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# Factors Influencing Budget Absorption In Jambi University Public Service Agency Work Unit

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## **Abstract:**

**background:** Given the importance of budget absorption and the variables that affect it specifically in current financial management, this research is focused on budget planning, human resources, procurement of goods/services, administration, organizational commitment, and participation in budgeting. From this background and phenomenon, it motivated researchers to conduct research entitled Factors Influencing Budget Absorption in the Work Unit of the Jambi University Public Service Agency.

**Materials and Methods:** The data analysis method used in this study is multiple regression analysis with the help of SPSS 24.0 for Windows. A good regression model must have a normal or close to normal data distribution and be free from classical assumptions consisting of, normality test, heteroscedasticity test, and multicollinearity test. After the data has been successfully collected, prior to analysis it is first tested for deviations from the classical assumptions.

**Results:** Testing hypothesis 1 shows the results of the analysis in the form of a calculated F value of 3.662 and a significance value of 0.003 in a positive direction. The value of 0.003 is much smaller than the tolerated significance level of 0.05, so based on the results of significance it shows that statistically budget participation, organizational commitment, budget planning, human resources, administration, procurement of goods/services positive and significant effect on budget absorption. Testing hypothesis 2, variable regression coefficient budget planning (X1). Variable significance level budget planning (X1) is  $0.039 < (0.05)$ , thus the second hypothesis is accepted. Testing hypothesis 3, the regression coefficient of the variable quality of human resources (X2). the quality of human resources (X2) is  $0.262 > (0.05)$ , thus the third hypothesis is rejected. Testing hypothesis 4, variable regression coefficient procurement of goods/services (X3). Variable significance level procurement of goods/services (X3) is  $0.266 > (0.05)$ , thus the fourth hypothesis is rejected. Testing hypothesis 5, the regression coefficient of the administrative variable (X4). The significance level of the administration variable (X4) is  $0.642 > (0.05)$ , thus the fifth hypothesis is rejected. Testing hypothesis 6, the regression coefficient of organizational commitment variable (X5). The significance level of the organizational commitment variable (X5) is  $0.593 > (0.05)$ , thus the sixth hypothesis is rejected. Testing hypothesis 7, the regression coefficient of the budgeting participation variable (X6). The significance level of the budgeting participation variable (X6) is  $0.024 < (0.05)$ , thus the seventh hypothesis is accepted.

**Conclusion:** Budget planning, human resources, procurement of goods/services, administration, organizational commitment, and participation in budgeting have a positive effect on budget absorption. Budget planning has a significant effect on budget absorption. Human resources have no significant effect on budget absorption. Procurement of goods/services has no significant effect on budget absorption. Administration has no significant effect on budget absorption. Organizational commitment has no significant effect on the absorption of the work budget. Participation in preparing the budget has a significant effect on budget absorption.

**Keyword:** Budget planning; human Resources; procurement of goods/services; administration; organizational commitment; and participation in budget preparation.

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## I. Introduction

The low absorption of government budgets has attracted several studies, among others (Wadi et al., 2017) find determinants that influence the absorption of regional work unit budgets, including budget planning, internal work unit issues, issues of goods and services procurement mechanisms, planning documents, money supply mechanisms, changes in money supply, human resources, standard operating procedures and performance evaluations has not been properly implemented in internal work units. Several previous studies that tested budget absorption left research gaps regarding the effect of budget planning, human resources, procurement of goods/services, administration, organizational commitment, and budgeting participation on budget absorption. Research on the factors that influence budget absorption has also been carried out previously by (Ramdhani & Anisa, 2017) who examines the Influence of Budget Planning, Quality of Human Resources and Budget Execution on Budget Absorption. The results of this study indicate that the variables of budget planning, quality of human resources and budget execution have a significant positive effect on budget absorption. Research aimed at examining budget absorption was also carried out by (Rifai et al., 2016). The results of his research show that planning, regulation, implementation, decentralization, coordination and human resources have no effect on delays in budget absorption. This research was inspired by previous research by (Ulandari et al., 2021), which the

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study tested Factors Affecting Absorption of Expenditure Budgets in Regional Work Units With Administration as Moderator. The results of the study show that planning has a negative and significant effect on budget absorption. Human resources and procurement of goods/services have a positive effect on budget absorption. Meanwhile, administration has a negative effect on the relationship between planning, human resources and procurement of goods/services with budget absorption. Given the importance of budget absorption and the variables that affect it specifically in current financial management, this research is focused on budget planning, human resources, procurement of goods/services, administration, organizational commitment, and participation in budgeting. From this background and phenomenon,

### **II. Materials And Methods**

#### **Object of research**

Determining the right object in a research will also help expedite the research activity. In addition, the right research object can also produce research or research results that are very good and useful for readers. The research object that is the focus of this research is the Jambi University Public Service Agency Work Unit.

#### **Research subject**

Research subjects are who will participate in your research, or from where, or to whom the data is attached. The research subjects in this study were Jambi University Public Service Unit Employees.

#### **Population and Research Sample**

Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2020). This type of research uses a census sample (total sampling). Total sample is a sample return technique in which all members of the population are sampled, namely 76 samples.

#### **Data analysis method**

Quantitative analysis emphasizes testing theories through measuring research variables with numbers and performing data analysis with statistical procedures (Indriantoro, 2009). Quantitative analysis consists of data quality tests and classical assumption tests.

#### **Data Quality Test**

The data quality test is intended to determine how much the level of consistency and accuracy of the data collected from the use of a research instrument in the form of a questionnaire. Testing the quality of research data can be carried out by testing the validity and reliability tests.

#### **Validity test**

The validity test was carried out by looking at the correlation between the scores of the question items and the total score of the variables through the SPSS program. The basis for decision making is if the value of  $r_{count} > r_{table}$ . The technique used for validity testing is carried out using the Pearson product moment correlation coefficient.

Henceforth, in calculating the validity of the data, tools with the SPSS program will be used. The validity test was carried out by comparing the value of  $r_{count}$  with  $r_{table}$  for degree of freedom ( $df = n - 2$ ), in this case  $n$  is the number of samples.

#### **Reliability Test**

The indicator for the reliability test is Cronbach Alpha, if the Cronbach Alpha value  $> 0.6$  indicates the instrument used is reliable (Ghozali, 2016). The results of the questionnaire reliability test depended on the seriousness of the respondents in answering all the research question items.

#### **Classic assumption test**

A good regression model must have a normal or close to normal data distribution and be free from classical assumptions which consist of, normality test, heteroscedasticity test, and multicollinearity test.

#### **Multiple Linear Regression Analysis**

This analysis technique is needed in various decision making both in the formulation of management policies and in scientific studies. Multiple regression analysis in this study was used to determine the effect of budget planning, human resources, procurement of goods/services, administration, organizational commitment and budgeting participation on budget absorption. The regression equation with panel data is as follows: Budget absorption (Y) and independent variables namely budget planning (X1), human resources (X2), procurement of goods/services (X3), administration (X4), organizational commitment (X5) and participation in budget preparation (X6).

$$Y_{it} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

#### **Hypothesis test**

In general, the stages of testing the hypothesis used consist of three stages, namely the F-statistical test, the statistical T-test, and the coefficient of multiple determination (R<sup>2</sup>).

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## III. Results

### Data analysis

The data analysis method used in this study is multiple regression analysis with the help of SPSS 24.0 for Windows.

### Regression Multiple Linear

The following are the results of regression testing multiple regression which are presented in the table below:

**Table No. 1: Results of Multiple Linear Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	2,337	1,802		1,297	.199		
	Budget Planning	.242	.115	.284	2.106	.039	.625	1,599
	Human Resources	.069	.061	.147	1,130	.262	.670	1,493
	Procurement of goods/services	.156	.139	.163	1.122	.266	.538	1857
	Administration	.057	.122	.066	.467	.642	.568	1,761
	Organizational Commitment	.034	.063	.073	.537	.593	.621	1,609
	Budgeting Participation	.052	.081	.083	.641	.024	.674	1,483

a. Dependent Variable: Budget Absorption

From the results of the regression based on table 4.13, the regression equation is obtained as follows:

$$Y_{it} = 2.337 + 0.242X_1 + 0.069X_2 + 0.156X_3 + 0.057X_4 + 0.034X_5 + 0.052X_6 + e$$

The multiple regression equation is interpreted as follows:

1. A constant of 2.337 means that budget planning (X1), human resources (X2), procurement of goods/services (X3), administration (X4), organizational commitment (X5) and participation in budgeting (X6). assumed = 0, then budget absorption (Y) is constantly worth 2.337.
2. The regression coefficient of the budget planning variable (X1) has a positive value of 0.242. This indicates that by adding one budget planning unit, there will be an increase in budget absorption of 0.242 and vice versa.
3. The regression coefficient of the human resources variable (X2) has a positive value of 0.069. This shows that with the addition of one unit of human resources there will be an increase in budget absorption of 0.069 and vice versa.
4. The regression coefficient of the variable procurement of goods/services (X3) has a positive value of 0.156. This shows that with the addition of one unit of procurement of goods/services there will be an increase in budget absorption of 0.156 and vice versa.
5. The regression coefficient of the administrative variable (X4) has a positive value of 0.057. This shows that with the addition of one administrative unit there will be an increase in budget absorption of 0.057 and vice versa.
6. The regression coefficient of the organizational commitment variable (X5) has a positive value of 0.034. This shows that by adding one unit of organizational commitment, there will be an increase in budget absorption of 0.034 and vice versa.
7. The regression coefficient of the budgeting participation variable (X6) has a positive value of 0.052. This indicates that with the addition of one unit of participation in preparing the budget, there will be an increase in budget absorption of 0.042 and vice versa.

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### Hypothesis test

#### Simultaneous Test (Test F)

The results of the F test in this study can be seen in the table below:

**Table No. 2: Statistical Test Results F**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	80007	6	13,334	3,662	.003b
	Residual	240,350	66	3,642		
	Total	320,356	72			

a. Dependent Variable: Budget Absorption

b. Predictors: (Constant), Participation in Budgeting, Organizational Commitment, Budget Planning, Human Resources, Administration, Procurement of Goods/Services

Based on table 2, the test results are explained as follows:

Testing the hypothesis regarding the effect of variables budget participation, organizational commitment, budget planning, human resources, administration, procurement of goods/services effect on budget absorption by showing the results of the analysis in the form of a calculated F value of 3.662 and a significance value of 0.003 in a positive direction. The value of 0.003 is much smaller than the tolerated significance level of 0.05, so based on the results of significance it shows that statistically budget participation, organizational commitment, budget planning, human resources, administration, procurement of goods/services positive and significant effect on budget absorption.

#### Partial Test (t test)

The t statistical test is used to determine whether the independent variable (X) has a significant effect on the dependent variable (Y). Individual parameter testing is intended to see whether the individual variables have an influence on the dependent variables assuming the other independent variables are constant (Ghozali, 2016).

To find out whether the effect is significant or not is through calculations that can be used to accept or reject the formulated hypothesis, namely by looking at a significance smaller than 0.05,  $H_0$  is rejected or  $H_a$  is accepted, meaning that partially the independent variable has a significant effect on the dependent variable (Ghozali, 2016).

**Table No. 3: Statistical Test Results t**

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	std. Error	Betas	t	Sig.	tolerance	VIF
1	(Constant)	2,337	1,802		1,297	.199		
	Budget Planning	.242	.115	.284	2.106	.039	.625	1,599
	Human Resources	.069	.061	.147	1,130	.262	.670	1,493
	Procurement of goods/services	.156	.139	.163	1.122	.266	.538	1,857
	Administration	.057	.122	.066	.467	.642	.568	1,761
	Organizational Commitment	.034	.063	.073	.537	.593	.621	1,609
	Budgeting Participation	.052	.081	.083	.641	.024	.674	1,483

b. Dependent Variable: Budget Absorption

Based on table 3, the test results are explained as follows:

- 1 Testing hypothesis 2, variable regression coefficient budget planning (X1). Variable significance level budget planning (X1) is  $0.039 < (0.05)$ , thus the second hypothesis is accepted. From these results it can be concluded that budget planning partially significant effect on budget absorption.
- 2 Testing hypothesis 3, the regression coefficient of the variable quality of human resources (X2). the quality of human resources (X2) is  $0.262 > (0.05)$ , thus the third hypothesis is rejected. From these results it can be concluded that the quality of human resources partially has no significant effect on budget absorption.
- 3 Testing hypothesis 4, variable regression coefficient procurement of goods/services (X3). Variable significance level procurement of goods/services (X3) is  $0.266 > (0.05)$ , thus the fourth hypothesis is rejected. From these results it can be concluded that procurement of goods/services partially no significant effect on budget absorption.
- 4 Testing hypothesis 5, the regression coefficient of the administrative variable (X4). The significance level of the administration variable (X4) is  $0.642 > (0.05)$ , thus the fifth hypothesis is rejected. From these results it can be concluded that administration partially has no significant effect on budget absorption.

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- 5 Testing hypothesis 6, the regression coefficient of organizational commitment variable (X5). The significance level of the organizational commitment variable (X5) is  $0.593 > (0.05)$ , thus the sixth hypothesis is rejected. From these results it can be concluded that organizational commitment partially has no significant effect on budget absorption.
- 6 Testing hypothesis 7, the regression coefficient of the budgeting participation variable (X6). The significance level of the budgeting participation variable (X6) is  $0.024 < (0.05)$ , thus the seventh hypothesis is accepted. From these results it can be concluded that participation in budgeting partially has a significant effect on budget absorption.

### **Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination test (R<sup>2</sup>) was carried out to see how far the model's ability to explain the variance of the dependent variable (Ghozali, 2016). With the coefficient of determination (R<sup>2</sup>) it can be seen to what extent the variables of budget participation, quality of human resources, government internal control systems, functional supervision and work motivation affect budget absorption. The closer to the value of 1 or 100%, the greater the influence of the independent variables on the dependent variable.

**Table No. 4 Determination Coefficient Results  
Summary model b**

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	R Square Change	Change Statistics			Sig. FChange
						Fchange	df1	df2	
1	.500a	.250	.182	1.90831	.250	3,662	6	66	.003

a. Predictors: (Constant), Participation in Budgeting, Organizational Commitment, Budget Planning, Human Resources, Administration, Procurement of Goods/Services

b. Dependent Variable: Budget Absorption

Based on table 4, the R Square value is 0.25 or 25%. This shows that the percentage contribution of the independent variable to the dependent variable simultaneously is 25%, so it is included in the low category. While the remaining 75% is influenced or explained by other variables not included in this research model. Because to know the size of the independent variable in influencing the dependent variable can be seen through the value of the coefficient of determination shown by the value of Adjusted R Square (R<sup>2</sup>).

## **IV. Discussion**

### **Influence Budget Planning, Human Resources, Procurement of Goods/Services, Administration, Organizational Commitment, And Budgeting Participation To Budget Absorption**

The results of the analysis show that budget planning, human resources, procurement of goods/services, administration, organizational commitment, and budgetary participation significantly positive effect on budget absorption. This is indicated by the variable significance level budget planning, human resources, procurement of goods/services, administration, organizational commitment, and budgetary participation to budget absorption of  $0.003 < (0.05)$ .

#### **Influence Budget Planning To Budget Absorption**

The results of testing the second hypothesis (H2) show that budget planning has an significant effect on budget absorption. The significance level of the budget planning variable (X1) is  $0.039 < (0.05)$ , thus H0 is accepted. From these results it can be concluded that partially budget planning has an effect on absorption. Thus the higher the level of budget planning, the absorption of the budget will increase. Meanwhile, the results of interviews with respondents also stated that budget planning can influence budget absorption well.

#### **Influence Human Resources To Budget Absorption**

The results of testing the third hypothesis (H3) show that human resources have no significant effect on budget absorption. The significance level of the human resources variable (X2) is  $0.262 > (0.05)$ , thus H0 is rejected. From these results it can be concluded that partially human resources have no effect on absorption. Thus the higher the level of human resources, the lower the absorption of the budget.

#### **Influence Procurement of goods/services To Budget Absorption**

The results of testing the fourth hypothesis (H4) show that the procurement of goods/services has no significant effect on budget absorption. The level of significance for the procurement of goods/services variable (X3) is  $0.266 > (0.05)$ , thus H0 is rejected. From these results it can be concluded that partially procurement of goods/services has no effect on absorption. Thus the higher the level of procurement of goods/services, the absorption of the budget will decrease. Meanwhile, the results of interviews with respondents are inversely proportional to the results of the analysis where the procurement of goods/services can affect budget absorption properly.

#### **Influence Administration To Budget Absorption**

The results of testing the fifth hypothesis (H5) show that administration has no significant effect on budget absorption. The significance level of the administration variable (X4) is  $0.642 > (0.05)$ , thus H0 is rejected. From these results it can be concluded that partially administration has no effect on absorption. Thus, the higher the

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administrative level, the lower the absorption of the budget. Meanwhile, the results of interviews with respondents also stated that recording in budget administration did not affect budget absorption properly.

### **Influence Organizational Commitment To Budget Absorption**

The results of testing the sixth hypothesis (H6) show that organizational commitment has no significant effect on budget absorption. The significance level of the organizational commitment variable (X4) is  $0.593 > (0.05)$ , thus  $H_0$  is rejected. From these results it can be concluded that partially organizational commitment has no effect on absorption. Thus the higher the level of organizational commitment, the lower the absorption of the budget. Meanwhile, the results of interviews with respondents are inversely proportional to the results of the analysis where organizational commitment can influence budget absorption well.

### **Influence Budgeting Participation To Budget Absorption**

The results of testing the second hypothesis (H7) show that participation in budgeting has an significant effect on budget absorption. The significance level of the budgeting participation variable (X6) is  $0.024 < (0.05)$ , thus  $H_0$  is accepted. From these results it can be concluded that partially budgeting participation has an effect on absorption. Thus the higher the level of participation in preparing the budget, the absorption of the budget will increase. Meanwhile, the results of interviews with respondents also stated that participation in budgeting can influence budget absorption well.

## **V. Conclusion**

Based on the results of the analysis and discussion described in the previous chapter, the following conclusions can be drawn:

1. Budget planning, human resources, procurement of goods/services, administration, organizational commitment, and participation in budgeting have a positive effect on budget absorption in the Jambi University Public Service Agency work unit.
2. Budget planning has significant affects the absorption of the budget in the Jambi University Public Service Agency work unit.
3. Human resources have no significant effect on budget absorption in the Jambi University Public Service Agency work unit.
4. Procurement of goods/services has not significant affect the absorption of the budget in the Jambi University Public Service Agency work unit.
5. Administration has no significant effect on budget absorption in the Jambi University Public Service Agency work unit.
6. Organizational commitment has no significant effect on the absorption of the work budget in the Jambi University Public Service Agency work unit.
7. Participation in preparing the budget has a significant affects the absorption of the budget in the Jambi University Public Service Agency work unit.

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