



BUDGET PLANNING ANALYSIS IN DELI SERDANG REGENCY

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ABSTRACT

This study examines budget planning practices in Regional Apparatus Organizations (OPDs) of Deli Serdang Regency and their implications for budget absorption. Budget planning constitutes a critical mechanism in public financial management to ensure coherence among planning, budgeting, implementation, and oversight processes. This study adopts a descriptive quantitative approach to analyze the characteristics of budget planning and the level of budget absorption within OPDs. The findings reveal that participatory and needs-based budget planning significantly enhances budget absorption performance. Stakeholder involvement in the planning process exerts a stronger influence than data accuracy alone, indicating that effective coordination and institutional participation are key determinants of successful budget execution. While accurate data remain essential, the integration of interdepartmental coordination, stakeholder engagement, and financial information systems substantially contributes to improving budget utilization. These results underscore the importance of a comprehensive and inclusive budget planning framework in strengthening efficiency, transparency, and accountability in regional financial management.

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INTRODUCTION

Effective public financial management is a fundamental requirement for regional governments in achieving development objectives and improving public welfare. The Regional Revenue and Expenditure Budget (APBD) represents a core instrument through which regional governments translate policy priorities into concrete programs and activities within a fiscal year. Beyond its role as a financial plan, the APBD also functions as a control and accountability mechanism to ensure that public resources are allocated and utilized efficiently.

Budget planning constitutes a critical phase in the public financial management cycle, as it determines the quality of budget execution and performance outcomes. In regional governments, budget planning is carried out by Regional Apparatus Organizations (Organisasi Perangkat Daerah/OPD), which are responsible for aligning development plans, organizational objectives, and available fiscal capacity. Inadequate budget planning may lead to misallocation of resources, delays in program implementation, and low levels of budget absorption, ultimately undermining service delivery and development effectiveness.

Budget absorption is widely used as an indicator of budget performance in the public sector. Persistent fluctuations or low absorption levels indicate inefficiencies in translating planned budgets into actual expenditures. In the context of Deli Serdang Regency, variations in budget absorption across fiscal years suggest that budget planning practices may not fully reflect actual organizational needs, coordination capacity, or implementation readiness. These conditions highlight the importance of examining budget planning characteristics as a determinant of budget absorption performance.

Previous empirical studies in public sector accounting and budgeting literature emphasize that effective budget planning depends not only on data accuracy and technical compliance, but also on participatory processes, interdepartmental coordination, and managerial commitment. However, most existing studies focus on budget absorption

determinants in general, with limited attention to how participatory and needs-based budget planning practices operate at the OPD level, particularly within regional governments in developing country contexts. This gap indicates the need for context-specific evidence that links budget planning characteristics to budget absorption outcomes.

Accordingly, this study aims to analyze budget planning practices in OPDs of Deli Serdang Regency and examine their implications for budget absorption. Using a descriptive quantitative approach, this research provides empirical insights into the role of participatory and needs-based budget planning in enhancing budget absorption performance. The findings are expected to contribute to the public sector budgeting literature and offer practical implications for strengthening efficiency, transparency, and accountability in regional financial management, in line with the scope of international journals in public sector accounting and public financial management.

LITERATURE REVIEW

Budget Planning

Budget planning is a crucial element in an organization. Planning serves as a guideline and determines the activities necessary and to be undertaken to achieve established goals and objectives (Halim & Abdullah, 2019). Planning can be defined as a process of determining appropriate future actions through a sequence of choices, taking into account available resources (Ramdhani & Anisa, 2017). In the context of government development planning, its formulation is primarily guided by Law No. 25 of 2004 concerning the National Development Planning System. To implement development, the government has planned development targets for the future. (Sohail Aslam1, Maqsood Ahmad2, 2021)

Budget Planning Process

According to Sukarna (2011:39) in (Aslam et al., 2021), regional budgets are prepared based on a performance approach, namely a budget system that must prioritize efforts to achieve performance results or output from planned cost allocations or specified inputs. The budget planning process in the public sector consists of:

- a) Preparation stage: Budgeting is done by estimating expenditure based on the estimated available income.
- b) Ratification stage: Approval of the budget plan by the executive and legislative bodies to become the final budget.
- c) Implementation stage: Having an adequate and reliable accounting information system for planning and controlling the previously agreed budget.
- d) Reporting and evaluation stage: If the implementation stage has been supported by an accounting system with a good management control system, it is expected that the reporting and evaluation stage will not find many problems.

Benefits / Objectives of Budget Planning

Fundamentally, the quality of budget planning itself is crucial and requires careful consideration. Its implementation will directly impact the well-being of the community, which will ultimately be achieved. As is commonly understood, public welfare is the most important need compared to other needs. Therefore, it is crucial for everyone in the current government to pay close attention to the quality of their planning.

Factors Influencing Budget Planning

Budget planning is a fundamental factor influencing budget absorption. Research shows that budget planning partially influences the level of budget absorption (Safrizal & Yenni, 2022). Budget planning is one of the factors tested in research on budget absorption in regional government agencies (Juliandi, 2018) . According to Ramadhani and Setiawan (2019), good budget planning must consider:

- a) Conformity between work plans and budget allocations
- b) Timeliness in preparing planning documents

- c) Good coordination between work units in planning
- d) Accurate and realistic needs analysis

RESEARCH METHODS

This study employed a descriptive method with a quantitative approach. Descriptive methods were used to describe and analyze the characteristics of budget planning and the level of budget absorption in Regional Apparatus Organizations (OPD). Descriptive research aims to provide a systematic, factual, and accurate picture of the facts and phenomena occurring in the field. The population in this study was all regional apparatus organizations (OPD) within the Deli Serdang Regency Government, totaling 32 regional apparatus organizations (OPD), and the entire population in this study was also used as the sample in the study.

RESEARCH RESULTS AND DISCUSSION

Based on the results of budget planning that is prepared in accordance with actual needs, this shows that participation in the budget planning process significantly influences the effectiveness of budget absorption. When budget planning is carried out by involving various stakeholders and understanding the actual needs of the organization, the result is a more appropriate and relevant allocation of funds. High participation ensures that each unit or department has a voice in determining budget priorities, thereby reducing the mismatch between the allocated budget and actual needs. This means that the funds provided are more likely to be used optimally and in accordance with the plan, increasing budget absorption. In other words, participatory and needs-based budget planning not only improves planning accuracy but also ensures more effective and efficient budget use.

The accuracy of data in the preparation of budget plans in agencies is very high in accordance with the priority of needs, this shows that although it is important, the accuracy of data in the preparation of budget plans has a relatively lower influence on budget absorption compared to participation in budget planning indicating that although accurate data and in accordance with priority needs are important elements in budget planning, other factors such as participation and involvement of various parties may have a greater role in ensuring that the budget can be absorbed effectively.

This issue is relevant to the significant fluctuations in budget absorption by the Deli Serdang Regency Government from year to year. These fluctuations can be caused by suboptimal budget planning, where priority needs are not always based on accurate data. As a result, budget absorption can be inconsistent with established targets, resulting in significant budget overruns or underruns. Data inaccuracies in budget planning can also contribute to instability in budget absorption, which in turn impacts the efficiency and effectiveness of budget use within the Deli Serdang Regency Government.

The importance of budget planning lies not only in allocating funds, but also in monitoring and evaluation. A good planning process includes a rigorous monitoring mechanism. This allows for rapid adjustments if deviations from the initial plan occur. With regular evaluations, agencies can ensure that the budget is being used as planned and that objectives are being achieved. This increases transparency and accountability in financial management.

The influence of budget planning on budget absorption also reflects the effectiveness of financial management. Effective management requires sound planning to direct resources to areas where they are most needed. This includes better risk management. With comprehensive planning, agencies can mitigate financial and operational risks, thus ensuring budget absorption proceeds as expected.

Efficiency in budget absorption also impacts the agency's overall performance. When the budget is optimally absorbed, programs and projects can run smoothly. This contributes to the achievement of the organization's overall targets and objectives. Furthermore, this efficiency increases stakeholder trust in the agency. This trust is crucial for the continuity and support of future programs.

The relationship between planning and budget absorption also emphasizes the importance of interdepartmental coordination. Each work unit needs to collaborate to

develop a realistic and implementable budget plan. This coordination helps avoid overlapping or gaps in funding allocation. With effective cooperation, each department can work according to the agreed-upon plan, creating positive synergy in budget utilization.

Good budget planning also requires the involvement of various parties. Active participation from all levels of the organization ensures that the plan is comprehensive and inclusive. It accommodates the needs and priorities of various perspectives. This involvement also fosters a sense of ownership and commitment to budget implementation. This ensures that all parties feel responsible for optimal budget utilization.

The positive impact of planning on budget absorption is also related to the use of technology. Advanced financial management information systems can support more accurate and efficient planning. Technology facilitates faster and more accurate data collection, analysis, and reporting. This enables better decision-making and greater responsiveness to changing situations. With the help of technology, the planning and budget absorption processes become more integrated.

Overall, the results of the hypothesis testing indicate that sound budget planning is key to effective budget absorption. Thorough planning not only ensures proper allocation of funds but also increases efficiency, transparency, and accountability in financial management. This requires coordination, participation, and effective use of technology. Thus, agencies can better achieve their financial goals and targets. These results underscore the importance of investing in the budget planning process to achieve optimal results.

Planning is a written plan to explain where the organization is headed (goals), how to achieve them (strategies), and what results should be expected/performance targets (Merchant & Van der Stede, 2020). Budget planning is one of the factors that influences the budget absorption process because budget planning makes a major contribution to budget absorption, so the better the budget planning, the better the budget absorption.

Government officials carry out budget planning well and on target, and as a result, budget absorption will be better and higher. It can be seen that budget absorption is influenced by budget planning, meaning that if the budget is planned well, absorption will increase, according to (Kennedy et al., 2020). Therefore, the higher the degree of budget absorption where Budget Planning has a significant influence on budget absorption. This is connected to the theory of stewardship, namely the government or OPD as the steward has a function as a budget manager and the community as the principal. This can be seen that the implication is that with a thorough plan, budget absorption can be maintained. This research is also in line with research (Kurniawan Ismail, T., & Arifin, A., 2025) and (Nursela et al., 2022) in other words, better budget absorption occurs when the budget plan is increased. The planning variable has a positive effect on budget absorption. A positive effect indicates that as planning increases, budget absorption will also increase. Likewise, as planning decreases, budget absorption will also decrease (Afifah & Sari, 2023) (*Laporan Realisasi Anggaran & APBD*, n.d.).

CONCLUSION

Data accuracy is crucial to ensuring that budget plans align with needs and priorities. Active involvement of all stakeholders in the budget planning process may have a more significant impact on ensuring that the planned budget is truly absorbed and used as intended. This emphasizes the importance of a holistic approach to budget planning that relies not only on accurate data but also integrates the participation and involvement of various parties to achieve optimal budget absorption.

Good budget planning is the foundation for effective budget execution. With thorough planning, agencies can more accurately map their needs and priorities. This allows for appropriate and efficient resource allocation. Furthermore, structured planning helps identify potential obstacles or challenges early in the process. This allows for anticipatory measures to be taken to address these obstacles.

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