is quantitative, because the research data is in the form of

numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. Regression analysis used is simple linear regression analysis using SPSS 26. The secondary data of this study comes from the financial statements of each regional apparatus organization which can be accessed through the Regional Financial and Asset Management Agency. The variables used in this study are the amount of the budget, the number of employees, and the efficiency of spending on goods and services.

IV. RESULTS:-

Description of Research Results

Data Regression Results

This study uses an analytical observational approach with Panel data design, because in this study several regional organization organizations with the provisions of the X and Y variables in several years to determine the relationship between the independent variable and the dependent variable. The dependent variable (variable Y) in this study is the efficiency of spending on goods and services of regional apparatus organizations, while the independent variable consists of the amount of budget for regional apparatus organizations (X1) and the number of employees of regional apparatus organizations (X2). Regression analysis used is simple linear regression analysis using SPSS 26. The following table is the result of data processing using SPSS 26

Table 1: Data Regression Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	67.457	27.266		2.474	.015
	X1	.621	1.274	.062	2.487	.027
	X2	.019	.016	.155	2.215	.022

a. Dependent Variable: Y

Source: secondary data, processed.

Based on the results of the regression test above, the standardized coefficient value of the budget for goods and services of regional apparatus organizations (X1) on the efficiency of the goods and services budget of regional apparatus organizations is 0.062 and a probability value of 0.027 < 0.05. This means that the amount of the budget for goods and services of regional apparatus organizations has a positive and significant effect on the efficiency of the goods and services expenditure budget of regional apparatus organizations.

The standardized coefficient value of the number of employees of regional apparatus organizations on the efficiency of the budget for goods and services of regional apparatus organizations is 0.155 and the probability value is 0.022 < 0.05, which means that the number of employees of regional apparatus organizations has a positive and significant effect on the efficiency of the budget for goods and services of device organizations area

Partial test (t test)

The t-test (t-test) is used to partially test the hypothesis in order to show the effect of each independent variable individually on the dependent variable. The t-test was carried out by comparing the calculated T value and T table, as well as comparing the p-value in the Significance column of each independent variable with a significance level of 0.05.

Table 2 t test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	67.457	27.266		2.474	.015
	X1	.621	1.274	.062	2.487	.027
	X2	.019	.016	.155	2.215	.022

a. Dependent Variable: Y

Source: secondary data, processed

In this study used a significant level = 0.05 with degrees of freedom (n-k-1; 96 – 3 - 1 = 92). at 5% so that the T table value is 1.661

1. The influence of the budget for goods and services of regional apparatus organizations (X1) on the efficiency of regional apparatus organizations' expenditures and services budget efficiency (Y)

Based on the results of calculations using the SPSS version 26 test tool, it is known that the tcount value of 2,487 is greater than the t table of 1,661 and a significance value of 0.027 <0.05, which means that the variable amount of the budget for goods and services of regional organizations has a positive and significant effect on efficiency. budget for goods and services of regional apparatus organizations in Mamuju Regency.

2. The influence of the number of employees of regional apparatus organizations (X2) on the efficiency of the budget expenditures and services of regional apparatus organizations (Y)

Based on the results of calculations using the SPSS version 26 test tool, it is known that the tcount value of 2.215 is greater than the t table of 1.661 and a significance value of 0.022 <0.05, which means that the variable number of employees has a positive and significant effect on the efficiency of the budget for goods and services of the organization of equipment area in Mamuju Regency.

Coefficient of Determination (R2)

The coefficient of determination (R2) basically aims to measure how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination is between zero and one. The value of R2 has an interval between 0 to 1 (0 R2 1).

If the value of R2 is large (close to 1), it means that the independent variable can provide almost all the information needed to predict the dependent variable. Meanwhile, if R2 is small, it means that the ability of the independent variable in explaining the dependent variable is very limited

**Table 3 Coefficient of Determination
Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.199 ^a	.640	.019	13.87284

a. Predictors: (Constant), X2, X1

The value of the coefficient of determination (Adjusted R square) is 0, 640 which means that the independent variable (X) includes the amount of the budget for goods and services of regional apparatus organizations (X1) and the number of employees of regional apparatus organizations (X2) on the efficiency of the budget. goods and services of regional apparatus organizations in Mamuju Regency by 64%, while the remaining 36% is influenced by other variables that are not included in this research model.

V. DISCUSSION:

From the results of the analysis of research data that has been obtained through secondary data in the form of data on the amount of the budget for OPD goods and services, the number of OPD employees, and data on the realization of the budget for OPD goods and services in Mamuju Regency on 32 Regional Apparatus Organizations in Mamuju Regency. The results of statistical testing using SPSS 26 show that the amount of the OPD goods and services budget and the number of OPD employees have a positive and significant effect on the efficiency of the OPD goods and services budget in Mamuju Regency. In relation to the previous description, several assessments from the results of this study will be presented, namely as follows:

The Influence of the Amount of the OPD Goods and Services Expenditure Budget on the Efficiency of the OPD Goods and Services Expenditure Budget in Mamuju Regency in 2018-2020

Public sector organizations basically need a good management in carrying out their duties in the form of vision and mission assigned by the state to them. In public sector organizations, such as government organizations, budget preparation is carried out with the community in program planning, while in the private sector, the preparation is carried out by authorized company managers with the approval of company owners (Bastian, 2010: 71). The purpose of public sector organizations is to provide maximum service and welfare to the community so that the ideals of the government can be in line with the wishes of the community (Noerdiawan, 2007). In the management control system, the budget has an important role as a management tool to control the company's operations so that strategies can be used to achieve company goals. A budget can function properly if in its preparation it still pays attention to the parties involved in the preparation of the budget.

This research is in line with research conducted by Febby Indah (Safitri, 2018) with the title Analysis of Efficiency and Effectiveness of Regional Financial Management Direct Expenditure Budget at the Regional Financial and Asset Management Agency of Palembang City. Likewise with the research conducted by (Dian Novita, 2016) with the title Analysis of the Efficiency and Effectiveness of the 2015 Village Fund Budget Management in Leuwiliang District, Bogor Regency, West Java Province.

The Influence of the Number of Employees of Regional Apparatus Organizations on the Efficiency of the Budget for Goods and Services of Regional Apparatus Organizations in Mamuju Regency in 2018-2020

The regional expenditure planning process is not simple, because it is related to planning mechanisms that involve various parties with very diverse interests. The process of preparing a good activity plan and budget will certainly respond to the interests of the community and make it happen in an efficient budget, to produce outputs and outcomes that are by the plan.

Based on the results of the regression test that has been carried out above, it is known that the variable number of employees of regional apparatus organizations on the efficiency of the goods and services expenditure budget of regional apparatus organizations has a positive and significant influence. This proves that if the number of employees of regional apparatus organizations increases, the efficiency of the budget for goods and services of regional apparatus organizations will increase. This is because if the number of employees increases, the executors of the task to realize the budget will also increase, therefore the efficiency of the budget for goods and services of regional organizations will also improve.

VI. CONCLUSION

After discussing specifically following the hypothesis through the results of research both descriptively and through statistical analysis, several things were found from the results of this study, namely as follows:

1. The amount of the budget for goods and services of regional apparatus organizations affects the efficiency of the goods and services expenditure of regional apparatus organizations. That is, the high and low efficiency of the expenditure budget for goods and services of regional apparatus organizations is influenced by the number of goods and services expenditure budget for regional apparatus organizations.
2. The number of employees of regional apparatus organizations affects the efficiency of the goods and services expenditure budget of regional apparatus organizations. This means that the high and low efficiency of the budget for goods and services of regional apparatus organizations is influenced by the number of employees involved in the process of using the budget within the scope of regional apparatus organizations

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