



The Influence of Budget Planning, Bureaucratic Environment and Budget Evaluation on Budget Absorption with Management Commitment as a Moderator at the Directorate of Yogyakarta State University

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Abstract. *This research is research with a quantitative approach carried out at the Directorate of Yogyakarta State University. This research aims to determine whether or not there is an influence of budget planning, bureaucratic environment, budget evaluation on budget absorption with management commitment as a moderator. The data collection method in this research is a questionnaire. The sampling method used was the purposive sampling method. The population that was the object of research was the financial planning and management team at the Directorate of Yogyakarta State University. The sample in this study was 100 members of the Directorate of Yogyakarta State University. Hypothesis testing was carried out with Partial Least Square (PLS) through the SmartPLS 4.0 program. Based on the research results with a significance level of 5%, the conclusions obtained are: (1) There is a positive and significant influence of Budget Planning on Budget Absorption with at statistic of 3.255 and a significant value of 0.001; (2) There is a positive and significant influence of the Bureaucratic Environment on Budget Absorption with at statistic of 2.410 and a significant value of 0.008; (3) There is a positive and significant influence of Budget Evaluation on Budget Absorption with at statistic of 1.688 and a significant value of 0.046; (4) Management Commitment strengthens the positive influence of Budget Planning on Budget Absorption with at statistic of 2.071 and a significant value of 0.019; (5) Management Commitment does not strengthen the positive influence of the Bureaucratic Environment on Budget Absorption with at statistic of 0.534 and a significant value of 0.297; (6) Management Commitment strengthens the positive influence of Budget Evaluation on Budget Absorption with at statistic of 1.685 and a significant value of 0.046.*

Keywords: *Budget Planning, Bureaucratic Environment, Budget Evaluation, Budget Absorption and Management Commitment*

1. INTRODUCTION

A budget is a plan that is systematically prepared in the form of numbers and expressed in monetary units that cover all company activities within a certain period in the future, (M. Fuad et al., 2020, p. 2). Budget reform in Indonesia is mandated in Law Number 17 of 2003 concerning State Finance, it has been required that in implementing the preparation of the government budget must be based on a performance approach which essentially emphasizes the creation of efficiency and effectiveness of work plans and budgets in each ministry/institution. However, the implementation of the performance budget that carries the spirit of state financial reform has not been as expected. One of the indications is the absorption of the budget that is not optimal and is concentrated at the end of the budget year, where the budget absorption pattern is accelerated in the second semester. This will have an impact on the slow realization of the implementation of the Institution's program activities and the failure

of the budget absorption target which results in the loss of spending benefits. When the absorption of the agreement fails to meet the target, it means that there has been inefficiency and ineffectiveness in budget allocation (BPKP, 2011).

Based on the Regulation of the Director General of Treasury Number PER-5/PB/2022 concerning Technical Instructions for the Assessment of Performance Indicators for the Implementation of the Budget of State Ministries/Institutions, the Budget Implementation Performance Indicator is an Indicator determined by the Ministry of Finance as the BUN to measure the quality of performance in the implementation of the budget of State Ministries or Institutions in terms of the quality of budget planning implementation, the quality of budget implementation, and the quality of budget implementation results. The Budget Planning Quality Aspect is an assessment of the conformity between budget implementation and what is planned and determined. The Budget Execution Quality Aspect is an assessment of the institution's ability to realize the set budget. This aspect consists of Budget Absorption This indicator is calculated based on the average value of budget absorption performance in each quarter which is calculated based on the ratio between the budget absorption rate and the overall budget absorption target in the Budget Work Plan (RKA) each quarter.

At the beginning of the budget year, most ministries/institutions had a very low budget absorption rate, then an increase occurred in the following quarter. A significant increase in budget absorption only occurred in the last quarter, as evidenced by the budget absorption rate of less than 75% at the end of the third quarter. One of the causes of uneven budget absorption is because in each quarter only employee spending tends to be absorbed more consistently. In addition, employee spending tends to be unevenly absorbed each quarter (Arniwita et al., 2019, p. 167). In line with Arniwita's statement, in the first quarter the budget absorption of the UNY Directorate was 4.59%, the second quarter 19.01%, the third quarter 38.77% and the fourth quarter 87.88% . This can seen in table 1 as follows:

Table 1
Absorption Budget Semester I -IV Year 20 20 - 20 22
Directorate of Yogyakarta State University

Quarterly	Average Absorption	In %
I	1,689,047,653	4.59
II	11,959,648,788	19.01
III	20.160.167.892	38.77
IV	41,129,970,887	87.88

Source: Data processed from the Budget Information System

This fact will certainly cause inefficient use of the budget. The problem of delays and uncertainty in budget absorption causes *opportunity costs*. This has an impact on the suboptimal efforts to place and invest cash if there is excess cash due to increased state revenues. In line with Williams' opinion, Seftianova (2013), stated that the poor quality of budget absorption will have an impact on the national economy as a whole. Research on factors that influence budget absorption has been widely conducted. Several previous studies stating that budget planning has an effect on budget absorption were conducted by Aldita & Munirudin (2018), Alumbida, et al. (2016), Dewi, et al. (2017), Nugroho & Alfarisi (2017), Ramdhani & Anisa (2017), Sari, et al. (2019) and Zarinah, et al. (2016). On the other hand, research by Fitriyani, et al. (2015), Rifai, et al. (2016) and Seftianofa & Adam (2013) showed that budget planning factors did not affect budget absorption. Regarding budget evaluation factors, research conducted by Hassan & Sumiyu (2018), Wadi, et al. (2016) and Yustini (2014) stated that budget control or evaluation influential to absorption budget.

Results on the contrary that factor budget evaluation has no effect on budget absorption is a study by Saptawardani & Sudaryati (2015). Research by Ferdinan et al., (2020) and Sirin et al., (2020) which shows the results of organizational commitment are unable to moderate the relationship between (budget absorption, budget implementation, resource competence and budget evaluation on budget absorption). It turns out to be different from the results of research from (Rahmawati et al., 2022) which shows that management commitment is able to moderate the influence (planning and human resources) on budget absorption. With these differences, the author is interested in studying how management commitment moderates the influence of budget planning, bureaucratic environment and budget evaluation on budget absorption in a study entitled "The Influence of Budget Planning, Bureaucratic Environment, and Budget Evaluation on Budget Absorption with Management Commitment as a Moderator at the Directorate of Yogyakarta State University".

2. REVIEW LIBRARY

Influence Planning Budget To Absorption Budget

According to (Feriyanto, 2015) the explanation regarding budget planning is as follows: " Planning is the process of determining the goals of an organization, formulate strategic steps in order to achieve goals and develop the organization's work activity plan." Planning m e r i s a t in your place Which very important in A organization . P lanning and determining all activity Which need And will done For reach objective And s a nya ng want to d i c a p a i . Determination target program Which appropriate through p e r e n a n which is an option

that makes it possible for you to carry out your activities .Each of the remaining people has already determined the targets which is formulated to in plan budget more easy For reach budget absorbtion target and performance in accordance with the objective organization That Alone .

Results study Ferdinan, Isnurhadi, Marlina W, Mohamad A (2020) found that budget planning has a significant positive effect on budget absorption. In line with with results study (Nugroh o , R., & Alpha , S . 2017) , (Zarina h , M. , Darwan i s, & Abdullah, S. , 2016) . On the other hand, research by Fitriyani, et al. (2015), Rifai, et al. (2016) and Seftianofa & Adam (2013) showed that budget planning factors did not affect budget absorption. Based on the differences in the research results, this research was conducted with the aim of re-examining the effect of budget planning on budget absorbtion. The hypothesis can be formulated as follows:

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

The Influence of Bureaucratic Environment on Budget Absorption

In an organization, bureaucracy will always be side by side with environmental factors. This is in accordance with *Institutional Theory* which describes the relationship between an organization and its environment, about how and why an organization runs a structure and process. A good bureaucratic environment will make the implementation of operational activities run smoothly. However, if the bureaucratic environment does not support organizational activities, it will hinder the organization's performance. The success of an activity can be assessed from the good or bad condition of the bureaucratic environment. In running an organizational structure with a stable work system, clarity is needed in the bureaucratic environment in general, such as the internal work environment and the external work environment. The success of an organization will not occur if there is a lack of encouragement from the bureaucratic environment in organizational activities. This means that the bureaucratic environment can affect budget absorbtion in activities and procurement of goods/services.

The results of Ledy's (2016) research support Juliani's (2014) research which shows that the bureaucratic environment has a positive effect on budget absorbtion related to procurement of goods/services. The results of Denita's (2017), Meyulinda's (2018), and Bramastyasa's (2019) research show that the bureaucratic environment has a positive effect on budget absorbtion related to procurement of goods/services. bureaucracy has a positive and significant effect on budget absorbtion. This shows that the better the environment in the

bureaucracy will result in accuracy in budget absorption. Based on this explanation, the second hypothesis proposed is:

H2: The bureaucratic environment has a positive effect on budget absorption.

Influence Evaluation Budget To Absorption Budget

In carrying out an activity, evaluation needs to be carried out to find out the shortcomings of the process and the final results of the activities carried out. This evaluation can be used as a basis for improvement in the next activity. Budget evaluation can be carried out by comparing the realization with the budget, looking for obstacles and providing alternative solutions for improvement in the next period. Budget evaluation can be carried out in the current year so that budget implementation is in accordance with what was planned, or in the previous year to assess the performance of budget implementation in that period. So budget evaluation can be carried out to oversee budget implementation in accordance with budget planning, so that budget accumulation at the end of the budget year can be avoided. Budget evaluations that are carried out periodically can increase budget absorption. In budget evaluation activities, problems or obstacles faced by the institution will immediately be solved to improve the next activity. The habit of accumulating budgets at the end of the budget year can be avoided, so that the budget absorption target is met.

Research on budget evaluation was conducted by Hassan & Sumiyu (2018), Wadi, et al. (2016) and Yustini (2014) with the result that budget control or evaluation has an effect on budget absorption. The opposite result that the budget evaluation factor has no effect on budget absorption is the research of Saptawardani & Sudaryati (2015). Based on the differences in the research results, this research was conducted with the aim of re-examining the effect of budget evaluation on budget absorption. The hypothesis can be formulated as follows:

H3: Budget evaluation has a positive effect on budget absorption.

The Effect of Management Commitment Moderating Budget Planning on Budget Absorption

Management commitment is one of the driving factors to motivate employees to strive to make continuous process improvements. With the support of strong management commitment, it will help overcome deficiencies elsewhere in achieving program and activity targets that are a shared responsibility . Management commitment is a prerequisite important for k e b e r s u c t i o n m a n a g e m e n t f o r increase work targets . This is the basis for the need for management commitment to maintain performance Which other For help reach objective . The results of Sari et al.'s (2019) research show that organizational commitment is a moderating variable because it is able to strengthen the relationship between

the influence of budget planning on budget absorption. This is different from the results of Dewi et al.'s (2017) research which shows that organizational commitment is unable to strengthen the influence of budget planning on budget absorption. Based on the differences in the research results, this study was conducted with the aim of re-examining the interaction of management commitment with budget planning on budget absorption. The hypothesis can be formulated as follows:

H4: Management commitment strengthens the positive influence of budget planning on budget absorption.

The Effect of Organizational Commitment on Moderating Bureaucratic Environment on Budget Absorption

Management commitment is one of the driving factors to motivate employees to strive to make continuous process improvements. With the support of strong management commitment, it will help overcome deficiencies elsewhere in achieving program and activity targets that are a shared responsibility . Management commitment is a prerequisite important for k e b e r s u c t i o n m a n a g e m e n t f o r increase work targets . This is the basis for the need for management commitment to maintain performance Which other For help reach t u a l . Based on this, this study was conducted with the aim of re-examining the interaction of management commitment with the bureaucratic environment on budget absorption. The hypothesis can be formulated as follows:

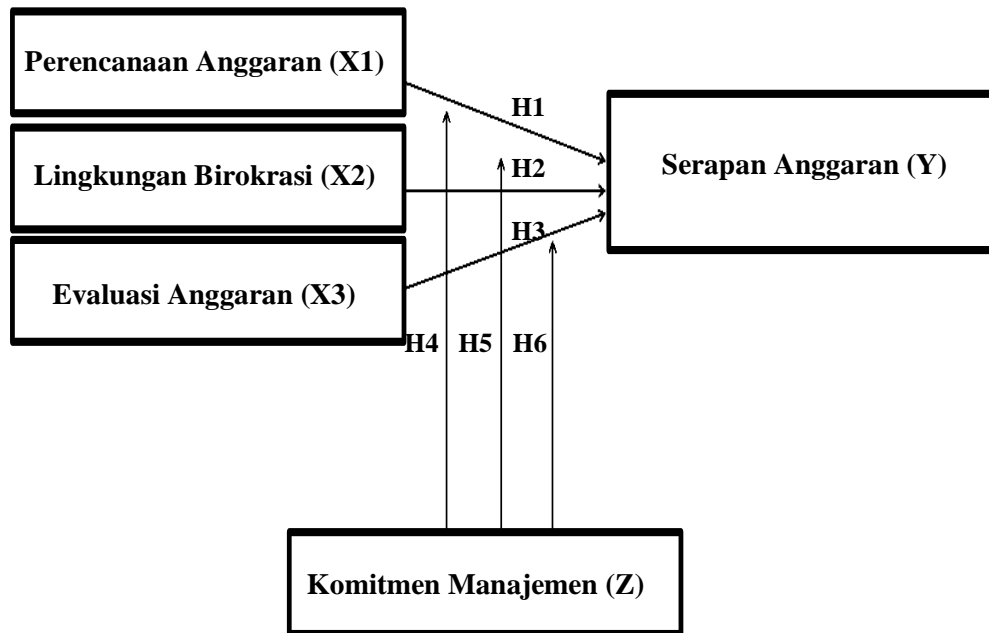
H5: Organizational commitment strengthens the positive influence of the bureaucratic environment on budget absorption.

The Effect of Organizational Commitment Moderating Budget Evaluation on Budget Absorption

Management commitment is one of the driving factors to motivate employees to strive to make continuous process improvements. With the support of strong management commitment, it will help overcome deficiencies elsewhere in achieving program and activity targets that are a shared responsibility . Management commitment is a prerequisite important for k e b e r s u c t i o n m a n a g e m e n t f o r increase work targets . This is the basis for the need for management commitment to maintain performance Which other For help reach purpose . Based on this, this study was conducted with the aim of re-examining the interaction of organizational commitment with budget evaluation on budget absorption. The hypothesis can be formulated as follows:

H6: Organizational commitment strengthens the positive influence of budget evaluation on budget absorption.

Based on the formulated hypothesis, a framework of thought can be formulated which is presented in Figure 1.



Picture 1 Framework Thinking

3. METHOD

The population in this study was 252 people and used a sample of 100 people. The research sample consisted of the financial planning and management team at the Directorate of Quality Assurance (DPM), Directorate of Research and Community Service (DRPM), Directorate of Professional Education and Competence (DPPK), Directorate of Academic, Student Affairs and Alumni (DAKA), Directorate of Planning and Finance (DPK), Directorate of General Affairs, Resources and Law (DUSDH) and Directorate of Cooperation, Information Systems, Innovation and Business (DKSIU) of Yogyakarta State University. The research sampling technique uses the purposive sampling method, namely a method of determining samples by taking samples from the population based on certain criteria (Sugiyono, 2019).

The type of data used in this research is quantitative data, namely data presented in the form of numbers, which show the value of the magnitude of the variables it represents. The data in this study based on its source is primary data. Primary data is data obtained directly from respondents who are members of the sample in the form of questionnaires. Data collection was conducted through a survey by distributing questionnaires delivered online via Google Form and hard copy to research respondents or employees directly involved in budget management at the UNY Directorate. Furthermore, respondents filled out the questionnaire

voluntarily and independently. The scale to be used is a Likert scale from 1 to 4, namely Always, Often, Sometimes, and Never. For quantitative analysis purposes, the answers to each question item are scored.

Technique analysis data Which used in study This is *Partial Least Square* (PLS). Before conducting a test of the relationship between variables, the instrument quality test is first carried out, namely validity and reliability. *Convergent Validity* is seen in *the loading factor* (LF) and *average variance extracted* (AVE) features, while *discriminant validity* is seen in *cross loading* feature . Reliability can be seen in the *cronbach's alpha* and *composite reliability* features . The hypothesis in this study can be seen in the path coefficient feature , which describes the strength of the relationship and sees the significance of the relationship between variables. The path coefficient criteria are declared significant if the t statistic is more than 1.96 (*one-tiled*) and *the probability value* (*p-value*) is less than 0.05.

4. RESULTS AND DISCUSSION OF HYPOTHESIS TEST RESULTS

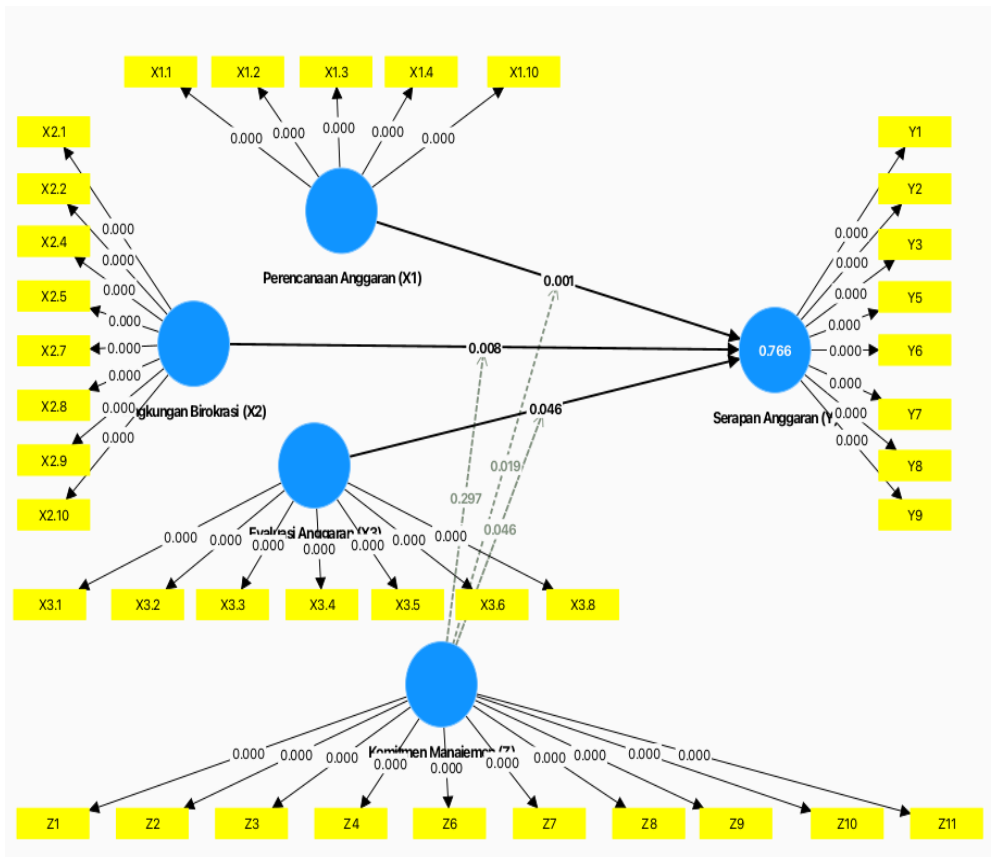
Testing hypothesis For see significance connection intervariable that is through the direction of the relationship between variables indicated by the *original sample values* that are in line with the hypothesis, the t-statistic value and *the probability value* (*p-value*). The results of *the path coefficient test* and *the inner model output* is presented in Table 2 and Figure 2.

Table 2 Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Budget Planning →Budget Absorption	0.421	0.409	0.129	3,255	0.001
Bureaucratic Environment →of Budget Absorption	0.297	0.312	0.123	2,410	0.008
Absorption Budget Evaluation→	0.078	0.067	0.046	1,688	0.046
Budget Planning* →Budget Absorption Management Commitment	0.335	0.330	0.162	2,071	0.019
Bureaucratic Environment* →Budget Absorption Management Commitment	-0.062	-0.063	0.116	0.534	0.297

Budget Evaluation*					
→Budget Absorption	0.071	0.074	0.042	1,685	0.046
Management Commitment					

Source: Data Primary Which Processed (202 4)



Picture 2. Appearance Output Inner Model

5. DISCUSSION

Budget Planning (X 1) has a positive effect on Budget Absorption (Y)

The results of the first hypothesis study indicate that budget planning has a positive effect on budget absorption at the UNY Directorate. This study shows a positive effect of budget planning on budget absorption, meaning that the more budget planning is carried out by the UNY Directorate, the higher the budget absorption. Planning problems that often occur include budget revisions at the UNY Directorate . In addition if there is an additional budget ceiling . Additional budget expenditures at the time approaching the end of the budget year certainly make it difficult to realize it. If it is forced to be realized, there is a risk of less accountable work. Other budget planning issues such as conformity with supporting data. Data accuracy is a problem because it is the source of data in budget planning. If the data presented is not valid, then the planned budget becomes inaccurate and unreliable, it could be a budget deficit or even

an excess which will cause low budget absorption. Another problem is conformity with needs.

It is true that the budget is prepared according to the needs of each work unit. However, when the budget comes down, it is quite far from what was originally prepared. With a well-thought-out budget plan, organizations or projects can allocate resources more efficiently. When the budget has been clearly prepared, it makes it easier to track and account for budget usage to internal and external stakeholders. The results of this study support research conducted by (Ferdinan et al., 2020) and (Nugroho et al., 2017) which show that budget planning has a significant positive effect on budget absorption.

Bureaucratic Environment (X2) has a positive influence on Budget Absorption (Y)

The results of the second hypothesis study indicate that the bureaucratic environment has a positive effect on budget absorption at the UNY Directorate. This study shows a positive effect of the bureaucratic environment on budget absorption, meaning that the better the bureaucratic environment of the UNY Directorate, the higher the budget absorption. A good bureaucratic environment supported by clear procedures, effective internal control, appropriate organizational structure, consistent public policies, and a healthy organizational culture can increase budget absorption. Conversely, constraints in one of these factors can hinder the process of efficient and effective budget use by the bureaucracy. The results of this study support the research conducted by (Ayuti et al., 2018), showing that the bureaucratic environment has a positive and significant effect on budget absorption at the SKPD of Langsa City.

Budget Evaluation (X3) has a positive effect on Budget Absorption (Y)

The results of the third hypothesis study indicate that budget evaluation has a positive effect on budget absorption at the UNY Directorate. This study shows a positive effect of budget evaluation on budget absorption, meaning that the better the budget evaluation carried out by the UNY Directorate, the higher the budget absorption. By conducting a comprehensive evaluation of budget absorption, the UNY Directorate can identify opportunities to improve overall budget management, increase accountability, and ensure that the funds allocated truly provide added value in accordance with the objectives to be achieved. The results of this study support the research conducted by Rahmawati, Amri Amir & Junaidi (2022) which shows that budget evaluation has a positive and significant effect on budget absorption in the work units of the Ministry of Religion of the Republic of Indonesia in Jambi City.

Management Commitment (Z) strengthens the positive influence of Budget Planning (X₁) on Budget Absorption (Y)

The results of the fourth hypothesis study indicate that management commitment strengthens the positive influence of budget planning on budget absorption at the UNY Directorate. This study shows that a strong management commitment by the UNY Directorate will strengthen the positive influence of budget planning on budget absorption. By having a strong management commitment to the budget planning and implementation process, the UNY Directorate can optimize the use of available resources to achieve optimal results in accordance with their strategic goals. This also helps build a strong foundation for sustainable financial management that is responsive to changes in the external and internal environment. The results of this study support research conducted by Rahmawati, Amri, Amir & Junaidi (2022) which shows that management commitment strengthens the influence of budget planning on budget absorption at the work unit of the Ministry of Religion of the Republic of Indonesia in Jambi City. The high or low management commitment of the government as a budget manager will affect budget planning with the level of budget absorption

Management Commitment (Z) strengthens the positive influence of the Bureaucratic Environment (X₂) on Budget Absorption (Y)

The results of the fifth hypothesis study indicate that management commitment does not strengthen the positive influence of the bureaucratic environment on budget absorption at the UNY Directorate. This study shows that strong management commitment by the UNY Directorate will strengthen the positive influence of the bureaucratic environment on budget absorption. Strong management not only strengthens overall budget management but also strengthens the positive relationship between the bureaucratic environment and budget absorption. This has a positive impact on operational efficiency, achievement of organizational goals, and accountability of public financial management as a whole. This is in line with Ahmad Sirin, Indarto, and Wyati Saddewisasi (2020) who stated that a good bureaucratic environment can increase budget absorption. However, this effect is influenced by the level of organizational commitment. High commitment in the organization strengthens the positive relationship between the bureaucratic environment and budget absorption, while low commitment can reduce this positive effect. Therefore, increasing organizational commitment is very important to maximize budget absorption in the bureaucracy

Management Commitment (Z) strengthens the positive influence of Budget Evaluation (X3) on Budget Absorption (Y)

The results of the sixth hypothesis study indicate that management commitment strengthens the positive influence of budget evaluation on budget absorption at the UNY Directorate. This study shows that strong management commitment by the UNY Directorate will strengthen the positive influence of budget evaluation on budget absorption. By integrating strong management commitment into the budget evaluation process, organizations can improve the effectiveness of budget management. This not only helps ensure that public funds are used wisely, but also builds a strong foundation for the accountability and performance of the UNY Directorate as a whole. The results of this study differ from the results of research by Ahmad Sirin, Indarto, and Wyati Saddewisasi (2020), that the organizational commitment variable does not strengthen the influence of budget evaluation on budget absorption in work units within the scope of the Regional Office of the Ministry of Religion of Central Java Province.

6. CONCLUSION AND SUGGESTIONS

The formulation of the problem in this study is "How to achieve the budget absorption target at the Directorate of Yogyakarta State University ". The budget absorption target can be achieved by improving the quality of planning budget, good bureaucratic environment and conduct periodic budget evaluations.

In addition, no less important is the involvement of employees in decision-making as a reason for financial management employees to work merely routinely carrying out tasks and functions, without any interest in improving competence. All work teams must involve employee in taking decision. This step is expected to increase the motivation of financial management employees which will have an impact on increasing management commitment in order to achieve organizational goals.

The results of this study provide managerial implications in the field of budget management. to Directorate of Yogyakarta State University , that there is influence planning budget, bureaucratic environment and evaluation budget to absorption budget. Answer Respondent in open questions Can made into as material consideration For explain implications managerial. The implications can be explained as follows:

First, planning problems must be minimized in order to increase absorption targets. budget. The problem the like accuracy data support planning inadequate budget that do not match the needs and budget revisions. If there are budget limitations that are unable to meet the needs of the work center , it can be informed from the beginning of the preparation regarding the limitations of programs and activities that may be planned. So that the work center already knows from the beginning and is not disappointed again.

Second, good bureaucratic environment use improve performance employee manager finance. In the internal environment, new things such as rules, policies and applications require employees to participate in training such as seminars, *workshops* , socialization and orientation. Thus, it is able to improve organizational performance, namely budget absorption. In the external environment, if it is related to a third party, then before the completion of the work or the work is in progress, the finance department and the third party should have coordinated, so that when the work is finished, all the completeness or financial accountability is complete and without revision. Thus, it can accelerate budget absorption.

Third, budget evaluations carried out periodically can increase budget absorption. In budget evaluation activities, problems or obstacles faced by work centers will immediately be sought for solutions to improve subsequent activities. The habit of accumulating budgets at the end of the budget year can be avoided, so that the budget absorption target is met.

Fourth, problems in budget planning have an impact on the low commitment of financial management employees to the organization. This problem must be solved to increase the motivation of financial management employees. The dominance of personal commitment over organizational commitment in dealing with planning problems results in the inability to strengthen the influence of budget planning on budget absorption.

Fifth, the work unit must implement a *reward and punishment mechanism* and employee involvement in decision making. This has an impact on increasing the commitment of financial management employees to the organization. The dominance of personal commitment over organizational commitment results in the inability to strengthen the influence of human resource competence on budget absorption.

Sixth, in terms of budget evaluation, the work unit must also implement a *reward and punishment mechanism* and employee involvement in decision making. This has an impact on increasing the commitment of financial management employees to the organization. The dominance of personal commitment over organizational commitment results in No capable strengthen influence evaluation budget to budget absorption ., including: first , respondents may provide inaccurate or dishonest answers for various reasons , such as the desire to provide

answers that are considered correct or to avoid sensitive questions . Second , the respondent may interpret the question in a different way from that intended by the researcher , which may result in inconsistent or irrelevant answers . Third , research using questionnaires often faces the problem of low response rates , which can reduce sample representativeness and the validity of the results . So researchers need more time to collect data .

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