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Procurement, Reform, Accountability, and Internal Control: Effects on Budget Absorption

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ABSTRACT

This study analyses the effect of goods/services procurement, bureaucratic reform, public accountability, and the Government Internal Control System (SPIP) on budget absorption in Ministries and State Institutions in Indonesia. This research was conducted with quantitative methods through multiple linear regression analysis to see the effect of independent variables on the dependent variable, and robustness tests to test the robustness of the model used. The results showed that public accountability has a significant effect on budget absorption, indicating that transparency and public accountability encourage the effectiveness of budget management. In contrast, the procurement of goods/services, bureaucratic reform, and SPIP had no significant effect on budget absorption. This is due to the revision of the Budget Implementation List (DIPA), bureaucratic reforms that focus more on administrative efficiency, and the implementation of the Government Internal Control System, which is not yet optimal. The results of this study are expected to provide insights for policymakers in improving budget absorption in the government sector.

Keywords: *Bureaucratic Reform; Budget Absorption; Government Internal Control System; Procurement of Goods/Services; Public Accountability*

ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh pengadaan barang/jasa, reformasi birokrasi, akuntabilitas publik, dan Sistem Pengendalian Intern Pemerintah (SPIP) terhadap penyerapan anggaran di Kementerian dan Lembaga Negara di Indonesia. Penelitian ini dilakukan dengan menggunakan metode kuantitatif melalui analisis regresi linear berganda untuk melihat pengaruh variabel independen terhadap variabel dependen yang digunakan. Hasil penelitian ini menunjukkan nilai akuntabilitas publik berpengaruh signifikan terhadap penyerapan anggaran yang membuktikan bahwa transparansi dan pertanggungjawaban publik mendorong efektivitas pengelolaan anggaran.

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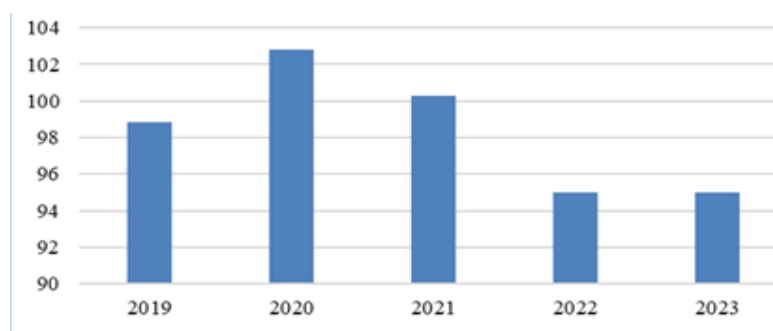
Sebaliknya, pengadaan barang/jasa, reformasi birokrasi, dan SPIP tidak berpengaruh signifikan terhadap penyerapan anggaran. Hal ini disebabkan oleh revisi Daftar Isian Pelaksanaan Anggaran (DIPA), reformasi birokrasi yang lebih berfokus pada efisiensi administrasi, serta implementasi SPIP yang belum optimal. Hasil penelitian ini diharapkan dapat memberikan wawasan dan menjadi bahan evaluasi serta dasar bagi pengambil kebijakan dalam melakukan perencanaan strategi yang lebih efektif demi meningkatkan penyerapan anggaran di lingkungan pemerintahan.

Kata Kunci: Akuntabilitas Publik; Pengadaan Barang/Jasa; Penyerapan Anggaran; Reformasi Birokrasi; SPIP

1. INTRODUCTION

Indonesia currently aims to achieve an economic growth target of 8% annually (Kompas.com, 2024). This was stated by the elected President for the 2024–2029 term, who set an 8% annual economic growth target in their vision and mission, surpassing the average economic growth of Indonesia over the past decade. One factor influencing economic growth is budget absorption. Budget absorption is one of the parameters used to measure the government's performance in driving the economy (Sulistiyowati et al., 2022). The realization of expenditures can reflect the policies and development direction that the government will implement (Lamaya & Mei, 2021). Therefore, budget absorption must be carried out optimally to enhance economic growth and the effectiveness of state financial management.

Budget absorption is the realization or amount of expenditure from the allocation of the State Budget (APBN) to finance government programs and activities. Budget absorption from each Ministry/Agency in Indonesia plays a crucial role as an indicator of the success of APBN allocation in driving economic growth. The success of the government in realizing budget planning can be seen from the level of budget absorption (Safpremi & Annie, 2022). Budget absorption is presented in the financial report in the Budget Realization Report, which shows a comparison between the planned figures and their realization. Data on budget absorption in Indonesian Ministries/Agencies for the years 2019–2023 is presented in Figure 1.



Source : Processed from the Financial Statements of the Ministry / L for the Fiscal Year 2018-2023

Figure 1. Budget Absorption of Ministries/Institutions in Indonesia

Based on the financial reports, the budget absorption figures for each Ministry/Agency in Indonesia are highly fluctuating. Between 2018 and 2023, budget absorption reached 100% or more only in 2020 and 2021, primarily due to the pandemic, which led to increased expenditures for Ministries/Agencies. In addition to the suboptimal annual absorption rates, another issue lies in the uneven distribution of budget absorption. Budget usage is still less effective at the beginning of the year, then surges at the end of the year (Kuntadi et al., 2023). Such problems must be addressed promptly as they have the potential to hinder ongoing government projects and slow down economic growth.

Government budget absorption must be implemented optimally by addressing the factors that influence it. Several factors can affect budget absorption, including procurement of goods/services, bureaucratic reform, public accountability, and the Government Internal Control System (SPIP). The inconsistency of results and the limited number of studies have encouraged researchers to revisit these variables. Additionally, the researchers aim to use a different measurement indicator compared to previous studies, specifically the assessment of evaluation results, which is regulated in the Law and Ministerial Regulation

Based on the existing issues, the researcher decided to conduct a study titled “The Effect of Procurement of Goods/Services, Bureaucratic Reform, Public Accountability, and the Government Internal Control System (SPIP) on Budget Absorption in Ministries/Agencies in Indonesia 2022–2023.” Based on the title and the issues raised, the main research question is: “Do the procurement of goods/services, bureaucratic reform, public accountability, and the Government Internal Control System (SPIP) have an effect on budget absorption?”

The purpose of this study, based on the research question, is to test and analyze the effect of procurement of goods/services, bureaucratic reform, public accountability, and the Government Internal Control System (SPIP) on budget absorption. Through this research, it is hoped that it can contribute to expanding the body of knowledge and provide resources for the development of knowledge in the field of accounting, especially government accounting related to budget absorption. Furthermore, this study can also serve as a source of information and considerations for the government and each Ministry/Agency in Indonesia in improving their performance to achieve optimal budget planning.

2. LITERATURE REVIEW AND HYPOTHESES

Bureaucratic Theory

The bureaucracy theory proposed by Max Weber has become one of the main theories used as a reference and has had a significant impact on bureaucratic bodies in each country. Weber stated that every activity undertaken by humans is always based on a specific goal or purpose, with various backgrounds (Setiyono, 2016). The types of backgrounds for activities or actions referred to are emotional

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action (affective), traditional action (traditional), value-rational action (value rational), and instrumental rational action (instrumental-rational). These actions have both positive and negative aspects, depending on how the bureaucratic environment addresses them. In essence, bureaucracy itself has the potential to harbor bureaupathology (bureaucratic pathology), such as impersonal characteristics, being used as a medium for political games, and the abuse of laws or procedural rules (Mbiri & Supriadi, 2021). However, if the true purpose of bureaucracy is carried out well, it can create an organization that is more effective, efficient, and systematic. The actions proposed in this bureaucracy theory have a significant influence on the performance of budget absorption.

Institutional Theory

Institutional theory is a theory that explains how an organization is formed due to pressures from the institutional environment, which leads to institutionalization (Akbar, 2022). In its implementation, the division of power within state institutions is essential to prevent absolutism, which refers to absolute power without control that can trigger corruption due to the lack of supervision (Isnaeni, 2021). In Indonesia, each Ministry/Agency conducts a self-assessment as part of the self-evaluation process, which will be monitored and audited by other Ministries/Agencies with the authority to do so.

Stewardship Theory

Stewardship theory is a theory focused on behavior and logical thinking (Novianto & Firdaus, 2024). This theory posits that a leader acts as a steward, responsible for managing work and resources to ensure they are used for the common good, not for personal gain. Stewardship theory is relatively more relevant when applied to government agencies or other public service sectors, which are non-profit organizations, as the primary goals in these environments are social motivation and public service (Schillemans & Bjurstrom, 2020). The application of stewardship theory can have a positive impact on budget absorption in government agencies.

Budget Absorption

Budget absorption is the implementation of government spending, which can be observed through the value of the actual budget realization compared to the planned budget allocation. This serves as an indicator of the government's competence in managing the budget to achieve development goals (Purwanto, 2020). Budget absorption can be defined as the level of budget realization within a budget period (annually), reflecting the effectiveness and efficiency of government expenditures. Budget absorption provides a reflection of the effectiveness of government spending, as reported in the budget realization report.

Procurement of Goods/Services

Procurement of goods/services refers to a series of processes carried out to acquire or meet the need for goods/services. According to Presidential Regulation No. 12 of 2021, procurement of goods/services is the entire activity of procurement

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to fulfil goods/services by Ministries/Agencies/Regional Devices funded by the APBN/APBD, starting from the identification of needs to the handover of the completed work. Meanwhile, the definition of procurement of goods/services according to the Kamus Besar Bahasa Indonesia (KBBI) is the offering of a price proposal and undertaking the work for the provision of goods/service.

Bureaucratic Reform

Bureaucratic reform is an effort to implement changes and improvements in the government system, particularly in the areas of organization/institution, governance, and human resources or civil servants (Akbar et al., 2021). The term "reform" comes from the word "reform" or "to reform," which means to make an improvement. In this context, it is expected to enhance the efficiency and effectiveness of bureaucracy. According to the Minister of Administrative and Bureaucratic Reform Regulation No. 25 of 2020, bureaucratic reform is an effort to create innovations and implement changes in the government system, which include institutional aspects, governance, and civil servant human resources.

Public Accountability

Public accountability is the obligation of those in positions of trust to present, report, and be accountable for all activities and actions to the parties who have entrusted them (Mardiasmo, in Suryani & Pujiono, 2020). In the context of this study, government agencies are required to present, report, and provide accountability to the public. As the party that grants the trust, the public has the right and authority to demand accountability from the government. To implement the principle of public accountability, public sector agencies have the obligation to fulfill the rights of the public (Suryani & Pujiono, 2020).

Government Internal Control System (SPIP)

The Government Internal Control System (SPIP) is an integrated process of actions and activities conducted continuously by leaders and employees to maintain public trust in achieving organizational goals by providing effective, efficient, reliable, and legally compliant government activities. In short, SPIP is a comprehensive internal control system implemented within both central and regional government environments (Muafiq & Chariri, 2023).

Development of Hypothesis

An effective and efficient procurement of goods/services is believed to improve budget absorption. This is in line with Weber's bureaucratic theory related to the concept of *instrumentally rational action*, which suggests that actions are taken based on a desire to achieve a specific target or goal, with predefined measurements and objectives. Research conducted by Lestari & Yuliani (2022) and Rahmawati & Ishak (2020) states that procurement of goods/services has a positive and significant effect on budget absorption. Based on the theory and previous studies, the researcher formulates the following hypothesis:

H1: Procurement of goods/services has a positive and significant effect on budget absorption.

The stigma of traditional bureaucracy, which is closely related to a hierarchical system and perceived as rigid, is considered increasingly irrelevant in the context of governance in the Society 5.0 era. This is in contrast with the theory of bureaucratic traditional action, which states that rigid and inflexible systems are no longer relevant, thus requiring bureaucratic reform. This is consistent with the research conducted by Mulyanto (2014), Tambunan (2022), and Syah (2023), which states that bureaucratic reform has a positive effect on budget absorption. Based on the theory and previous studies, the researcher formulates the following hypothesis:

H2: Bureaucratic reform has a positive and significant effect on budget absorption.

In the bureaucratic theory related to *value-rational action*, the actions taken within the bureaucracy are oriented towards realistic goals and achievements. These actions may include justice, transparency, accountability, and ethics. With the principle of public accountability, it is expected that good governance will be created, which will positively impact government performance, particularly in budget management. This aligns with research conducted by Novatiani (2019), which states that public accountability has a significant positive effect on government performance, one of the performance indicators being the level of budget absorption. Based on the theory and previous research, the researcher formulates the following hypothesis:

H3: Public accountability has a positive and significant effect on budget absorption.

Stewardship theory reveals that a leader plays an important role in control, acting as a guardian to ensure the organization runs according to the plan and objectives. The effectiveness of budget absorption in government agencies can be enhanced through the internal control system. This is in line with the research conducted by Kennedy et al. (2020) and Setiawan et al. (2022), which states that the Government Internal Control System (SPIP) has an impact on budget absorption.

H4: The Government Internal Control System (SPIP) has a positive and significant effect on budget absorption.

3. RESEARCH METHOD

Population and Sample

The population in this study consists of all Ministries/State Agencies in Indonesia under the Indonesia Maju Cabinet in 2022 and 2023. In this research, the researcher uses a non-probability sampling technique, specifically purposive sampling. Non-probability sampling is a data collection technique that does not provide the same opportunity for each element or member of the population to be selected (Rizal, 2019). Purposive sampling is a technique of selecting samples based on certain considerations (Adiyani & Septanta, 2017). The criteria for sample selection in this study are outlined in Table 1.

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Table 1. Sample Selection

| Information | Amount |
|---|---------------|
| Total Population | 84 |
| Number of Ministries/Institutions that are not provide financial statement publication | (5) |
| Number of Ministries/Institutions that are not included in the assessment of LKPP, KemenpanRB, and BPKP | (7) |
| Data <i>Outlier</i> | (5) |
| Number of samples | 67 |

Source : Processed by Researcher (2025)

Data Collection Technique

The type of data used in this study is quantitative data, which refers to a series of data expressed in numerical form. The data in this study are secondary data obtained through the documentation method, which involves collecting data from financial reports and performance reports that have been published.

Measurement of Variables**Budget Absorption**

The value of budget absorption can be obtained from the Budget Realization Report (LRA) in the Financial Report (LK) of each Ministry/Institution of the Indonesian Government. In this study, the assessment indicators for the budget absorption variable follow PMK No.62 of 2023 concerning Budget Planning, Budget Implementation, as well as Accounting and Financial Reporting, using the following formula :

$$\text{Budget Absorption} = \frac{\text{Budget Realization}}{\text{Budget Ceiling}} \times 100\%$$

Procurement of Goods/Services

In this study, the procurement measurement indicators used are obtained from the maturity value of the Goods/Services Procurement Unit (UKPBJ) in accordance with the LKPP Regulation No.10 of 2021. The assessment of UKPBJ is reflected in the proactive level with a value range of 0 – 9.

Table 2. UKPBJ Maturity Index Value

| Score | Information |
|--------------|--------------------|
| 9 | Very Satisfying |
| 8 | Satisfactory |
| 7 | Excellent |
| 6 | Pretty Good |
| 5 | Good |
| 4 | Enough |
| 3 | Low |
| 2 | Quite Low |
| 1 | Very Low |

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| Score | Information |
|-------|---------------|
| 0 | Very Very Low |

Source : LKPP Regulation No.10 of 2021

Bureaucratic Reform

In this study, the measurement indicator for bureaucratic reform used is the evaluation result of the bureaucratic reform in accordance with the Minister of Administrative and Bureaucratic Reform Regulation No.26 of 2020. The evaluation value of the bureaucratic reform is categorized into 8 groups, which are then converted into the following values:

Table 3. Evaluation Value of Bureaucratic Reform

| Category | Predicate | Value |
|----------|-----------------------|-------|
| AA | Very Satisfying | 8 |
| A | Satisfactory | 7 |
| A- | Satisfying with notes | 6 |
| BB | Excellent | 5 |
| B | Good | 4 |
| CC | Enough | 3 |
| C | Less | 2 |
| D | Very Less | 1 |

Source : Processed by Researcher from LAKIP PANRB

Public Accountability

The measurement indicator for public accountability is derived from the government's performance accountability value, which consists of the evaluation result of public services and the Evaluation Result of the Electronic-Based Government System (SPBE) in accordance with the Minister of Administrative and Bureaucratic Reform Regulation No.29 of 2022. The elaboration of these two values into a public accountability assessment is formulated as follows:

$$\text{Public Accountability} = \frac{\text{Public Service Value} + \text{SPBE Score}}{2}$$

Government Internal Control System (SPIP)

In this study, the assessment indicator used to measure SPIP is the maturity value of SPIP in accordance with the BPKP Regulation No.5 of 2021. The results of the government internal control system assessment are categorized into 5 levels, as follows:

Table 4. SPIP Maturity Index Value

| Levels | Information | Score |
|---------|----------------------|-------|
| Level 5 | Optimum | 5 |
| Level 4 | Managed and Scalable | 4 |
| Level 3 | Pretty Good | 3 |

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| Levels | Information | Score |
|---------|-------------|-------|
| Level 2 | Less | 2 |
| Level 1 | Very Less | 1 |

Source : Processed by Researchers from LAKIP BPKP in 2023

Data Analysis Techniques

Descriptive Analysis

This descriptive data analysis can present data in the form of mean, standard deviation, minimum and maximum values, and variance of the research variables (Ghozali, 2018). This descriptive data analysis is commonly used to provide an overview of the data presented (Romadhina, 2018). The variables referred to in this study are procurement of goods/services (X1), bureaucratic reform (X2), public accountability (X3), government internal control system (X4), and budget absorption (Y).

Multiple Linear Regression Analysis

The multiple linear regression analysis in this study is conducted using cross-sectional data between institutions. The regression model used in this study is developed based on the conceptual framework and problem formulation discussed in the previous explanation, namely:

$$Y = \alpha_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \mu_0$$

Information :

Y = Budget absorption

α = Constanta

X1 = Procurement of goods/services

X2 = Bureaucratic reform

X3 = Public accountability

β = The regression coefficient of each independent variable

μ = Error

Classical Assumption Test

The classical assumption test is conducted to determine whether there are any classical assumption problems in a linear regression model (Mardiatmoko, 2020). This classical assumption test is used to ensure that the regression model being analyzed meets the Best Linear Unbiased Estimator (BLUE) criteria. This test consists of normality test, multicollinearity test, and heteroscedasticity test.

Research Hypothesis Testing

The purpose of the research hypothesis test is to determine whether there is significance in the regression coefficients obtained. The research hypothesis test consists of a t-test to examine the effect and significance of each X variable on the Y variable, as well as an F-test (goodness of fit) to assess the adequacy of the model used in the study.

Coefficient of Determination Analysis

The use of coefficient of determination analysis (R^2) is to observe the influence arising from independent variables on the dependent variable (Bimantara, 2022). By measuring the coefficient of determination, researchers can determine the extent to which the independent variables affect the dependent variable.

4. RESULTS OF RESEARCH & DISCUSSION

Descriptive Statistical Analysis

The data obtained from the data collection process through the documentation method are processed into descriptive statistics in Table 5.

Table 5. SPIP Maturity Index Value

| | Procurement of Goods/Services (X1) | Bureaucratic Reform (X2) | Public Accountability (X3) | SPIP (X4) | Budget Absorption (Y) |
|-------------|--|-----------------------------|----------------------------------|--------------|--------------------------|
| Mean | 5,537 | 5,597 | 3,922 | 2,955 | 97,740 |
| Median | 8,000 | 5,000 | 4,000 | 3,000 | 98,000 |
| Maximum | 9,000 | 7,000 | 5,000 | 4,000 | 100,000 |
| Minimum | 0,000 | 4,000 | 3,000 | 2,000 | 94,000 |
| Std. Dev. | 3,504 | 1,087 | 0,389 | 0,366 | 1,462 |
| Probability | 0,012 | 0,041 | 0,005 | 0,000 | 0,022 |

Source : *Statistical Test Output* with EVIEWS

Based on the results obtained from processing the data into descriptive statistics as shown in Table 5, it can be identified that the Budget Absorption variable (Y) has an average value of 97.740 with a standard deviation of 1.462. The highest budget absorption value obtained from the 67 sample representatives of the total 84 Ministries/State Institutions in Indonesia in 2023 is 100%. Meanwhile, the lowest budget absorption value from the processed data is 94%.

Next, for the Procurement of Goods/Services variable (X1), it has an average value of 5.537 with a standard deviation of 3.504. The highest procurement value obtained from the sample used is 9, and the lowest value is 0. For the Bureaucratic Reform variable (X2), the average value is 5.597 with a standard deviation of 1.087. The highest evaluation result for bureaucratic reform obtained from the research sample is 7, and the lowest value is 4. The number of samples exceeding the average value is 25, while those below the average are 42. For the Public Accountability variable (X3), the average value is 3.922 with a standard deviation of 0.389. The highest public accountability value obtained from the research sample is 5, and the lowest value is 3. The number of samples exceeding the average value is 53, while those below the average are 14. Lastly, for the Government Internal Control System variable (X4), the average value is 2.955 with a standard deviation of 0.366. The highest SPIP maturity index obtained from the research sample is 7, and the lowest value is 4. The number of samples exceeding the average value is 61, while those below the average are 6.

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Multiple Linear Regression Analysis

Based on the estimation results, the following regression equation can be obtained:

$$Y = 91.666 + -0.043X_1 + 0.181X_2 + 1.279X_3 + 0.095X_4 + e$$

From the results of the multiple linear regression equation above, the following information can be obtained: The constant value (C) is 91.666, which means that if the independent variables are 0, the budget absorption variable (Y) will have a value of 91.666. Next, the Procurement of Goods/Services (X1) value of -0.043 indicates that every 1% increase in procurement of goods/services will be followed by a 0.043% decrease in budget absorption, assuming that other coefficients are constant or equal to 0. Third, the Bureaucratic Reform (X2) value of 0.181 shows that every 1% increase in bureaucratic reform will result in a 0.181% increase in budget absorption, assuming that other coefficients are constant or equal to 0. For the Public Accountability (X3) value of 1.279, it indicates that every 1% increase in public accountability will contribute to a 1.279% increase in budget absorption, assuming that other coefficients are constant or equal to 0. Finally, the Government Internal Control System (X4) value of 0.095 indicates that every 1% increase in the government internal control system will contribute to a 0.095% increase in budget absorption, assuming that other coefficients are constant or equal to 0.

Classical Assumption Test

Normality Test

The normality test conducted on a sample of 72 showed that the data is not normally distributed because the Probability Jarque-Bera (JB) value is <0.05 . The researcher used an outlier detection method for data points that were significantly different from the other data. Five data points were excluded as they were identified as outliers, reducing the sample size from 72 to 67.

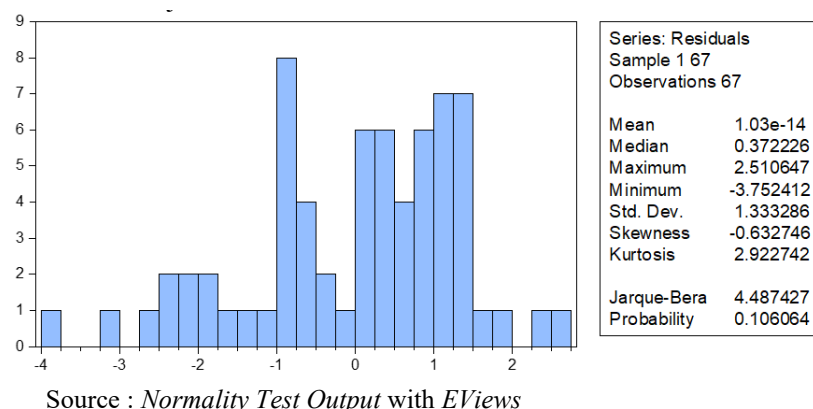


Figure 2. Normality Test

The results of the normality test showed that the **Probability** value **JB>alpha (0.05)**, which means that the residual data is distributed normally.

Multicollinearity Test

Multicollinearity is performed to determine the possibility of correlations between independent variables in a linear regression model.

Table 6. Multicollinearity Test

| Variable | Coefficient Variance | Uncentered VIF | centred VIF |
|----------|-------------------------|-------------------|----------------|
| C | 4.621793 | 163.6390 | NA |
| X1 | 0.002770 | 4.194137 | 1.186738 |
| X2 | 0.037518 | 43.16156 | 1.548808 |
| X3 | 0.245558 | 135.0480 | 1.298860 |
| X4 | 0.222008 | 69.68766 | 1.040114 |

Source : Multicollinearity Test Output with EViews

The results of the multicollinearity test in table 6 show that the *centered value* of all independent variables is less than 10 or *centered vif* < 10, so it can be concluded that the regression model is free from the problem of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test is used to determine whether there is a deviation in the form of a relationship between cross-sectional data in a regression model.

Table 7. Heteroscedasticity Test

| Heteroskedasticity Test: Breusch-Pagan-Godfrey | | | |
|--|----------|---------------------|--------|
| F-statistic | 1.710322 | Prob. F(4,62) | 0.1591 |
| Obs*R-squared | 6.658306 | Prob. Chi-Square(4) | 0.1551 |
| Scaled explained SS | 5.481363 | Prob. Chi-Square(4) | 0.2414 |

Source : Heteroscedasticity Test Output with EViews

The results of the heteroscedasticity test in Table 7 show that the Prob. chi square value is >0.05, specifically 0.1551. This indicates that based on the Breusch-Pagan-Godfrey test conducted, the data in this study is free from heteroscedasticity problems.

Research Hypothesis Testing

t Test

The t-test is conducted to determine the significance value of the influence of the independent variables on the dependent variable partially. This test is performed by observing the t-statistic value and the probability in the regression model (Pering, 2020).

Table 8. Results of the t-test (partial)

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|----------|-------------|------------|-------------|-------|
|----------|-------------|------------|-------------|-------|

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| | | | | |
|------------------------------------|-----------|----------|-----------|--------|
| Procurement of Goods/Services (X1) | -0.043728 | 0.052633 | -0.830812 | 0.4093 |
| Bureaucratic Reform (X2) | 0.181459 | 0.193695 | 0.936829 | 0.3525 |
| Public Accountability (X3) | 1.279124 | 0.495538 | 2.581286 | 0.0122 |
| SPIP (X4) | 0.095855 | 0.471177 | 0.203437 | 0.8395 |

Source : *Output Test with EViews*

Based on the results of the t-test conducted using the EViews software, the following conclusions can be drawn:

Procurement of Goods/Services (X1)

From the t-test results in Table 8, the t-statistic value obtained is -0.830, while the t-table value at the 5% alpha level is 1.998, which shows that the t-statistic value is smaller than the t-table value. Additionally, the probability value obtained is $0.4093 > 0.05$. This indicates that the procurement of goods/services variable (X1) does not have a significant effect on the budget absorption variable (Y).

Bureaucratic Reform (X2)

From the t-test results in Table 8, the t-statistic value obtained is 0.936, while the t-table value at the 5% alpha level is 1.998, which shows that the t-statistic value is smaller than the t-table value. Additionally, the probability value obtained is $0.3525 > 0.05$. This indicates that the Bureaucratic Reform variable (X2) does not have a significant effect on the budget absorption variable (Y).

Public Accountability (X3)

From the t-test results in Table 8, the t-statistic value obtained is 2.581, while the t-table value at the 5% alpha level is 1.998, which shows that the t-statistic value is greater than the t-table value. Additionally, the probability value obtained is $0.0122 < 0.05$. This indicates that the public accountability variable (X3) has a significant effect on the budget absorption variable (Y).

SPIP (X4)

From the t-test results in Table 8, the t-statistic value obtained is 0.203437, while the t-table value at the 5% alpha level is 1.998, which shows that the t-statistic value is smaller than the t-table value. Additionally, the probability value obtained is $0.839 > 0.05$. This indicates that the government internal control system variable (X4) does not have a significant effect on the budget absorption variable (Y).

Test F

The purpose of conducting the F-test is to determine how well the chosen statistical model fits the data being used. Therefore, this test is often referred to as the goodness of fit test (Wardani & Permatasari, 2022).

Table 9. F Test Results

| | |
|-------------------|----------|
| F-statistic | 3.155632 |
| Prob(F-statistic) | 0.019981 |

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Source : *F Test Output with Eviews*

Based on the results of the F-test conducted, the probability value (F-statistic) obtained is 0.0199. This indicates that the probability value (F-statistic) > 0.05, meaning that the selected model is suitable for use.

Coefficient of Determination Analysis

The Coefficient of Determination (R^2) test is used to measure the extent of the influence exerted by the independent variables together (simultaneously) on the dependent variable (Kinasih & Kamaludin, 2022). This test is performed by considering the result of the Adjusted R-squared coefficient of determination. The coefficient of determination (R^2) is measured on a scale between zero and one and can be expressed in the equation $0 < R^2 < 1$. The higher the value of the coefficient of determination, the greater the amount of information that can be provided by the independent variables to predict the dependent variable.

Table 10. Determination Coefficient Test Results

| | |
|--------------------|----------|
| R-squared | 0.169152 |
| Adjusted R-squared | 0.115549 |

Source : *F Test Output with EViews*

Based on the results of the coefficient of determination test in Table 10, it can be seen that the Adjusted R-squared value is 0.115549. This means that the independent variables used in this study contribute 11.55% in influencing the budget absorption figure.

Discussion of Research Results

The Effect of Procurement of Goods/Services on Budget Absorption

Based on the results of the regression analysis in this study, the procurement of goods/services variable (X1) obtained a t-statistic value of -0.830, while the t-table value at the 5% alpha level is 1.998, so $t\text{-statistic} < t\text{-table}$, with a probability value of $0.409 > \alpha (0.05)$. This indicates that H_0 is accepted and H_1 is rejected, meaning that the procurement of goods/services does not have an effect on budget absorption. The results of this study align with the findings of Puluala (2020) and Anggita & Budi (2023), which state that the procurement of goods/services has no effect on budget absorption.

In the bureaucracy theory proposed by Max Weber (1947), there is the motif of instrumentally rational action, which explains that actions in a bureaucratic environment tend to be carried out based on predetermined measurements. This aligns with the concept of procurement of goods/services, where its business processes are measured and planned at the beginning of each fiscal year. However, in practice, the procurement process conducted within Ministries and State Institutions in Indonesia is not solely based on the planning and measurement set at the beginning of the fiscal year; it is also always adjusted to revisions in the Budget

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Implementation List (DIPA). This leads to the possibility of control variables that could affect the relationship between procurement of goods/services and budget absorption, which were not included in the analysis.

Furthermore, in this study, the operational variable for procurement of goods/services used is the procurement maturity index in accordance with the LKPP Regulation No.10 of 2021, so the implementation of this index assessment is still relatively new. Based on the procurement maturity index data obtained in 2023, there are still several Ministries/State Institutions that have a score of 0 due to their ongoing adaptation to the evaluation criteria. This results in the findings of this study not being optimal because the indicators are not yet effective. Further research is needed on the hypothesis of the procurement of goods/services on budget absorption using the maturity index measurement indicator for UKPBJ after its implementation becomes effective.

The Influence of Bureaucratic Reform on Budget Absorption

Based on the results of the regression analysis in this study, the bureaucratic reform variable (X2) obtained a t-statistic value of 0.936, while the t-table value at the 5% alpha level is 1.998, so $t\text{-statistic} < t\text{-table}$, with a probability value of $0.3525 > \alpha (0.05)$. This indicates that H_0 is accepted and H_2 is rejected, meaning that bureaucratic reform does not have an effect on budget absorption.

In the Ministry of Administrative and Bureaucratic Reform's 2023 Performance Accountability Report (LAKIP), it is stated that bureaucratic reform is a long-term strategic plan to create good governance. The bureaucratic reforms conducted by Ministries/State Institutions in Indonesia, aimed at improving the administrative system in the long term, are one of the factors contributing to the lack of visible impact of bureaucratic reform on budget absorption in this year's study. The implementation of reform often requires time to achieve measurable results in the effectiveness of budget usage. Additionally, there is a possibility that bureaucratic reform does not directly affect budget absorption because it focuses more on work efficiency, quality improvement, and strengthening the bureaucratic system, rather than on achieving budget realization.

One of the motives of traditional action, as revealed in bureaucracy theory, is seen as a hindrance to budget absorption due to the rigid and inflexible system, requiring reform in the bureaucratic environment. In practice, the presence or absence of bureaucratic reform within Ministries/State Institutions in Indonesia does not affect budget absorption because, ultimately, the budget usage will be maximized according to the planned budget ceiling set at the beginning of the fiscal year. With bureaucratic reform, the approval process may become easier, but it does not affect the amount of expenditure realization because the budget has already been determined in the Budget Implementation List (DIPA).

The evaluation results of bureaucratic reform, used as an assessment indicator in this study, continue to undergo amendments related to the implementation guidelines and achievement values. In 2023, a new policy was introduced to enhance the synergy of national bureaucratic reform implementation and ensure that the impact of bureaucratic reform can be felt by the public, namely Ministerial Regulation PANRB No. 3 of 2023 regarding Changes to the Ministerial Regulation

on the Utilization of State Apparatus and Bureaucratic Reform No. 25 of 2020 on the Bureaucratic Reform Road Map. This was done by the Ministry of Administrative and Bureaucratic Reform to adjust the established road map. The amendments made during the current year may explain the lack of significant influence of bureaucratic reform on budget absorption because the assessment has not yet been implemented effectively.

The Effect of Public Accountability on Budget Absorption

Based on the results of the regression analysis in this study, the public accountability variable (X3) obtained a t-statistic value of 2.581, while the t-table value at the 5% alpha level is 1.998, so $t\text{-statistic} > t\text{-table}$, with a probability value of $0.0122 < \alpha (0.05)$. This indicates that H_0 is rejected and H_3 is accepted, meaning that public accountability has a significant positive effect on budget absorption. The results of this study align with the findings of Agustinus (2020), who stated that accountability has a positive and significant effect on budget absorption. This is also in line with the research conducted by Noviantani (2019), which stated that public accountability has a significant positive effect on government performance, where one of the benchmarks is budget absorption.

Public accountability refers to responsibility, transparency, and openness of information to the public or society regarding budget management. The higher the level of public accountability, the better the governance applied, which can encourage the effectiveness of budget absorption. Accountability to the public ensures that funds are allocated according to needs and helps prevent delays or misuse of the budget.

In line with the bureaucracy theory related to value-rational action, which is an action oriented towards realistic goals and achievements, this action is closely related to transparency and responsibility to the public. It is believed to ensure that the budget is absorbed according to the planning and objectives of the budgeting process. Public transparency can reduce the risk of deviations and ensure that the budget is used according to the goals that have been set.

Currently, Ministries/State Institutions in Indonesia are intensifying a system to improve public transparency, namely the Electronic-Based Government System (SPBE). This system is evaluated through an assessment that is one of the indicators for measuring public accountability, along with public service assessments. With the evaluation or assessment, each Ministry/Institution increasingly maximizes the quality of public services and the SPBE, leading to more effective budget management. Moreover, when the government has a good accountability system, it enhances public trust in the budgeting process and prevents negative interventions that could hinder budget absorption. Therefore, it can be concluded that the higher the public accountability, the higher the budget absorption.

The Effect of the Government Internal Control System (SPIP) on Budget Absorption

Based on the results of the regression analysis in this study, the government internal control system variable (X4) obtained a t-statistic value of 0.203, while the t-table value at the 5% alpha level is 1.998, so $t\text{-statistic} < t\text{-table}$, with a probability

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value of $0.8395 > \alpha (0.05)$. This indicates that H_0 is accepted and H_1 is rejected, meaning that the government internal control system does not have an effect on budget absorption. The results of this study are consistent with the research conducted by Sutono et al. (2022).

In practice, the Government Internal Control System (SPIP) does not have a direct relationship with budget absorption because it focuses more on oversight, evaluation, and policy improvements. Additionally, the implementation of the internal control system in Indonesian Ministries and Institutions is still not optimal, so its impact on budget absorption is not significantly visible. This can be observed in the descriptive statistics, where no Ministry/Institution has achieved the maximum SPIP maturity value of 5. The maturity values obtained by each Ministry/Institution are also not very different, so the impact on budget absorption is not clearly visible. The less-than-optimal implementation of SPIP in Indonesian Ministries and Institutions is caused by a lack of understanding and commitment from both leaders and employees regarding the importance of SPIP in improving governance. Furthermore, there is no integration between SPIP and the actual operational processes, such as strategic planning and budget management.

The less-than-optimal implementation of SPIP in the Ministry environment contradicts the stewardship theory, where a leader or, in this context, the controller should play the role of a steward to ensure that SPIP is effectively implemented. However, this is not the case in practice. This certainly affects budget absorption because of the lack of oversight in managing the budget, leading to suboptimal results.

5. CONCLUSION & ADVICE

Conclusion

The purpose of this study is to test and analyze the influence of procurement of goods/services, bureaucratic reform, public accountability, and the government internal control system on budget absorption in Ministries/State Institutions in Indonesia in 2023. The sample used consists of 67 Ministries/State Institutions. Based on the research results, it can be concluded that the Procurement of Goods/Services does not have a significant effect on budget absorption, Bureaucratic Reform does not have a significant effect on budget absorption, Public Accountability has a significant effect on budget absorption, the Government Internal Control System (SPIP) does not have a significant effect on budget absorption, and that Procurement of Goods/Services, Bureaucratic Reform, Public Accountability, and the Government Internal Control System (SPIP) contribute 11.55% to the increase or decrease in budget absorption.

Research Limitations

This study has several limitations that need to be considered when interpreting the findings. First, the object of this study is limited to data from 2023, so it does not fully reflect the overall impact of procurement of goods/services, bureaucratic reform, public accountability, and the Government Internal Control

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System (SPIP) on budget absorption. Additionally, the measurement indicators used in this study are based on regulations that were established less than 3 years ago, which cannot yet be considered fully effective, potentially influencing the research results. Finally, the independent variables in this study only include 4 variables: procurement of goods/services, bureaucratic reform, public accountability, and the Government Internal Control System (SPIP), which does not cover all aspects that may influence budget absorption.

Recommendations for Further Researchers

Based on the data processing and analysis results in this study, the following recommendations are made for future researchers: It is suggested to consider additional variables beyond those used in this study, such as Human Resource Competence and Budget Planning, when researching the factors that influence budget absorption. Furthermore, for researchers interested in studying procurement of goods/services and bureaucratic reform with regulatory indicators, it is recommended to conduct the research when the regulations have been effectively implemented, ideally after 5 years of enactment, in order to enhance the validity of the research results. Lastly, it is recommended to include control or moderation variables to examine how the influence of procurement of goods/services, bureaucratic reform, and the government internal control system is affected after adding these control or moderation variables.

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