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## **Determinants of Budget Absorption: The Role of Regulation as Moderator**

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### ***Abstract:***

*In the wheel of government, one measure of the success of a government is how to utilize a budget that will have an impact on economic growth and public welfare. A low level of budget absorption will lead to budget inequality which leads to inefficiency in budget allocation. This study aims to explore the determinants of budget absorption which include budget planning, and budget implementation, and aims to assess the extent of the role of regulation in moderating the effect of budget planning and budget implementation on budget absorption. The research population is the West Java Regional Secretariat Law and Human Rights Bureau employees. The study used a quantitative descriptive method with hypothesis testing using SPSS software. The research findings prove that budget planning has a positive effect and budget implementation has a negative effect on budget absorption. Meanwhile, the findings of this study indicate that regulation does not provide a moderating effect on the relationship but in budget implementation, the regulation provides a moderating effect. The research implies the importance of knowing the aspects of budget absorption so that the budget provided can be absorbed optimally and effectively for the public interest.*

**Keywords:** Budget Absorption; Budget Implementation; Budget Planning; Regulation

## **1. Introduction**

The low utilization of APBN and APBD has always been the main topic of discussion among economic observers. This is due to the slow absorption of the budget which has an impact on economic growth and public welfare. The government as the holder of higher authority plays an important role in budget management. In this context, budget management regulates the determination, implementation, evaluation, and accountability of local finances. In the wheels of government, measures of the success of a government include budget planning which has a significant impact on determining the allocation of resources and setting priorities, then there is budget implementation which affects the level of achievement of goals and objectives set in budget planning, as well as one of the other benchmarks, namely budget absorption,

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low budget absorption rates lead to budget inequality which leads to inefficiency in budget allocation, which results in an increase in disbursements at the end of the year and seems demanding in completing the activity program contained in the DIPA that has been scheduled by budget users.

A common problem in budget management is low budget absorption. Budget absorption is a parameter of the implementation aspect. Instability in spending patterns causes the remaining unabsorbed budget each year, this explains that the budget absorption process must be improved so that there is no low absorption at the beginning of the year and a significant increase at the end of the year. Therefore, researchers are interested in working on this research because there is still limited research on budget absorption at the West Java Regional Secretariat Law and Human Rights Bureau and there are still problems regarding the achievement of budget absorption within the scope of the West Java Regional Secretariat Law and Human Rights Bureau. Therefore, researchers will examine what aspects affect budget absorption so that the budget has a good impact on economic growth.

Research studied (Oktari et al., 2020) indicates that budget planning has a positive effect on budget absorption. Then a study from Romania (Cace et al., 2011) argues that budget planning is a determining aspect of budget absorption, which is supported by the results of the study (Nabila et al., 2021). However, in contrast to research (Salwah, 2019) according to him planning does not affect budget absorption. The second aspect is budget implementation. Budget implementation is the process of allocating and managing resources that have been determined after budget planning has been designed. Budget implementation is a step taken to realize all plans that have been prepared and prepared (BPKP, 2011). Budget implementation procedures that always experience delays or delays result in slow levels of budget absorption so there is a need for supervision of budget implementation. Research (Friyani & Hernando, 2019) indicates that budget implementation affects budget absorption. But not with the published (Lestari & Yuliani, 2022) which indicates that budget implementation does not affect budget absorption. From this it is concluded that previous studies shared different results regarding aspects that affect budget absorption and the novelty of this study is that researchers will examine the moderating effect of regulatory variables, the moderating effect is intended when interest is directed to questions about when the effect operates and under what conditions the effect is stronger (Igartua & Hayes, 2021). Therefore, this study will examine several aspects which include budget planning, budget implementation and the extent to which the effect of regulation moderates budget absorption as in the study (Alimuddin, 2018) which found substantial results between regulation and budget absorption, and this research is consistent with the research of (Sembiring et al., 2015). The dissimilarity of this research with the previous one is in the location, subject and research process. This

analysis method will apply the *Moderated Regression Analysis* (MRA) assumption test. The subject used in the current research is the West Java Regional Secretariat's Law and Human Rights Bureau.

## 2. Theoretical Background

*Governance* is a process of managing, directing, guiding, organizing and can also be interpreted as governance. Good governance is the elements that can be controlled by the government to control governance, which can improve performance and accountability (Wim & Leen, 2016). UNDP (*United National Development Program*) defines *governance* as the exercise of economic, political and management power to manage state affairs at all levels. In simple terms, *governance* is defined as governance and includes four main elements of *governance* that can provide an overview of budget absorption namely accountability, transparency, openness, and the rule of law. If these elements can be implemented properly in the governance process, then the term is called *good governance* (Anggara, 2016). *Good governance* is interpreted as a manifestation of *good governance*. The World Bank formulates the concept of *good governance* as the exercise of political power to regulate a country's problems. The theory of *good governance* with budget absorption has a relationship as a coherent system because the theory affects the effectiveness and efficiency of budget absorption in the government. This will help build public trust in the government and ensure that the allocated budget is used effectively, efficiently and transparently for the benefit of the public.

The budget as a source of funds for development activities for the benefit of society needs to consider the possibility of an effective and efficient expenditure plan. Freeman's study, 1972 in (Rahim & Saputra, 2018) defines a budget as a financial plan for a certain period that estimates the expenditure agenda to be managed and records the sources of income that will fund the plan expenditure. In the context of performance-oriented budgeting, budget absorption is not a component of budgeting. However, one of the parameters that has been used to assess government performance is budget absorption. The target of budget absorption is to produce estimates that can be achieved within a certain period of time. Budget absorption is part of the budget that has been realized during the fiscal year. To measure absorption, it is not enough to compare the available budget with actual expenditure. Accountable budget absorption and applying the principle of *value of money* is one of the best practices in governance and the standard used to measure government performance (Ramdhan & Anisa, 2017)

The first aspect that has an effects on budget absorption is budget planning. Director General of Fiscal Balance (2013) in (Ramdhan & Anisa, 2017) said planning as a

measure of budgeting is essentially the procedure for preparing revenue, expenditure, and funding plans for a certain period. According to (Arif, 2012) the more mature the budget manager is in planning, the absorption target will be met. On the other hand, immature planning has an impact on the incompatibility of activities which results in the budget absorption process being hampered. The research found by (Priatno & Khusaini, 2013) indicates that the planning aspect affects budget absorption, effective planning is needed so that the implementation of the prepared work program does not get interrupted so that the budget is on time to be distributed. Similar to the findings (Munawwarah et al., 2023); (Mustafa et al., 2022); (Nabila et al., 2021); and (Lannai et al., 2020) However, it is different from (Ulandari et al., 2021); (Ardianne et al., 2020); (Rifai et al., 2016); and (Fitriany et al., 2015) say that there is no influence between budget planning on budget absorption. So the hypothesis is formulated as follows:

*H<sub>1</sub>: Budget planning affects budget absorption*

The second aspect is budget implementation which is defined as a financial management step that should be completed after the drafting procedure is completed. Budget implementation is an action taken to manifest every agenda or policy that has been prepared and decided (BPKP, 2011). Budget implementation policies that are always delayed or not in accordance with what is planned and targeted will have an impact on delays and weak budget absorption, so that budget implementation must be monitored. Research (Digdowiseiso, 2022) (Nabila et al., 2021); and (Friyani & Hernando, 2019) revealed that budget implementation has a positive effect on budget absorption. But not in line with (Ginting et al., 2022) and (Fitriany et al., 2015) which state that budget implementation has no effect on budget absorption. So that the hypothesis is explained as follows:

*H<sub>2</sub>: Budget implementation affects budget absorption*

Regional autonomy was introduced in 2000, and the financial system developed dynamically within the framework of local government. These dynamics led to the enactment of central government regulations regarding regional autonomy as well as regional financial management. Every budget user must comply with these regulations so that the public funds used can be accounted for with a clear legal basis. Research (Handayani, 2017) shows that financial regulations are one of the causes of the low level of budget absorption seen from how to work units understand and comply with existing regulations. Research that shows strict regulations tends to slow down budget absorption. However, this influence can be offset by good budget planning and supervision in other words, effective planning can overcome obstacles caused by strict regulations. Research (Lannai et al., 2020) and (Oktari et al., 2020) stated that regulation affects budget absorption, but this contradicts the research of (Rifai et al.,

2016) which indicates that regulation does not affect budget absorption. So it can be concluded that appropriate and effective regulations can help ensure transparency and accountability in budget absorption so as to increase the effectiveness and efficiency of budget use.

*H<sub>3</sub>: Regulation strengthen the effect of budget planning on budget absorption*

Existing regulations can control how budgets are used and accounted for, which can affect budget implementation. This can affect how governments use their budgets and how effectively they are implemented. In research (Basri et al., 2021) and (Alimudin, 2018) indicates a positive result between regulations and the absorption of the budget issued by the government or BPK. Legal compliance ensures that an organization complies with all regulations related to budgeting and spending, but because many regulations change quickly while the implementation time is limited, the implementation of the budget experiences activity constraints that cause slow budget absorption. Based on this description, it is suspected that too many complex regulations will complicate budget implementation so that it can hinder budget absorption.

*H<sub>4</sub>: Regulation strengthens the effect of budget implementation on budget absorption*

To make it easier to understand the determinants of budget absorption, the authors compiled a research conceptual framework as shown in Figure 1:

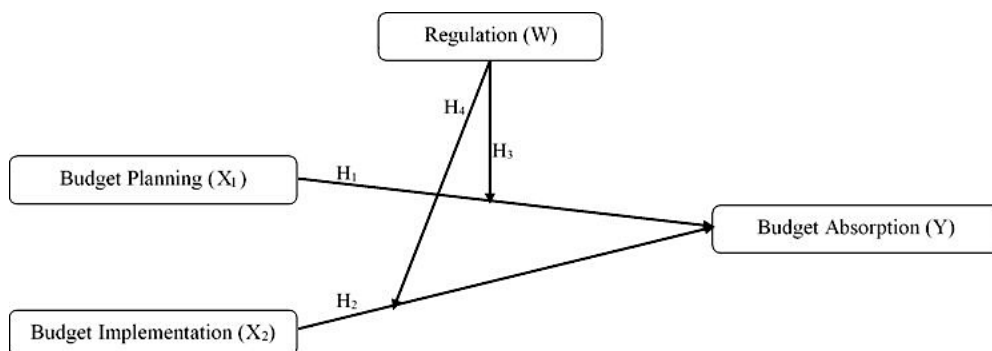


Figure 1. Conceptual Research Framework

Source: Research Data, 2023

### 3. Methodology

The research design uses casual associative research. The purpose of this research is to explain the causal relationship between two or more variables, where the independent variables include budget planning and budget implementation, the dependent variable is budget absorption and regulation is presented as a moderator. This research uses a quantitative descriptive approach with the intention of explaining various situations or various variables that appear because this data collection technique uses a questionnaire, instrument testing is required (validity and reliability tests). Then the collected respondents' answers (ordinal data) were transformed into interval data, as a condition for conducting regression tests, starting with the classic assumption test. The population of this study is the work unit of the West Java Regional Secretariat Law and Human Rights Bureau. The subjects used in this study were Budget User Authorities, Implementing Officers, Financial Administration Officers, and Treasurers, so the total sample of this study was 35 subjects. This study measures 4 variables, namely budget planning (PRCA)  $\rightarrow (X_1)$  and budget implementation (PLSA)  $\rightarrow (X_2)$  as independent variables, budget absorption (PNRA)  $\rightarrow (Y)$  as the dependent variable and regulation (RGL)  $\rightarrow (W)$  as a moderating variable.

In this research, the type of data studied is primary data. According to Sugiyono (2019), primary data is a direct source of information for data collectors. For each research variable, the data source comes from the answers to the questionnaire of the employees of the West Java Regional Secretariat Law and Human Rights Bureau that have been distributed by researchers with an ordinal scale measurement level, the questionnaire contains closed questions in the form of statements given to respondents. After that the questionnaire indicators are measured using a Likert scale with 5 question options ranging from the lowest point namely 1 Strongly Disagree (STS) to the highest point namely 5 Strongly Agree (SS).

In conducting data analysis, this study uses *Moderated Regression Analysis* (MRA). This analysis begins with descriptive statistical tests and classical assumption tests which include normality tests, multicollinearity tests, and heteroscedasticity tests to describe universally by calculating the minimum value, maximum value, average value and standard deviation (Sugiyono, 2017). Next MRA testing is carried out which intends to recognize the effect of moderating variables on the interaction of the independent variable with the dependent variable and then test the feasibility of the model (F-test), the coefficient of determination (*adjusted R*<sup>2</sup>), and hypothesis testing (t-test). The data analysis method applied in this research is IBM SPSS Statistics Version 29. SPSS is a statistical data processing software feature.

#### 4. Empirical Findings/Result

Validity and reliability testing is used on research instruments that will be distributed to respondents. This test is to obtain the validity level of the questionnaire that will be distributed to the target population. This test was conducted on 35 respondents within the West Java Regional Secretariat Law and Human Rights Bureau. The results of the validity and reliability tests indicate that all indicators are validated because each instrument has a value above 0,334 and the research questionnaire used is reliable because *Cronbach's Alpha* on each variable is quite high namely  $> 0,60$ . Therefore all variables can be used as test measuring instruments. Based on the respondent's profile, the majority of respondents were male gender, reaching 22 respondents (62,9%), while the female gender was 13 respondents (37,1%). The majority of respondents who contributed were from the age range of 25 to 40 years. This condition shows the level of maturity and maturity of respondents in influencing the quality of respondents' responses and understanding of the budget. Based on the level of education, the average respondent has an undergraduate education. This indicates that the results of the respondents' answers have a level of intellect, so that they are able to influence the weight of the answers and the respondents' understanding of the budget. Based on data on length of work 17 respondents (48.6%) worked for more than 10 years and 18 respondents (51.4%) worked for more than 5 years. It can be indicated that the respondents are professional in their work.

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
<i>PRCA</i>	35	58	75	70.40	3.558
<i>PLSA</i>	35	85	105	93.89	7.177
<i>RGL</i>	35	38	50	47.89	2.988
<i>PNRA</i>	35	40	53	47.31	3.818
<i>Valid N (listwise)</i>	35				

Source: Data Processed by SPSS (2023)

Table 1 presents respondents' responses related to the research variables, the budget absorption variable has a small distribution, this condition is evident from the low standard deviation value of  $3,818 < 47,31$  (mean). The budget planning variable has a small distribution because the standard deviation is  $3,558 < 70,40$  (mean). The budget implementation variable also has a small distribution because the standard deviation value is  $7,177 < 93,89$  and the last variable, namely regulation, has a low standard deviation value of  $2,988 < 47,89$ . This condition indicates that the research data is dissimilar, because all variables have a standard deviation value  $> 0$ .

The results of the normality test imply that the variables used are normally distributed with a Sig. value in the Shapiro-Wilk test of 0,148 ( $p > 0,05$ ). The variables in this study also did not experience multicollinearity cases because each variable had a tolerance value  $< 0,1$ . Based on the Sig. value, all variables have a value  $> 0,05$ . This condition explains that the independent variable do not contain symptoms of heteroscedasticity.

Table 2. Classical Assumption Test Result

Coefficients <sup>a</sup>					
		Unstandardized Coefficients			
Model		B	t	Sig.	tolerance
1	(Constant)	17.265	2.656	.012	
	PRCA	-.212	-1.919	.064	.473
	PLSA	.045	.800	.430	.448
	RGL	-.077	-.810	.424	.915
	p- value			.148	

a. Dependent Variable : Budget Absorption

Source: Data Processed by SPSS (2023)

The next stage is hypothesis testing, Table 3 contains an explanation of the feasibility of the F-test and the coefficient of determination for this research. The Sig.  $F_{\text{count}}$  in Table 3 is  $0,020 < 0,05$ . The Sig. value indicates that the F-test in this research has met the regression model eligibility conditions. The *adjusted*  $R^2$  in Table 3 is 0,244, which means that the contribution of budget planning and budget implementation variables to budget absorption after the moderation variable (regulation) is 24,4% and the remaining 75,6% is influenced by other aspects not included in the research model.

Table 3. Hypothesis Testing Results

Variables	Unstandardized Coefficients	t	Sig.	Hypothesis Test Result
	B			
(Constant)	-325.134	-1.234	.227	
PRCA	20.159	2.442	.021	H <sub>1</sub> accepted
PLSA	-11.383	-.2456	.020	H <sub>2</sub> is rejected
RGL	6.812	1.269	.215	
PRCA*RGL	-.399	-.2.386	.024	H <sub>3</sub> is rejected
PLSA*RGL	.231	2.460	.020	H <sub>4</sub> accepted
Adjusted R Square				.244
Significance $F_{\text{count}}$				0.020

Source: Data Processed by SPSS (2023)



Based on table 3, the regression equation for this study is:

$$Y = \alpha + \beta_1 \text{PRCA} + \beta_2 \text{PLSA} + \beta_3 \text{RGL} + \beta_4 \text{PRCA} * \text{RGL} + \beta_5 \text{PLSA} * \text{RGL} + \mu$$

$$Y = -325,134 + 20,159 \text{PRCA} - 11,383 \text{PLSA} + 6,812 \text{RGL} - 0,399 \text{PRCA} * \text{RGL} + 0,231 \text{PLSA} * \text{RGL} + \mu$$

## 5. Discussion

Hypothesis testing (t-test) is also based on the data in Table 3. Based on Table 3 the first hypothesis ( $H_1$ ) obtained  $\beta_1$  which is 20,159 with a Sig. value of  $0,021 < 0,05$  meaning that the first hypothesis is accepted. This condition means that budget planning has a positive effect on budget absorption where budget planning is the most basic level in budget management, all benchmarks for the success of activities are in budget planning. In preparing the budget, the Bureau of Law and Human Rights has prepared a plan that is in line with good budget operational priorities, establishes various work programs according to available funds, and the Bureau of Law and Human Rights has capable human resources in the work sector so that the process of preparing work programs can be realized in accordance with the objectives. The results of this test support research (Munawwarah et al., 2023; Syifa Putri Ananda et al., 2022) which found a positive effect of budget planning on budget absorption, but this research contradicts the research of (Ulandari et al., 2021); (Salwah, 2019); (Rifai et al., 2016) and (Fitriany et al., 2015) which states that budget planning does not have an effect on budget absorption.

The next finding is that budget implementation has a negative effect on budget absorption, or it can be interpreted that the second hypothesis ( $H_2$ ) is rejected. This reveals that budget implementation has a negative impact on budget absorption. This result means that even a well-prepared budget does not guarantee that budget implementation will be good. From this it can be concluded that the Bureau of Law and Human Rights is less than optimal in budget implementation, because there are still obstacles in the implementation of work programs that are not in accordance or *over schedule* from the schedule and in the process of collecting supporting evidence of activities as material for making payments takes a long time, so that budget implementation problems will have an impact on not absorbing 100% of the budget at the end of the year. This is in line with research (Ginting et al., 2022); (Rifai et al., 2016); and (Fitriany et al., 2015) which found a negative effect of budget implementation on budget absorption. But disagree with the findings (Gusmartina et al., 2021); and (Basri et al., 2021) which indicates that budget implementation has a positive effect on budget absorption.

Furthermore, this research examines the position of regulation in moderating the impact of budget planning on budget absorption. The test results indicate that

regulation has a negative effect on budget planning on budget absorption. This research is in line with research (Rahmawati & Ishak, 2020); and (Rifai et al., 2016) which indicates that regulation is unable to moderate the interaction of budget planning on budget absorption, therefore the third hypothesis ( $H_3$ ) is rejected. Based on Table 3, the  $\beta_3$  values is -0,399 and the Sig. value is 0,024 < 0,05 (significant). The statistical test results show a different effect from what was hypothesized earlier. So strict and excessive regulations designed by budget managers weaken the influence of budget planning on budget absorption, this condition will cause a slowdown and complicate the budget planning process, reduce efficiency and productivity, and limit flexibility in budget management, making it difficult for them to adjust budget planning due to changes in economic conditions. The government, especially the Bureau of Law and Human Rights, must be able to balance regulations with budgeting flexibility to adapt to changing circumstances. Overall, if regulations are too strict, it will affect efficiency, productivity, innovation, flexibility and difficulty in decision making. Regulation weakens the effect of budget planning on budget absorption. The type of moderation produced by this hypothesis can be seen from the Sig. value of the  $\beta$  coefficient in Table 3. From the table, it appears that the Sig. value of budget planning  $\beta_1$  is 0,021 (significant), while the Sig. value of the regulation variable  $\beta_3$  is 0,215 (insignificant), and the Sig. value of the interaction variable between budget planning and regulation  $\beta_4$  is 0,024 (significant). Because  $\beta_1$  and  $\beta_4$  are significant but  $\beta_3$  is not significant, the type of moderation in this hypothesis is pure moderation type (Sari & Dwirandra, 2019).

Furthermore, the test results in Table 3, there is an interaction between budget implementation and regulation, meaning that regulation has a positive and significant relationship to budget implementation on budget absorption. This test is in line with research (Alimuddin, 2018); and (Sembiring et al., 2015) which proves that regulation is able to moderate the interaction of budget implementation on budget absorption, therefore the fourth hypothesis ( $H_4$ ) is accepted. Based on Table 3, the  $\beta_1$  value is 0,231 and the Sig. value is 0,020 < 0,05 (significant), which means that good regulation can help ensure that budget implementation is carried out transparently, accountably, and based on the principles of *good governance* theory. There are several conditions where regulations can strengthen budget implementation against budget absorption, namely if there are irregularities in the use of the budget, regulations act to minimize these risks by increasing transparency and accountability in the use of the budget, then in the event of a natural disaster in an area, such as the disaster that hit Cianjur Regency recently. Pre-designed regulations can help reduce the risk of unnecessary spending and maximize the use of the budget for the most urgent needs, and these regulations will help ensure that the allocated budget can be used to rebuild damaged infrastructure. Regulations can therefore ensure appropriate and efficient use of budgets in the event of natural disasters, support sustainable recovery, and maximize outcomes through effective cooperation and coordination. Such regulations

strengthen the positive influence of budget implementation on budget absorption. The type of moderation obtained from this hypothesis is from the Sig. value of the  $\beta$  coefficient in Table 3. From the table, it is found that the Sig. value of budget implementation  $\beta_2$  is 0,020 (significant), while the Sig. value of the regulation variable  $\beta_3$  is 0,215 (insignificant), and the Sig. value of the interaction variable  $\beta_5$  budget implementation and regulation is 0,020 (significant). Because  $\beta_2$  and  $\beta_5$  are significant while  $\beta_3$  is not significant, the type of moderation in this hypothesis is pure moderation (Sari & Dwirandra, 2019).

## 6. Conclusions

This study focuses on the role of regulation in moderating budget absorption within the framework of *good governance* theory. The findings of this study indicate that budget planning has a positive effect on budget absorption at the West Java Regional Secretariat Law and Human Rights Bureau, and budget implementation has a negative effect on budget absorption at the West Java Regional Secretariat Law and Human Rights Bureau. In addition, the findings of this study also indicate that regulation does not provide a moderating effect or interaction on the relationship between budget planning and budget absorption at the West Java Regional Secretariat Law and Human Rights Bureau, while the results of the last test indicate a moderating effect on budget implementation on budget absorption. Practically, the results of this study suggest that the West Java Regional Secretariat Law and Human Rights Bureau work unit should be able to pay attention to aspects that will affect budget absorption so that the budget provided is absorbed 100% each year and the allocated budget is used effectively, efficiently and transparently for the public interest. Theoretically, this study supports the theory of *good governance* which suggests that transparency, accountability, openness, and the rule of law can build public trust in the government in terms of the budget.

The main limitation of this study lies in the researcher's subject where only one bureau was studied, so that if the study involves a larger population, there may be differences in results. Then the moderating variable of this test only includes one variable, namely regulation, researchers have not tried to make independent variables or other variables used as moderating variables. Future researchers are advised to study more deeply about budget absorption and can also add other variables or identify the same variables with different samples. Then there are still gaps in the indicators and statements of the researcher's questionnaire, so it is hoped that future researchers can expand the indicators and statements in the questionnaire and try to distribute the questionnaire in several ways such as *offline - online* to find out whether data collection provides different results.

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