

The Effect of Competence, Motivation, Work Environment and Work Facilities on The Expenditure Treasurer Performance

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Abstract

Purpose – This study aims to determine and analyze the effect of competence, motivation, as well as work environment and facilities on the performance of the expenditure treasurer at the APBN management unit in North Kalimantan Province.

Methodology – The participants were 213 expenditure treasurers which were selected by the simple random sampling technique. Furthermore, the number of samples was determined by using the Yamane formula and a total of 139 respondents were obtained. The data collection technique used questionnaires, namely the Guttman, Likert, and Rating Scales. In addition, the data were analyzed using multiple linear regression with the aid of SPSS For Windows.

Findings – The results showed competence, motivation, as well as work environment and facilities had a positive and significant effect on the performance of the expenditure treasurer. Therefore, each of the work units managing the State Budget in North Kalimantan Province needs to pay more attention to the factors that affect performance.

Originality – This study provides a new perspective on the effect of competence, motivation, as well as work environment and facilities on expenditure treasurer performance, which has never been carried out in previous literature.

1. Introduction

The philosophy of state management can be seen from the perspective of liberalism and socialism-communism. Liberalism emphasizes the role and function of the state in giving freedom to every citizen in fulfilling their needs. Meanwhile, socialism or communism emphasizes the role and function of the state to meet the needs of each community. In the course of liberalism, the state has two functions, namely as watchdog and welfare states. The watchdog functions as a night watchman or referee who provides a conducive environment for private parties and individuals to compete in carrying out activities. Also, the state encourages the private sector and active citizens to fulfill their own needs. This condition triggers the government to reduce spending and minimize tax collection. Meanwhile, the welfare state provides a major function to improve the welfare of

the people, including meeting the needs of the community by directly providing goods and services. Therefore, the state plays a major role in providing the need for goods and services, which directly results in a large budget requirement.

Indonesia is included in the welfare state and the management process requires a large budget. The use of this government budget is prone to fraud in the form of corruption, hence, Indonesia is classified as a country with inefficiency in budget management. When reviewing the development of Public Administration, be it Old Public Administration, New Public Management, or New Public Service, organizational management is based on effective and efficient principles. Therefore, it is necessary to reform the management of state finances.

The reform of state financial management in 2003 has become a milestone in Indonesia, which has continued to improve every year. This cannot be separated from the role of state financial managers in every ministry/agency. The expenditure treasurer plays an important role in managing the state budget, namely, the management of the money supply (UP). This is one component of the performance appraisal of the budget implementation of the work unit, which is assessed with an instrument called the Budget Implementation Performance Indicator. It is an indicator set to measure the quality of budget execution performance of ministry/agency in terms of conformity to planning, implementation effectiveness, the efficiency of execution, and compliance with regulations. Also, the assessment was carried out on all working units managing the state budget (APBN) in Indonesia, including the province of North Kalimantan. Based on the data from the Budget Implementation Review document issued by the Regional Office of Directorate General of Treasury, North Kalimantan Province in 2018-2021, it can be seen that all indicators never obtained perfect scores. As for the causes, there are still delays in the supply of money accountability, bill settlement, or submitting accountability reports and the high deviation of Page III DIPA. This is inseparable from the performance factor of the treasurer of each spending unit. The performance of the expenditure treasurer is influenced by several factors, both internal and external, as suggested by (Afandi, 2018) and (Edison, 2016). The internal factors affecting performance include competence and motivation. Meanwhile, the external include the work environment (Edison, 2016) and work facilities (Afandi, 2018).

Competence is a person's basic characteristics which indicate ways of thinking, behaving, and acting as well as drawing conclusions at a certain time (Moehariono, 2012). These characteristics can affect performance, where the higher the competence, the better the performance. This is in line with, (Anggreany, 2017), (Aminah & Suprpto, 2017), (Farmawaty et al., 2018), (Elizar & Tanjung, 2018), (Anshari et al., 2019), (Bukhari & Pasaribu, 2019), (Catio & Sunarsi, 2020), (Suban et al., 2020), and Ratnawati (2020) which stated that competence has a positive effect on performance. Also, motivation is a factor that encourages an individual to perform a certain activity (Sutrisno, 2011). The main motivation for the expenditure treasurer is the additional income received. In addition, the influence of work motivation on performance is in line with (Sari, 2016), (Anggreany, 2017), (Farmawaty et al., 2018), (Ayuningtyas, 2019), (Anshari et al., 2019), (Siahaan & Bahri, 2019), (Fachrezi & Khair, 2020), (Farisi et al., 2020), and (Catio & Sunarsi, 2020). The work environment is everything around the employees that influences the execution of assigned tasks (Nitisemito, 2019). According to (Sari, 2016), (Kaok, 2019), (Siahaan & Bahri, 2019), (Anshari et al., 2019), and (Zati et al., 2019), work environment affects employee performance. Meanwhile, work facilities are provisions that support office activities in a physical form, they are used in normal activities and provide benefits in the future (Lupiyoadi & Hamdani, 2006). The types of work facilities include office equipment and supplies, infrastructure, and transportation equipment (Sofyan, 2001). It can be concluded that work facilities are everything provided by organizations and used by employees to support the

implementation of their work. This is in line with (Sari, 2016), (Anam & Rahardja, 2017), (Sukerni & Marhaeni, 2018), (Kaok, 2019), (Suban et al., 2020), and (Rahmi, 2020) which stated that work facilities have a significant effect on employee performance.

The factors that affect employee performance has been examined by previous studies. However, there are still differences of opinion regarding the factors that affect the performance of the expenditure treasurer. (Hasriana et al., 2017) showed that competence has a significant effect on performance, while (Tambingon et al., 2019) found no significant effect. Furthermore, (Alwi, 2017) showed motivation has a significant effect on performance, while (Anshari et al., 2019) found no significant effect. (Sukerni & Marhaeni, 2018) emphasized that the factors with a positive and significant effect on the performance of the treasurer are completeness of facilities, quality of human resources, working environment, and characteristics of the treasurer. This is contrary to (Nabawi, 2019) which stated that the work environment has no significant effect on performance and (Irawan & Suryani, 2018) who showed work facilities do not affect performance. Meanwhile, (Manik, 2017) found that the factors with a positive effect on the treasurer's performance are education and training.

Based on the data and description above, this study aims to test and analyze the influence of competence, motivation, work environment and facilities on the performance of the expenditure treasurer at the APBN management unit in North Kalimantan Province, either partially or simultaneously. To determine the factors that affect performance, such as competence, motivation, work environment and facilities, the treasurer's direct supervisor needs to pay more attention. This is to aid the treasurer in carrying out the duties and responsibilities properly to produce a good performance. This is very important in achieving an effective and efficient performance of state financial management. The better the performance of the treasurer, the better the state financial management. Also, the good performance of state financial management in each work unit is proof of better governance and can ultimately support the implementation of development in the regions. For example, the orderly management of UP by the treasurer is a sign that the implementation of activities at the work unit is optimal. In addition, the management of UP has become more effective, therefore, there is no idle money in the working units that could harm the state's finances.

The effective and efficient performance of state financial management can increase public confidence in the government in carrying out good governance. Therefore, it is very important to carry out this study to realize effective and efficient state financial management in every government agency, especially the APBN management work unit. The hypotheses are as follows:

- H₁:** Competence has a positive and significant effect on the performance of the expenditure treasurer
- H₂:** Motivation has a positive and significant effect on the performance of the expenditure treasurer
- H₃:** The work environment has a positive and significant effect on the performance of the expenditure treasurer
- H₄:** Work facilities have a positive and significant effect on the performance of the expenditure treasurer

Based on theoretical studies and previous results, a framework of thought can be made to analyze the factors that affect the performance of the expenditure treasurer in the APBN management work unit of North Kalimantan Province as shown in Figure 1. This study provides a new perspective on the effect of competence, motivation, as well as work environment and facilities on the performance of expenditure treasurer in the APBN management work unit of North Kalimantan Province.

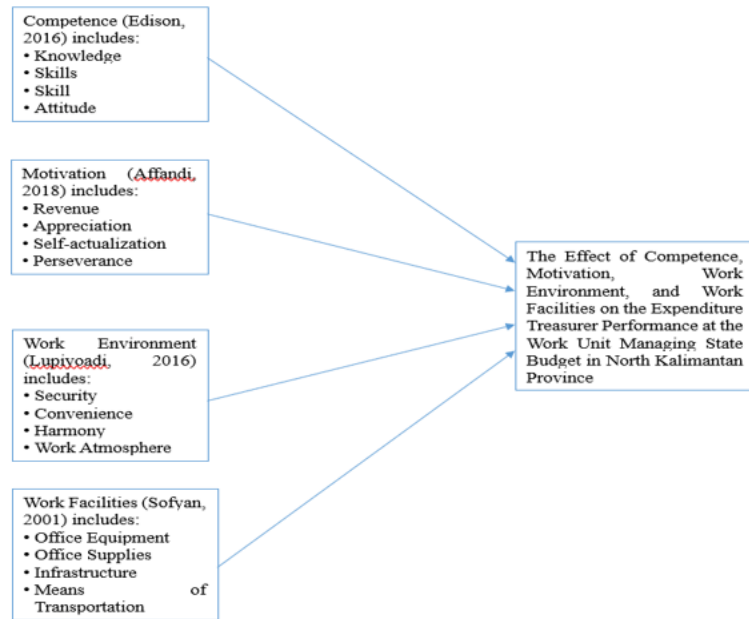


Figure 1. Research Framework

On average, the independent variables used in previous studies were only 3, namely competence, motivation, and work environment. However, this study used 4 independent variables with the addition of work facilities. The location of the previous survey on average was only one district or an agency/company, while this study used a province, namely North Kalimantan.

2. Research Methods

This is a quantitative study where the primary and secondary data were obtained and analyzed. The primary data were obtained through a questionnaire, while the secondary were collected using a documentation study on state financial management. Furthermore, the participants were 213 expenditure treasurers at the State Budget Management Work Unit in North Kalimantan Province in 2021. (Sugiyono, 2018) referred to probability sampling as a technique that provides equal opportunities for each element of the population to be selected as a sample member". This study used a simple random sampling technique which was carried out without considering the strata that exist in the population (Sugiyono, 2018). Meanwhile, the Yamane formula was used to determine the number of samples as follows:

$$n = \frac{N}{1 + N (e)^2}$$

Description:

n = number of samples required

N = population

e = sampling error (5%)

Therefore, the following samples will be obtained using the Yamane's formula:

$$n = \frac{213}{1 + 213 (5\%)^2} = \frac{213}{1 + 0,53} = \frac{213}{1,5325} = 138,9886 = 139$$

The instrument used was an online questionnaire consisting of closed and open statements. The questionnaire was distributed online through google form due to the Covid-19 pandemic to

prevent the possibility of transmission. Furthermore, a WhatsApp group was created which consisted of all respondents to periodically remind them until the questionnaire was filled. The questionnaire used a Likert Scale for motivation, the Guttman Scale for competence, work environment, and work facilities, and the Rating Scale for the performance variable to obtain data on the factors that affect the performance of expenditure treasurer.

The validity test was carried out using Microsoft Excel tools with two analyses. Furthermore, the questions with the Guttman scale were analyzed using the formulas of the reproducibility and the scalability coefficients. Meanwhile, questions with Likert and Rating Scales were analyzed using the Pearson Product Moment Correlation. The reliability test was conducted using the Kuder Richardson method on questions with the Guttman scale and used the Cronbach Alpha Coefficient on questions with Likert and Rating Scales. In addition, the multiple linear regression analysis method was used to analyze the data. The analysis techniques include classical assumption tests, multiple linear regression, and hypothesis testing.

3. Results and Discussions

The 139 respondents used as sample were the expenditure treasurers at the work unit that manages the state budget. Based on the questionnaire results, the profile of the respondents is divided into 6 characteristics as follows:

Table 1. Respondent Profile

No.	Characteristic	Number	Percentage	
1	Gender	Male	87	63%
		Female	52	37%
2	Age	21 s.d. 30	35	25%
		31 s.d. 40	67	48%
		>40	37	27%
3	Education	Senior High School	30	22%
		D I	25	18%
		D III	31	22%
		Bachelor	53	38%
4	Group	II	86	62%
		III	53	38%
5	Position	Staff	114	82%
		Functional	25	18%
6	Working period as expenditure treasurer	< 1	10	7%
		1 s.d. 2	52	37%
		> 2	77	56%

Source: processed data, 2022

Table 1 shows that out of the 139 respondents, 87 were male (63%) and 52 were female (37%). The age was dominated by respondents aged 31 – 40 at 48% and the level of education was majorly bachelors degrees at 38%. Furthermore, the group was dominated by II at 62% and the position was majorly staff at 82%. In addition, the working period as expenditure treasurer was dominated by > 2 years at 56%.

3.1 Validity and Reliability Test

A valid instrument means the measuring tool used to obtain the data is valid, while reliability means the same data will be produced when used repeatedly to measure the same object (Sugiyono, 2018). The validity test of the questionnaire items in this study was carried out in 2 ways, namely using the Pearson Product Moment Correlation Coefficient on the Motivation (X_2) and Performance (Y) variables as well as the Reproducibility and Scalability Coefficients on the competence (X_1), work environment (X_3), and work facilities variable (X_4). Meanwhile, the reliability test was carried out in 2 ways, namely using Cronbach Alpha on motivation (X_2) and performance (Y), as well as Kuder Richardson on the competence (X_1), work environment (X_3), and work facilities (X_4) variables.

Table 2. Validity and Reliability Test

Variable	Reproducibility Coefficient > 0.9	Scalability Coefficient > 0.6	Pearson Product Moment Correlation Coefficient > 0.159 (r_{table})	Kuder Richardson > 0.7	Cronbach Alpha > 0.6
Competence (X_1)	0.92	0.64	-	0.71	-
Motivation (X_2)	-	-	0.643	-	0.634
Work Environment (X_3)	0.92	0.64	-	0.71	-
Work Facilities (X_4)	0.91	0.61	-	0.70	-
Performance (Y)	-	-	0.771	-	0.898

Source: processed data, 2022

Table 2 shows competence, work environment, and work facilities variables had a reproducibility coefficient value > 0.9 and a scalability coefficient > 0.6 as well as a Kuder Richardson value > 0.7. Therefore, it can be concluded that the questions weighted using the Guttman scale on the three variables are valid and reliable. Moreover, the value of the Pearson product-moment correlation coefficient on the motivation and performance variables was above the r_{table} value (0.159) while the Cronbach Alpha value on the motivation and performance variables was > 0.6. It can be concluded that the questions weighted using the Likert scale on the two variables are valid and reliable.

3.2 Classic Assumption Test Results

The classical assumption test was carried out by testing normality, multicollinearity, and heteroscedasticity. A normality test was conducted to examine whether the variables in the regression model were normally distributed or not. The normality test in this study used the Kolmogorov-Smirnov test method, where the assumption of normality is met when the results show insignificant results ($p > 0.05$) (Sugiyono, 2018).

The multicollinearity test is intended to determine the degree of perfection. A perfect multicollinearity will have an impact on the regression coefficient, it cannot be determined and the standard deviation will be infinity. When the multicollinearity is not perfect, the regression coefficient, even though it is finite, will have a large standard deviation, therefore, it cannot be easily estimated. A regression model is said to be free of multicollinearity when the VIF value is around 1 and does not exceed 10, or has a tolerance number close to 1.

The heteroscedasticity test is intended to determine whether there is an inequality of variance in a regression model from the residuals between one observation and another. This test was carried out using the Spearman rank correlation, which correlated the absolute residuals of the

regression results with all independent variables (Sugiyono, 2018). In addition, the regression equation contains heteroscedasticity when the significance of the correlation results is < 0.05 (5%). A good model has no heteroscedasticity.

Table 3. Classic Assumption Test Results

Classic Assumption Test	Method	Direction	Result	Decision
Normality	Kolmogorov-Smirnov Test	$p\text{-value} > 5\%$ (normal) $p\text{-value} < 5\%$ (not normal)	0,063	Normal
Multicollinearity	Variance Inflation Factors (VIF) Tolerance	VIF < 10 (free multicollinearity) VIF > 10 (multicollinearity)	All variable VIF < 10	Free Multicollinearity
Heteroscedasticity	Rank Spearman Correlation Coefficient	$p\text{-value} > 5\%$ (free heteroscedasticity)	All variable $p\text{-value} > 5\%$	Free Heteroscedasticity

Source: processed data, 2022

Table 3 shows the probability value was 0.063, greater than the significance value ($p > 0.05$), therefore, it can be said to meet the normality assumption. The regression model is said to be multicollinearity free when the VIF value of all independent variables is around 1 and < 10 or the Tolerance value is close to 1. Meanwhile, the regression model is said to be free of heteroscedasticity when the significance value of the correlation between the absolute residuals of the regression results with all independent variables is > 0.05 (5%).

3.3 Multiple Regression

Multiple linear regression analysis is used to analyze the magnitude of the relationship and the influence of the independent variables, which amount to at least 2 variables (Sugiyono, 2018). In this study, this analysis was used to examine the effect of competence, motivation, work environment, and work facilities on the performance of the expenditure treasurer. The results of the multiple regression analysis are shown in Table 4.

Table 4. Multiple Regression Results

Variables	Estimate	Coefficient	$p\text{-value}$	Direction	Decision
Constant	(+)	-3.408	0.005	Negative	-
Competence (X_1)	(+)	1.077	0.005	Positive	Significant
Motivation (X_2)	(+)	1.013	0.000	Positive	Significant
Work Environment (X_3)	(+)	0.983	0.010	Positive	Significant
Work Facilities (X_4)	(+)	1.398	0.000	Positive	Significant

Source: processed data, 2022

Based on the calculations using the SPSS for Windows version 26 application, the results of the multiple linear regression equation are as follows:

$$Y = - 3,408 + 1,077 X_1 + 1,013 X_2 + 0,983 X_3 + 1,398 X_4$$

the equation above shows the effect of competence (X_1), motivation (X_2), work environment (X_3), and work facilities (X_4) on the performance of the expenditure treasurer.

The negative constant value occurs due to the wide range between the independent and the dependent variables. In this study, 3 independent variables used the Guttman scale with a total score range of 1-5, while the dependent used a Likert scale with a total score range of 8-25. The competency regression coefficient is positive, which means when the competency (X_1) increases, the expenditure treasurer's performance will increase and vice versa, assuming other variables are constant. The positive motivation regression coefficient means that when the motivation (X_2) increases, the performance will increase and vice versa, assuming other variables are constant. Furthermore, the positive work environment regression coefficient indicates that when the work environment (X_3) increases, the performance will increase and vice versa. Also, the positive regression coefficient for work facilities shows when work facilities (X_4) increase, the performance will increase and vice versa.

3.3 Hypothesis Testing

Hypothesis testing aims to examine the truth of the study allegations. The hypothesis testing regarding the factors of competence, motivation, work environment, and work facilities had a simultaneous and partial effect on the performance of the expenditure treasurer in the State Budget Management Work Unit using the F-Test and T-Test.

According to (Ghozali, 2011), the coefficient of determination is used to measure the extent of the model's ability to explain the variation of the independent variable. The value of the coefficient of determination ranges from 0 to 1. Also, the value of $R^2 = 1$ shows 100% of the total variation is explained by the independent variable, while the value of $R^2 = 0$ indicates no total variance explained by the independent variable. The value of R^2 which is close to 1 means the independent variables provide almost all the information needed to predict the variation of the dependent. Therefore, the F-test aims to determine whether all independent variables have a joint or simultaneous influence on the dependent. The level of significance used in this study was 5%. Meanwhile, the T-test aims to determine whether the independent variables partially affect the dependent and to know which variable dominantly affects the dependent.

Table 5. Hypothesis Test Results

Hypothesis	T-Statistics	F-Statistics	P-values	R ²	Conclusion
H ₁ : Competence → Performance	2.857	-	0.005	0.212	Accepted
H ₂ : Motivation → Performance	5.979	-	0.000	0.363	Accepted
H ₃ : Work Environment → Performance	2.601	-	0.010	0.258	Accepted
H ₄ : Work Facilities → Performance	4.160	-	0.000	0.241	Accepted
H ₅ : Competence, Motivation, Work Environment, and Work Facilities → Performance	-	40.756	0.000	0.549	Accepted

Source: processed data, 2022

Table 5 shows competence had a positive and significant effect on the performance of the expenditure treasurer (H_1), meaning that H_1 is accepted. This means the more the competence, the higher the performance, on the contrary, the lower the competence, the lower the performance. This is because the management of state finances requires competencies, such as knowledge, skills,

expertise, and attitudes. In completing the tasks, the treasurer needs to follow the procedures by the applicable provisions. Furthermore, the expenditure treasurer should have skills, especially those related to ICT tools. This is because their current work cannot be separated from information technology, both at the time of making payment transactions, tax collection/depositing, and bookkeeping. They also need to have expertise, especially in communicating or collaborating with other people. This is because in completing their tasks, several collaborations need to be carried out with other parties, including other treasury officials, fellow employees, or partners/third parties. Lastly, the expenditure treasurer should have a thorough and responsible attitude. This is because the completion of their duties requires accuracy to avoid mistakes when making payment transactions, collecting/withholding taxes, bookkeeping, and others. Therefore, it can be concluded that competence, which was 21.2% influences the performance of the expenditure treasurer. This is in line with (Afandi, 2018) and (Edison, 2016) that one of the factors influencing performance is competence. This is also in accordance with (Anshari et al., 2019) and (Ratnawati, 2020) which proved that competence has a significant effect on performance.

For H_2 , it is shown that Motivation had a positive and significant effect on the performance of the expenditure treasurer (H_2), meaning that H_2 is accepted. This shows the higher the expenditure treasurer's motivation, the better the performance, on the contrary, the lower the motivation, the lower the performance. This is because the treasurer has duties and risks, including the risk of treasury claims which are personal responsibility. When the treasurer does not have high motivation in completing the tasks, there will be a possibility of late task completion. Therefore, to keep the motivation for spending high, additional income can be provided in the form of an honorarium. In addition to additional income, another way of maintaining motivation is to reward achievements or performance. Motivation is also driven by the desire for self-actualization by producing a good performance. Therefore, it can be concluded that motivation, which is 36.3%, influences performance. This is in line with (Afandi, 2018) and (Edison, 2016) that one of the factors influencing performance is motivation. This is also in accordance with (Sari, 2016) and (Anshari et al., 2019), which showed motivation has a significant effect on performance.

For H_3 , it is shown that work environment had a positive and significant effect on the performance of the expenditure treasurer (H_3), meaning that H_3 is accepted. This shows the more conducive the work environment, the greater the performance, on the contrary, the more vulnerable the work environment, the lower the performance. This is because the treasurer requires high concentration in completing duties, including when collecting/depositing taxes, bookkeeping, recording data on applications, and others. This concentration can be obtained when the work environment is conducive in terms of security, comfort, harmonious relations with colleagues, and the working atmosphere. Lack of concentration can lead to mistakes which when deemed detrimental to the state, the treasurer has the risk of being subject to treasury demands. Therefore, it can be concluded that the work environment, which is 25.8% influences performance. This is in line with (Edison, 2016) that one of the factors affecting performance is the work environment. This is also in accordance with (Sari, 2016), (Sukerni & Marhaeni, 2018), and (Anshari et al., 2019), which showed the work environment has a significant effect on performance.

For H_4 , the work facilities had a positive and significant effect on the performance of the expenditure treasurer (H_4), meaning that H_4 is accepted. This shows the more complete and good the work facilities are, the better the performance. On the contrary, the more incomplete and inadequate the work facilities, the lower the performance. This is because the tasks require complete and adequate work facilities, including equipment, supplies, infrastructure, and means of transportation. The expense treasurer operates several applications, both desktop-based and web-based, therefore, a computer/laptop with good specifications and a smooth internet network

is needed. In addition, mobility is relatively high, including the need to go to the bank, KPPN, or partners/vendors, hence, it is better to provide operational service vehicles. The majority of respondents stated that complete and adequate equipment, supplies, infrastructure, and means of transportation can assist in completing their daily work. Therefore, it can be concluded that work facilities, which is 24.1%, influence performance. This is in line with (Afandi, 2018) and (Siagian, 2012) that one of the factors affecting performance is work facilities. This is also in accordance with (Sari, 2016) and (Sukerni & Marhaeni, 2018), which showed work facilities have a significant effect on performance.

4. Conclusions

Based on the results, it can be concluded that the variables of competence, motivation, work environment, and work facilities had a positive and significant effect on the performance of the expenditure treasurer. This means the higher the competence and motivation, the more conducive the work environment, and the more complete the facilities, the higher the performance. Therefore, this study recommends that each working unit managing the state budget in North Kalimantan Province needs to pay more attention to the factors affecting performance. The policy implication is that the work unit should assign the treasurer to participate in the competency development program and provide additional income or awards to increase motivation. Also, a conducive working environment and adequate facilities should be provided to support the completion of assigned tasks.

Further studies are recommended to explore more relevant theories in finding other variables that affect the performance of the expenditure treasurer or use other analytical methods. This study is limited by the use of an online questionnaire for data collection due to the Covid-19 pandemic. Therefore, it is hoped that future studies will directly conduct observations and interviews with respondents to obtain more accurate data.

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