

Commitment of Budget Planning and SPIP Moderating Organizations to Budget Absorption

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Abstrak

Tujuan – Tujuan dari penelitian ini adalah untuk mengetahui apakah penyerapan anggaran ditingkatkan melalui perencanaan anggaran. Untuk menentukan apakah penyerapan anggaran ditingkatkan oleh sistem pengendalian internal pemerintah, untuk menentukan apakah komitmen organisasi dapat meningkatkan penyerapan anggaran sekaligus mengurangi dampak perencanaan anggaran, untuk menentukan kemungkinan komitmen organisasi dapat memitigasi manfaat sistem pengendalian internal pemerintah terhadap penyerapan anggaran.

Desain/metodologi/pendekatan - Pengumpulan data menggunakan kuesioner dengan sampel penelitian sebanyak 90 responden. Alat analisis data menggunakan regresi berganda dengan uji F dan uji t.

Temuan - Temuan analisis menunjukkan bahwa komitmen organisasi dapat memitigasi dampak perencanaan anggaran dan sistem pengendalian internal pemerintah terhadap penyerapan anggaran. Perencanaan anggaran berdampak negatif terhadap penyerapan anggaran, sedangkan sistem pengendalian internal pemerintah berdampak positif.

Keterbatasan/implikasi Penelitian - Kesimpulan dari penelitian ini adalah untuk mendeskripsikan implikasi teoritis dengan menambahkan literatur dan wawasan baru tentang keuangan daerah serta memberikan gagasan untuk penelitian lebih lanjut sehingga OPD Kabupaten Kulon Progo dapat meningkatkan kemampuannya untuk memaksimalkan perencanaan anggaran yang telah disusun dan menerapkan sistem pengendalian internal pemerintah secara efektif, efisien dan berkelanjutan sehingga semua tujuan organisasi, terutama penyerapan anggaran, dapat berjalan dengan baik secara proporsional setiap kuartal. Dan penyerapan anggaran di akhir tahun, dapat dicapai sesuai target.



Keywords: *Penyerapan Anggaran, Sistem Pengendalian Internal Pemerintah, Komitmen Organisasi*

Abstract

Purpose -The purpose of this study was to determine whether budget absorption is increased through budget planning. To determine whether budget absorption is increased by the government's internal control system, to determine whether organizational commitment can increase budget absorption while reducing the impact of budget planning, to determine the possibility that organizational commitment can mitigate the benefits of the government's internal control system on budget absorption.

Design/methodology/approach - Data collection using a questionnaire with a research sample of 90 respondents. The data analysis tool used multiple regression with the F test and t test.

Findings - The findings of the analysis indicate that organizational commitment can mitigate the impact of budget planning and the government's internal control system on budget absorption. Budget planning has a negative impact on budget absorption, while the government's internal control system has a positive impact.

Research limitations/implications - The conclusion of this study is to describe the theoretical implications by adding new literature and insights into regional finances and providing ideas for further research so that the Kulon Progo Regency OPD can improve its ability to maximize the budget planning that has been prepared and implement the government's internal control system effectively, efficiently and sustainably so that all organizational goals, especially budget absorption, can run well proportionally every quarter. And budget absorption at the end of the year, can be achieved according to target.

Keywords: **Budget Absorption, Government Internal Control System, Organizational Commitment**

Introduction

The budget is a guideline for the implementation of all organizational, company and state activities. Within the scope of regional government, the type of budget used is called APBD (Regional Revenue and Expenditure Budget). The Regional Original Revenue Budget (APBD) is a work plan for regional governments, both provincial, district and city, to achieve development targets within a one year period expressed in monetary units and approved by the government (Nurchayati & Nawatmi, 2022).

The planned budget is implemented at a level known as budget

absorption (Prihanto & Lanori, 2023). This is a way to measure budget absorption: the more programs running at a time, the more budget the organization generates. In the budgeting process, a low level of budget absorption is a major problem because the planned budget does not show actual budget realization. This causes a budget surplus, which must then be returned to the center. This lowers the assessment of the regional ability to manage the budget they receive (Wirawati et al, 2023).

After the Special Region of Yogyakarta, Kulon Progo Regency ranks second in Indonesia for the realization of the Regional Expenditure Budget (APBD). In the Kulon Progo Regency Development

Control Coordination Meeting, Quarter III 2023 in the Yudhistira Hall of Kulon Progo Bank, Head of the Kulon Progo Regional Development Planning Agency (Bappeda), Ir. Muh Nugroho MMA made this statement. Kulon Progo Regency Development Control Results for the Third Quarter of 2023 reached 42.06% of the target of 52.22%, or IDR 674,591,584,172.00 of total expenditure (Agusigit, 2023).

The budget remains a major problem in government financial management. Poor budget planning often hinders their implementation, causing them to need to be revised or even to be impossible to implement at all (Sartika & Roza, 2024). Good planning is required when talking about maximum budget absorption.

Furthermore, there is still the perception that no budget will be authorized, which implies that budgets that are overly big are not taken into account, nor are the ease of execution and actual demands in the field taken into account. The Budget Implementation Document (DIPA), which contains various important information about the activity program, must be changed before implementation due to inaccurate budget planning (Iqbal, 2022). It's not hyperbole to say that efforts to monitor government spending have begun since the planning stage, since research by Mantiri *et al* (2018) does highlight that planning is a driver of resource allocation in various units in an organization which can influence the amount of budget absorption.

This study uses organizational commitment as a moderating variable to assess how much the existence of a moderating variable, such that of commitment, can increase the influence of the independent variable on budget absorption. To resolve the contradictory research findings on budget planning and the internal control framework of the government, a contingency approach is necessary (Aliffandi et al, 2023).

Unlike earlier studies, the focus of this study is the Jambi Province's Regional Apparatus Organization (OPD). This study is significant because it examines the effectiveness of regional government budget absorption; in Kulon Progo Regency in particular, better absorption of the budget translates into better services for the local populace.

Based on the above description, the researcher is interested in the research topic "Commitment of Budget Planning and SPIP Moderating Organizations to Budget Absorption".

The problem formulation that will be presented in this research object is as follows, based on the backdrop that has been described:

1. Does budget absorption benefit from budget planning?
2. Does the government's internal control mechanism help budget absorption?
3. Is it possible to lessen the advantageous effect of organizational commitment on budget absorption through budget planning?
4. Is it feasible to decrease the impact of the government's internal control system while increasing budget absorption through organizational commitment?

Based on the problems that have been formulated in the problem formulation, the objectives of this research are as follows:

1. To determine whether budget absorption is improved by budget planning.
2. To determine whether budget absorption is improved by the government's internal control system.
3. To determine whether organizational commitment can improve budget absorption while reducing the impact of budget planning.
4. To investigate the possibility that organizational commitment could mitigate the benefits of the

government's internal control system for budget absorption.

Literature Review and Hypothesis

Literature Review

Goal Setting Theory

Goal Setting Theory is a motivation theory that was first proposed by Edwin A. Locke in 1968. This theory, according to Locke and Latham (2002), explains why people act by setting goals or targets to be achieved in the work they do. It is believed that goals have a significant impact on how employees behave and perform inside an organization (Locke and Latham, 2002). This theory also demonstrates the link between performance and goals. It is more likely that an employee will be motivated to work harder to meet previously defined goals if they are more committed to achieving them (Syndy Cantika *et al*, 2021). Drawing from the theory of goal setting, According to goal setting theory, the target or goal that managers (work units) hope to accomplish throughout the budgeting process can be connected to the degree of budget absorption, which serves as a yardstick for the effectiveness of managerial performance. In line with this, (Ferdinan *et al*, 2020). explained how setting and implementing performance goals that align with an organization's vision and mission makes it easier for any kind of organization to achieve those goals.

Agency Theory

Agency Theory according to RA Supriyono (2018:63), namely contractual relationship between agent and principal. Agency theory is not only used in the private sector (private sector) but is also used widely in the public sector (government). The aim of applying agency theory in the public sector is to analyze the relationship between owners and agents in relation to public sector budgeting. The use of agency theory in the government sector can be related to

the fact that work units are government agents that are needed to produce output for society (Ferdinand *et al*, 2020). This theory leads to the conclusion that the government is the principle and that the work unit is the agent that receives instructions from the principle to carry out all acts on behalf of the principal. Both play a role in producing output for society in the form of a budget. The work unit will play a role in budgeting activities on behalf of the government. In this case, the work unit will submit a budget, and the government will process and approve the proposal. The government and work units have a contractual relationship that includes budget expenditure provisions.

Budget Absorption

One step in the budget cycle is budget absorption. The budget cycle begins with budget planning and continues with budget absorption, oversight, and accountability. The House of Representatives (DPR) makes the decisions and approves the budget. The spending absorption phase begins with the DPR's passing of the State Revenue and Expenditure Budget Law (APBN). The government, acting as the implementer of the APBN Law, then issued a Presidential Decree (Keppres) about Guidelines for executing the State Revenue and Expenditure Budget as the legal foundation for executing the APBN in order to ensure agreement on understanding and coordination of actions in implementation (Patiran & Bonsapia, 2018).

Budget Planning

According to Sirin & Saddewisasi (2020) Planning is an ongoing activity that involves selecting different approaches to employ resources in order to accomplish specific future goals. Thus, it follows that preparation is essential before beginning any endeavor, particularly one involving budgeting. The success of fiscal decentralization is supported by excellent central and regional financial management,

which is reflected in planning and budgeting. Thorough planning needs to be done before deciding on the budget. If the level of success matches the previously established budget planning, the budget will be deemed good (Sartika & Roza, 2024).

Government Internal Control System

Government Regulation No. 60 of 2008, which governs the Government Internal Control System (SPIP), defines an internal control system as a necessary process of actions and activities carried out consistently by the leadership and accomplishing organizational goals through reliable financial reporting, secure state assets, effective and efficient operations, and adherence to legal requirements (Sartika & Roza, 2024). According to PP No. 8 of 2006, the internal control system is a management-influenced procedure designed to offer sufficient assurance of effectiveness, efficiency, compliance with applicable legal requirements, and the dependability of the presenting of government financial reports. It is possible to draw the conclusion that the Regional Apparatus Organization (OPD) must adopt the Government Internal Control System in order to improve performance accountability and transparency and raise the standard of financial reporting (Andyrwanto, 2016).

Organizational Commitment

Mowday et al (1982) define organizational commitment as involving active interactions and an employee's desire to meaningfully contribute to the organization, rather than just passive loyalty. Organizational dedication (Syindy Cantika *et al*, 2021).

The Influence of Budget Planning on Budget Absorption

A person's commitment to achieving their objectives will impact their behavior and the outcomes of their performance. Any company that has goals or performance

targets that are outlined in a financial plan will find it easier to achieve those goals in accordance with its vision and purpose. A budget describes the goals an organization wants to accomplish, the strategies it has for achieving them, and the approximate costs involved in carrying out its operations and projects (Sartika & Roza, 2024).

Budget planning is the main component that influences budget absorption because it is the basis for making income, expenditure and financing plans for a certain time period (Andyrwanto, 2016). Effective and efficient budget absorption will be enhanced by well-crafted budget preparation. The more experienced the budget manager is in planning, the more work programmes and activities will run smoothly in a single budget year in order to fulfill the budget absorption target. The converse may occur, leading to low budget absorption, if work programmes and budget planning are not in sync (Sartika & Roza, 2024).

This research is supported by previous research conducted by Nurchayati & Nawatmi (2022), Andini & Wirawati (2014) and Wulaningrum & Pinanto (2020) which states that budget planning has a positive influence on budget absorption. This research is in contrast to research conducted by Harahap et al (2020) and Ulandari & Akram (2021) which states that financial planning has a negative effect on budget absorption. Based on the explanation above, the first research hypothesis is:

H1: Budget planning has a positive effect on budget absorption.

The Influence of the Government's Internal Control System on Budget Absorption

Research results by Syindy Cantika *et al* (2021) claims that budget management is made possible by the government's internal control system and the efficient use of government internal auditors (APIP). Internal government work units must have the ability to supervise the process of

implementing accountability through a reporting system, such as by creating Budget Implementation Documents, which can be used to monitor and oversee all activities, programs and policies (H. Setiawan et al, 2022). Besides that, Tofani et al, (2020) stated that because with the existence of a system that controls government activities or programs and policies that use budget funds, they can be implemented effectively, efficiently and under control.

Previous research has been undertaken to support this study by H. Setiawan et al (2022) and Syindy Cantika *et al* (2021) which demonstrates that budget absorption is positively impacted by the internal control system by Dewi et al (2017) they discovered that budget absorption was negatively impacted by HR competency. As previously said, the following research hypothesis can be developed based on theory and previous investigation.

H2: The government's internal control system has a positive effect on budget absorption.

The Influence of Organizational Commitment Can Moderate the Influence of the Government's Internal Control System on Budget Absorption

Strong organizational commitment can motivate lower-level managers to put in extra effort to meet organizational objectives (Nurchayati & Nawatmi, 2022). Adequate funding has a moderate positive indirect effect on work performance through organizational commitment in addition to direct benefits. High commitment motivates people to put the organization's needs ahead of their own and work to improve it. The higher the match between employee competency and organizational commitment, the higher the budget absorption performance (Wirastuti *et al*, 2024).

The quality of work performance can be improved both directly and indirectly or what can be called moderation.

This research uses the organizational commitment variable. High commitment makes individuals prioritize the organization over personal interests and strive to make the organization better (Patiran & Bonsapia, 2018).

Previous research by Aliffandi et al (2023) stated that found organizational commitment can mitigate the impact of budget planning on budget absorption lends support to this study.

This result is in contrast to research conducted by Iqbal (2022) who discovered that the impact of budget planning on budget absorption could not be mitigated by organizational commitment.

Based on theory and previous research, the following research hypothesis can be formulated.

H3: Organizational commitment can moderate the influence of budget planning on budget absorption.

The Influence of Organizational Commitment Can Moderate the Influence of the Government's Internal Control System on Budget Absorption

A psychological tool for managing an organization to get desired performance is organizational commitment. As per the goal-setting hypothesis, an individual is committed to accomplishing a goal (Robbins, 2008). If a person is dedicated to accomplishing the objectives of the company, this can have an impact on budget absorption, so that in controlling the process of implementing accountability through the reporting system that has been presented, for example in creating Budget Implementation Documents that can be used as efficiently as possible (Syndy Cantika *et al*, 2021).

Research conducted by Marsontio shows that budget planning, budget implementation, HR quality, administration, and procurement documents affect the delay in budget absorption. Organizational commitment moderates the effect of budget planning, HR quality, administration, and

procurement documents on the delay in budget absorption. However, organizational commitment does not moderate the effect of budget implementation on the delay in budget absorption (Marsontio et al, 2022).

Research conducted by Mujannah shows that These strategic issues include many findings and recommendations of the results of the investigation that have not been followed up, the lack of strict sanctions on the management of performance and internal control is not good, the quality of public services should still be improved, supervision procedures have not run well, commitment and motivation APIP still needs to be improved. In addition, the Inspectorate of Banjarbaru City has limited resources so it must be able to work efficiently and effectively. as well as the non- implementation of Risk-Based Audit approaches for all functional officials. Through an effective internal control system and effective RSP audit implementation is expected to assist APIP's role in implementing the RPJMD 2016-2020 to reduce strategic issues and mitigate risk to acceptable limits (Mujannah & Artinah, 2018).

The above described notion illustrates how organizational commitment is an inherent quality that every worker possesses and that can influence the worker's performance in achieving the organization's goals. Each employee is required to implement the internal control system in the interim, which is an external factor (external side), in order to successfully and efficiently accomplish the organization's aims and objectives. Previous research has been undertaken to support this study by Kristingsih et al (2022) It demonstrates how the organizational commitment's positive moderating effect on the budget absorption quality can be achieved via the internal control system. This result is in contrast to research conducted by (Syndy Cantika *et al*, 2021) it asserts that the internal control system on managerial performance cannot be

moderated by organizational commitment. The following research hypothesis can be developed based on theory and prior study, as previously said.

H4: Organizational commitment can moderate the influence of the government's internal control system on budget absorption.

Research Method

The approach in this study is quantitatively used in its implementation. Quantitative research is used to examine a particular population or sample, mainly based on positivism (Sugiyono, 2015)

For this study, a purposive sampling method was used; in other words, the sample is selected deliberately according to the required sample requirements. The samples that will be taken from the population are Kulon Progo Regency OPD employees with employee qualifications in the planning and finance department who have worked for more than one year. The criteria and characteristics used in this research are as follows:

1. Structural officials, employees/staff who carry out financial planning functions who have work experience of at least 1 year.
2. Structural officials, employees/staff who carry out planning/financial functions in each Department of OPD in Kulon Progo Regency (Ayem, 2017).

This research was conducted by taking the research location in Kulon OPD Progo Regency. Data collection used primary data through questionnaires. The research time was conducted in March 2024. The research sample was 90 respondents.

Operational Definition of Variables

Budget Absorption (Y)

Budget absorption, sometimes referred to as realization of the budget, is the achievement of an estimate that is scheduled to be completed within a given time frame and

evaluated at that point. The percentage of the work unit budget that is realized or disbursed in a single budget year is known as work unit budget absorption (Ferdinand et al, 2020).

Budget Planning (X1)

Budget planning is an ongoing activity that chooses different approaches to employ resources in order to accomplish specific objectives (Iqbal, 2022).

Government Internal Control System (X2)

The internal control system of the government is a constant process that managers and staff members engage in to meet organizational objectives in terms of productive and efficient operations, the safety of public assets, the accuracy of financial reporting, and adherence to legal and regulatory requirements (Adeline et al, 2023).

Organizational Commitment (X3)

Organizational commitment to the budget is finding and involving a relatively strong

individual within the organization who is eager to work hard to accomplish organizational goals is known as organizational commitment (Patiran & Bonsapia, 2018).

The population and sample for this research amounted to 90 respondents consisting of employees of the OPD planning and finance department in Kulon Progo Regency. Using 90 respondents using the SPSS version 20 program, the instrument's validity and reliability were examined as part of the research's instrument test.

Results and Discussion

Descriptive Statistics

In this study, statistics are used to determine the minimum value, maximum value, mean, and standard deviation of the research variables. Table 1 below displays the descriptive statistical results.

Table 1
Results of Descriptive Statistical Tests

	N	Minimum	Maximum	Mean	Std. Deviation
Budget Absorption	90	25,00	40,00	33,6444	3,32951
Budget Planning	90	32,00	55,00	44,33333	4,56415
Government Internal Control System	90	31,00	50,00	40,7667	3,67209
Organizational Commitment	90	31,00	50,00	42,6889	4,17495
Valid N (listwise)					

Source: Primary Data Processed (2024)

Table 1 indicates that the average budget absorption is 33.64, with a standard deviation of 3.32. The average government internal control system is 40.76 with a standard deviation of 3.67, while the average budget planning is 44.33 with a standard deviation of 4.56. Furthermore, organizational commitment has an average of 42.68 with a standard deviation 4.17.

Instrument Test

Consists of utilizing the SPSS statistics for Windows program with 90 respondents to examine the validity and reliability of the instrument.

Validity Test

A valid instrument is an instrument that has internal validity and external validity.

Sugiyono (2015) is measuring what is to be measured and having accuracy. Table 2 displays the Corrected Item-Total value for each item based on Item-Total Statistics.

Table 2
Validity Test

No	Variable/Indicator	Pearson Correlation	R-table	Information
1.	Budget Absorption			
	Item 1	0,540	0,2072	Valid
	Item 2	0,535	0,2072	Valid
	Item 3	0,833	0,2072	Valid
	Item 4	0,869	0,2072	Valid
	Item 5	0,864	0,2072	Valid
	Item 6	0,832	0,2072	Valid
	Item 7	0,801	0,2072	Valid
	Item 8	0,801	0,2072	Valid
2.	Budget Planning			
	Item 2.1	0,675	0,2072	Valid
	Item 2.2	0,716	0,2072	Valid
	Item 2.3	0,735	0,2072	Valid
	Item 2.4	0,650	0,2072	Valid
	Item 2.5	0,587	0,2072	Valid
	Item 2.6	0,637	0,2072	Valid
	Item 2.7	0,789	0,2072	Valid
	Item 2.8	0,529	0,2072	Valid
	Item 2.9	0,702	0,2072	Valid
	Item 2.10	0,717	0,2072	Valid
	Item 2.11	0,670	0,2072	Valid
3.	Government Internal Control System			
	Item 3.1	0,654	0,2072	Valid
	Item 3.2	0,741	0,2072	Valid
	Item 3.3	0,798	0,2072	Valid
	Item 3.4	0,576	0,2072	Valid
	Item 3.5	0,713	0,2072	Valid
	Item 3.6	0,661	0,2072	Valid
	Item 3.7	0,642	0,2072	Valid
	Item 3.8	0,642	0,2072	Valid
	Item 3.9	0,592	0,2072	Valid
	Item 3.10	0,550	0,2072	Valid
4.	Organizational Commitment			
	Item 4.1	0,690	0,2072	Valid
	Item 4.2	0,741	0,2072	Valid
	Item 4.3	0,724	0,2072	Valid
	Item 4.4	0,682	0,2072	Valid
	Item 4.5	0,625	0,2072	Valid
	Item 4.6	0,645	0,2072	Valid
	Item 4.7	0,708	0,2072	Valid
	Item 4.8	0,690	0,2072	Valid
	Item 4.9	0,787	0,2072	Valid
	Item 4.10	0,676	0,2072	Valid

Source: Primary Data Processed (2024)

Reliability Test

Reliability tests are used to measure repeatedly to produce the same data (Sugiyono, 2015). The Cronbach Alpha technique is the approach used for reliability testing. The Cronbach Alpha

value was examined as part of a reliability test using the SPSS software. If a measurement tool's Cronbach Alpha value is less than or equal to 0.6, it can be considered dependable. as demonstrated in table 3.

Table 3
Reliability Test

No.	Variable	Cronbach's Alpha	Information
1.	Budget Absorption	0,893	Reliable
2.	Budget Planning	0,876	Reliable
3.	Government Internal Control System	0,851	Reliable
4.	Organizational Commitment	0,883	Reliable

Source: Primary Data Processed (2024)

Classical Assumption Testing

Finding out if residual or confounding variables have a normal distribution is the goal of the normality test. With the quantity of samples available, the regression model

is deemed faulty if this assumption is broken. The following table displays the findings of the normalcy test.

Table 4
Normality Test

		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	2,52516117
	Absolute	,093
Most Extreme Differences	Positive	,052
	Negative	-,093
Kolmogorov-Smirnov Z		,878
Asymp. Sig. (2-tailed)		,423

Source: Primary Data Processed (2024)

The table indicates that the significant value (Asymp.s 2-tailed) of 0.423 corresponds to the Kolmogorov Smirnov Z value of 0.878. This demonstrates that it is significant more than 0.05, indicating that the residuals are regularly distributed and supporting the normality assumption in the research's regression model.

A multicollinearity test can be used to ascertain whether the regression model found a correlation between the

independent variables. The multicollinearity test findings are displayed in the inflation factor (VIF) and tolerance values of the regression model. If multicollinearity appears, one of the independent variables may be eliminated. If the tolerance is greater than 0.1 and the VIF value is less than 10, the regression model is free of multicollinearity. Table 5 below displays the multicollinearity test results.

Table 5
Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Budget Planning	0,450	2,222
Government Internal Control System	0,456	2,191
Organizational Commitment	0,944	1,059

Source: Primary Data Processed, 2024

The results of the study on Collinearity Statistics are displayed in Table 5 above, which show that multicollinearity is absent from the regression model. The tolerance values of each variable > 0.01 (10%) and the VIF values of each variable < 10 demonstrate this. Because the result is less than 10, it demonstrates that the variable is not subject to the traditional multicollinearity assumption.

This study used the Glejser test in the heteroscedasticity test to determine whether there are deviations from the conventional heteroscedasticity assumption—that is, the presence of uneven variances of the residuals for all observations in the regression model. The heteroscedasticity test results are shown in the following table:

Table 6
Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-2,034	2,743		-,741	,461
	Total_X1	,099	,058	,269	1,711	,091
	Total_X2	-,074	,071	-,162	-1,038	,302
	Total_X3	,060	,043	,149	1,376	,172

a. Dependent Variable: AbsUt

Source: Primary Data Processed (2024)

From table 6 above it is known that the calculated t value < t table which shows that in this model there is no heteroscedasticity problem. Thus, it can be concluded that in the regression model there is no heteroscedasticity problem.

Hypothesis Test
Multiple Linear Regression Analysis

To ascertain the partial influence of variables, the T test is employed. The probability of each model's partial influence can be seen. Conversely, if $p > 0.05$, then the independent and dependent variables do not relate to one another. if the p value of the dependent variable is known. Table 7 below displays the t test results.

Table 7
Partial Test Results (T Test)

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	31,534	3,940		8,003	,000
	Total_X1	-,242	,110	-,331	-2,203	,030
	Total_X2	,315	,136	,347	2,307	,023

a . Dependent Variable: Total_Y

Source: Primary Data Processed (2024)

At a significance level of 5%, table 7 above indicates that the budget planning variable has a negative impact on budget absorption. Budget planning has a probability of $0.030 < 0.05$ with a coefficient of -0.242 . Therefore, the theory positing that budget planning enhances budget absorption is disproved.

The probability of the government's internal control system is $0.023 < 0.05$, with a value of 0.315 . This probability value indicates that budget

absorption is positively impacted by the government's internal control mechanism. It is believed that the internal control mechanism of the government has a beneficial impact on budget absorption.

Moderated Regression Analysis (MRA) Test

This research uses a regression model with an absolute difference value test. Here are the results as follows:

MRA Testing Equation 1

Table 8
Partial Test Results (T Test)

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
	(Constant)	44,225	15,563		2,842	,006
	Total_X1	-,742	,349	-1,017	-2,128	,036
	Total_X3	-,238	,353	,298	-,674	,502
	TotalX1 TotalX3	,017	,008	1,306	2,162	,033

a . Dependent Variable: Total_Y

Source: Primary Data Processed (2024)

The results of table 8 show that individually the Total_X1 variable has a coefficient value of -0.742 with a significance probability of 0.306 . The variable Total_X3 has a coefficient value of -0.238 with a significance probability of 0.502 . The moderating variable Total_X1_Total_X3

has a value of 0.017 which is smaller than 0.05 . Thus, it is supported by hypothesis 3, which claims that organizational commitment can mitigate the beneficial effect of budget planning on budget absorption.

MRA Testing Equation 2

Table 9
Partial Test Results (T Test)

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	51,669	16,302		3,169	,002
Total_X2	-1,005	,406	-1,108	-2,477	,015
Total_X3	-.475	,371	,595	-1,281	,204
TotalX2_TotalX3	,025	,009	1,763	2,693	,009

a. Dependent Variable: Total_Y

Source: Primary Data Processed (2024)

Table 9's findings demonstrate that the Total_X2 variable, taken as a whole, has a coefficient value of -1.005 and a significant probability of 0.015. With a significance probability of 0.204, the coefficient value of the variable Total_X3 is -.475. With a coefficient value of .025 and a probability of 0.009 less than 0.05, the moderating variable TotalX2_TotalX3 supports hypothesis 4, which claims that organizational commitment can mitigate the beneficial impact of the government's internal control system on budget absorption.

The Influence of Budget Planning on Budget Absorption

The planning of a budget affects its absorption. The budget planning variable has a beta regression coefficient value of -0.242 and a significance value of 0.030 <0.05, according to the data that was acquired. The first hypothesis, H1, is rejected in light of the criteria.

This outcome is consistent with the Schiavo-Campo theory, which holds that a well-planned budget can be badly implemented; on the other hand, the more poorly the Kulon Progo Regency Government planned the budget, the more budget absorption accumulated in Quarter IV. Therefore, planning needs to be adjusted to prevent undesirable outcomes like backlogs in budget absorption. All government entities must prevent a drop in

budget absorption in the fourth quarter because it has unfavorable effects that prevent people from participating in or enjoying government programs (Zulaikah & Burhany, 2019).

The findings of this investigation align with the findings of previous research. Ulandari & Akram (2021) specifically stated that one of the reasons for the accumulation of budget realization at year's end is planning issues. These results also confirm the research of Harahap *et al*, (2020) who found that planning had a significant adverse impact on the rise in the budget absorption for government agencies during the fourth quarter. This budget planning has a major detrimental impact on the total amount of budget absorption at year's end.

As explained by Ulandari & Akram (2021), planning is a tool that allows us to achieve our goals. Timely withdrawal of funds is greatly influenced by good planning, which includes compiling activities and a comprehensive budget; ensure that the budget is not blocked or extra. The results of this research's descriptive statistics show that budget planning in the Kulon Progo Regency Government is still not good. This is what led to the fourth quarter's accumulation of budget absorption issues.

Planning is a tool that allows us to achieve our goals. Timely withdrawal of funds is greatly influenced by good

planning, which includes compiling activities and a comprehensive budget; ensure that the budget is not blocked or extra. The descriptive statistical results of this research show that the Kulon Progo Regency government still has a poor level of budget planning. This is what caused the budget absorption problem in Quarter IV (Zulaikah & Burhany, 2019).

The study's findings are consistent with previous research by Harahap et al (2020), Ulandari & Akram (2021), and Zulaikah & Burhany (2019) who found that budget planning had a negative influence on budget absorption. However, the results of this study contradict the results of research conducted by Nurchayati & Nawatmi (2022) and Wirastuti *et al* (2024) which claims that budget absorption is positively impacted by budget planning.

The Influence of the Government's Internal Control System on Budget Absorption

Budget absorption is influenced by the internal control structure of the government. The government internal control system variable has a beta regression coefficient value of 0.315 and a significance value of $0.023 < 0.05$, according to the data that was acquired. The second hypothesis, H2, is supported by the criteria.

Internal Control referred to here is how an agency monitors the running of a program, and when this program is not running properly, several evaluations will be carried out. So this internal control is used as a supervisory body for the running of a program in a government agency. Internal control is very important in an agency to monitor and carry out evaluations for ongoing programs so that the program can be realized well (Syindy Cantika *et al*, 2021).

Agency theory can also be used to study internal control systems. This is shown by the relationship between the supervisor (General Manager) and the party being supervised (Operational Manager),

which determines how tight or loose the control system is depending on the leader's trust in his subordinates. Monitoring, control system design, external auditing, and providing good information systems that help reduce information asymmetry are some of the approaches used in agency theory (Kristianingsih *et al*, 2022).

According to agency theory, the primary goal of the internal control system is to accomplish organizational objectives. A company will perform better and accomplish its goals more easily if its internal control system is more dependable. Additionally, risk sharing puts employees under pressure, thus having an internal control system will lessen that pressure and enhance managerial performance (Setiawan *et al*, 2022).

This shows that the leadership and staff of all OPDs in Kulon Progo Regency must implement an Internal Control System. Apart from that, the internal control carried out shows that every OPD in Kulon Progo Regency must do so. This is very important to achieve good management performance, and a good system will also have a positive impact on the planned and implemented budget (Gunawan & Sujana, 2023).

Encouraging sufficient confidence about the attainment of reliable financial reporting, organizational efficacy and efficiency, and conformity with relevant rules and regulations is the aim of internal control. Based on prior research that also bears similarities to the current situation, if management has been able to do this. If this is done correctly, it will inherently give management assurances that the organization's aims and objectives will be met. The accomplishment of the organization's goals and objectives will enhance managerial performance in and of itself. The facts prove that the existence of a government internal control system will be very good for improving managerial performance, therefore Regional Apparatus Organizations (OPD), especially in Jambi

Province, should implement a government internal control system within the organization in order to increase the organization's managerial performance (Syindy Cantika *et al*, 2021).

The study's findings are consistent with previous research by Setiawan *et al* (2022), (Syindy Cantika *et al*, 2021) and Kristingsih *et al* (2022), that stated the internal control framework of the government influences budget absorption in a favorable way. Nevertheless, this study's findings contradict those of research studies by Lim & Andryan (2016) that claims that the budget absorption is negatively impacted by the internal control system.

Organizational Commitment can Moderate Budget Planning on Budget Absorption

It has been demonstrated that organizational commitment can attenuate the beneficial effects of budget planning on budget absorption. Table 8 demonstrates that the moderation variable TotalX1_TotalX3 is significant with a value of 0.033, less than 0.05. In other words, organizational commitment can reduce the benefit that budget planning has on budget absorption.

This demonstrates how organizational dedication can improve budget absorption and planning. Budget absorption will benefit from stakeholder participation in the organization's budget planning process. The planning document has strategic targets for budget implementation and absorption that have been set in accordance with the vision, mission, objectives, strategies, policies and main programs and activities in accordance with the duties and functions of the relevant Ministry/Institution and also the timeline for budget absorption to take place (Wirastuti *et al*, 2024). Strong Subordinate managers will be motivated to work toward achieving organizational goals by organizational commitment. Porter (1992) stated that adequate funding has a positive impact on work performance both directly

and indirectly (though more indirectly, through organizational dedication). People with a high level of dedication put the organization before their own interests and work to improve it (Nurchayati & Nawatmi, 2022).

This result is consistent with goal-setting theory, which postulates that people have predetermined objectives for their future behavior and that these objectives may have an impact on actual behavior. To put it another way, this theory contends that a person's beliefs, intentions, and degree of performance are what determine their conduct. The choice of action to be taken and the amount of effort required to attain it will be determined by the objective or performance level.

The higher a person's commitment to achieving their goals will encourage them to make greater efforts. Thus, it can be said that the goals a person has will greatly influence his actions, and this can be considered as a strong motivation to achieve the expected budget.

Because of their strong desire to stay members of the relevant organization, it is envisaged that a high level of organizational commitment during the budget development process will lead to a good level of budget absorption. This conclusion may result from an evaluation made by organization members themselves, who believe that the organization's objectives and core values align with their own, and that the organization's duties allow members to live up to their ideals.

The study's findings are consistent with previous research by Wirastuti *et al*, (2024) and Gunawan & Sujana (2023) that revealed that the beneficial effect of budget planning on budget absorption can be moderated by organizational commitment. Nevertheless, the findings of this investigation are at odds with those of other studies by Patiran & Bonsapia (2018) and Tofani *et al* (2020) they discovered that budget planning on budget absorption could

not be moderated by organizational commitment.

Organizational Commitment can Moderate the Government's Internal Control System on Budget Absorption

Organizational commitment has been shown to be able to mitigate the beneficial impact that the government's internal control system has on budget absorption. Table 9 demonstrates that the moderation variable TotalX2_TotalX3 is significant with a value of 0.009, less than 0.05. Thus, the beneficial impact of the government's internal control system on budget absorption might be mitigated by organizational commitment.

Commitment within the organization facilitates goal achievement. According to goal-setting theory, a person is dedicated to their objective. If a person is dedicated to accomplishing the objectives of the organization, this will have an impact on budget absorption. This will help control the process of implementing accountability through the provided reporting system, such as by producing Budget Implementation Documents that are used as effectively as possible (Syndy Cantika *et al*, 2021).

As demonstrated by the aforementioned idea, organizational commitment is an internal component that each person possesses and that can affect how well they perform in reaching corporate objectives. In the meantime, each employee is expected to use the internal control system, which is an external aspect or side that helps the corporation achieve its goals and objectives in an effective and efficient manner (Aliffandi *et al*, 2023).

Consequently, it follows that an organization's dedication to strengthening the government's internal control system to boost budget absorption will likewise increase. People will be more inclined to have a positive outlook, work hard to attain organizational goals, and give the organization their all if they feel strongly committed to it. One of the commitments

demonstrated by OPD officials/employees of the Kulon Progo Regency government is a strong sense of belonging to their organization where there is a close emotional relationship between regions and mottos between one another and individuals within the organizational environment. (Gunawan & Sujana, 2023).

Someone will be driven to exert every effort to further the objectives and best interests of the organization if they have a strong internal organizational commitment. They'll think well of the company as well. When workers are at ease in their work environment, for example, when they communicate concerns to one another, the government's internal control system in Kulon Progo Regency will be effectively implemented (Sirait *et al*, 2022).

The findings of this investigation align with previous research by (Jumardi *et al*, 2022) that discovered that the relationship between information technology utilization, human resource expertise, and the correctness of filing the treasurer's expenditure accountability report can be moderated by organizational commitment. Nevertheless, the findings of this investigation are at odds with those of other studies by Syndy Cantika *et al* (2021), who found that it could not moderate the government's internal control system on managerial performance in OPD in Jambi.

Conclusion and Recommendation

Conclusion

Several conclusions can be made in light of the research findings and data analysis, including the following (1) Budget absorption is negatively impacted by budget planning. Therefore, there will be less budget absorption over time the better the Kulon Progo Regency Government plans its budget. On the other hand, the accumulation of budget absorption would be more the worse the budget planning is executed, (2) The Internal Control System of the Government positively impacts

budget absorption. Accordingly, a well-implemented government internal control system will lead to both improvements and good budget absorption outcomes. This is because of the presence of a control system, which can be thought of as rules and regulations in organizations. (3) It is possible to mitigate the impact of budget planning on budget absorption through organizational commitment. This demonstrates that including stakeholders in the organization's budget planning process will improve budget absorption and fortify organizational commitment (4) The influence of the government's internal control system on budget absorption can be mitigated by organizational commitment. When authorized employees or treasurers have strong organizational commitment coupled with a high government internal control system, they will be more effective in managing LPJ, will be more efficient and more precise in submitting accountability reports in accordance with applicable criteria and regulations.

This study's drawback is that it only looks at organizational commitment, budget absorption, internal control systems of the government, and budget planning variables. Then, research has the weakness of perceptual bias, namely someone's opinion differs in viewing something. This can be caused by different educational backgrounds, cultural differences and so on. Therefore, it might be a good idea to carry out a social experiment, such as an interview that allows the resource person to be more general in their answers.

Suggestion

It is hoped that the theoretical implications of this research can strengthen previous research related to budget absorption in Regional Apparatus Organizations (OPD), add to the literature and new insights regarding regional finance and can provide ideas for further research. It is anticipated that this research will be able to give the public more details on OPD circumstances

for controlling budget absorption through the APBD. In order for OPD Kulonprogo Regency to meet all organizational goals, particularly budget absorption, both proportionately each quarter and at the end of the year, it is hoped that they will be able to enhance their capacity to optimize the budget planning that has been prepared and implement the government's internal control system effectively, efficiently, and sustainably. It is envisaged that the government would be able to use the findings of this research to inform the development of regional financial management rules and regulations.

Partial budget absorption is influenced by research on budget planning and the government's internal control system, therefore it's a good idea to always apply these three factors as much as you can to accomplish high managerial performance and keep getting better. This research suggestion is for Regional Apparatus Organizations. For organizational commitment, it is a good idea for each organization to have time to discuss together how committed each member is to the organization. For further research, it is best to complete it with interviews, change the research sampling technique, and make changes to the selection of alternative answers to the questionnaire so that it can explore all the research objectives. For further research, due to the existence of other variables that influence budget absorption, future researchers should add or replace the variables studied with other variables, such as information asymmetry, job satisfaction, leadership style, managerial performance and so on.

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