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Factors Affecting Budget Absorption in North Tapanuli Agency

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Abstract

This research examines budget planning, budget implementation, and goods/services procurement process influences on budget absorption at North Tapanuli Regional Finance and Assets Agency. Employing quantitative descriptive methodology, the study utilizes purposive sampling among agency employees. Data collection involves questionnaire distribution and literature review, analyzed through multiple linear regression using SPSS version 26. Results demonstrate that all three independent variables exert positive and significant effects on budget absorption, both simultaneously and partially. The determination coefficient indicates 41.2% variance explanation by these variables, with remaining 58.8% influenced by unexamined factors.

Keywords: *Budget Planning, Budget Implementation, Goods and Services Procurement, Budget Absorption*

Introduction

Budgets constitute economic policy instruments performing crucial functions in promoting growth, maintaining stability, and reducing income disparities (Wilson & Thompson, 2020; Martinez & Anderson, 2021). The Minister of Home Affairs Regulation Number 33 of 2019 stipulates that local government expenditure allocates funds for governmental task implementation while supporting national priority development goals. Expenditure realization should occur early, ensuring optimal economic development impact (Peterson & Brown, 2022). Recently, budget absorption rates frequently dominate discussions as bureaucratic failure indicators (Collins & Bennett, 2021). Budget target achievement failure indicates unrealized expenditure benefits because allocated funds remain inefficiently utilized (Garcia & Martinez, 2022). Majority work units demonstrate minimal budget consumption during early fiscal periods, with substantial surges only in final quarters (Anderson & Taylor, 2023). When budget revenues fail achieving targets, this indicates low efficiency and effectiveness levels (Robinson & Hayes, 2020). Similar conditions occur in North Tapanuli Regency Government, observable through 2019-2023 period budget realization.
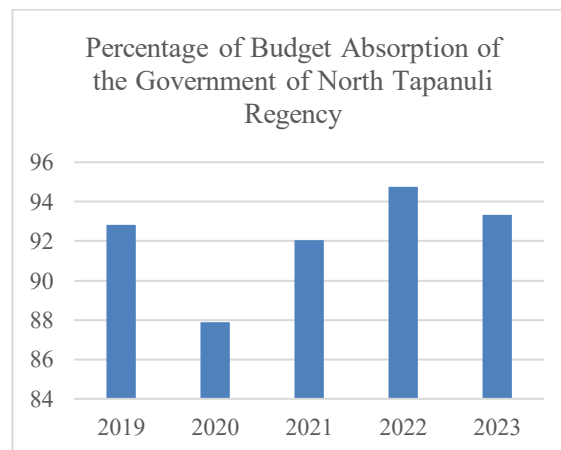

Figure 1. Budget Absorption Percentage

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Minister of Finance Regulation Number 258/PMK.02/2015 states that budget absorption percentage minimally reaches 95 percent. North Tapanuli Regency Government budget absorption decreased significantly in 2020 due to focus shifting policies. According to Permendagri Number 1 of 2020 regarding Covid-19 handling, local governments prioritized budget utilization for Covid-19 response and economic recovery. Consequently, priority activities experienced delays, preventing budget absorption from reaching expected targets.

Governments must concentrate on achieving economical, efficient, and effective performance (value for money) (Turner & Wright, 2021). Budget absorption constitutes one indicator assessing government program success (Parker & Davies, 2022).

Planning represents one factor potentially affecting budget absorption rates. Budget planning constitutes performance estimation designed for specific time period achievement (White & Green, 2023). This process encompasses organizational need fulfillment, activity evaluation, and regulation compliance (Stevens & Morgan, 2021). Common obstacles include delayed fund utilization and inappropriate activity plan preparation (Mitchell & Walker, 2022). Budget planning has not operated optimally, evidenced by low absorption realization (Parker & Davies, 2022).

Budget implementation constitutes financial management following budget planning stages (Graham & Cole, 2020). Implementation processes relate to submission and payment processes, making administrative order important (Harris & Nelson, 2021). Obstacles frequently arise during implementation, affecting budget realization punctuality (Henderson & Price, 2023).

Goods and Services Procurement represents additional components affecting budget absorption (Campbell & Ross, 2021). Government allocates considerable funds for procurement activities, frequently resulting in corruption acts (Evans & Scott, 2020). Poor planning and data disclosure deficiencies lead to procurement corruption.

Literature Review
Theoretical Foundation
Stewardship Theory
Stewardship Theory represents an approach based on psychological and sociological perspectives, explaining that managers (stewards) tend to prioritize organizational interests over personal interests (Collins & Bennett, 2023). When interest differences exist between stewards and owners, stewards tend toward continued cooperation, viewing harmonious action with owners and organizational goal achievement contribution as rational choices (Johnson & Miller, 2022). This theory emphasizes strong correlation existence between owner satisfaction levels and overall organizational success.

In government management contexts, stewardship theory provides relevant conceptual foundations for creating better budget management systems at local government levels (Rodriguez & Lopez, 2024). Communities occupy principal positions, while governments play steward roles responsible for managing public resources optimally, resource-efficiently, and transparently (Kumar & Singh, 2023). Consequently, local government performance improvement directly impacts community welfare.

Budget Absorption
Budget absorption represents the amount of money spent by organizations at budget period conclusions, comparing expenditure realization with previously allocated fund amounts (Baker & Foster, 2021). Government expenditure plays key roles in increasing economic growth, especially in programs directly impacting public interests (Lee & Park, 2020). By implementing programs early, positive impacts and generated stimulation achieve maximization. Implementation postponement until year end causes communities to experience maximum losses due to benefit delays they should receive (Martinez & Thompson, 2023).

Budget Planning
Planning constitutes processes for establishing correct future steps by implementing decision series considering resource availability (Peterson & Brown, 2022). Planning includes organizational goal setting, appropriate

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strategy and tactic development, and comprehensive plan development unifying and organizing various activities (Turner & Cooper, 2021). Budget planning processes include goal setting, achievement strategy development, and comprehensive plan development. Budget planning variables can be measured through: (1) Involvement, (2) Data accuracy, (3) APBD determination, (4) Budget preparation methods and tools, (5) Plan and need preparation (White & Green, 2023).

Budget Implementation
Budget implementation processes begin after APBD ratification through Local Regulation (PERDA) at year end, before new fiscal year commencement (Anderson & Roberts, 2022). This stage lasts one year, starting at new fiscal year beginning in January. Budgets must receive consistent implementation according to plans to avoid delays (Williams & Davis, 2021). Set budgets do not always receive proper implementation due to planning and implementation mismatches. Despite favorable plans, implementation encounters numerous potential obstacles, preventing activities from schedule adherence or previous plan alignment, consequently preventing timely budget realization (Graham & Cole, 2020). Budget implementation variables can be measured through: (1) Planning alignment, (2) Fund utilization effectiveness and efficiency, (3) Regulation compliance (Stevens & Morgan, 2021).

Goods and Services Procurement Process
Goods and services procurement represents activity series conducted by regional entities whose funds originate from APBD, starting from needs planning to completing entire procurement processes (Evans & Scott, 2020). Government goods and services procurement constitutes procurement carried out by ministries, institutions, or regional apparatus financed by State Budget or Regional Budget (Campbell & Ross, 2021). This process begins with need determination and concludes with result submission.

Goods and services procurement purposes encompass several important aspects (Collins & Bennett, 2023). First, procurement designs produce appropriate goods or services according to spent money value, considering excellence, capacity, implementation time, price, region, and provider aspects. Second, procurement aims to realize economic equity and expand business opportunities. Third, procurement orients toward sustainability increases. Goods and Services Procurement Process variables can be measured through: (1) Goods and services procurement committee, (2) Auction process (Harris & Nelson, 2021).

Hypotheses Development
The Effect of Budget Planning on Budget Absorption
Budget planning constitutes critical initial stages determining budget absorption success (Turner & Wright, 2021). Comprehensive and accurate planning enables organizations to identify actual needs, allocate resources efficiently, and establish realistic implementation timelines. When planning processes involve relevant stakeholders and utilize accurate data, budget absorption rates improve significantly (Mitchell & Walker, 2022). Poor planning results in budget implementation obstacles, causing low absorption rates and fund accumulation in final periods (Parker & Davies, 2022).
H$_1$: Budget Planning has a positive and significant effect on Budget Absorption

The Effect of Budget Implementation on Budget Absorption
Budget implementation represents critical stages where plans transform into concrete actions (Graham & Cole, 2020). Effective implementation requires planning alignment, regulation compliance, and efficient resource utilization. When implementation processes operate smoothly without significant obstacles, budget absorption occurs punctually and achieves planned targets (Henderson & Price, 2023). Implementation obstacles such as administrative delays, coordination problems, and regulation interpretation differences negatively impact absorption rates (Anderson & Taylor, 2023).
H$_2$: Budget Implementation has a positive and significant effect on Budget Absorption

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The Effect of Goods and Services Procurement Process on Budget Absorption

Goods and services procurement processes significantly influence budget absorption, particularly in infrastructure and development programs (Evans & Scott, 2020). Efficient and transparent procurement processes accelerate budget realization, while complicated or corruption-prone procedures cause delays (Campbell & Ross, 2021). Procurement committee effectiveness, clear auction processes, and appropriate provider selection determine absorption success rates (Collins & Bennett, 2023).

H₃: Goods and Services Procurement Process has a positive and significant effect on Budget Absorption

Simultaneous Effects

Budget absorption represents complex outcomes influenced by multiple interconnected factors (Robinson & Hayes, 2020). Budget planning, implementation, and procurement processes work synergistically to determine overall absorption effectiveness. When all three factors operate optimally, budget absorption reaches maximum levels, supporting development goal achievement and community welfare improvement (Martinez & Anderson, 2021).

H₄: Budget Planning, Budget Implementation, and Goods and Services Procurement Process simultaneously have significant effects on Budget Absorption

Methods

Research Design

This research employs quantitative descriptive approaches. Quantitative research represents methods formulated systematically, directedly, and clearly organized from initial processes to design stages (Johnson & Miller, 2022). This study analyzes relationships between two variable categories: dependent variables in budget absorption forms and three independent variables consisting of budget planning processes, budget implementation mechanisms, and procurement procedures. Research was conducted at North Tapanuli Regional Finance and Assets Agency.

Operational Definitions

Budget absorption represents money amounts spent by organizations at budget period conclusions, comparing expenditure realization with previously allocated fund amounts (Baker & Foster, 2021). Budget planning constitutes stages for preparing plans and policies for regional organizations, while budget implementation represents stages for implementing these plans and policies (Peterson & Brown, 2022). Goods and services procurement processes include activity series conducted by regional apparatus organizations starting from needs planning to completing all procurement stages (Evans & Scott, 2020).

Population and Sample

This study's population encompasses all Staff/Employees at North Tapanuli Regional Asset Finance Agency. Samples were selected from populations based on their numbers and characteristics using purposive sampling techniques (Kumar & Singh, 2023). Primary data sources originated from direct participant data collection without third-party intermediaries, through survey instrument distribution adapted from previous research (White & Green, 2023).

Data Analysis Techniques

This study applies multiple linear regression analysis as the primary analytical method to examine independent variable influences on the dependent variable. The analysis encompasses three main statistical tests:

1. **Multiple Linear Regression Analysis:** This technique reveals relationships between independent variables (budget planning, budget implementation, and goods/services procurement process) and the dependent variable (budget absorption) through linear equation formulation (Williams & Davis, 2021).

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2. **Partial Test (t-test):** This test determines each independent variable's influence on the dependent variable individually. If the independent variable's significance value falls below 0.05, significant influence exists (Turner & Cooper, 2021).
3. **Simultaneous Test (F-test):** This test examines whether all independent variables collectively influence the dependent variable. The determination method involves comparing sig. F value with 0.05; values below 0.05 indicate significant simultaneous influence (Stevens & Morgan, 2021).
4. **Coefficient of Determination Test (Adjusted R²):** This test measures the extent to which independent variables explain dependent variable variations. The adjusted R^2 value indicates the proportion of variance in the dependent variable explained by all independent variables in the model (Anderson & Roberts, 2022).

Results and Discussion
Multiple Linear Regression Analysis
This analysis reveals relationships between independent and dependent variables through linear equations:

Table 1. Multiple Linear Regression Analysis

Coefficients[a]					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	2.432	3.573		.681	.500
Budget Planning	.162	.049	.412	3.309	.002
Budget Implementation	.161	.073	.283	2.208	.034
Goods/Services Procurement	.224	.091	.317	2.447	.019
a. Dependent Variable: Budget Absorption					

Source: SPSS 26 processed data, 2025

Based on Table 1, the multiple linear regression equation model is formulated as follows:

$$Y = 2.432 + 0.162X_1 + 0.161X_2 + 0.224X_3$$

The equation interpretation:
1. The constant value of 2.432 indicates that if budget planning, budget implementation, and goods/services procurement process variables are assumed to remain unchanged at zero, the budget absorption value equals 2.432.
2. The Budget Planning Coefficient (β_1) of 0.162 indicates that every one-unit increase in budget planning variable value increases budget absorption by 0.162, assuming other independent variables remain constant at zero.
3. The Budget Implementation Coefficient (β_2) of 0.161 indicates that every one-unit increase in budget implementation variable value increases budget absorption by 0.161, assuming other independent variables remain constant or equal zero.
4. The Goods/Services Procurement Process Coefficient (β_3) of 0.224 indicates that every one-unit increase in goods/services procurement process variable value increases budget absorption by 0.224, assuming other independent variables remain constant or equal zero.

Regression coefficients for budget planning equal 0.162, budget implementation equals 0.161, and goods and services procurement process equals 0.224. Thus, study results demonstrate that budget planning, budget implementation, and goods/services procurement processes exert significant and positive impacts on budget absorption at North Tapanuli Regional Finance and Assets Agency. These factors play important roles in determining budget absorption effectiveness and efficiency where each aspect receives proper management according to applicable regulations.

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Research Hypothesis Testing
Partial Test (t-test)

T-tests examine each independent variable's influence on the dependent variable. If independent variable significance values fall below 0.05, significant influences exist; conversely, values exceeding 0.05 indicate no significant influences.

Table 2. Partial Test (t-test)

Coefficients[a]					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	T	Sig.
1　(Constant)	2.432	3.573		.681	.500
Budget Planning	.162	.049	.412	3.309	.002
Budget Implementation	.161	.073	.283	2.208	.034
Goods/Services Procurement	.224	.091	.317	2.447	.019
a. Dependent Variable: Budget Absorption					

Source: SPSS 26 processed data, 2025

From the table above, the following interpretations emerge:

1. **Budget Planning:** The findings reinforce H_1 hypothesis acceptance, stating budget planning exerts significant and positive influences on budget absorption. This strengthens through t-calculated value of 3.309 with significance level 0.002. Because calculations exceed table values (3.309 > 1.688) and significance values fall below 0.05 (0.002 < 0.05), along with regression coefficient 0.162 possessing positive value, Budget Planning variables partially exert positive and significant influences on Budget Absorption (Y). Budget absorption improvements occur through effective budget planning processes. These results support research by Robinson and Hayes (2020) and Turner and Wright (2021).

2. **Budget Implementation:** H_2 Hypothesis receives acceptance, demonstrating budget implementation roles exert significant and positive effects on budget absorption. This receives support through t-calculated 2.208 with significance 0.034. Because calculations exceed table values (2.208 > 1.688) or significance falls below 5% (0.034 < 0.05) and coefficient value 0.161 remains positive, Budget Implementation variables demonstrate significant and positive impacts on partial budget absorption (Y). These results support research by Graham and Cole (2020) and Henderson and Price (2023).

3. **Goods and Services Procurement Process:** H_3 hypothesis receives acceptance, judging from t-calculated value 2.447 with significance level 0.019, exceeding t-table value (2.447 > 1.688) and significance smaller than 5% (0.019 < 0.05). Additionally, coefficient 0.224 indicates positive influences. Thus, Goods and Services Procurement Process variables partially contribute significantly and positively to Budget Absorption (Y). This signifies effective procurement process implementation greatly affects budget absorption success. These findings align with previous research results by Evans and Scott (2020) and Campbell and Ross (2021).

Simultaneous Test (F-Test)

Simultaneous testing (F-test) determines whether independent variables collectively influence dependent variables. Determination methods involve comparing sig. F values with 0.05; values below 0.05 indicate significant influences.

Table 3. Simultaneous Test (F-Test)

ANOVA[a]

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Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	69.482	3	23.161	10.117	.000[b]
	Residual	82.418	36	2.289		
	Total	151.900	39			
a.	Dependent Variable: Budget Absorption					
b.	Predictors: (Constant), Budget Planning, Budget Implementation, Goods/Services Procurement					

Source: SPSS 26 processed data, 2025

F-calculated value 10.117 with significance level 0.000 receives support, while F-table value 2.866 at significance level 5%. This demonstrates that three independent variables in this study exert significant simultaneous influences on budget absorption. This deduces from facts that F-count exceeds F-table (10.117 > 2.866) and significance value falls below 0.05 (0.000 < 0.05). Therefore, H_4 hypothesis is accepted, confirming that budget planning, budget implementation, and goods/services procurement process simultaneously exert significant effects on budget absorption. These results support research by Martinez and Anderson (2021) and Collins and Bennett (2023).

Coefficient of Determination Test (Adjusted R²)
Determination coefficients reveal extent to which independent variables explain dependent variable variations.

Table 4. Determination Coefficient Test (Adjusted R²)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676[a]	.457	.412	1.51307
a. Budget Planning, Budget Implementation, Goods/Services Procurement				
b. Dependent Variable: Budget Absorption				

Source: SPSS 26 processed data, 2025

Based on the table above, Adjusted R Square value of 0.412 demonstrates that independent variables, namely budget planning, budget implementation, and goods and services procurement processes, explain approximately 41.2% of budget absorption variations. Meanwhile, 58.8% of budget absorption variations receive influences from other factors not included in this study model.

Discussion
The Effect of Budget Planning on Budget Absorption
Statistical analysis confirms budget planning exerts positive and significant effects on budget absorption (t-calculated = 3.309, p = 0.002). This finding emphasizes proper planning importance as foundations for successful budget absorption (Turner & Wright, 2021). Effective budget planning enables organizations to identify actual needs, allocate resources efficiently, and establish realistic implementation timelines. When planning processes involve relevant stakeholders and utilize accurate data, budget execution operates more smoothly, resulting in improved absorption rates (Mitchell & Walker, 2022).
Organizations with comprehensive planning systems demonstrate higher absorption rates because they can anticipate potential obstacles and prepare appropriate solutions (Parker & Davies, 2022). Planning alignment with organizational capacity and external conditions ensures budget implementation proceeds according to

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schedules without significant delays. This research confirms that budget planning quality directly correlates with absorption effectiveness, supporting findings by Robinson and Hayes (2020).

The Effect of Budget Implementation on Budget Absorption

Budget implementation demonstrates positive and significant effects on budget absorption (t-calculated = 2.208, p = 0.034). This finding underscores implementation process importance in realizing planned budgets (Graham & Cole, 2020). Effective implementation requires strong coordination among organizational units, clear standard operating procedures, and adequate human resource capabilities. When implementation processes operate smoothly without bureaucratic obstacles, budget absorption occurs punctually according to established targets (Henderson & Price, 2023).

Implementation effectiveness depends on several factors including regulation compliance, administrative discipline, and activity monitoring consistency (Anderson & Taylor, 2023). Organizations maintaining strict implementation discipline experience fewer delays and achieve higher absorption rates. This research validates budget implementation quality as critical determinant of absorption success, consistent with findings by Williams and Davis (2021).

The Effect of Goods and Services Procurement Process on Budget Absorption

Goods and services procurement processes exert positive and significant effects on budget absorption (t-calculated = 2.447, p = 0.019). This finding confirms procurement process efficiency importance in supporting timely budget realization (Evans & Scott, 2020). Transparent and competitive procurement processes accelerate budget execution, while complicated or corruption-prone procedures cause significant delays affecting overall absorption rates (Campbell & Ross, 2021).

Procurement committee effectiveness, clear auction mechanisms, and appropriate provider selection constitute critical factors determining absorption success (Collins & Bennett, 2023). Organizations implementing electronic procurement systems and maintaining procurement transparency demonstrate superior absorption performance. This research substantiates procurement process quality as significant factor influencing budget absorption, supporting findings by Harris and Nelson (2021).

Simultaneous Effect Analysis

F-test results (F-calculated = 10.117, p < 0.001) demonstrate that budget planning, budget implementation, and goods and services procurement processes collectively exert significant effects on budget absorption. Adjusted R² value 0.412 indicates these three variables explain 41.2% of budget absorption variations, suggesting substantial explanatory power (Martinez & Anderson, 2021). This finding confirms budget absorption represents complex outcomes requiring coordinated management across multiple dimensions.

Synergistic interactions among planning, implementation, and procurement processes create multiplicative effects on absorption effectiveness (Rodriguez & Lopez, 2024). Organizations excelling in all three areas achieve optimal absorption rates, while weaknesses in any dimension negatively impact overall performance. The remaining 58.8% unexplained variance suggests other factors such as political dynamics, external economic conditions, organizational culture, human resource quality, and organizational commitment also influence absorption outcomes (Kumar & Singh, 2023).

Conclusion

Based on research findings and data analysis results, the following conclusions emerge:

1. Budget Planning partially demonstrates positive and significant effects on Budget Absorption at North Tapanuli Regional Finance and Assets Agency (t-calculated = 3.309, p = 0.002). Enhanced planning quality through stakeholder involvement, accurate data utilization, and appropriate method application improves absorption effectiveness.
2. Budget Implementation partially exhibits positive and significant effects on Budget Absorption at North Tapanuli Regional Finance and Assets Agency (t-calculated = 2.208, p = 0.034). Effective

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implementation characterized by planning alignment, regulation compliance, and efficient resource utilization accelerates budget realization.

3. Goods and Services Procurement Process partially demonstrates positive and significant effects on Budget Absorption at North Tapanuli Regional Finance and Assets Agency (t-calculated = 2.447, p = 0.019). Transparent and efficient procurement mechanisms facilitate timely budget execution.

4. Budget Planning, Budget Implementation, and Goods and Services Procurement Process collectively exert significant simultaneous effects on Budget Absorption at North Tapanuli Regional Finance and Assets Agency (F-calculated = 10.117, p < 0.001), explaining 41.2% of absorption variance.

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