



## **Effects of Budget Planning, Human Resources, and Goods-Services Procurement on Budget Absorption in Public Service Agencies at University of Mataram**

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### **Abstract**

This study aims to analyze the influence of budget planning, human resources, and procurement of goods and services on the budget absorption of the Public Service Agency (BLU) of the University of Mataram. Using an associative quantitative approach with 100 respondents involved in budget management, the data were analyzed through multiple linear regression, F test, t test, and coefficient of determination. The results of the study indicate that: (1) Budget planning has a positive and significant effect on budget absorption, which means that the better the quality of budget planning preparation, the higher the budget realization achieved; (2) Human resources have a positive and significant effect, indicating that employee competence in understanding regulations, procedures, and budget management techniques directly contributes to the smooth realization of the budget; and (3) Procurement of goods and services has a positive and significant effect on budget absorption, which means that the effectiveness of the procurement process has an impact on accelerating realization, especially on goods and capital expenditures. Simultaneously, these three variables are proven to have a strong positive influence on the budget absorption of the Public Service Agency (BLU) at the University of Mataram.

**Keywords:** *Budget Planning; Human Resources; Procurement of Goods and Services; Budget Absorption, Public Service Agency (BLU)*

### **Introduction**

Higher education plays a vital role in a nation's development. This is due to the strategic impact it has on producing qualified and competitive human resources. Universities, as institutions of higher education, have a significant responsibility in preparing individuals with knowledge and skills relevant to the needs of society and the workplace. To ensure the achievement of the University of Mataram's Vision and Mission until 2025, strategic efforts have been undertaken to develop specific goals and objectives for the university. These goals and objectives are then implemented in a planning framework known as the University of Mataram's Long-Term Development Plan (RPJP) 2011-2025. This RPJP serves as a guide for the University of Mataram in planning and implementing various development strategies that will be carried out over a 15-year period, from 2011 to 2025. The RPJP contains various development plans

covering various aspects, such as improving the quality of education, research, community service, and human resource management and university infrastructure.

The next step is to elaborate the RPJP in the form of a Strategic Plan (Renstra), which is then incorporated into the Business Plan and Budget (RBA) for the activities of one year. The budget also serves as an instrument for cost and revenue planning, a means of communication, motivation, and a control tool used by superiors towards subordinates (Ratag et al., 2019). According to Jimeka (2016), a budget is a statement that outlines the estimated performance to be achieved over a specific period, expressed in financial terms. Budgeting in the public sector must consider effectiveness, efficiency, and economy so that the budget funds used do not hinder the achievement of predetermined goals. Therefore, if the budget absorption rate remains low, it indicates that management's implementation of university programs is not optimal.

According to Malahayati (2015), maximum budget absorption must also be supported by good budget planning. Budget absorption is an indicator of the success of a government program or policy. In general, budget absorption refers to the achievement of estimates within a specified time period. In the context of the University of Mataram, through the Decree of the Minister of Finance Number 224/KMK.05/2012, it has been granted the status of Public Service Agency Financial Management (PK-BLU). Through this BLU status, Unram is given the responsibility and flexibility to manage finances sourced from non-tax state revenue (PNBP) funds, supporting the university's operations and academics.

Based on Regulation of the Director General of the Treasury of the Ministry of Finance of the Republic of Indonesia No. 4/PB/2021 concerning Technical Guidelines for Assessing Performance Indicators for the Implementation of Ministry/Institutional Expenditure Budgets, which stipulates that the quarterly budget realization target is 15% for the first quarter, 40% for the second quarter, 60% for the third quarter, and 90% for the fourth quarter, the Pure Rupiah funding source has met its quarterly targets each year. In contrast, the BLU PNBP funding source has budget absorption that falls far short of the quarterly realization target each year. Furthermore, data and graphs show a significant increase in budget realization from the third to the fourth quarter. This indicates a budget backlog at the end of the year, so its realization is being pursued at the end of the year.

The gap in budget absorption between pure rupiah (RM) and BLU PNBP is caused by differences in the allocation of expenditures for both. RM funds are allocated for the employee expenditure budget, which consists of Civil Servant (PNS) salaries and related structural and functional allowances. Therefore, its budget absorption is relatively more stable and in line with targets. Meanwhile, BLU PNBP funds are allocated for operational budgets (goods expenditure) and capital expenditures. Thus, there are differences in budget implementation that impact the absorption of the BLU budget. Therefore, this study will focus on analysing budget absorption for BLU PNBP management.

Thus, when compared with the realization data of the absorption of the BLU PNBP budget per type of expenditure, both goods expenditure and capital expenditure are far below the target. Furthermore, there was also a significant increase in expenditure from the third quarter to the fourth quarter, in other words, these two types of expenditure experienced a budget accumulation at the end of the year, which was then pursued for realisation, namely in October, November and December. This indicates that the implementation of the Mataram University budget is still experiencing obstacles; this is certainly inversely proportional when considering Unram's status as a State University Public Service Agency, which is given more flexible authority in financial management.

Based on the University of Mataram's budget absorption conditions, further analysis is needed to understand the factors influencing budget absorption. According to Nurchayati (2022), factors influencing low budget absorption include budget planning, budget implementation, the quality of human resources,

procurement of goods and services, coordination, financial regulations, the bureaucratic environment, and an understanding of regulations. However, the pre-survey results indicate that the low budget absorption at Unram is due to factors such as budget planning, human resources, and procurement of goods and services.

Budget planning is a crucial activity for an organization in allocating financial resources to achieve its goals. Effective budget planning involves a series of steps and principles, implemented one year prior to the start of the fiscal year, in accordance with applicable rules and regulations. Some key elements of effective budget planning include clear objectives, stakeholder participation, historical and predictive analysis, realistic and measurable objectives, flexibility, effective cost control, adherence to legal and regulatory compliance, and thorough evaluation and reporting. Research by Alimuddin (2018), Novita (2020), Delia et al. (2021), and Nurchayati (2022) indicates that budget planning has a positive effect on budget absorption. However, research by Rifai et al. (2016), Rahmawati (2020), and Anggita (2023) indicates that budget planning has no effect on budget absorption.

Human resources are one of the key factors influencing the absorption of a low budget. Human resources refer to the suitability of the skills, knowledge, and competencies of employees or organizational members in carrying out their duties and responsibilities. Therefore, the quality of human resources shapes an organization's workforce in achieving its goals. Research by Novita (2020), Delia et al. (2021), Nurchayati (2022), and Anggita (2023) indicates that human resources have a positive effect on budget absorption. However, this contradicts research by Rifai et al. (2016), Alimuddin (2018), and Rahmawati (2020), which found that human resources did not affect budget absorption.

The next factor influencing budget absorption is the procurement of goods and services. According to Presidential Decree Number 12 of 2021 concerning government procurement of goods and services, procurement of goods and services refers to the acquisition of goods/services by ministries/institutions/regional agencies funded by the State Budget/Regional Budget, encompassing the entire process from identifying needs to the handover of work results. The implementation of this activity is a complex process involving the Budget User Authority (KPA), Commitment Making Officer (PPK), selection working group (Pokja Pemilihan), procurement officials, and the work results acceptance committee (PPHP), each of which has its own duties and authorities. Research by Alimuddin (2018), Rahmawai (2020), Delia et al. (2021), and Nurchayati (2022) indicates that the procurement of goods and services has a positive impact on budget absorption. This differs from the research results of Rifai (2018) and Anggita (2023), which found that procurement of goods and services had no effect on budget absorption.

Based on the phenomenon of slow absorption of BLU PNBP budget at Mataram University, this research was inspired by the inconsistent results of previous research on the factors that influence budget absorption, so the researcher assessed the need to conduct further research with different objects and time dimensions on the factors that influence the delay in BLU budget absorption at Mataram University, including budget planning, human resources and procurement of goods and services on budget absorption with the title "The Effect of Budget Planning, Human Resources and Procurement of Goods and Services on Budget Absorption of Public Service Agencies at Mataram University".

### **Research Methods**

The purpose of this study is to describe budget planning, human resources, and procurement of goods and services, and to determine the influence of budget planning, human resources, and procurement of goods and services on budget absorption by the Public Service Agency at the University of Mataram. The location of this study is at the University of Mataram. This study employs an associative quantitative

research approach to test hypotheses and determine the causal relationship between the independent variables and the dependent variable.

The population in this study was employees holding positions in budget management at the University of Mataram. Meanwhile, the sample criteria selected in this study were all employees holding positions in the fields of PPK, expenditure treasurer, BPP, PUMK, financial management, goods and services management, the results receiving committee, and budget planning management at the University of Mataram.

The data collection techniques in this study used the following methods: a) conceptual definition, b) operational definition, c) research instrument, d) questionnaire, and e) documentation. The data analysis techniques used in this study are:

#### 1. Validity Test

Validity testing is used to measure the validity of a questionnaire. Data is considered valid if the correlation between the scores of each statement item and the total score of each construct is significant at 0.05 or 0.01, meaning the statement is considered valid (Ghozali, 2007). The validity testing criteria are as follows:

- If the calculated  $r$  is positive and the calculated  $r > r_{table}$  then the statement is valid.
- If the calculated  $r$  is negative and the calculated  $r < r_{table}$  then the statement item is invalid.

In this study, the sample size ( $n$ ) = 100 respondents, where the  $df$  can be calculated as  $100-2 = 98$ , with  $df = 98$  and  $(\alpha) = 0.05$ , then  $r_{table} = 0.1966$ . Therefore, the statement item in this study is considered valid if it has a calculated  $r$  value greater than 0.1966.

#### 2. Reliability Test

Reliability testing is designed to assess the stability and consistency of a measurement (Ghozali, 2007). Reliability is measured using Cronbach's Alpha, with a value greater than 0.6 indicating reliability.

#### 3. Normality Test

According to Ghozali (2007), the normality test aims to determine whether the regression model of the dependent and independent variables has a normal distribution. This test can be conducted in two ways: using statistical analysis, such as the Kolmogorov-Smirnov test, where data is considered normal if the significance value is  $> 0.05$ , or using graphical analysis, such as normal probability plots and histograms.

#### 4. Heteroscedasticity Test

According to Ghozali (2007), the heteroscedasticity test aims to determine whether there is a variance inequality among the residuals from one observation to another (i.e., its error value) in the regression model. This test compares the significance of the test against an  $\alpha$  of 5%.

#### 5. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the influence of budget planning, human resources, and procurement of goods and services, as well as to find the influence of budget planning, human resources, and procurement of goods and services on the absorption of the Public Service Agency budget at the University of Mataram with the equation used in this study:

$$Y = \alpha + B1X1 + B2X2 + B3X3 + e$$

where:

Y = Budget Absorption

$\alpha$  = Constant

X1 = Budget Planning

X2 = Human Resources

X3 = procurement of goods and services

B1 - B3 = Regression coefficient of independent variables

e = *Term of Error*

#### 6. F Test (Simultaneous Test)

The F-statistic test, according to Ghazali (2012), basically shows whether all independent variables or free variables included in the model have a joint influence on the dependent variable or bound variable. To test the hypothesis:  $H_0: b = 0$ .

#### 7. t-test (Partial Test)

According to Ghazali (2012), the t-statistic test is primarily used to assess the extent to which the independent variables employed in this study, either individually or in combination, explain the dependent variable. To test the hypothesis coefficient:  $H_0: \beta = 0$ .

#### 8. Determinant Coefficient

The coefficient of determination is used to determine how much the independent variables together can explain the dependent variable, where the  $R^2$  value ranges from 0 to 1 ( $0 \leq R^2 \leq 1$ ). The greater the  $R^2$  value, the greater the variation in the dependent variable that can be explained by the independent variables (Ghazali, 2009, p. 87).

### Results

#### 1. NORMALITY Test

The results of the One-Sample Kolmogorov-Smirnov normality test, presented in the table above, indicate that 100 samples were used. The Asymp. Sig. (2-tailed) The value obtained is 0.189. By comparing this significance value with the specified significance level of 0.05, it can be seen that 0.083 is greater than 0.05. Therefore, it can be concluded that the residual values in the regression model are normally distributed.

**Table 1. Normality Test Results**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>		
Mean		.0000000
Std. Deviation		2.41699375
Most Extreme Differences		
Absolute		.075
Positive		.051
Negative		-.075
Test Statistic		.075
Asymp. Sig. (2-tailed)		.189 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## 2. Multicollinearity Test

The independent variables in the regression model show a Tolerance value greater than 0.10 and a VIF value less than 10. Thus, it can be concluded that there is no multicollinearity problem between the independent variables in this regression model.

**Table 2. Multicollinearity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	-.138	2.458		-.056	.955		
X1	.282	.086	.271	3.285	.001	.468	2.137
X2	.353	.091	.325	3.888	.000	.457	2.187
X3	.611	.132	.357	4.625	.000	.535	1.870

a. Dependent Variable: Y

## 3. Heteroscedasticity Test

For each independent variable value, the results are above the 5% or 0.05 confidence level, as indicated by Budget Planning (X1) Sig. Value is 0.869; Human Resources (X2) Is Significant. Value is 0.086, and Procurement of Goods and Services (X3) Sig. Value is 0.318. It can be concluded that the regression model does not contain heteroscedasticity.

**Table 3. Heteroscedasticity Test Results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	2.544	1.515		1.678	.097
X1	.009	.053	.024	.166	.869
X2	-.097	.056	-.257	-1.735	.086
X3	.082	.081	.138	1.004	.318

a. Dependent Variable: Abs\_RES

Multiple Linear Regression Analysis

**Table 4 Results of Multiple Linear Regression Analysis**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	-.138	2.458		-.056	.955
Perencanaan Anggaran (X1)	.282	.086	.271	3.285	.001
Sumber Daya Manusia (X2)	.353	.091	.325	3.888	.000
Pengadaan Barang dan Jasa (X3)	.611	.132	.357	4.625	.000

a. Dependent Variable: Penyerapan Anggaran (Y)

Based on the table above, the estimation model can be analyzed as follows:

- The constant value of -0.138 indicates that if the variables Budget Planning, Human Resources, and Procurement of Goods and Services are at zero (none), then Budget Absorption is predicted to be -0.138.
- The regression coefficient of the Budget Planning variable (X1) indicates that every one unit increase in Budget Planning will cause an increase in Budget Absorption of 0.282.
- The regression coefficient of the Human Resources variable (X2) is that every one unit increase in Human Resources will cause an increase in Budget Absorption of 0.353.
- The regression coefficient of the Procurement of Goods and Services variable (X3) is that every one unit increase in Procurement of Goods and Services will cause an increase in Budget Absorption of 0.61.

#### 4. Uji F

The F table value at a significance level of 5% and degrees of freedom (df1) = n-k-1 = 100 - 3 - 1 = 96, then the F table value is 3.091. The results of the test analysis. Based on the results of the F test (ANOVA) presented in the table above, the calculated F value is 72.625 with a significance value (Sig.) of 0.000. Therefore, the calculated F value (72.625) > f table (3.091) and the resulting significance value is 0.000 and this value is much smaller than  $\alpha$  (0.05), These results indicate that the variables Budget Planning (X1), Human Resources (X2), and Procurement of Goods and Services (X3) simultaneously (together) have a significant effect on the Budget Absorption of the Public Service Agency at the University of Mataram.

**Table 5. F Test Results**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3	437.522	72.625	.000 <sup>b</sup>
	Residual	96	6.024		
	Total	99			

a. Dependent Variable: Penyerapan Anggaran (Y)

b. Predictors: (Constant), Pengadaan Barang dan Jasa (X3), Perencanaan Anggaran (X1),

Sumber Daya Manusia (X2)

#### 5. Uji T

**Table 6. Results of the T-Test Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1	(Constant)	-.138	2.458	-.056	.955
	Budget Planning (X1)	.282	.086	.271	3.285
	Human Resources (X2)	.353	.091	.325	3.888
	Procurement of Goods and Services (X3)	.611	.132	.357	4.625

a. Dependent Variable: Budget Absorption (Y)

Based on the results of the table test above, the results of the interpretation of the research hypotheses (H1, H2 and H3) can be seen as follows:

- Based on the results of the table above, it can be seen that the calculated t value is 3.285 while the t table value is 1.661 with a significance for (X1) of 0.001. Because the calculated t value  $>$  t table and the Sig. A value of  $0.001 < 0.05$  indicates that Budget Planning has a partial and significant effect on Budget Absorption.
- Based on the results of the table above, it can be seen that the calculated t value is 3.888 while the t table value is 1.661 with a significance for (X2) of 0.000. Because the calculated t value  $>$  t table and the Sig. With a value of  $0.000 < 0.05$ , it can be concluded that Human Resources have a partial and significant effect on Budget Absorption.
- Based on the results of the table above, it can be seen that the calculated t value is 4.625 while the t table value is 1.661 with a significance for (X3) of 0.000. Because the calculated t value  $>$  t table and the Sig. With a value of  $0.000 < 0.05$ , it can be concluded that the Procurement of Goods and Services partially has a significant effect on Budget Absorption.

## 6. Coefficient of Determination Test

**Table 7. Results of the Determination Coefficient Test**

Model Summary				
Mo	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.833 <sup>a</sup>	.694	.685	2.454

a. Predictors: (Constant), Procurement of Goods and Services (X3), Budget Planning (X1), Human Resources (X2)

Based on the results of the determination coefficient test in the Model Summary table, several important values were obtained:

- The correlation coefficient value R is 0.833. This value indicates a strong relationship between the independent variables simultaneously (Budget Planning, Human Resources, and Procurement of Goods and Services) and the dependent variable (Budget Absorption).
- The R Square value is 0.694.
- Adjusted R Square value 0.685.

The Adjusted R-squared value of 0.685 indicates that 68.5% of the variation in the dependent variable, Budget Absorption, can be explained by variations in the three independent variables in the model: Budget Planning, Human Resources, and Procurement of Goods and Services.

## Discussion

### A. The Influence of Budget Planning on Budget Absorption

The results of the study indicate that budget planning has a positive effect on the absorption of the Mataram University BLU budget. The results of this research test confirm that the better the quality of planning, which includes the suitability of needs, compliance with regulations, timeliness, minimal revisions, and work unit participation, the higher the level of budget realization. In the context of the Mataram University BLU, budget planning prepared through the RKAKL has proven to be the main foundation for smooth budget implementation. Inaccuracies in the preparation of the RKAKL, such as unrealistic needs estimates or sudden revisions, have the potential to cause delays, especially in goods and capital expenditures.

These results are consistent with research by Alimuddin (2018), Novita (2020), Delia et al. (2021), and Nurchayati (2022), which concluded that budget planning is a strategic factor determining the success of budget realization. Therefore, this reinforces the view that planning quality plays a crucial role in preventing budget backlogs at the end of the year.

### **B. The Influence of Human Resources on Budget Absorption**

The results of the study indicate that human resources have a positive impact on the absorption of the BLU budget. These results indicate that employee competence, including knowledge, skills, and technical abilities, plays a significant role in the smooth running of the budgeting and realization process. At the University of Mataram, human resource competence significantly determines the quality of budget administration, the accuracy of procurement and payment processes, and the speed of financial document follow-up. Human resources that understand regulations and procedural flows are able to accelerate the spending process, thus improving budget absorption.

This supports the research findings of Novita (2020), Delia et al. (2021), Nurchayati (2022), and Anggita (2023), which demonstrated the contribution of human resources to the effectiveness of budget realization. Conversely, the findings of this study differ from those of Rifai et al. (2016) and Rahmawati (2020), who found human resources to be insignificant. This difference may occur because the management context of a Public Service Agency (BLU) is more complex and requires higher technical competency than conventional government units. Thus, the quality of human resources has proven to be a key factor in accelerating the budget absorption of the University of Mataram's BLU.

### **C. The Impact of Procurement of Goods and Services on Budget Absorption**

This study demonstrates that the procurement of goods and services has a positive impact on budget absorption. Procurement effectiveness, from requirements planning and specification development to supplier selection and contract implementation, is directly correlated with the level of budget realization, particularly for goods and capital expenditures. In practice, the backlog in procurement at the University of Mataram during the third and fourth quarters was largely due to procurement delays. These factors include: a time-consuming supplier selection process, specification revisions, or a lack of coordination between the procurement committee (PPK), procurement working group, and budget users.

The results of this study align with those of Alimuddin (2018), Purwati (2021), Delia et al. (2021), and Nurchayati (2022), which found that procurement of goods and services is a dominant factor determining budget absorption. These findings confirm that effective procurement governance can reduce the risk of delays and prevent a backlog of realization at the end of the year.

### **D. The Influence of Budget Planning, Human Resources, and Procurement of Goods and Services Together on Budget Absorption**

The research results show that budget planning, human resources, and procurement of goods and services collectively have a positive effect on the absorption of the Mataram University Public Service Agency (BLU) budget. This research suggests that BLU budget absorption is not influenced by a single factor, but rather is the result of a combination of factors throughout the entire process, from planning and human resource readiness to procurement implementation. Weaknesses in any one factor can hinder overall absorption.

These results align with research by Rahmawati (2020), Purwati (2021), and Nurchayati (2022), which found that a combination of internal organizational factors significantly influences budget absorption. Therefore, to improve the budget absorption performance of the Mataram University Public Service Agency (BLU), comprehensive and sustainable strengthening of these three aspects is necessary.

## Conclusion

Based on the results of research and discussion regarding the influence of budget planning, human resources, and procurement of goods and services on budget absorption, the following conclusions can be drawn:

- a) The budget planning variable (X1) shows that there is a positive influence on the budget absorption variable (Y).
- b) The human resources variable (X2) shows that there is a positive influence on the budget absorption variable (Y).
- c) The variable for procurement of goods and services (X3) shows that there is a positive influence on the budget absorption variable (Y).
- d) The three variables of budget planning (X1), human resources (X2) and procurement of goods and services (X3) together have a positive effect on the budget absorption variable (Y).

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