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**The Influence of Planning, Administration, Procurement Document, and Regulations on Budget Absorption in Regional Government Agencies in Banjarmasin City, South Kalimantan Province**

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**Abstract**

The purpose of this study was to identify and analyze the simultaneous, partial, and dominant influence of planning, administration, procurement documents, and regulations on budget absorption in regional government work units of Banjarmasin City, South Kalimantan Province. This type of research is associative research that is causal. The population in this study is the Banjarmasin City Government Regional Work Unit (SKPD). Sampling of respondents was carried out by purposive sampling. The total number of SKPD is 32 SKPD or the sample is taken as many as 92 people. A questionnaire a questionnaire was used to collected data. The analysis used is multiple regression analysis with the help of SPSS version 22. The results of this study prove that planning and procurement documents have a positive and significant effect on budget absorption. Meanwhile, administration and regulation have no significant effect on budget absorption. Then, planning has a dominant influence on the work unit of the regional government of Banjarmasin City, South Kalimantan Province.

**Keywords:** Planning, Administration, Procurement Documents, Budget Absorption Regulation.

**1. Introduction**

The budget serves as a monetary estimate of an organization's expected performance within a specific period. In the public sector, budgets play a crucial role in ensuring accountability for the management of public funds and the execution of programs funded by public money. Budgeting in the public sector involves allocating funds to various programs and activities, making it a vital activity in government operations (Mahsun *et al*, 2013)

In government, budgets are highly relevant as they impact the government's performance in providing services to the public. Budgets establish targets for the government's activities during a specific period and serve as a control tool for allocating public resources, subject to legislative approval.

Each year, both central and local governments create planning and annual financial documents. The planning and budgeting processes are guided by national laws, such as the National Development Planning System Law and the State Finance Law. These documents are prepared by ministries and agencies at the central level and by regional units at the local level. Once approved, they become the National Budget Law (APBN) at the central level and Regional Budget Regulations at the local level.

The budgets, whether at the central or local government level, are expected to be optimally utilized once they become law. They consist of revenue, expenditure, and financing sections. Revenue sources include local revenue, intergovernmental transfers, and other legitimate income. Expenditure represents the government's recognized obligations that reduce net wealth. Expenditure can be categorized based on government functions and programs/activities. Financing includes all receipts to be repaid and/or expenditures to be reimbursed in the current and subsequent fiscal years.

Within the structure of the budget, government expenditures that support the welfare of society are reflected in operational and capital expenditures. These expenditures aim to enhance public services, such as healthcare, education, clean water, transportation, and infrastructure. It's crucial to ensure that operational and capital expenditures do not exceed the revenue for the fiscal year when preparing the budget.

After budget preparation, the focus shifts to achieving the budgetary targets. Over the past decade, there has been a pattern of low budget absorption in the first half of the fiscal year, with accumulation towards the end of the year, both at the central and local government levels. This pattern disrupts policy performance plans and has broader implications for economic growth, employment, and poverty reduction, which are specific fiscal policy objectives (Siswanto *et al*, 2010).

Low budget absorption has been a persistent issue in Indonesia, impacting the timely implementation of government programs and projects. It has drawn attention from economists as a sign of bureaucratic inefficiency. Addressing this issue is vital for transparent and accountable financial management and achieving effective and efficient governance.

In the context of performance-based budgeting, budget absorption is not the primary focus; instead, the emphasis is on outcomes and outputs to measure program performance. However, government spending, as a component of overall consumption, is a significant driver of economic growth in Indonesia, making efficient budget absorption important for economic development.

In the structure of the Regional Budget (APBD), government expenditures that support the well-being of the community are reflected in regional spending. The implementation of regional spending is aimed at enhancing public services provided by the government, such as basic needs like healthcare, education, clean water, and transportation, as well as infrastructure such as road networks, sanitation, and other public facilities. The government must strive to ensure that regional spending does not exceed the revenue for the fiscal year when preparing the APBD.

To date, both central and local governments have not established a standardized definition for the minimum percentage of absorption of the Regional Budget (APBD) that categorizes a region as experiencing low budget absorption. However, some regions have adopted integrity pacts signed by heads of regional work units (SKPD), stating that a local government will be considered to have low budget absorption if it fails to realize 90% of the total APBD allocated by the end of the year (Arif and Halim, 2013).

This research aims to investigate issues related to low budget absorption at the central and regional government levels in Indonesia, as well as the resulting impacts on the implementation of government programs and projects. We are committed to gaining a deep understanding of the challenges faced by the government in managing public funds, especially in the context of budget absorption.

To achieve this objective, the study will involve an analysis of budget absorption patterns that have occurred over the past decade in both the central and regional governments of Indonesia. Furthermore, we will strive to identify the contributing factors to the low budget absorption. An evaluation will be conducted to comprehend the implications of low budget absorption on economic growth, job creation, and poverty alleviation efforts in Indonesia. In this context, we will also attempt to understand the various challenges and constraints encountered by the government in achieving efficient and transparent budget management. Additionally, this research will explore the relationship between efficient budget absorption and specific fiscal policy objectives that play a role in Indonesia's economic and social development.

Based on the existing phenomenon and issues, the research question related to The Influence of Planning, Administration, Procurement Document, and Regulations on Budget Absorption in Regional Government Agencies in Banjarmasin City, South Kalimantan Province, is:

1. Do planning, administration, procurement documents, and regulations have a positive and significant simultaneous influence on budget absorption in the Regional Government Agencies of Banjarmasin City, South Kalimantan Province?
2. Do planning, administration, procurement documents, and regulations have a positive and significant partial influence on budget absorption in the Regional Government Agencies of Banjarmasin City, South Kalimantan Province?
3. Among the variables of planning, administration, procurement documents, and regulations, which one has the dominant influence on budget absorption in the Regional Government Agencies of Banjarmasin City, South Kalimantan Province?

## **2. Literature Review**

### *2.1 Financial Management*

According to Musthafa (2017), Financial management involves making several decisions, namely investment decisions, financing decisions or funding decisions, and dividend policy decisions.

According to Sartono (2011), the term financial management can be defined as the management of funds, both in terms of effectively allocating funds in various forms of investments and efficiently collecting funds for investment financing or expenditure. The executor of financial management is the financial manager. Although the functions of a financial manager in each organization may not be the same, the primary function of a financial manager is to plan, seek, and utilize various means to maximize the efficiency utility of the company's operations.

According to Darsono (2011), financial management is the activity of the owners and borrowers of a company to obtain capital as inexpensively as possible and to use it as effectively, efficiently, and economically as possible to generate profit.

### *2.2 Planning*

Planning is a predetermined decision or a decision made in advance regarding an activity or undertaking that will be carried out in the future (Munandar, 2013). Strategic planning forms the foundation of planning activities, beginning with a statement of the organization's mission, scope, and objectives, followed by a brief outline of the strategies to be pursued in achieving the organization's stated goals.

According to Ikhsan *et al.* (2014), operational plans can extend over a horizontal timeframe, but most organizational planning spans five years into the future. Hence, a five-year planning period is often used in operational planning. Suyatno *et al.* (2018) argue that planning, or "planning" in the context of management, is one of the functions that encompass organization, implementation, and supervision.

Mardiasmo (2012) defines planning as the way an organization sets its goals and objectives. Planning encompasses activities of a strategic, tactical, and operational nature. In the context of organizational planning, management accounting plays a role in providing historical and prospective information to facilitate planning. The planning process also involves behavioral aspects, including participation in the development of planning systems, goal setting, and the selection of the most appropriate tools to monitor the progress of goal attainment.

According to Nugroho (2013), the smoothness and success of an organization in achieving its goals effectively and efficiently are determined by careful planning. Essentially, planning is one of the functions in management. If public financial management fails to plan the budget effectively, it will have an impact on budget absorption and the quality of goods/services provided by the government.

Planning is the initial step in procuring goods/services. Planning documents need to encompass details regarding needs, technical specifications, volume, and procurement evaluation methods. Connect this concept with procurement documents to illustrate that planning forms the foundation for effective procurement.

### *2.3 Administration*

In everyday terms, administration is often equated with office management, involving activities such as recording, collecting, and storing information or the outcomes of activities to assist leaders in decision-making. Administration is the entire series of collaborative processes among several individuals based on rational principles to achieve predetermined objectives (Siagian, 2012).

In essence, administration encompasses all activities, from organizing to managing a group of individuals with differentiated roles to achieve a common goal. At first glance, administration may appear similar to management, but the two are distinct yet interconnected. Management is the process of organizing various activities to achieve objectives and involves the abilities or skills of individuals in managerial positions to obtain specific outcomes in pursuit of goals through the activities of others. Therefore, it can be stated that management is the core of administration, as management functions as the primary tool in administrative activities (Falkhi, 2014).

According to Gullick, as cited in Hakim (2011), the budgeting process is inseparable from administration because budgeting is a functional aspect of administration related to planning finances, determining the required budget, identifying funding sources, calculating income and expenses, conducting supervision, office procedures, recording, and bookkeeping. Budgeting is a function that deals with organizational control through fiscal planning and accounting.

Administration encompasses a series of collaborative processes involving various individuals to achieve predetermined goals. This includes planning, which is a crucial part of administration. Planning documents in administration encompass initial steps such as identifying needs, setting technical specifications, and establishing procurement evaluation methods. This reflects how administration necessitates efficient planning to reach its objectives.

#### *2.4 Procurement Documents*

Based on Presidential Decree No. 80 of 2003 concerning Guidelines for the Implementation of Government Procurement of Goods/Services, the types of procurement documents consist of procurement documents for goods/services in lump sum/other services, and procurement documents for consulting services.

Procurement documents for goods/services in lump sum/other services include supplier selection documents and pre/post-qualification documents. Meanwhile, procurement documents for consulting services consist of supplier selection documents and pre-qualification documents.

Budget absorption, especially for the purchase of goods and services, has an impact on driving economic growth. Therefore, every government agency must manage its expenditures to ensure smooth operations and support the successful achievement of national development goals. Every activity in the procurement of goods/services, from planning to the point where the goods/services can be used, including technical specifications or the volume of goods/services and the determination of the procurement evaluation method, must be included in the procurement documents. If there are changes during the budget implementation, these documents can be revised and are accountable to the public.

As stated in Presidential Regulation No. 54 of 2010 on Government Procurement of Goods/Services, procurement of goods/services is the process of obtaining goods/services by Ministries/Agencies/Regional Work Units/Other Institutions, starting from needs planning until the completion of all activities to obtain goods/services. Procurement documents are documents determined by the Procurement Service Unit/Procurement Official, containing information and provisions that must be complied with by all parties in the procurement process.

The procurement of goods/services can be carried out through self-management or through goods/service providers. In the case of procurement through goods/service providers, the procurement method is differentiated based on the type of goods/services (Putri, 2014).

#### *2.5 Regulation*

Regulation is a deliberate set of rules intended to serve as guidelines for conducting an activity and possesses legal force. One of the hindrances to budget absorption is regulations. According to Rifai (2016), two common obstacles are licensing issues related to multi-year contract agreements and regulations concerning land and building procurement. In the case of multi-year

contract agreements, the problem lies in the lengthy licensing process, which requires approval from the Minister of Finance. For land procurement, it is recommended to obtain clearance from the Ministry of Administrative and Bureaucratic Reform (PAN and RB), the State Audit Agency (BPKP), and the Ministry of Public Works (PU).

Public regulations are provisions that must be followed and adhered to in the management processes of public organizations, whether at the central government, local government, political parties, foundations, NGOs, religious organizations, or other social organizations (Bastian, 2010). One of the regulations for local financial management is Minister of Home Affairs Regulation No. 21 of 2011 concerning guidelines for regional financial management. It is considered that with the transfer of Operational Assistance funds from the State Budget to the Regional Budget, legislative regulations regarding regional income and expenditure must be established and complied with by every budget user, to ensure that every public fund used can be accounted for with clear legal foundations.

Previous research conducted by Sembiring (2017) explained that regulations have a significant influence on the process of budget absorption for expenditures. This aligns with the findings of Arif (2011) who conducted interviews and stated that regulations affect the low budget absorption in Rokan Hulu Regency. However, it differs from the research conducted by Rifai (2016), which stated that regulations are not a factor influencing the APBD absorption process.

Regulation is a set of rules that must be followed in various public management processes, including procurement. Procurement documents are documents that must comply with these regulations. This reflects how regulations serve as a legal foundation that dictates how procurement should be conducted and establishes a framework for the process.

### *2.6 Budget Absorption*

Budget is a statement of performance estimates to be achieved by an organization during a specific period, expressed in monetary terms. In the public sector, the budget serves as an instrument of accountability for the management of public funds and the implementation of programs funded with public money. Budgeting in the public sector is a crucial activity because it is related to the process of allocating funds for each program and activity (Mahsun et al., 2013).

The budget absorption conditions in both the central government and local government in Indonesia are almost the same and are referred to as "slow and back-loaded expenditure" according to Bank Indonesia. Budget absorption tends to be slow at the beginning of the year but accumulates towards the end of the year. This accumulation typically involves non-recurrent expenditures, such as capital expenditures and social assistance spending. Another issue is related to the realization of the budget being lower than the planned budget (Halim, 2016).

Efficient budget absorption in government allows organizations to allocate funds in line with plans and needs. Procurement documents encompass details that must align budget allocation with technical specifications and requirements. This reflects how effective budget absorption influences the preparation of accurate procurement documents that align with the available budget.



### 2.7 Conceptual Framework and Research Hypothesis

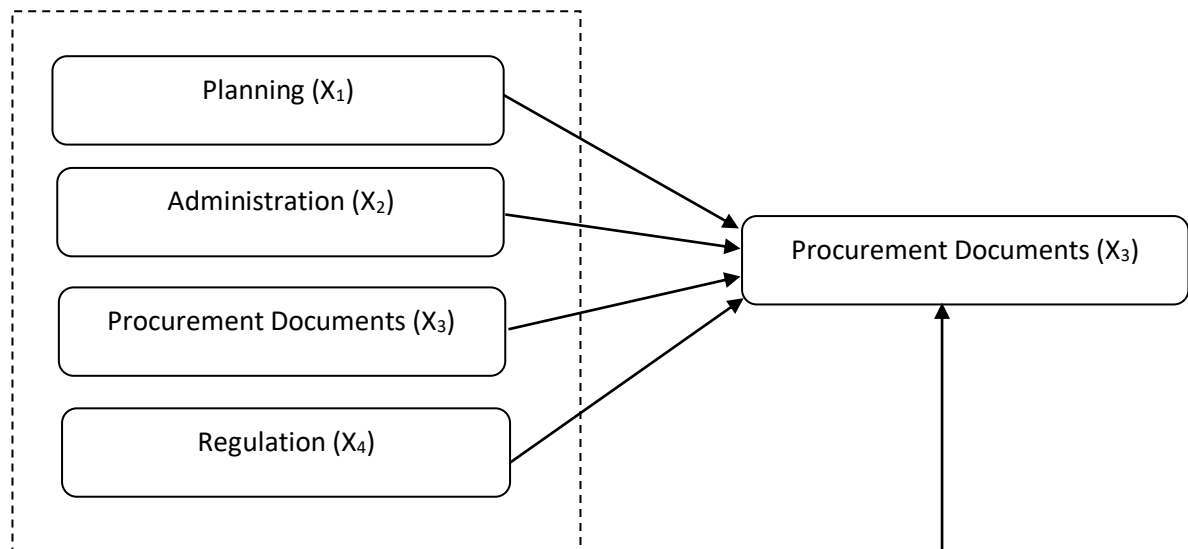


Figure 1. Conceptual Framework

Hypotheses are temporary answers to research findings, the truth of which will be verified through the research results. The hypotheses proposed in this study are as follows:

- a. Planning, administration, procurement documents, and regulations have a positive and significant simultaneous impact on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.
- b. Planning, administration, procurement documents, and regulations have a positive and significant partial impact on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.
- c. Planning has a dominant influence on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.

### 3. Research methods

The type of research used in this study is the associative causal research method. According to Sugiyono (2013:37), "Associative causal research is research that aims to describe and test hypotheses about the relationship between two or more variables." Furthermore, the design uses a descriptive method, which is a research approach that focuses on issues or phenomena that are current at the time of the study, then describes the facts about the problem being investigated as they are, accompanied by rational and accurate interpretation.

The population in this study consists of individuals or employees working in the Regional Working Unit of the Banjarmasin City Government who are involved in the local financial management process across the 32 SKPDs in the Banjarmasin City Government, South Kalimantan Province. The selection of respondents was carried out through purposive sampling. Purposive sampling is used because the information to be obtained comes from sources deliberately chosen based on criteria set by the researcher.

In total, 96 individuals were selected, representing the 32 SKPDs, with the distribution of samples from each SKPD as follows:

- a. 1 Financial Administration Officer,
- b. 1 Commitment-Making Officer, and
- c. 1 Technical Implementation Officer.

**4. Research Result**

*4.1 Validity Test*

Table 1  
Validity Test Result

Item	R count	R table	Result
X1.1	0,781	0,202	Valid
X1.2	0,859	0,202	Valid
X1.3	0,812	0,202	Valid
X1.4	0,857	0,202	Valid
X1.5	0,740	0,202	Valid
X1.6	0,772	0,202	Valid
X2.1	0,549	0,202	Valid
X2.2	0,579	0,202	Valid
X2.3	0,537	0,202	Valid
X2.4	0,649	0,202	Valid
X2.5	0,661	0,202	Valid
X3.1	0,651	0,202	Valid
X3.2	0,650	0,202	Valid
X3.3	0,803	0,202	Valid
X3.4	0,776	0,202	Valid
X3.5	0,865	0,202	Valid
X4.1	0,730	0,202	Valid
X4.2	0,769	0,202	Valid
X4.3	0,636	0,202	Valid
Y1	0,598	0,202	Valid
Y2	0,739	0,202	Valid
Y3	0,644	0,202	Valid
Y4	0,690	0,202	Valid
Y5	0,787	0,202	Valid

*Source: SPSS data output 2023*

The correlation between each questionnaire item and the total score shows correlation values greater than 0.202 and significance levels smaller than 0.05. Therefore, the five variables: planning (X1), administration (X2), procurement documents (X3), regulations (X4), and budget absorption (Y) can be considered valid.



4.2 Reliability Test

Table 2.  
Reliability Test Result

Variable	Cronbach alpha	Items	Result
X1	0,824	6	Reliabel
X2	0,645	5	Reliabel
X3	0,805	5	Reliabel
X4	0,615	3	Reliabel
Y	0,728	5	Reliabel

Source: SPSS data output 2023

Based on the table above for the reliability testing results, it is evident that among the tested questionnaire items, all of them are reliable as they have Cronbach's alpha values if the item is deleted that are above 0.60.

4.3 Multiple Linear Regression

Table 3  
Coefficients Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Beta		
1	(Constant)	12,460	2,782		4,478	,000
	Planning (X <sub>1</sub> )	,311	,162	,282	2,804	,002
	Administration (X <sub>2</sub> )	,100	,183	,072	,545	,587
	Procurement Document (X <sub>3</sub> )	,290	,123	,183	2,053	,042
	Regulation (X <sub>4</sub> )	-,018	,144	,275	0,206	,730

Source: SPSS data output 26

Based on Table 3, the multiple linear regression equation is  $Y = 12,460 + 0,311X_1 + 0,100X_2 + 0,290X_3 - 0,018 X_4 + e$

The regression equation can be explained as follows:

- a. The constant value of 12.460 means that if the independent variables in the model are zero, budget absorption can occur at the level of the constant value. The positive constant value for all variables indicates that the multiple regression equation has a positive relationship, meaning that budget absorption will increase as planning (X1), administration (X2), procurement documents (X3), and regulations (X4) increase.
- b. Based on the regression coefficient value for planning (X1) of 0.311, and it is positive, it means that an increase in planning will increase budget absorption, assuming other variables

remain constant. Conversely, a decrease in planning will result in a decrease in budget absorption.

- c. Based on the regression coefficient value for administration (X2) of 0.100, and it is positive, it means that an increase in administration will increase budget absorption, assuming other variables remain constant. Conversely, a decrease in administration will result in a decrease in budget absorption.
- d. Based on the regression coefficient value for procurement documents (X3) of 0.290, and it is positive, it means that an increase in the value of procurement documents will increase budget absorption, assuming other variables remain constant. Conversely, a decrease in procurement documents will result in a decrease in budget absorption.
- e. Based on the regression coefficient value for regulations (X4) of -0.018, and it is negative, it means that an increase in the value of regulations will decrease budget absorption, assuming other variables remain constant. Conversely, a decrease in regulations will result in a decrease in budget absorption.

4.4 *F test (simultaneous)*

Table 4  
Recapitulation of Simultaneous Test Results

	Model	Sum of	df	Mean Square	F	Sig.
1	Regression	46,926	4	11,731	4,49	, 002
	Residual	237,73	91	2,612		
	Total	284,65	95			

The decision-making criteria are based on the significance value of the calculated F-statistic at a 5% level of significance. From Table 5.15, the F-value is found to be 4.491, and the significance level is 0.002, which is smaller than  $\alpha = 0.05$ . Therefore, it can be concluded that collectively, the variables planning, administration, procurement documents, and regulations have a significant influence on the budget absorption variable.

4.5 *t test (partial)*

Based on the results of the regression analysis on table 3 between Product Quality, Lifestyle, and Brand Image on Purchase Decisions, it can be elaborated as follows:

a. Planning on Budget Absorption

From the results of the partial test, it is known that the planning variable has a calculated t-value of 2.804, which is greater than the tabulated t-value of 1.986, and the significance level (Sig.) is 0.002, which is smaller than 0.05. Additionally, the coefficient has a positive direction. Therefore, it can be concluded that planning has a positive and significant effect on budget absorption in the Regional Working Unit of the Banjarmasin City Government, South Kalimantan Province.

**b. Administration on Budget Absorption**

From the results of the partial test, it is known that the administration variable has a calculated t-value of 0.545, which is smaller than the tabulated t-value of 1.986, and the significance level (Sig.) is 0.587, which is greater than 0.05. Therefore, it can be concluded that administration does not have a significant effect on budget absorption in the Regional Working Unit of the Banjarmasin City Government, South Kalimantan Province.

**c. Procurement Document on Budget Absorption**

From the results of the partial test, it is known that the procurement document variable has a calculated t-value of 2.053, which is greater than the tabulated t-value of 1.986, and the significance level (Sig.) is 0.042, which is smaller than 0.05. Additionally, the coefficient has a positive direction. Therefore, it can be concluded that procurement documents have a positive and significant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government, South Kalimantan Province.

**d. Regulation on Budget Absorption**

From the results of the partial test, it is known that the regulation variable has a calculated t-value of 0.205, which is smaller than the tabulated t-value of 1.986, and the significance level (Sig.) is 0.730, which is greater than 0.05. Therefore, it can be concluded that regulations do not have a significant effect on budget absorption in the Regional Working Unit of the Banjarmasin City Government, South Kalimantan Province.

*4.6 Dominant Test*

Based on table 3 above, the planning variable has a beta coefficient of 0.282, the administration variable has a coefficient of 0.072, the procurement document variable has a coefficient of 0.183, and the regulation variable has a coefficient of 0.275. It can be concluded that the planning variable has a dominant influence on budget absorption with a value of 0.282 or 28.2%.

**5. Discussion**

1. The influence of planning, administration, procurement documents, and regulations simultaneously on budget absorption.

Based on the simultaneous testing results, it is shown that planning, administration, procurement documents, and regulations have a positive and simultaneous influence on budget absorption in the Regional Work Unit of the Government of Banjarmasin City. Furthermore, from the coefficient of determination test, the Adjusted R Square value of 0.428 indicates that the budget absorption variable can be explained by planning, administration, procurement documents, and regulations by 42.8%.

Budget absorption reflects the ability of the local government to implement and account for each planned activity. If the implementation and accountability of activities do not align with the planned timeline, it can result in delayed budget absorption. In the budget management cycle, budget absorption is the final stage.

2. The partial influence of planning, administration, procurement documents, and regulations on budget absorption.

Based on the test results, it shows that planning has a positive and significant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government. This means that the better the planning made by the Regional Working Unit of the Banjarmasin City Government, the higher the budget absorption. Planning becomes a factor that affects budget absorption because there is still a perception that not all proposed budgets will be approved, so the proposed budget is larger than needed without considering the real needs in the field and the ease of implementation. Inaccurate budget planning also results in the need for revisions to the Budget Implementation Document (DPA) before implementation. These DPA revisions lead to adjustments in activity schedules and delayed implementation.

Based on the test results, it shows that administration has a positive but not significant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government. This means that an increase in administration will decrease budget absorption. In the administration factor, precision in recording budget administration documents and payment mechanisms carried out by the Technical Implementing Officials (PPTK) and Assistant Treasurer (BPP) is required. Incorrect account determination and a lack of understanding of payment mechanisms can certainly hinder the implementation of planned activities.

Based on the test results, it shows that procurement documents have a positive and significant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government. This means that an increase in procurement documents carried out by the Regional Working Unit of the Banjarmasin City Government will lead to an increase in budget absorption. Procurement documents are documents prepared by the Procurement Officer that contain information and provisions that must be adhered to by all parties in the procurement process.

Based on the test results, it shows that regulations do not have a significant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government. This means that an increase in regulations will lead to a decrease in budget absorption. Regulations are a set of rules consisting of articles and clauses that govern a particular matter. One of the obstacles to budget absorption has been regulatory issues.

3. The dominant influence of the planning variable on budget absorption.

Based on the test results, it is shown that the beta coefficient and the t-value that are the largest belong to the planning variable, which has a dominant influence on budget absorption in the Regional Working Unit of the Banjarmasin City Government. Every organization, whether it is a company, institution, or public sector agency, requires planning in carrying out its activities. The planning process is one of the crucial stages in financial management at the regional level. Poor planning and budgeting can create obstacles for regional government agencies. Consequently, inadequate planning and budgeting can result in suboptimal budget absorption, both of which affect the performance of a regional government organization. Therefore, accuracy in budget preparation, planning, and execution is necessary to support the programs of the Regional Head in achieving their vision and mission. The performance of a regional government organization can be assessed through the LAKIP (Local Government Performance Accountability Report).

Budget planning can be defined as an activity carried out to determine the future period by taking into account the current and past conditions. Budget planning is a process consisting of several stages that begin with setting the goals of an organization, determining the strategies to achieve those goals, and establishing a comprehensive planning system to integrate and coordinate all the work that an organization needs to carry out until its goals are achieved.

## **6. Conclusion**

Based on the analysis and discussion presented, the conclusions of this research are as follows:

1. Planning, administration, procurement documents, and regulations simultaneously have a positive and significant impact on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.
2. Planning and procurement documents have a positive and significant impact on budget absorption. However, administration and regulations do not have a significant impact on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.
3. The planning variable has a dominant influence on budget absorption in the Regional Work Unit of the Government of Banjarmasin City.

## **7. Recommendation**

Based on the analysis and discussion presented, the recommendation of this research are as follows:

1. Improvement in Planning: It is essential to enhance the quality of planning within the Regional Working Unit of the Government of Banjarmasin City. This may include a better understanding of the actual needs, reducing excessive budget proposals, and more accurate activity planning. Enhancing the planning phase can help expedite the budget absorption process.
2. Enhanced Administration: Although administration does not have a significant partial influence, it is crucial to ensure precision in budget administration documents and payment mechanisms. Training and a better understanding of administrative procedures will help ensure the smooth implementation of plans.
3. Optimization of Procurement Documents: Improving procurement documents can be a critical factor in enhancing budget absorption. A more efficient and timely procurement process can better support plan implementation.

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