

Factors In The Aspect Of Regional Financial Management Regarding The Budget Over Remains (Silpa) At The Gowa District Education Service**Saskia¹⁾, Sultan Sarda²⁾, Masrullah³⁾**

Management Study Program, Faculty Of Economics and Business, Muhammadiyah University of Makassar

Corresponding Author :

saskia.saskia2306@gmail.com**Abstract**

This type of research uses a descriptive method with a qualitative approach, which aims to determine the factors in the Regional Financial Management Aspect of the Surplus Budget Calculation (SILPA) at the Gowa Regency Education Office. This research was carried out at the Gowa Regency Education Office which took place from 30 April 2024 to 30 May 2024. This sample was taken from the Gowa Regency Education Office. The types of data used in this research are secondary data and primary data. Data collection was carried out by observation, interviews and documentation. In this research, the data sources used in data collection include subject data, physical data, documentary data. The research instruments used in this research used survey, observation and literature review methods. Based on the research results, data was obtained through in-depth interviews, observations and documentation, where all the informants who conducted in-depth interviews were the head of the Gowa Regency Education Office, Head of the General and Personnel Subdivision, Head of the Financial Accounting Subdivision and Secretary of the Gowa Regency Education Office regarding factors. Factors in the Regional Financial Management Aspect of Over Remaining Budget Calculations (SILPA) at the Gowa Regency Education Service which was discussed previously, the author draws the conclusion that with careful planning, structured administrative records, and increasing human resource competency, the Gowa Regency Education Office has made efforts to reduce the occurrence of SILPA.

Keywords : *Aspects of Regional Financial Management, Remaining Over Budget Calculations (SILPA).*

INTRODUCTION

Indonesia's transition from centralization to decentralization was marked by the enactment of Regional Government Law Number 22 and Law Number 25 of 1999 concerning the balance of Central and Regional Finances which came into effect in January 2001. In its development, these two laws were Number 32 of 2004 which has now been stipulated by Law Number 23 of 2014 and Law Number 33 of 2004. With the enactment of this law, regional government was formed which was accompanied by decentralization of taxation government, where autonomous regions were given State authority in managing sources of income and independence. in regional economic management in determining development priorities. Law Number 32 of 2004 concerning regional governments and Law Number 33 of 2004 concerning the economic balance of the State and regional governments open up broad opportunities for regions to build and develop their regions in accordance with their needs and priorities. The implementation of these two laws will have the following consequences for the area of responsibility, allocating resources themselves effectively and efficiently, especially for improving welfare and public services to the community. In regional budget management, gaps are sometimes found in planning, implementation, reporting and accountability. So that many

regions can only realize their budget in the middle of the budget year, at the end of the budget year the unrealized budget becomes a surplus (SILPA).

A partial planning document is a document that only describes a small part of a larger plan. This document will only focus on one aspect, namely the influence of financial management factors on the level of SILPA (original regional income receipts) such as asset management, financial administration, financial reporting, and others. Administrative recording refers to the process of recording or managing administration which is carried out separately or limited to certain parts or aspects of an organization or activity. In this case, only some of the information recorded is top of the data relating to financial management factors that influence SILPA. For example, data on revenue realization, asset management, budget implementation and others. Minister of Home Affairs Regulation Number 13 of 2006 and Number 77 of 2020, the excess balance in budget calculations (SILPA) is the excess difference between the realization of budget revenues and expenditures during one budget period. Meanwhile, simultaneously and partially, HR (Human Resources) competency refers to the special abilities or skills possessed by individuals in an organization or government agency. This means that not all HR members have the same competencies, but they do have certain skills or knowledge that are relevant to their duties and responsibilities. SILPA (surplus and other local government investment) refers to the remaining or excess local government budget after routine expenditure and debt payments are made. SILPA reflects the financial capacity of local governments to undertake investments and development projects in the future. In the context of the Gowa Regency Government, partial HR competency regarding SILPA will refer to the extent to which HR members in the district government have relevant and adequate competencies for effective SILPA management. This means they have the knowledge and skills needed to plan, implement and supervise investments or development projects that use SILPA funds well.

The Gowa Regency APBD budget (SILPA) for 2022 is IDR 325 billion which was discussed at the DPRD plenary meeting which was attended by the Gowa DPRD. 11 SKPDs were present to inform the budget office regarding SILPA which was still in their respective departments. The chairman of the Gowa DPRD discussed the main results of budget management for each SKPD in 2022. The acquisition of SILPA occurred due to the government's inability to manage the budget, another problem is the debt burden of the Gowa Regency Government which needs to be addressed. In regional economic management, this is followed by cause and effect in the economic relationship between the State and regional governments which shows the principle of money which follows the function of money follows function, which means that the form of transition must be followed by a transfer of power. The funding required to carry out authority is in accordance with the government's duties and responsibilities at each administrative level of government. In addition, the administration of regional budgets is summarized in a financial document, mandatory between the central government and regional governments or DPRD, which is called the regional income and expenditure budget (APBD). Government Regulation Number 58 of 2005 states that the APBD is the annual financial plan of the provincial government, which is discussed and approved jointly by the province and the DPRD as determined by regional regulations.

Mardiasmo (2012) defines APBD as the most important political instrument of regional government and can be used as a tool to determine the amount of income and expenditure, assist in decision making and development planning, authorize future expenditure, a source for developing standard performance evaluation measures, a tool to motivate employees and as a

coordination tool for all activities from various work units. Therefore, ideally the APBD should reflect the needs of the community or the importance of the public with various real potentials and resources owned by the region as well as expenditure to finance these needs. If you look at the APBD presented, the tendency for regions to experience budget deficits is caused by the existence of SILPA in the APBD, which means that the average national deficit (combined provinces, districts and cities) is 7.5%. With SILPA's contribution to covering the deficit of around 91.3%, while the contribution of regional loans and loan income was 5.9%. Exceeding income or spending savings in the previous APBD realization will result in remaining funds which are referred to as budget calculations (SILPA). The greater the SILPA shows a lack of accuracy in budgeting or weaknesses in budget implementation so that the ratio of SILPA to expenditure shows a portion that is delayed or the budget is not included.

The presence of SILPA in regional financial management must be avoided because it weakens the APBD budgeting process which aims to strengthen community welfare. It is feared that the large dimensions of SILPA will hamper the development process. According to previous research by Bali (2013), although it is not yet known exactly what factors cause SILPA, the existence of SILPA is likely caused by several factors, such as excess regional income which is not taken into account in budget calculations and implementation by SILPA, insufficient regional administration costs. of the maximum amount. Apart from that, it was evaluated from several factors that were found to be related to the emergence of SILPA, due to efficiency or savings in government spending that had not yet implemented programs/initiatives so that the budget was not absorbed. In line with this, Kamelia's (2017) research on the factors causing SILPA, suggests that SILPA has a significant positive impact on regional income, remaining investment and non-investment remaining on SILPA. Although the existence of SILPA can still be used to measure regional financial management performance, researchers are trying to combine it with BPK assessments which are used as a form of study and evaluation of regional financial management. As stated in Virgasari's (2009) research, audit opinions have a positive impact on local government performance. The surplus budget calculation (SILPA) is one source of financial income, one of which is covering the deficit, so that it calculates the difference between the budget surplus/deficit and the net financing results in SILPA with (letter I) namely the excessive annual budget surplus.

RESEARCH METHODS

Types of research

This type of research uses descriptive research methods with a qualitative approach. According to (Ainun 2021) Qualitative research is research that is used to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions and people individually and in groups. Descriptive research aims to define a situation or phenomenon as it is. Based on the problem, this research is classified as qualitative descriptive research, meaning that this research attempts to describe, record, analyze and interpret what is researched, through observation, interviews and studying documentation.

Research focus

The focus of the research is only on factor analysis in the financial management aspect of the excess budget calculation (SILPA) at the Gowa Regency Education Office."

Research Sites And Times

In order to collect data, the researcher must determine the location to be researched, so the object of this research will be carried out in Gowa Regency with the data to be carried out

at the Gowa Regency Education Office on Jl. Grand Mosque No. 30 Gowa Regency. located on Jl. Grand Mosque No.30, Sungguminasa, Kec, Somba Opu, Kab. Gowa, South Sulawesi 92111, to collect financial data in the form of accountability reports. And the research time is two months from December to February after the proposal seminar is held, in order to get more accurate and proven information.

Types And Sources Of Data

Data is a amount of information that can provide an overview of a situation. The information obtained provides information, descriptions or facts about a problem in the form of letters or numbers. The types of data used in this research are secondary data and primary data

1. Primary data is data obtained directly from informants who are deliberately chosen by researchers to explore information and are relevant to the research problem.
2. Secondary data is data obtained through documents from financial records at the Gowa Regency Regional Financial Management Agency office.

The type of research data is related to the data source and the selection of methods used by researchers to obtain research data. The research data is divided into three types of data, namely:

1. Subject data

Subject data is research data submitted by respondents individually or as a group of sources.

2. Physical data

Physical data is a type of research data in the form of physical things, such as books, buildings, clothing, or parts of buildings.

3. Date document

Documentary data is this type of research data in the form of letters-invoice letters, journals, letters, meeting minutes, memos, or program reports.

RESULTS AND DISCUSSION

Based on the results of interviews with the Head of the Education Service and the Secretary of the Gowa Regency Education Service, it can be concluded that financial management planning at the Gowa Regency Education Service office has been carried out well. The planning carried out includes making physical financial reports monthly, quarterly, semester reports and annual reports as a form of accountability in carrying out financial planning. This financial planning includes the preparation of a Budget Requirements Plan (RKA), Budget Implementation Document (DPA), Strategic Plan (Renstra), Work Plan (Renja), as well as other financial planning.

a) Planning

The planning process at the Gowa Regency Education Office includes various stages based on strategic documents and clear regulations. According to Mr. TM, planning is contained in the Strategic Plan (Renstra), which is a planning document for a five-year working period and is contained in the Regional Medium Term Development Plan (RPJMD). Mrs. RS, Secretary of the Gowa Regency Education Office, added that the preparation of the Strategic Plan every five years contains goals, targets, programs and service activities.

Mr. MN explained further that financial planning includes preparing a Budget Requirements Plan (RKA) and Budget Implementation Documents (DPA), as well as planning a Strategic Plan (Renstra) and Work Plan (Renja). In implementing financial management, the Education

Office uses the Executive Management Information System (EKMIS) application from BPKP RI. Mr. TM stated that implementation in accordance with the Strategic Plan and good management will minimize SiLPA and ensure budget realization reaches 100%.

b) Administrative Records

Mrs. DR, Head of the Finance Sub Division of the Gowa Regency Education Service, emphasized that financial reporting still uses the EKMIS application from BPKP, but starting in 2024, it will be mandatory to use the RI Regional Government Information System (SIPD). Every year, an accountability report is prepared using this application to ensure accountability. More in-depth analysis shows that the budgeting, distribution and financial reporting processes at the Gowa Regency Education Office have a significant influence on the achievement of SILPA. Ms. DR gave an example of a case where a budget of 100 million rupiah was only realized for 90 million rupiah, resulting in a SILPA difference of 10 million rupiah. Evaluation is carried out to identify the causes of the SiLPA. With careful planning through strategic documents such as the Strategic Plan and the use of appropriate financial management applications, the Gowa Regency Education Office is trying to reduce the occurrence of SILPA. Routine evaluation and adjustment of reporting methods are steps taken to ensure the budget can be realized according to plan and minimize unused budget remaining.

c) Human Resources Competency

In the process of recording finances at the Gowa Regency Education Service, Excess Budget Financing (SILPA) often appears. Mr TM explained that SILPA often occurs when there are activities that are not carried out within a year. This was reinforced by the statement by the Head of Finance, Mr. MN, who explained that SILPA usually comes from activities that were budgeted at the beginning of the year but were not fully realized. For example, there are activities that were planned but were not implemented in the current year, resulting in SILPA. Mrs. RS added that the financial recording process was carried out in accordance with the budget implementation documents, ensuring that all procedures were followed correctly. However, even though the recording procedures are appropriate, there are still obstacles related to activities that are not fully implemented. To overcome the problem of administrative recording and reduce the occurrence of SILPA, DW stated that evaluations are carried out frequently. Evaluate this aims to identify the causes of SILPA and find solutions so that this does not happen again in the following year. In this way, the Gowa Regency Education Office continues to strive to improve the financial recording system and ensure that the budgeted budget can be fully realized. From interviews with the Head of the Gowa Regency Education Service, Head of the General and Personnel Sub Division of the Gowa Regency Education Office regarding human resource competency, evaluations in each implementation of financial management are carried out and carried out in accordance with the RKA and DPA guidelines that have been created.

Financial supervision within the Gowa District Education Office shows a strong commitment to transparency and accountability. According to Mr. TM, financial management is based on clear and comprehensive rules, starting from laws, government regulations, finance minister regulations, to regional regulations that have been made by themselves. Supervision is not only carried out internally through the Head of Division, but also externally such as the Inspectorate and the Financial Audit Agency (BPK) which conducts annual audits. Meanwhile, Mr. MN added that to ensure accountability, evaluations are carried out periodically at least once a month through staff meetings. This meeting discusses progress and solutions to any problems that arise. The supervisory function is implemented by preparing accountability reports for

each activity at the Education Service office. In addition, monthly financial reports, which include income and expenses, are uploaded to Gowa's public relations website, allowing the public to view the reports transparently. This shows that the Gowa Regency Education Office is trying to create an open and responsible work environment in managing its finances.

d) Remaining Over Budget Calculation (SILPA)

Remaining Over Budget Calculations (SILPA) is defined as excess balance between actual receipts and expenditures during a reporting period. According to Government Regulation Number 71 of 2010, it is defined that the Surplus Budget Calculation (SILPA) is the excess/less difference between actual revenues and expenditures during one period. Meanwhile, according to the Minister of Home Affairs Number 13 of 2006, the definition of Surplus Budget Calculation (SILPA) is the remaining funds obtained from the actualization of regional budget revenues and expenditures during one budget period. SILPA for the previous fiscal year includes excess revenue from PAD, excess revenue from balancing funds, excess revenue from other legitimate regional income, excess revenue from financing, savings in spending, obligations to third parties that have not been resolved until the end of the year and remaining funds for follow-up activities. 18 The existence of SILPA, which is quite large indicates that the government is not precise in its budgeting so that the excess balance that should be used to finance public services in the current year is delayed. In preparing the APBD, the SILPA amount should be zero, meaning that financing receipts can cover the deficit that occurs. If there is still a SILPA with a positive value, then there are financing funds that have not been utilized for regional financing. Meanwhile, if SILPA is negative then net financing cannot cover the deficit, so this can be handled by reducing regional spending/expenditure so that the SILPA figure becomes zero. If in a particular budget year the level of regional expenditure is relatively low or there is budget efficiency, it is possible to obtain a higher SILPA. But on the other hand, if regional spending is high, the SILPA obtained will be smaller, even if regional spending is greater than regional income, causing a fiscal deficit, and in fact there will be a Remaining Budget Financing Shortfall (SIKPA). So whether there is a SILPA or not and its size really depends on the level of spending carried out by the regional government and the performance of regional revenues

Previous research conducted by Bali (2013) stated that several factors for the existence of SILPA were thought to be due to excess income that was not accounted for in budget realization and low realization of regional government spending against the established budget. Several factors indicated to be involved in the formation of SILPA were savings in spending due to government programs not being implemented which resulted in the government budget not being absorbed. Apart from that, existence. SILPA too becomes a dilemma for regional financial management because the size of SILPA can indicate positive or negative things. Therefore, this SILPA needs to be avoided because basically SILPA is an idle fund, if it is not used carefully, it will not have a multiplier effect for the regional economy.

There are several reasons that support the assessment that the financial performance of the Gowa Regency Education Office can be attributed to being good, even though there is excess budget financing (SILPA). The following are the reasons why the performance of the Gowa Regency Education Office is said to be good:

1. Strong Commitment in Financial Management

- a) The preparation of strategy documents such as the Strategic Plan (Renstra) and Budget Requirements Plan (RKA) every five years shows mature and comprehensive planning.

- b) Planning in accordance with the Regional Medium Term Development Plan (RPJMD) ensures consistency with the regional vision and mission.
2. Use of Technology for Efficiency
 - a) Using the EKMIS application from BPKP RI helps minimize SILPA and ensures good budget realization.
 - b) The plan to switch to SIPD RI starting in 2024 shows continued efforts to improve accuracy and efficiency in financial recording.
3. Accountability and Transparency
 - a) Administrative records using the EKMIS application demonstrate a commitment to accountability and transparency.
 - b) Routine evaluations to identify causes of SILPA and find solutions demonstrate a proactive approach to system improvement.
4. HR Competency Development
 - a) Regular training and evaluation to improve human resource competency shows efforts to ensure financial management in accordance with guidelines.
 - b) Strict supervision by the inspectorate and BPK as well as reporting transparency confirms the commitment to accountability.
5. Proactive Approach to SILPA

Managing SILPA with two approaches, namely utilizing excess funds for development activities in the following year and budgeting again if there is a shortage, shows the regional government's efforts to ensure efficient and sustainable budget use.

The Gowa district education office can be said to have good performance in financial management because:

- a) Comprehensive and strategic budget planning and management.
- b) Use of technology to increase the efficiency and accuracy of financial recording.
- c) Commitment to accountability and transparency.
- d) Continuous efforts to improve human resource competency.
- e) An adaptive and proactive approach in managing SILPA to support development activities in the education sector.

The presence of SILPA in this context does not merely indicate an inability to absorb the budget, but rather is a reflection of careful financial planning and adaptive and sustainable management strategies.

CONCLUSIONS

1. In 2022 and 2023, the Gowa District Education Office will show significant efficiency in budget management. This is proven by the existence of a fairly large Surplus Budget Financing (SiLPA), namely IDR 146,142,155,553 for 2022 and IDR 131,795,306,220 for 2023. This efficiency shows that the Education Department has succeeded in managing the budget economically, without spending all the allocated funds.

The reasons why the existence of SiLPA can be considered an indication of good budget management are as follows:

- a. Efficiency of Budget Management The Education Department is able to plan and implement programs and activities at a lower cost than what was budgeted. This shows careful planning and effective implementation.

- b. Increased Reserve Funds With significant budget remaining, these funds can be used as reserves for future urgent needs or to fund other priority projects that may arise.
- c. Flexibility in the Use of Funds The remaining budget can be allocated for other urgent or important needs, providing flexibility for the Education Department in responding to needs that may be unexpected at the beginning of the budget year.
- d. Indication of Good Financial Management. The existence of a large SiLPA without sacrificing service quality shows that the Education Department is able to manage finances well, ensuring that funds are used wisely and that there is no waste.

However, optimizing budget use is still necessary to ensure continuous improvement in the quality of education.

2. Administrative Records, the Gowa District Education Office uses the EKMIS application to ensure accountability and transparency in financial administration records, and will switch to SIPD RI starting in 2024 to increase accuracy and efficiency. Routine evaluations are carried out to identify the causes of SiLPA and find solutions to improve the financial recording system and minimize unused budget remaining.
3. The Gowa Regency Education Office continues to improve human resource competency through regular training and evaluation, ensuring financial management complies with RKA and DPA guidelines. Strict supervision by the Inspectorate and BPK as well as reporting transparency shows a commitment to accountability. Regular evaluations and staff meetings help ensure financial management is sound and on track.

REFERENCES

- Abdullah, S & Asmara, J.A. (2006). Opportunistic legislative behavior in regional budgeting: empirical evidence on the application of agency theory in the public sector. IX National Accounting Symposium, Padang.
- Arikunto, S. 2010. Research procedures and a practical approach. Jakarta: Rineka Cipta.
- Bali, Thomas Tuba. 2013. Analysis of the factors causing the occurrence of SILPA in 2010 viewed from the aspect of regional financial management. Thesis. Gadjah Mada University.
- Chandrarin, G. (2017). Quantitative Approach Accounting Research Methods. Jakarta: Salemba Empat.
- Ghozali, Imam. 2016. Application of Multivariate Analysis Using the IMB SPSS 23 Program (Edition 8). Printing VIII. Semarang: Diponegoro University Publishing Agency.
- Gie, The Liang 1980. *"Basics of Administration, A Collection of Essays on the Regions"* Jakarta : Pradnya Paramita.
- Camellia, Mely. 2017. Analysis of factors influencing excess budget calculations (SILPA) and strategies for minimizing the APBD of Bogor Regency. Thesis, Bogor Agricultural Institute.
- Krenn, C. 2017. The European Court of Justice's Financial Accountability. *European Constitutional Law Review*, 13(3), 453-474.
- Mahmudi. 2009. Regional Financial Management. Erlangga: Jakarta
- Mardiosmo. 2012. Taxation. Yogyakarta: Andi.
- Nawawi, H, 2001, *Human Resource Management*, Fourth Printing, Gajah Mada University Publisher, Press Yogyakarta.

- Priyatno, Dwi. 2011. *Statistical Analysis Using Microsoft Excel and SPSS*. Andi Publisher: Yogyakarta.
- Rahmawati, A. (2015). Analysis of the Formation of Surplus Budget Calculations (SILPA) Before and After Regional Financial Reform in the Malang Regency Government. Doctoral dissertation, Brawijaya University.
- Rindawati, S., & Marjoyo. (2017). Responsibility for Management of the Regional Revenue and Expenditure Budget (APBD) of Bengkulu City. *Sociohumanities*, 19(2), 120-127.
- Sudarmanto, R Gunawan. 2013. *Computer Based Applied Statistics with the IBM SPSS Statistics 19 Program*. Wancana Media Partners: Bandarlampung.
- Sugiono, S. (2010). Quantitative and Qualitative Research Methods and R&D
- Sugiyono, P. D. (2017). Business research methods: quantitative, qualitative, combined, and R&D approaches. *CV Publisher. Alfabet: Bandung*, 225, 87.
- Sujarweni, V. W. (2020). Business and Economic Research Methodology. New Library Press.
- Law No. 22 of 1999 about *Local government*.
- Law No. 25 of 1999 about *Financial Balance between Central Government and Regional Government*.
- Law Number 17 of 2003 concerning State Finance*.
- Republic of Indonesia Law Number 32 of 2004 concerning Regional Government.
- Republic of Indonesia Law Number 33 of 2004 concerning Financial Balancing of the Central Government and Regional Government.
- Virgasari, Aviva (2009). The Relationship Between Auditor Opinions on Regional Financial Reports, Regional Original Income (PAD) and General Allocation Funds (DAU) with Regional Financial Performance. Thesis. Brawijaya University Malang.
- Widarjono, A. (2018). Estimating profitability of Islamic banking in Indonesia. *Journal of Finance and Banking*, 22(3), 568-579.