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The Influence of Budget Management and the Internal Audit Unit on the Effectiveness of Asset Management at the Youth and Sports Office of Sigi Regency

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ABSTRACT

The purpose of the study is to find out and analyze the influence of budget management and internal supervision units on the effectiveness of asset management at the Sigi Regency Youth and Sports Office. The analysis tool in this study uses multiple regression. The results of the study obtained F_{count} were 11.344 while the value of F_{Table} (α 0.05), numerator = 2 and denumarator = 29 was 1.699. So F_{count} > F_{Table} (α 0.05) thus, Ho is rejected and Ha is accepted. The results of the rejection of Ho's hypothesis show that the existing evidence supports an alternative hypothesis, namely Ha, which states that there is an influence of Budget Management and Internal Oversight Units together on the Effectiveness of Asset Management at the Sigi Regency Youth and Sports Office.

INTRODUCTION

Since the enactment of Law Number 22 of 1999 concerning Regional Government which has been amended into Law Number 32 of 2004, and last amended to Law Number 23 of 2014, the implementation of Regional Government has undergone changes in the state management system which was once centralistic to decentralistic. With the enactment of the law, the authority of the central government has become less and greater authority to local governments to administer their governments and manage their respective regions. Effective and efficient government management is very important so that various government affairs delegated to local governments can be carried out optimally and can be properly accounted for to the public. One of the important elements in improving the efficiency and effectiveness of local government administration is financial management, including the management of assets/regional property.

Asset management/asset management includes the process of planning and monitoring physical assets during their lifetime of use by a department or part (unit, bureau) of an organization. To implement Regional asset management, local governments need to prepare the right instrument 2 to carry out regional asset management in a professional, transparent, accountable, efficient, and effective manner starting from planning, management/utilization, and supervision. The management of regional property in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Management of Regional Property is a total of activities that include planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration and coaching, supervision and control. So that the management of regional assets/goods can also be interpreted as a process of planning, management/utilization, and supervision in managing pre-existing wealth or acquisitions obtained from the burden of the APBD or other legitimate acquisitions that can be utilized in government and community activities in a professional, transparent, accountable, efficient, and effective manner (Hidayat, 2012:8).

Good management of regional assets requires good planning, so that the management of regional assets can be carried out as stipulated in Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property that the management of state/regional property is carried out based on functional principles, legal certainty, transparency, efficiency, accountability and certainty of value. Planning is defined as a process of preparing a set of decisions to be implemented in the future that will be directed towards achieving

certain goals. Asset management is to ensure that assets owned by local governments can be used optimally to support public services, government implementation, and regional development (Halim, 2021).

Budget management is one of the important elements in the implementation of local government, including in the youth and sports sectors. The regional budget functions as a tool for planning, control, and evaluation of each program implemented by the regional apparatus organization (OPD). Good budget management must be guided by the principles of effectiveness, efficiency, transparency, and accountability. Effectiveness means that the use of the budget must achieve the goals that have been set, while efficiency means that the use of funds must produce optimal outputs at minimal cost. The principle of transparency ensures that the entire budget process is accessible to the public, and accountability ensures accountability for the use of public funds (Mardiasmo, 2020).

An internal supervisory unit is a planning that includes the organizational structure and all coordinated methods and tools used in the organization with the aim of maintaining the security of the organization's assets, checking the accuracy and correctness of accounting data, encouraging efficiency, and helping to encourage compliance with management policies that have been set (Jamal Wiwoho, 2015).

Internal supervisory unit (SPI) is a healthy organizational environment to support the implementation of SPI whose components consist of, Integrity and ethical values embedded in the organizational culture, commitment to competence, role and influence of the board of commissioners and audit committees, management philosophy and organizational operating style, organizational structure that is able to provide clarity of authority and responsibility well, healthy culture and rules in the mechanism of determining authority and responsibility, healthy policies and practices in the field of human resources and the influence of external organizational factors (Zamzami, 2018).

The Sigi Regency Youth and Sports Office (Dispora) has various types of assets, such as sports infrastructure, buildings, youth activity equipment, and operational vehicles. These assets require good management so that they can be used optimally to support the duties and functions of the service. However, in practice, asset management in government agencies often faces various obstacles, ranging from inaccurate recording, irregular maintenance, to inadequate budget allocation.

These problems are usually rooted in the budget management process that is not optimal. Inaccurate budget allocation can lead to limited funds for asset maintenance, inventory updates, and the procurement of new facilities. In addition, weak supervision, including the non-optimal role of the Internal Supervisory Unit, and lack of coordination between parts in the budgeting process can have an impact on the low effectiveness of overall asset management.

The Sigi Regency Youth and Sports Office continues to strive to improve the quality of public services through the provision of adequate youth and sports facilities. However, the effectiveness of asset management depends heavily on how budgets are planned, allocated, and executed, as well as the extent to which the Internal Oversight Unit plays a role in ensuring compliance, efficiency, and accountability in budget and asset management. Thus, it is important to examine whether the budget management carried out so far, with the support of the internal supervision function, has had a significant effect on the effectiveness of asset management in the Sigi Regency Dispora.

Through this study, it is hoped that a clear picture can be obtained of the relationship between budget management, the role of the Internal Supervisory Unit, and the effectiveness of asset management. The results of this research are expected to be evaluation materials and recommendations for local governments in improving financial and asset governance in a more professional, transparent, and accountable manner.

METHODS

This type of research uses a quantitative approach with an associative type of research. The quantitative approach was chosen because this study focuses on testing hypotheses related to the influence between two variables that can be measured numerically. Quantitative research according to Sugiyono (2022) is research based on the philosophy of positivism used to research certain populations or samples, data collection using research instruments, and statistical data analysis with the aim of testing predetermined hypotheses.

This research was carried out at the Sigi Regency Youth and Sports Office, which is located at Jln. Vetran No. 24 Mpanau Village, Sigi Biromaru District, Central Sulawesi Province. The selection of this location is based on the consideration that the Youth and Sports Office is one of the local government agencies that has responsibility for managing assets in the form of sports facilities and infrastructure, as well as managing the budget to support youth and sports activities in the Sigi Regency area

The type of data used is documentary data, which is data obtained from the company's annual financial statements after being audited during the 2019-2023 period. The data source comes from secondary data obtained through the official website of the Indonesia Stock Exchange (www.idx.co.id) and the official website of each manufacturing company that is the research sample. The population in this study is all staff of the Sigi Regency Youth and Sports Office who are directly involved in regional financial and asset management activities, both in the fields of planning, implementation, and budget reporting.

The population is chosen because the employee has the responsibility and role in determining the effectiveness of asset management carried out by the agency. According to Sugiyono (2022), population is a generalized area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions. Based on data obtained from the personnel section of the Sigi Regency Youth and Sports Office, the number of employees involved in these activities was 25-30 people, so all of them were used as a population in this study.

According to Sugiyono (2019), non-probability sampling is a sampling technique that does not provide the same opportunity or opportunity for every member of the population to become a sample. The selection is based on the consideration of the researcher, research needs, or certain criteria.

Uji hypothesis

This hypothesis test is interpreted as a temporary answer to the research objectives derived from the framework of thought that has been made. A hypothesis is an alternative statement that challenges the relationship between two or more variables. To test the hypothesis using the significance level α = 5%. The way to test a hypothesis is using the T test and the F test

Test F: To see the simultaneous influence of independent variables on dependent variables.

t-test: To see the partial influence of each independent variable on the dependent variable.

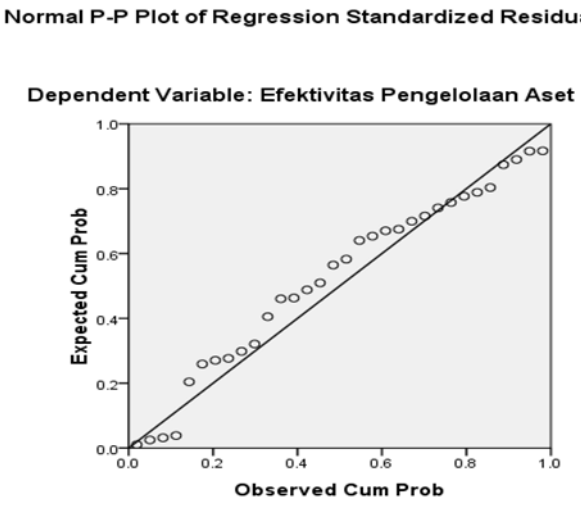
Significance is determined by alpha 5%. If the p-value < 0.03 then H0 is rejected and H1 is accepted (there is a significant influence), and vice versa.

RESULTS

Classical Assumption Test Results

Normality Test

The normality test aims to test whether the analysis in the regression model of disruptive or residual variables has a normal distribution. Normality can be detected by looking at the distribution of data (points) on the diagonal axis of the graph. If the data (dots) spread around the diagonal line and follow the direction of the diagonal line then it shows a normal distribution pattern indicating that the regression model meets the assumption of normality. If the data (points) spread away from the diagonal and/or do not follow the direction of the diagonal line then it does not show a normal distribution pattern indicating that the regression model does not meet the assumption of normality. The following are the results of the normality test:

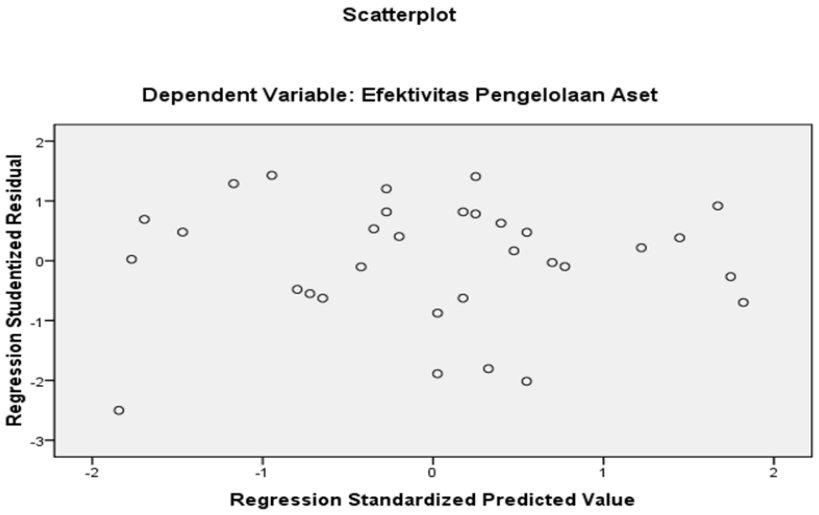


The normal probability plot in this study is shown on the graph. Based on the image above, it can be seen that the distribution of data is spread around the diagonal line or not scattered far from the diagonal line, so it is said that the normality requirements can be met. Thus, statistical testing can be carried out on the study to test the hypothesis. The normality requirement can be met, thus statistical testing can be carried out on the study to test the hypothesis.

Heteroscedasticity test

Heteroscedasticity testing was performed to test whether in a regression model, there is an inequality of variance from residual from one observation to another. If the variance from residual from one observation to another is fixed, then it is called homoskedasticity.

The detection of heteroscedasticity is carried out by looking at the presence or absence of certain patterns in the scatterplot graph between SRESID and ZPRED, which is shown in the following figure:



In Figure 2 above, it can be seen that there is no clear pattern and the dots are spread above and below the number 0 on the Y axis, so that based on the conditions described above, a conclusion can be drawn that heteroscedasticity does not occur. Heterokedasticity aims to test whether in the regression model there is an inequality of variance from one residual observation to another.

Multicollinearity Test

The Multicollinearity test is used to find out whether or not there is a linear relationship between independent variables in a regression model. One way to find out whether there is multicollinearity in a regression model is to look at the tolerance value and VIF (Variance Inflation Factor). If the tolerance value is > 0.1 and VIF is < 10, then it can be interpreted that there is no multicollinearity in the study. The results of the multicollinearity test can be seen from the following table 3:

Coefficientsa

Models		Unstandardized Coefficients		Standardized Coefficients	T	Say.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	LIVE
1	(Constant)	2.652	7.099		.373	.711		
	Budget Management	.373	.149	.360	2.497	.018	.933	1.072
	Internal Oversight Unit	.559	.171	.471	3.273	.003	.933	1.072

a. Dependent Variable: Effectiveness of Asset Management

From table 1 based on the results of the multicoloniarity test, the decision making checklist: If the VIF is < 10 or the collinierrity tolerance > 0.1, then there are no symptoms of Multicolony. Based on table 5.13, the results of the calculation on the coefficient obtained a value of VIF= 1.072 or a collinierrity tolerance value = 0.933 above 0.1, then there are no symptoms of Multicoliniarity.

Multiple Linear Regression Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.
	B	Std. Error	Beta		
1 (Constant)	2.652	7.099		.373	.711
Budget Management	.373	.149	.360	2.497	.018
Internal Oversight Unit	.559	.171	.471	3.273	.003

a. Dependent Variable: Effectiveness of Asset Management

$$Y = 2.652 + 0.373 + 0.599\ X_1X_2$$

It means:

a. The constant coefficient = 2.652 states that if there is no value of Budget Management and Internal Supervision Unit, it will affect the effectiveness of Asset Management will only reach 34.589.
b. The regression coefficient = 0.373 states that each addition (Budget Management) will Affect the Effectiveness of Asset Management by $0.373X_1X_1$
c. The regression coefficient = 0.599 states that each addition (Internal Supervision Unit) will affect the Effectiveness of Asset Management by $0.599.X_2X_2$

From the results of processing through the SPSS 16.0 program, the following data was obtained:

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.663a	.439	.400	2.91503

a. Predictors: (Constant), Internal Oversight Unit, Budget Management

b. Dependent Variable: Effectiveness of Asset Management

From table above, the value of the correlation coefficient (R) is obtained which shows the level of relationship between variables (0.663). The Coefficient of Determination R2 (R Square) is 0.439. It shows that the Effectiveness of Asset Management is influenced by Budget Management and Internal Oversight Units by 44% while the remaining 56% is influenced by other factors.

Hypothesis Test Results

Simultaneous Test Results (F Test

Results of Hypothesis Test of Budget Management and Internal Supervision Units on the Effectiveness of Asset Management SIGI REGENCY YOUTH AND SPORTS OFFICE.

Ho: Budget Management (X1) and Internal Supervision Unit (X2) together do not have a significant effect on the Effectiveness of Asset Management.

Ha : Budget Management (X1) and Internal Supervision Unit (X2) together have a significant effect on the Effectiveness of Asset Management.

The testing criteria are carried out by:

- If the value is <, it means that Ho is rejected and Ha is accepted $F_{hitung}F_{Tabel}$
- If the value is >, it means that Ho is accepted and Ha is rejected$F_{hitung}F_{Tabel}$
- If the sig value < 0.05, it means that Ho is rejected, Ha is accepted
- If the sig value > 0.05, it means that Ho is accepted, Ha is rejected

ANOVAb

Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	192.795	2	96.397	11.344	.000a
	Residual	246.424	29	8.497		
	Total	439.219	31			

a. Predictors: (Constant), Internal Oversight Unit, Budget Management

b. Dependent Variable: Effectiveness of Asset Management

Source : Processing Data in 2019

Based on table, the score is 11.344 while the value (α 0.05), numerator = 2 and denumarator = 29 is 1.699. So > (α 0.05) thus, Ho is rejected and Ha is accepted. In other words, there is a significant influence between Budget Management and Internal Oversight Units on the Effectiveness of Asset Management.$F_{hitung} F_{Tabel} F_{hitung} F_{Tabel}$

Potential Test Results (t-test)

Results of the Hypothesis Test of the Influence of Budget Management (X1) on the Effectiveness of Asset Management (Y) OF THE YOUTH AND SPORTS OFFICE.

Ho: Budget Management (X1) does not have a significant effect on Asset Management Effectiveness (Y)

Ha: Budget Management (X1) has a significant effect on the Effectiveness of Asset Management (Y).

The testing criteria are carried out by:

- If the value is <, it means that Ho is accepted and Ha is rejected$t_{hitung} t_{Tabel}$
- If the value is >, it means that Ho is rejected and Ha is accepted $t_{hitung} t_{Tabel}$
- If the sig value < 0.05, it means that Ho is rejected, Ha is accepted
- If the sig value > 0.05, it means that Ho is accepted, Ha is rejected

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	17.793	6.197		2.871	.007
	Budget Management	.500	.166	.481	3.008	.005

a. Dependent Variable: Effectiveness of Asset Management

Source : Data processing in 2026

The test was conducted to describe the level of influence between the independent variable of Budget Management (X1) on the variable bound of Asset Management Effectiveness (Y) partially or individually. To test t, it was done with a confidence level of 95% or alpha (5%) and a degree of freedom df = n-2 = 32-2 = 30, so that 1.697 was obtained. t_{Tabel}

Based on the results of the calculation in the coefficients table above, a value of 3.008 was obtained. Thus 3.008 > 1.697 which means that Ho is rejected and Ha is accepted or a significance value of 0.005 < alpha (0.05) means that Ho is rejected and Ha is accepted. Therefore, it can be concluded that the Budget Management variable (X1) partially has a significant effect on the Effectiveness of Asset Management (Y) OF THE SIGI REGENCY YOUTH AND SPORTS OFFICE.$t_{Hitung} t_{Hitung} t_{Tabel}$

Results of the Hypothesis Test of the Influence of the Internal Supervisory Unit (X2) on the Effectiveness of Asset Management (Y) OF THE YOUTH AND SPORTS OFFICE.

Ho: Internal Supervision Unit (X2) does not have a significant effect on the Effectiveness of Asset Management (Y)

Ha : Internal Supervision Unit (X2) has a significant effect on the Effectiveness of Asset Management (Y).

The testing criteria are carried out by:

- If the value is <, it means that Ho is accepted and Ha is rejected$t_{hitung} t_{Tabel}$
- If the value is >, it means that Ho is rejected and Ha is accepted $t_{hitung} t_{Tabel}$
- If the sig value < 0.05, it means that Ho is rejected, Ha is accepted
- If the sig value > 0.05, it means that Ho is accepted, Ha is rejected

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	12.600	6.369		1.978	.057
	Internal Oversight Unit	.669	.179	.564	3.743	.001

a. Dependent Variable: Effectiveness of Asset Management

The test was conducted to describe the level of influence between the independent variables of the Internal Supervisory Unit (X2) on the bound variable of Asset Management Effectiveness (Y) partially or individually. To test t, it was done with a confidence level of 95% or alpha (5%) and a degree of freedom df = n-2 = 32-2 = 30, so that 1.697 was obtained. t_{Tabel}

Based on the results of the calculation in the coefficients table above, a value of 3.743 was obtained. Thus 3.743 > 1.697 which means that Ho is rejected and Ha is accepted or a significance value of 0.001 < alpha (0.05) means that Ho is rejected and Ha is accepted. Therefore, it can be concluded that the variable of the Internal Supervision Unit (X2) partially has a significant effect on the Effectiveness of Asset Management (Y) OF THE SIGI REGENCY YOUTH AND SPORTS OFFICE.$t_{Hitung} t_{Hitung} t_{Tabel}$

Results Of Data Discussion And Analysis

In this section, the author will present the results of the research that will be carried out in the discussion. The results of the t-test of the variables of Budget Management and Supervisory Units were obtained with a value of > and a value of sig < alpha. So it can be interpreted that the variables of Budget Management and internal Supervisory Units are themselves influenced by the Effectiveness of Asset Management. This means that the variables of Budget Management and Internal Supervisory Units have a great influence on the Effectiveness of Asset Management. The value of the correlation coefficient (R) which shows the level of relationship between variables is 0.663. The Coefficient of Determination R2 (R Square) is 0.439. It shows that the Effectiveness of Asset Management is influenced by Budget Management and internal Supervisory Units by 44% while the remaining 56% is influenced by other factors that are not discussed in this study. $t_{hitung} t_{Tabel}$

The Effect of Budget Management and Internal Supervisory Units on the Effectiveness of Asset Management

Based on table 4.18, the obtained is 11.344 while the value (α 0.05), numerator = 2 and denumarator = 29 is 1.699. So > (α 0.05) thus, Ho is rejected and Ha is accepted. The results of the rejection of Ho's hypothesis show that the existing evidence supports an alternative hypothesis, namely Ha, which states that there is a significant influence of Budget Management and Internal Supervisory Units on the Effectiveness of Asset Management.$F_{hitung} F_{Tabel} F_{hitung} F_{Tabel}$

The Effect of Budget Management on the Effectiveness of Asset Management

Based on the results of the calculation in the coefficients table above, a value of 3.008 was obtained. Thus 3.008 > 1.697 which means that Ho is rejected and Ha is accepted or a significance value of 0.005 < alpha (0.05) means that Ho is rejected and Ha is accepted. The results of the rejection of Ho's hypothesis show that the existing evidence supports the alternative hypothesis, namely Ha, which states that there is a significant influence of Budget Management on the Effectiveness of Asset Management. $t_{Hitung} t_{Hitung} t_{Tabel}$

The Influence of Internal Oversight Units on the Effectiveness of Asset Management

Based on the results of the calculation in the coefficients table above, a value of 3.743 was obtained. Thus 3.743 > 1.697 which means that Ho is rejected and Ha is accepted or a significance value of 0.001 < alpha (0.05) means that Ho is rejected and Ha is accepted. The results of the rejection of Ho's hypothesis show that the existing evidence supports the alternative hypothesis, namely Ha, which states that there is a significant influence of the Internal Supervisory Unit on the effectiveness of Asset Management.$t_{Hitung} t_{Hitung} t_{Tabel}$

CONCLUSION

Based on the results of the study on the influence of Budget Management and Internal Supervision Units on the Effectiveness of Asset Management, it can be concluded that:

The results of simultaneous hypothesis testing (F-test) showed that the value (F_{count}) of 11.344 was greater than the value of (F_{table}) of 1.699 at a significance level of 0.05. Thus, the null hypothesis (Ho) is rejected and the alternative hypothesis (Ha) is accepted.

Ho's rejection and Ha's acceptance show that Budget Management and Internal Oversight Units together have a significant effect on the Effectiveness of Asset Management.

The results of this study prove that the better the budget management is carried out and the more effective the implementation of the internal supervision function, the effectiveness of asset management will also increase. On the other hand, weaknesses in budget management and internal supervision can hinder the achievement of effective asset management.

Budget management and internal control units are important factors that need to be considered in an effort to increase the effectiveness of asset management, so that organizational goals can be achieved optimally.

ADVICE

Based on the results of the research that has been conducted, the author provides some suggestions as follows:

For agencies, it is necessary to improve the quality of budget management through more effective planning, implementation, and control of the budget so that asset utilization can run optimally.

The Internal Supervision Unit needs to strengthen the supervision, monitoring, and evaluation functions of asset management so that potential irregularities can be minimized and accountability for asset management can be improved.

There needs to be better coordination between budget managers and the Internal Oversight Unit to ensure that the entire asset management process runs in accordance with organizational regulations and goals.

For the next researcher, it is recommended to add other variables that are suspected to affect the effectiveness of asset management, such as human resource competence, asset management information systems, or the implementation of good governance, so that more comprehensive research results are obtained.

Further research can also expand the number of respondents and research objects so that the results obtained have a better level of generalization.

LIMITATIONS

The author not only writes about the main shortcomings and limitations of his research, which can reduce the validity of the writing, thus raising questions from the reader (whether, or in what case), the limitations of his research may have influenced the results and conclusions. Limitations require critical assessment and interpretation of the impact of their research. The author must provide an answer to the question: Is this problem caused by an error, or the method chosen, or its validity, or vice versa?

Not only do authors write down the major flaws and limitations of their study, which can reduce the validity of the writing, thus raising questions from the readers (whether, or in what way), the limits in his studies may have affected the results and conclusions. Limitations require critical judgment and interpretation of the impact of their research. The author should provide the answer to the question: Is this a problem caused by an error, or in the method selected, or the validity, or otherwise?

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