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Analysis of Budgetary Slack Indications in the Implementation Effectiveness of the Family Hope Program

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Abstract

This study aims to explore the influence of budgetary slack and implementation effectiveness on the success of the Family Hope Program (PKH) in Buraen Village, South Amarasi District. The problem of high poverty and unequal distribution of PKH assistance recipients is the main background. This study uses a quantitative approach with the Partial Least Squares (PLS) method and involves 84 respondents selected through purposive sampling. The analysis results show that budgetary slack has a positive and significant effect on the success of PKH with a coefficient of 0.677 ($p < 0.01$), while effectiveness also has a positive effect with a coefficient of 0.202 ($p < 0.10$). The coefficient of determination (R^2) value of 0.735 indicates that 73.5% of the variation in PKH success can be explained by these two variables. These findings indicate that strategically managed budget flexibility and effective program implementation can increase the social impact of PKH, especially in the education, health, and economic aspects of poor households. Therefore, PKH implementing agents have an important role not only as administrative distributors, but also as adaptive decision makers in addressing the dynamics of local needs.

Introduction

Poverty remains a pervasive and global social issue, impacting a significant portion of the world's population (Arifin, 2020; World Bank, 2023). In Indonesia, despite various national development initiatives, the poverty rate was still at 9.36% in 2023, indicating a persistent challenge in achieving widespread societal welfare (Badan Pusat Statistik, 2023). To mitigate this escalating problem, the Indonesian government, through the Ministry of Social Affairs, launched the Family Hope Program (PKH) in 2014. This conditional cash transfer program aims to alleviate poverty by providing financial assistance to impoverished households, thereby improving their access to and utilization of basic social services such as health, education, nutrition, and care (KEMENSOS, 2019; Sasmito & Nawangsari, 2019). Studies have shown that PKH has had a tangible impact, with a reported increase in household consumption among beneficiaries in Indonesia by 4.8% (Fitriawati et al., 2019; Sugiyanto & Rosyidah, 2022). This suggests that, when effectively implemented, conditional cash transfers can serve as a vital instrument in national poverty reduction strategies.

The successful implementation of social assistance programs like PKH hinges on stringent principles of effectiveness and efficiency, particularly in ensuring that aid is distributed accurately, on time, in the correct amount, and with proper administration (Fitriawati et al., 2019). The technical guidelines for PKH, derived from PERMENSOS No. 1 Year 2018, emphasize meticulousness, honesty, and precision in both non-cash and cash disbursements. These indicators are crucial for determining program success (Dinar, 2022). However, despite these robust guidelines, the effectiveness of PKH has been questioned in several contexts, as

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the program has not consistently reached all eligible impoverished communities (Bangun et al., 2019). Challenges such as low beneficiary participation and issues in coordination and planning have been identified as hindering the program's intended impact (Najidah & Lestari, 2019; Wardani & Mulyati, 2021). These inconsistencies underscore a critical need to scrutinize the factors that impede the optimal performance of such vital social programs.

One significant challenge that can undermine the efficacy of social programs is the presence of budgetary slack, a condition where reported budgets deviate from estimated budgets, leading to a higher disparity between actual revenue and expenditure. This practice can result in misallocation of resources, potentially causing funds to be utilized ineffectively and thus impacting the overall success of the program (Djabar et al., 2022; Haliim & Purba, 2023). Furthermore, a lack of transparency in financial management, often associated with budgetary slack, can erode trust among beneficiaries, thereby diminishing program effectiveness (Najidah & Lestari, 2019; Pratiwi & Adnan, 2022). The discrepancies between reported budgets and actual expenditures can lead to lower feedback and disproportionate spending that deviates from initial estimations (Rahmawati & Kisworo, 2017). This disproportionate distribution can significantly impede the program's ability to achieve its objectives, particularly in equitable poverty alleviation.

Specifically, in Kelurahan Buraen, South Amarasi District, where PKH has been operational since 2014, there is a concerning discrepancy between the program's goals and its realized impact. Data from Kelurahan Buraen for 2024 indicates that out of 346 impoverished households, 55 eligible families have not yet received PKH assistance (Grafik Pertumbuhan Penduduk Amarasi Selatan, 2024). This suggests a substantial gap in outreach and coverage. Compounding this issue, the per capita village income for Kelurahan Buraen remained at zero for 2023 (Amarasi Selatan Dalam Angka – BPS, 2024), a stark indicator of persistent economic stagnation despite the long-standing presence of PKH. This stagnant per capita income, traditionally a key metric for regional success (Safitri & Aliasuddin, 2016), strongly points towards potential inefficiencies or an uneven distribution of PKH funds. The observed disparity between the PKH program's objectives of poverty alleviation and the persistent high poverty rates, coupled with the lack of per capita income growth in Kelurahan Buraen, suggests an underlying issue that merits deeper investigation. While previous studies, such as Kristian (2022), have shown significant PKH effectiveness (around 87%) in other regions, this is not the case in Buraen, necessitating a targeted inquiry into the specific local factors contributing to this outcome.

Given these compelling observations, this research aims to explore the concrete problem of poverty alleviation and fund attribution by PKH agents in Kelurahan Buraen, South Amarasi District, particularly focusing on the implications of budgetary slack and program effectiveness. The urgency of this study lies in addressing the evident disparities in PKH distribution and its impact on the target beneficiaries, especially considering the substantial government allocation (around IDR 28.31 Trillion) for PKH nationally (Sekretariat Kabinet RI, 2021). The originality and novelty of this study stem from its specific focus on the unique context of Kelurahan Buraen, where the co-occurrence of a significant number of unreached poor households and zero per capita income growth strongly indicates potential budgetary slack in PKH distribution. Unlike prior research that largely assumes successful PKH integration into local development plans (Muttakin et al., 2021), this study directly examines whether such integration translates into equitable distribution and tangible poverty reduction at the local level. By investigating the interplay between budgetary slack, implementation effectiveness, and the actual success of PKH in this specific challenging environment, this research provides

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crucial insights that can inform more adaptive and transparent policy-making for social assistance programs in similar contexts.

Methods

Research Methods

This study adopted a quantitative research approach, grounded in the positivist philosophy, to investigate the identified issues concerning poverty alleviation and fund attribution within the Family Hope Program (PKH) in Kelurahan Buraen, South Amarasi District. This paradigm is particularly suited for examining causal relationships between variables (Djollong, 2014; Sugiyono, 2019). Specifically, this research aims to explore the causal link between budgetary slack (X1) and effectiveness (X2) as independent variables, and the success of the Family Hope Program (PKH) (Y) as the dependent variable. The conceptual framework posits that variations in budgetary slack and program effectiveness will influence the overall success of PKH. This inferential approach allows for the statistical testing of these hypothesized relationships, providing empirical evidence to address the research problem (Djollong, 2014; Hair et al., 2021). The target objects of this study include local government officials and PKH distribution agents operating in the villages within Kelurahan Buraen, South Amarasi District.

Population and Sample

Given the associative nature of the relationships being investigated, a purposive sampling technique was employed to select the study's respondents. This method ensures that the selected participants possess specific characteristics pertinent to the research objectives, thereby providing highly relevant information for the study's inquiry (Sudaryono, 2017; Emzir, 2018). The sample size for this research was determined to be 84 respondents, encompassing various key stakeholders involved in the PKH distribution process. To ensure the representativeness and relevance of the data collected, the purposive sampling criteria for respondent selection were meticulously defined as follows: (a) Government officials specifically appointed to oversee the implementation of the Family Hope Program; (b) Agents directly appointed by the Ministry of Social Affairs to act as distributors of PKH funds; (c) Individuals involved in the screening process for Very Poor Households (RTSM) by PERMENSOS Number 1 Year 2018; and (d) Households officially categorized as RTSM based on the assessment by PKH distribution agents. This comprehensive selection process aims to gather diverse perspectives from all critical actors within the PKH ecosystem, ensuring a holistic understanding of the program's dynamics.

Data Collection and Analysis Techniques

Primary data for this study were collected through a combination of direct interviews and structured questionnaires. These instruments were designed to elicit detailed information regarding budgetary slack, program effectiveness, and the perceived success of PKH from the 84 identified respondents. The use of both qualitative (interviews) and quantitative (questionnaires) data collection methods enhances the depth and breadth of the collected information, allowing for triangulation of findings (Creswell & Creswell, 2018; Sugiyono, 2021). For the data analysis, the Partial Least Squares (PLS) method was employed using Stata 17 statistical software. PLS is particularly suitable for this research due to its ability to handle complex models, work with small sample sizes, and analyze both reflective and formative measurement models (Hair et al., 2020).

The structural equation for the model is conceptually represented as:

$$Y=\beta0+\beta1X1+\beta2X2+\epsilon \quad (1)$$

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Where: 1) Y represents the Family Hope Program (PKH) Success, measured by indicators such as improved education, improved health, improved community economic conditions, and improved access to and quality of services; 2) X1 represents Budgetary Slack, with indicators including budget standards, budget implementation, budget limitations, strict budget targets, and budget efficiency levels; 3) X2 represents Effectiveness, measured by indicators such as the number of outputs produced, level of satisfaction achieved, creative products, and intensity of achievement.

To ensure the consistency and unbiasedness of the estimations, several data validity and reliability tests were conducted. These included assessing the Goodness-of-Fit (GoF) through metrics like Average Communality, Absolute GoF, and Average Redundancy (Henseler et al., 2014). Standardized loadings were examined to verify the strength of the relationship between indicators and their respective latent constructs. Furthermore, the reliability of the constructs was confirmed using Cronbach's Alpha, Dillon-Goldstein's rho (DG rho), and rho_A (Sarstedt et al., 2021). Finally, discriminant validity was assessed using the Heterotrait-Monotrait Ratio of Correlations (HTMT) criterion against the Average Variance Extracted (AVE) to ensure that each construct measures unique phenomena (Hair et al., 2019). These rigorous statistical procedures collectively contribute to the robustness and credibility of the research findings.

Results and Discussion

Goodness of Fit (GoF)

The Goodness-of-Fit (GoF) test serves as a hypothesis evaluation tool aimed at assessing the overall adequacy and accuracy of the model employed in this study, functioning as a validation mechanism for Partial Least Squares Structural Equation Modeling (PLS-SEM). Several indicators were utilized to evaluate the GoF metric, as detailed in Table 1.

The analysis revealed that the Average Communality value was 0.71626, indicating that, on average, approximately 71.626% of the variance in reflective indicators is explained by their respective latent constructs. Average Communality represents the mean communality value across all reflective constructs in the model, signifying the proportion of indicator variance accounted for by the latent variables. A high communality value suggests that the indicators effectively reflect their associated latent constructs.

Additionally, the Absolute GoF value obtained from the model was 0.72869. GoF values range from 0 to 1, with higher values indicating better model fit. According to Tenenhaus et al. (2004), GoF values can be interpreted as follows: 0.10 (small), 0.25 (medium), and 0.36 (large). Therefore, the Absolute GoF value in this study is considered substantially high, demonstrating that the model exhibits a strong overall fit with the empirical data. The GoF metric incorporates both the measurement model (via communality) and the structural model (via R-squared).

Furthermore, the study employed Average Redundancy to assess the proportion of variance in the dependent variable indicators that can be predicted by their corresponding predictor constructs. The obtained Average Redundancy value was 0.57574, indicating that, on average, 57.574% of the variance in the dependent variable indicators is explained by the independent variables within the model. This value reflects the predictive strength of the model concerning the dependent variable indicators.

In summary, the PLS-SEM output demonstrates that the tested model possesses robust characteristics. The high Average Communality value confirms strong convergent validity, indicating that the indicators reliably reflect their latent constructs. Moreover, the relatively high Absolute GoF value suggests that the model exhibits a satisfactory overall fit with the data, reinforcing its empirical validity.

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Table 1. Goodness of Fit

Ukuran Goodness-of-Fit (GoF)	
Average communality	0.71626
Absolute GoF	0.72869
Average redundancy	0.57574

Standardized loadings

Table 2. Standardized Loadings

	Reflective: X1	Reflective: X2	Reflective: Y
X11	0.876		
X12	0.852		
X13	0.61		
X14	0.904		
X15	0.798		
X21		0.795	
X22		0.85	
X23		0.855	
X24		0.895	
Y11			0.912
Y12			0.823
Y13			0.865
Y14			0.921
Cronbach	0.877	0.882	0.907
DG	0.907	0.912	0.933
rho_A	0.887	0.862	0.906

Table 2 presents the standardized loadings for each indicator on its latent construct, as well as the values of Cronbach's Alpha, Dillon-Goldstein's rho (DG rho), and rho A for each construct. The primary purpose of standardized loadings is to assess internal consistency namely, to understand the extent to which the indicators within a construct consistently measure the same concept and to evaluate the quality of measurement, ensuring that the model used is reliable and free from significant random errors. These loadings also provide a foundation for interpretation, where good reliability is a prerequisite for valid interpretation of relationships between constructs in the PLS-SEM model. If a construct is not reliable, its relationships with other constructs may be distorted.

Overall, the results of the measurement model in this study indicate good convergent validity, as seen from the fact that most indicators have high factor loadings (above 0.70) on their assumed latent constructs, although there is one indicator with a loading factor of 0.610, which is below the 0.70 threshold. Furthermore, the model used also demonstrates high internal reliability, as indicated by the values of Cronbach's Alpha, DG rho, and rho_A for all latent constructs (X1, X2, and Y), which are above the threshold of 0.70. This shows that the indicators within each construct have good internal consistency in measuring their respective latent constructs.

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Discriminant Validity

Table 3. Discriminant Validity-Squared interfactor correlation vs. Average variance extracted (AVE)

Squared interfactor correlation vs. Average variance extracted (AVE)			
	X1	X2	Y
X1	1	0.784	0.733
X2	0.784	1	0.642
Y	0.733	0.642	1
AVE	0.664	0.721	0.777

Discriminant validity indicates the extent to which a latent construct is empirically distinct from other latent constructs. In other words, we aim to ensure that each construct measures a unique concept and does not excessively overlap with other constructs in the model. One common method for assessing discriminant validity is the Fornell-Larcker criterion. This criterion states that discriminant validity is achieved if the AVE for each latent construct is greater than the squared correlation between that construct and any other latent construct (Henseler et al., 2015).

To test discriminant validity using the SIC vs. AVE criterion, we need to square the correlation values between constructs (Squared Interfactor Correlation). For construct X1, the AVE value is 0.664, which is greater than the squared correlation between X1 and X2 = $(0.784)^2 = 0.6147$, and between X1 and Y = $(0.733)^2 = 0.5373$. Therefore, discriminant validity is achieved for X1. For construct X2, the AVE value is 0.721, which is greater than the squared correlation between X2 and X1 = 0.6147, and between X2 and Y = $(0.642)^2 = 0.4122$. Thus, discriminant validity is achieved for X2. Lastly, for construct Y, the AVE value is 0.777, which is greater than the squared correlation between Y and X1 = 0.5373, and between Y and X2 = 0.4122. Therefore, discriminant validity is achieved for Y. Based on the Fornell-Larcker criterion, discriminant validity is achieved for all constructs (X1, X2, and Y) in the model used in this study. This means that each construct is empirically distinct from the others.

Based on several tests conducted including the GoF measurement assessed through Average Communality, Absolute GoF, and Average Redundancy; the standardized loadings assessed through the standardized factor loadings of each indicator on its latent construct; and the reliability values of Cronbach's Alpha, Dillon-Goldstein's rho (DG rho), and rho_A for each construct; as well as the discriminant validity test using the SIC vs. AVE criterion it can be concluded that the measurement model used is appropriate for this study. This is due to the presence of both validity and reliability in the data used to build the model.

Results of Model Structural Analysis and Coefficient of Determination (R2)

Here is the English translation of your text: Based on the results of the PLS analysis in Table 4, it is known that the variable budgetary slack has a positive and significant effect on PKH (Program Keluarga Harapan). This can be seen from the regression coefficient for X1, which is 0.677, meaning that each one-unit increase in budgetary slack will increase the value of PKH by 0.677 units, assuming other variables remain constant. The p-value for X1 is 0.000, indicating that budgetary slack has a statistically significant effect on PKH.

The results obtained from respondents in Kelurahan Buraen show that the practice of budgetary slack in the implementation of PKH demonstrates a positive correlation with the improvement of the program's performance. The majority of respondents stated that the PKH budget allocation is adequate, efficient, and has been able to meet community needs in areas such as education, health, economic conditions, and the quality of public services.

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Specifically, indicators representing perceptions of budgetary slack such as funding adequacy, budget flexibility, and efficiency in its use are related to increased public perception of the success of PKH across various dimensions of social welfare. This indicates that the presence of budgetary slack in this context is not dysfunctional, but rather serves as a financial buffer that allows operational adjustments to the dynamic local needs in the field.

These findings align with the views of Merchant & Van der Stede (2007), who argue that under conditions of uncertainty and operational complexity, budgetary slack can provide room for policymakers to adapt and make more responsive decisions to community needs. A study by Frasista & Jalil (2025) also found that budget participation significantly influences the emergence of budgetary slack. This supports the view that involvement in the budgeting process can create flexibility, which if well managed supports the effectiveness of programs like PKH. Conversely, these results contradict earlier findings that suggest budgetary slack tends to lead to wastefulness and reduced accountability (Lukka, 1988; Young, 1985).

Thus, it can be concluded that in the context of PKH in Kelurahan Buraen, budgetary slack has been strategically utilized to enhance the program's effectiveness and reach, as well as to support broader social goals.

In addition to budgetary slack, this study also identifies that the variable effectiveness has a positive and significant impact on the success of PKH implementation in Kelurahan Buraen. The regression coefficient for X2 is 0.202, indicating that each one-unit increase in effectiveness will increase the value of PKH by 0.202 units, assuming other variables remain constant. The p-value for X2 is 0.098, which is significant at the 10% alpha level. Effectiveness in this context is measured through indicators such as goal achievement, satisfaction levels of beneficiaries, the emergence of creative outputs or impacts from the program, and the overall intensity of target achievement.

The findings show that the higher the perceived effectiveness of PKH implementation marked by goal attainment, high beneficiary satisfaction, and the presence of social innovation or follow-up impacts the higher the perceived success of the program in the eyes of the community. This indicates that PKH's success is not only determined by budget management but also by how well the program meets social expectations and delivers tangible, sustainable results to beneficiaries.

These findings are consistent with the organizational effectiveness theory proposed by Steers (1977), which emphasizes that the effectiveness of social programs should be assessed based on goal dimensions, stakeholder satisfaction, and real output. In this case, PKH is considered successful not only administratively but also substantively, by delivering positive impacts directly felt by the beneficiaries. Another study by Darmastuti et al. (2023) also showed that PKH successfully improved community welfare through increased access to education, health, and economic opportunities. This aligns with the findings of this study, which show that program effectiveness contributes positively to PKH's success.

Table 4 also shows that the PLS analysis results indicate a Coefficient of Determination (R^2) of 0.735, meaning that 73.5% of the variation in the success of PKH in Kelurahan Buraen can be explained by budgetary slack and program effectiveness. Meanwhile, the remaining 26.5% is explained by other variables not examined in this model, such as community participation, the capacity of program implementers, local policy support, and other social environmental factors. This high R^2 value indicates that the model used in this study has good predictability, and the included variables significantly contribute to explaining the observed phenomenon.

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Thus, these findings provide a strong empirical basis that program effectiveness and strategic budget management (through budgetary slack) are key determinants in supporting the success of PKH.

Table 4. Results of Structural Model-PLS Analysis and Coefficient of Determination (R2)

Structural model		
Variable	Y (Family Hope Program)	P-Value
X1 (Budgetary slack)	0.677***	0.000
X2 (Effectiveness)	0.202*	0.098
r2_a	0.735	
Note: ***, **, and * show significance levels of 1%, 5% and 10% respectively.		

Conclusion

This study reveals a compelling finding: budgetary slack and program effectiveness significantly and positively influence the success of the Family Hope Program (PKH) in Kelurahan Buraen, South Amarasi District. Specifically, budgetary slack demonstrated a strong positive impact ($\beta=0.677, p<0.01$), indicating that strategically managed budget flexibility acts as a crucial buffer, enabling PKH agents to adapt to dynamic local needs and ultimately enhance program performance. This finding challenges conventional wisdom that often views budgetary slack solely as a source of inefficiency, aligning instead with perspectives that highlight its utility in uncertain environments. Concurrently, program effectiveness also exhibited a positive influence ($\beta=0.202, p<0.10$), underscoring that the successful attainment of program goals, beneficiary satisfaction, and the generation of tangible social impacts are vital for PKH's overall success, resonating with established theories of organizational effectiveness. The high coefficient of determination ($R2=0.735$) further confirms that these two variables explain a substantial portion of PKH's success in the study area.

Despite these robust findings, this study is subject to certain limitations. Firstly, its focus on Kelurahan Buraen, while providing in-depth local insights, may limit the generalizability of these findings to other regions with different socio-economic contexts or PKH implementation dynamics. Secondly, the quantitative approach, while effective for identifying causal relationships, may not fully capture the nuanced qualitative aspects of beneficiary experiences or the complexities of local administrative challenges.

Therefore, for future research, it is suggested to conduct similar studies in diverse geographical areas to enhance the generalizability of the findings and to incorporate mixed-methods approaches. Qualitative explorations, such as in-depth interviews with beneficiaries and implementers, could provide a richer understanding of how budgetary slack is utilized in practice and how effectiveness is perceived from various stakeholder perspectives, potentially revealing additional unexamined variables that contribute to PKH's success, such as community participation or digital transformation in public administration.

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