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Budget Influence Planning, Implementation of Procurement of Goods and Services, and Management Competence in Budget Absorption (Study at the Pati Residency Regional Court)

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ABSTRACT
The purpose of this study was to analyze how budget planning, goods and services procurement implementation, and managerial competence contribute to budget absorption in court work units within the Pati Residency area. The research adopted a quantitative method using an explanatory design to analyze the relationship among the examined variables. The primary data were obtained through questionnaires distributed to court officers who were involved in or familiar with budget planning, procurement activities, and budget management. Statistical evaluations were performed through SPSS version 29, including validity and reliability assessments followed by multiple linear regression testing. The findings reveal that budget planning does not yield a statistically significant effect on budget absorption. In contrast, the execution of goods and services procurement and managerial competence positively influence budget absorption. Collectively, the three variables explain variations in budget absorption fluctuations throughout court work units within the Pati Residency area.

INTRODUCTION

Budget is instrument important in management organization sector public Because describe plan use source Power finance For reach objective organization. Budget No only functioning as document financially , but also as tool planning, control, coordination, and mechanism accountability in organization government (Mardiasmo, 2021; Halim & Kusufi, 2020; Mahmudi, 2021). In system management state finances , quality budget No only determined by the amount of funds allocated, but also by the ability organization in connect planning budget with achievement performance and service effective, efficient, and accountable public administration (Sari et al., 2022; Putri & Ardini, 2023).

One of indicator important in evaluate success implementation budget is level absorption budget . Absorption budget show ability organization in realize the budget that has been set in document implementation budget during period certain (Directorate General Treasury, 2022). Absorption rate high and even budget show that programs and activities government walk in accordance plan , whereas low absorption budget indicates existence obstacle in stage planning and program implementation (Wicaksono et al., 2021; Nugroho & Ananda, 2023).

Absorption budget become issue important in management finance sector public Because related with effectiveness realization of government programs . The low absorption budget can cause delay implementation activities, no optimally utilization source Power public , as well as decline quality shopping government (Manossoh et al., 2023; Pratiwi et al., 2023). In addition that , pattern concentrated absorption at the end year budget often associated with weakness quality planning , delays in administrative processes , and lack of optimally control implementation activities (Koriatmaja et al., 2020; Siburian et al., 2025).

In governance perspective sector public, absorption budget No only understood as ability organization in spend available funds , but also as reflection quality management organization . Effectiveness absorption budget influenced by various internal organizational factors , such as quality planning budget , mechanism procurement goods and services, as well as competence source Power man manager budget (Putra et al., 2021; Novianti & Isnowati, 2024).

One of institution government that has not quite enough answer big in management budget is institution judiciary. As institutions that run function power judiciary , court own characteristics service different publics Because oriented towards providing access to justice (access to justice). Therefore that, management budget in the institution justice No only related with aspect administrative finance, but also related with ability organization in support quality service law to public.

Although all over unit Work court is at in system management the same finances below Supreme Court of the Republic of Indonesia, level absorption budget achieved by each unit Work No always show uniform results . Differences quality planning , implementation activities , capacity manager budget, as well as condition organization can cause difference level absorption budget between unit work. Phenomenon This is also seen in the units Work court in the Pati Residency area.

Table 1 Budget Absorption for the Third Quarter of 2025

No	Work Unit	DIPA/Revision (Rp)	Realization up to 3rd Quarter (Rp)	Percentage
1	Pati District Court	189,513,000	153,144,800	80.81%
2	Blora District Court	89,437,000	66,538,450	76.76%
3	Rembang District Court	126,889,000	94,355,100	74.36%
4	Kudus District Court	96,613,000	67,319,400	69.68%
5	Jepara District Court	151,978,000	94,604,300	62.25%
6	Rembang Religious Court	53,400,000	52,850,000	98.97%
8	Kudus Religious Court	46,700,000	42,575,000	91.17%
8	Pati Religious Court	89,980,000	73,480,000	81.66%
9	Jepara Religious Court	89,500,000	60,840,000	67.98%
10	Blora Religious Court	66,210,000	44,630,000	67.41%

Source: DIPA Data 03/04 Pati Residency Regional Court

Based on absorption data budget Third Quarter of 2025 as per presented in Table 1, it can be seen existence variation level absorption budget between unit Work court . Some unit Work has capable reach level very high absorption , whereas part other Still was below the expected absorption target in the third quarter . The difference achievements the show that although is at in environment the same institution and subject to regulations management uniform finances, the capabilities of each unit Work in realize budget Still show quite a difference significant.

The existence of variation level absorption budget the indicates that there is internal organizational factors that influence success implementation budget. In perspective management finance sector public, success absorption budget No only determined by the size ceiling budget received something organization, but also influenced by quality planning budget , effectiveness implementation procurement goods and services, as well as competence source Power human beings who manage budget.

In the research this , factor the first to influence absorption budget is *budget planning* or planning budget . Planning budget is the process of preparing programs, activities, performance targets , and need funding that becomes base implementation budget in the year running. Quality planning allows organization compile need budget in a way realistic, decisive priority activity in a way right , and prepare timetable measurable implementation. On the other hand, inadequate planning ripe can cause revision budget recurring, delays implementation activities, as well as low level realization budget.

Research result previously show that planning budget own close relationship with level absorption budget. Koriatmaja et al. (2020), Putra et al. (2021), Pratiwi et al. (2023), Novianti and Isnowati (2024), and Siburian et al. (2025) found that planning budget influential positive and significant to absorption budget. The results show that the more Good quality planning budget that is carried out organization, increasingly tall level absorption budget that can achieved. However Thus , research Ulandari et al. (2021), Nirwayadhi and Dewi (2023), Anggita and Budi (2023), and Christofer and Darmawati (2024) showed that planning budget No influential significant to absorption budget . Difference results study the show that influence planning budget to absorption budget Still Not yet consistent and requires testing more carry on.

Factor the second analyzed in the study This is implementation procurement goods and services. Procurement goods and services is one of the stages important in implementation budget Because part big shopping government realized through mechanism procurement . Delays in the procurement process , unpreparedness documents , as well as obstacle in implementation contract can cause delay realization budget and result in accumulation absorption at the end year budget.

Various study show that procurement goods and services is influencing factors absorption budget . Koriatmaja et al. (2020), Gusmartina et al. (2021), Christofer and Darmawati (2024), Novianti and Isnowati (2024), and Siburian et al. (2025) found that implementation procurement goods and services influential positive and significant to absorption budget . However , research Anggita and Budi (2023) and Hutagalung et al. (2024) showed that procurement goods and services No influential significant to absorption budget .

Inconsistency results study the show that influence procurement goods and services to absorption budget Still need tested back to context different organizations.

Factor the third analyzed in the study This is *managerial competence* or competence source Power human . In management state finances , quality source Power man own a very important role Because the entire process of planning , implementation , supervision and accountability budget implemented by the apparatus manager budget. Apparatus that has competence adequate will more capable understand regulations state finances , compiling document planning in a way right , carry out procurement in accordance provisions , as well as conduct monitoring and evaluation activity in a way effective.

Research result previously show that competence source Power man influential to absorption budget. Koriatmaja et al. (2020), Putra et al. (2021), Iqbal (2022), Anggita and Budi (2023), Wirastuti et al. (2024), and Periansya and Fithri (2025) found that competence source Power man influential positive and significant to absorption budget . However Thus , Novianti and Isnowati (2024) found that quality source Power man No influential significant to absorption budget . Difference results study the show that connection between competence source Power humans and absorption budget Still Not yet show consistency.

Based on various study previously mentioned , there are a number of gap research (*research gap*) which becomes base he did study this . First , there is *empirical gap* in the form of inconsistency results study about influence *budget planning* , implementation procurement goods and services , as well as *managerial competence* to absorption budget . Some research show positive and significant influence , whereas study other show results that are not significant.

Second, there is *contextual gap* Because part big study previously carried out in the Organization Regional Apparatus (OPD), government area , as well as ministries and institutions certain. Research that specifically special test factors that influence absorption budget on the environment justice is still very limited . Even though institution justice own characteristics different organizations compared to agency government others , good from side function service public, structure organization , as well as mechanism management budget that is below Supreme Court of the Republic of Indonesia.

Third, the unit Work court own characteristics tasks and functions that are direct related with service law and access to justice for society . Therefore that , the result research obtained in the organization government area Not yet Of course can generalized to the environment judiciary . Conditions the show the need research that is capable give proof empirical new about factors that influence absorption budget per unit Work court .

Based on phenomenon empirical evidence that shows existence variation level absorption budget per unit Work courts in the Pati Residency area , the existence of inconsistency results study previously , and Still limited research conducted at institutions justice, then study This become important For conducted . Research This entitled " The Influence *Budget Planning*, Implementation Procurement Goods and Services, and

Managerial Competence to Absorption Budget at the Pati Residency Regional Court ". Research This expected can give contribution theoretical in development literature management finance sector public as well as give contribution practical for improvement quality of governance budget in the environment justice.

RESEARCH METHODS

This research uses a quantitative approach with an explanatory design. This approach was chosen because the research aims to test the causal relationship between independent and dependent variables through numerical measurements and statistical analysis. The independent variables consist of budget planning (X1), implementation of procurement of goods and services (X2), and managerial competence (X3), while the dependent variable is budget absorption (Y).

The study was conducted in court work units in the Pati Residency area, which includes court work units in Pati, Kudus, Jepara, Rembang, and Blora. The target population was court officials directly involved in or knowledgeable about budget planning, procurement of goods and services, and budget management. The research sample consisted of 60 respondents. The sampling technique used non- probability sampling with a purposive sampling method . Respondent criteria included involvement in budget planning, procurement of goods and services, or budget management.

Primary data was obtained through a Google Form -based questionnaire with a five-point Likert scale ranging from strongly disagree to strongly agree. Secondary data were obtained from budget allocation and realization documents, literature, journals, regulations, and relevant official documents. Data were analyzed using SPSS 29 through descriptive analysis, validity testing, reliability testing, and multiple linear regression analysis.

Validity testing was carried out using factor analysis with KMO criteria greater than 0.50 and loading factor is greater than 0.70. Reliability testing was carried out using Cronbach's Alpha and instruments are declared reliable if the alpha value is greater than 0.70. The multiple linear regression model used is Y = a + b1X1 + b2X2 + b3X3 + e. Hypothesis testing is carried out using the t-test for partial effects, the F-test for simultaneous effects, and the coefficient of determination to assess the model's ability to explain variations in budget absorption.

RESULTS AND DISCUSSION

This section Description Respondents

The research respondents numbered 60 court officials. Based on gender, respondents were dominated by women as many as 45 people or 75.0 percent, while men as many as 15 people or 25.0 percent. Based on age, the majority of respondents were in the age group under 30 years as many as 27 people or 45.0 percent, followed by those aged 31 to 40 years as many as 23 people or 38.3 percent. Based on length of service, the majority of respondents had a work period of 2 to 5 years as many as 35 people or 58.3 percent. Based on the last education, the majority of respondents had a Bachelor's degree (S.1) as many as 32 people or 53.3 percent, followed by Diploma as many as 19 people or 31.7 percent.

This composition indicates that respondents are of productive age, have sufficient work experience, and possess adequate educational backgrounds to understand the processes of administration, procurement, reporting, and budget management. Therefore, the respondents' answers can be considered relevant to describing the state of budget management in the Pati Residency Regional Court work unit .

Description Variables

The results of the descriptive analysis show that all variables are in the good category . *The mean* score for *planning* was 4.63. This value indicates that respondents assessed the budget planning process as being well-run, particularly in terms of completing planning documents before the current budget year. However, the indicator of program alignment with actual needs received the lowest score of 4.48, requiring further strengthening through more accurate needs evaluation.

The mean score for the procurement of goods and services was 4.60. Respondents assessed that the procurement process was orderly, on schedule, utilized *e- procurement* and *e- catalogs* , and supported spending realization . Competence had *a mean* score of 4.32. This value indicates that the managerial competence of civil servants is in the good category, but still lower than other variables. The ability to prepare work plans and budgets scored the lowest, so technical capacity development is still needed.

Budget absorption had *a mean* score of 4.62. Respondents assessed that budget realization was close to the target, activity outputs were achieved, and realized spending benefited work unit services. The realization pattern indicator between Quarter I and Quarter III, compared to Quarter IV, obtained the lowest score at 4.48. This indicates that some respondents still see the potential for realization to accumulate at the end of the fiscal year.

Instrument Test

The validity test shows that all variables have a KMO value greater than 0.50 and loading The factor of the retained items is greater than 0.70. In the initial stage, item X1.7 in the *budget variable planning* and item X3.7 on *managerial variables competence* does not meet the loading criteria factor , so it was removed from the instrument. After the removal of the item, all remaining items were declared valid.

Table 4. Results of KMO and *Loading Analysis Factor*

Variables	KMO	Item	Loading Factor	Critical Value	Decision
Budget Planning (X1)	0.886	X1.1	0.932	0.7	Valid
		X1.2	0.867	0.7	Valid
		X1.3	0.769	0.7	Valid
		X1.4	0.901	0.7	Valid
		X1.5	0.840	0.7	Valid
		X1.6	0.942	0.7	Valid

Variables	KMO	Item	Loading Factor	Critical Value	Decision
Implementation of PBJ (X2)	0.894	X2.1	0.881	0.7	Valid
		X2.2	0.738	0.7	Valid
		X2.3	0.870	0.7	Valid
		X2.4	0.847	0.7	Valid
		X2.5	0.890	0.7	Valid
		X2.6	0.898	0.7	Valid
		X2.7	0.904	0.7	Valid
Managerial Competence (X3)	0.840	X3.1	0.820	0.7	Valid
		X3.2	0.795	0.7	Valid
		X3.3	0.867	0.7	Valid
		X3.4	0.908	0.7	Valid
		X3.5	0.831	0.7	Valid
		X3.6	0.760	0.7	Valid
		X3.8	0.866	0.7	Valid
Budget Absorption (Y)	0.801	Y1	0.823	0.7	Valid
		Y2	0.804	0.7	Valid
		Y3	0.858	0.7	Valid
		Y4	0.824	0.7	Valid
		Y5	0.906	0.7	Valid
		Y6	0.805	0.7	Valid

Reliability tests show that all variables have Cronbach's Alpha is greater than 0.70. *Budget planning* has an alpha of 0.935, implementation of procurement of goods and services 0.942, *managerial competence* 0.927, and budget absorption 0.907. These values indicate that the instrument has strong internal consistency and is suitable for use in regression analysis.

Multiple Linear Regression Results

Budget Relationship *Planning* on Budget Absorption is known to have a positive beta coefficient value of 0.278 with a significance of 0.098 > 0.05, but is still smaller than the significance of 0.10, meaning that the results show that *the Budget Planning* statistically does not have a significant effect on Budget Absorption at the Pati Residency regional court.

The relationship between the implementation of procurement of goods and services and budget absorption is known to have a positive beta coefficient value of 0.379 with a significance of 0.038 < 0.05. This means that The implementation of procurement of goods and services has a positive and significant impact on budget absorption. This means that the better the implementation of procurement of goods and services, the better the budget absorption. then budget absorption will be better.

Managerial Relations *Competence* towards Budget Absorption is known to have a positive beta coefficient value of 0.217 with a significance of 0.039 < 0.05, meaning that *Managerial Competence* has a positive and significant effect on budget absorption. This means that the better *the managerial Competence* then budget absorption will be better.

Table 6. Multiple Linear Regression Test Results

Variables	Coefficient Results		
	Beta	**t**	**Sig .**
X1	0.278	1,532	0.098
X2	0.379	2,124	0.038
X3	0.217	2,114	0.039

Source: Primary data processing results, 2026

Coefficient of Determination Test (R^2)

The coefficient of determination is used to determine the ability of the independent variable to explain the variation of the dependent variable. The test results show an R value of 0.786, this value indicates that there is a strong and positive linear relationship between the independent variable (*Budget) and the dependent variable. Planning* , PBJ Implementation, and *Management Competence*) together with the dependent variable (Budget Absorption). A positive relationship indicates that the better the budget planning, implementation of goods/services procurement, and managerial competence, the more optimal the budget absorption will be. The R Square value of 0.618 indicates that the variation of the three independent variables simultaneously dominates the contribution to the rise and fall of the budget absorption variable. The Adjusted R Square value of 0.598 indicates that *Budget Planning* , PBJ Implementation, and *Management Competence* is able to explain the variation in Budget Absorption by 59.8%, while the remaining 40.2% is explained by other variables outside this research model.

F test

The test results showed an F value of 30.247 with a significance value of 0.001. This significance value is less than 0.05, so the regression model is declared feasible, meaning that *Budget Planning*, PBJ Implementation, and *Management Competence* together has a significant influence on Budget Absorption.

Hypothesis Testing

Hypothesis testing is carried out using a t-test (partial test) to determine the influence of each independent variable on Budget Absorption.

a. The results of the t-test show that *Budget Planning* has a regression coefficient value of 0.278, a t-value of 1.532, and a significance value of 0.098. This significance value is greater than 0.05 but still less than the significance value of 0.10, so *Budget Planning* does not statistically have a significant effect on budget absorption. Thus, H1 is rejected.
b. PBJ implementation has a regression coefficient value of 0.379, a t-value of 2.124, and a significance value of 0.038. This significance value is less than 0.05, so PBJ implementation has a positive and significant effect on budget absorption. Thus, H2 is accepted.

c. *Managerial Competence* has a regression coefficient value of 0.217, a t-value of 2.114, and a significance value of 0.039. This significance value is less than 0.05, so *Managerial Competence* has a positive and significant effect on budget absorption. Thus, H3 is accepted.

***Budget* Influence *Planning* for Budget Absorption**

The test results show that *Budget Planning* has a positive beta coefficient of 0.278 with a significance value of 0.098 **.** This value indicates that the influence *of Budget Planning* on Budget Absorption is not significant at the 5% significance level ($\alpha = 0.05$), although it is still smaller than the 10% significance level ($\alpha = 0.10$). In this research period, the results show that *Budget Planning* statistically has no significant effect on Budget Absorption at the Pati Residency Regional Court . Thus, the first hypothesis states that *Budget Planning* has a positive effect on budget absorption but does not receive empirical support so the hypothesis is rejected.

The results of this study indicate that budget planning is not yet a factor that is statistically capable of explaining variations in budget absorption in court work units in the Pati Residency area . The influence of *budget planning is not significant. planning* for budget absorption can indicate that the *budget document Planning* within court work units has been prepared in accordance with applicable provisions and is relatively uniform. This indicates that budget planning within the judiciary follows the guidelines and mechanisms established by the Supreme Court of the Republic of Indonesia and state financial management regulations. Consequently, the quality of planning documents across work units tends to be relatively low. This condition means that budget planning is no longer a differentiating factor in explaining budget absorption rates.

When the planning mechanism has been implemented administratively, variations in the budget absorption rate are more likely to be influenced by factors at the budget implementation stage, activity implementation, and the dynamics of budget management throughout the year. Therefore, *the budget Planning* remains important as a basis for budget management, but achieving an optimal level of budget absorption also requires support from effective activity implementation, smooth procurement processes for goods and services, administrative mechanisms, and coordination between work units during the budget year.

The Impact of the Implementation of Procurement of Goods and Services on Budget Absorption

The test results show that PBJ Implementation has a positive regression coefficient of 0.361 with a significance value of 0.038. This significance value is less than 0.05, so PBJ Implementation has a positive and significant effect on Budget Absorption. Thus, the second hypothesis is accepted.

These findings indicate that the better the procurement of goods and services, the higher the budget absorption rate. Procurement of goods and services is a crucial stage in budget execution, as the realization of work unit expenditures depends largely on the accuracy of the needs identification process, procurement schedule preparation, supplier selection, contract execution, work verification, and payment to suppliers. If the procurement process is carried out on time, spending can proceed more smoothly and the backlog at the end of the year can be reduced.

At the Pati Residency District Court , the orderly and timely implementation of procurement (PBJ) plays a crucial role in supporting the operational needs of the work unit. Procurement that runs on schedule helps the work unit provide the goods and services necessary for judicial services, infrastructure maintenance, and work program implementation. Therefore, improving the quality of procurement of goods and services is a crucial strategy for improving budget absorption.

Managerial Influence Competence towards Budget Absorption

The test results show that Managerial Competence has a positive regression coefficient of 0.177 with a significance value of 0.039. This significance value is less than 0.05, so *Managerial Competence* has a positive and significant effect on budget absorption. Thus, the third hypothesis is accepted.

These findings indicate that administrative managerial competence plays a role in increasing budget absorption. Administrative personnel who understand budget management procedures, procurement regulations, work plan preparation, task allocation, monitoring , evaluation, and budget reporting will be better able to control the budget implementation process. This competence helps work units identify obstacles early, accelerate decision-making, and ensure activities are running according to regulations.

In public sector organizations, *managerial Competence* relates not only to technical abilities, but also to the ability to coordinate resources, allocate responsibilities, oversee activity implementation, and ensure that each administrative stage complies with regulations. Therefore, managerial competence is a crucial factor in encouraging more effective budget absorption within court work units.

Budget* Influence *Planning* , PBJ Implementation, and *Management* Simultaneous *Competence towards Budget Absorption

The results of the F test show a significance value of 0.001, which is smaller than 0.05 so that *the Budget Planning* , PBJ Implementation, and Management Competence collectively has a significant impact on budget absorption. These results indicate that budget absorption is not determined by a single factor, but rather is the result of the interrelationship between planning, implementation, and managerial competence.

Simultaneously, *the budget planning* provides direction and basis for budget implementation, PBJ implementation becomes a means of realizing spending, while *managerial Competence* ensures that the budget management process runs according to targets and regulations. These three factors complement each other in encouraging optimal budget absorption. The Adjusted R Square value of 0.598 indicates that these three variables are able to explain 59.8% of the variation in Budget Absorption. Thus, this research model has sufficient explanatory power in describing the factors influencing budget absorption at the Pati Residency Regional Court .

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the results of the data analysis and discussion that has been carried out, this study produces several conclusions as follows:

1. Budget Planning statistically does not have a significant effect on Budget Absorption at the Pati Residency Regional Court .
2. The implementation of Goods and Services Procurement has a positive and significant impact on Budget Absorption at the Pati Residency Regional Court . These results indicate that the better the implementation of goods and services procurement, the higher the budget absorption rate of the Pati Residency Regional Court .
3. Managerial Competence has a positive and significant effect on budget absorption at the Pati Residency Regional Court . These results indicate that administrative managerial competence contributes to increased budget absorption.
4. Budget Planning , Implementation of Procurement of Goods and Services, and Management Competence collectively has a significant effect on Budget Absorption. The Adjusted R Square value of 0.598 indicates that the three independent variables are able to explain 59.8% of the variation in Budget Absorption, while the remaining 40.2% is explained by other variables outside the research model.

Suggestion

Based on the research results, several suggestions that can be given are as follows:

1. For the Pati Residency Regional Court , it is necessary to accelerate the procurement process for goods and services from the beginning of the fiscal year. Work units need to develop detailed procurement schedules, prepare technical documents early, and regularly monitor procurement progress to prevent budget realization from piling up at the end of the year. Furthermore, regular evaluations are needed to determine the alignment between budget plans and actual needs. This evaluation is crucial to ensure that budget planning not only meets administrative requirements but also truly supports activity implementation and output achievement .
2. For budget/financial management apparatus, it is necessary to improve managerial skills in preparing work plans, managing activity schedules, implementing procurement, monitoring output , and preparation of accountability through training. This competency improvement is essential to ensure budget implementation is timely and in accordance with regulations.
3. For future researchers, it is recommended to expand the research scope to include court units in other regions or compare court units with other government organizations. Further research could also include other variables, such as regulations,

budget revisions, organizational commitment, internal oversight, financial information systems, or the bureaucratic environment, to create a more comprehensive research model.

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