Factors Affecting the Absorption of Organizational Expenditures of Local Government Apparatus of North Tapanuli Regency with Organizational Commitment and Motivation as Moderation Variables

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ABSTRACT

This research aims to provide empirical proofs regarding the effect of budget planning, budget execution, human resource competence and the process of procuring goods and services on budget absorption with organizational commitment and motivation as moderating variables. These research participants are the Head of a work unit as the budget user, Head of Sub Division of Finance, Financial Administration Officer (FAO) Regional Apparatus Organization, which consists of 135 participants. This research uses primary data. SEM PLS is used as the device for the data analysis process. The results showed that budget planning, budget execution, human resource competence, and procuring goods and services affected positively budget absorption. The organizational commitment variable could moderate the effect of budget planning, budget execution, the process of procuring goods and services on budget absorption. However, it did not moderate the effect of human resource competence on budget absorption. The motivation variable could moderate/strengthen the effect of budget planning, human resource competence, the process of procuring goods and services on budget absorption. However, it did not moderate/strengthen the effect of budget execution on budget absorption.

Keywords: Budget Absorption, Budget Planning, Budget Execution, Competence of Human Resource, Process of Procuring Goods and Services, Commitment Organizational, Motivation.

INTRODUCTION

The government budget is a document that describes the finances of an organization, including information about income, expenditure and activities. The budget contains estimates of what the organization will do (Halim, 2017). Law Number 17 of 2003 concerning state finances states that a budget is a tool of accountability, management and economic policy. The budget is an economic policy that plays a role in realizing economic growth and stability and equitable income distribution to achieve the country's goals.

In the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 33 of 2019, it is stated that regional government spending is used to finance the implementation of government affairs that fall under the authority of the regions and the implementation of organizational tasks. This expenditure must also support the achievement of targets for national development priorities, in this regard, the use of Regional Revenue and Expenditure Budget (RREB). Must focus more on productive activities and benefit from improving the quality of human resources, public services, and regional economic growth. In the Regulation of the Minister of...
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Finance No.214 / PMK.02 / 2017, budget absorption can be used as an indicator for measuring and evaluating performance on the implementation of work plans and budgets that are useful for producing information on the achievement of outputs from each activity implementation, budget absorption, efficiency and consistency. Absorption of the budget for planning.

One indicator that shows the success of a program or policy implemented by the government is the budget realization (Anfujatin, 2016). The absorption of the budget target cannot maximally cause the benefits of expenditure to be lost because not all of the allocated budget can be used, causing unemployment of funds. Limited sources of state revenue oblige the government to formulate priority activities and budget allocations efficiently and effectively. If the budget absorption cannot reach the set realization target, there are inefficiency and ineffectiveness of budget allocation (Halim, 2017).

The condition of budget absorption in the central government and local governments in Indonesia is almost the same, as the World Bank termed it, which is slow at the beginning of the year but accumulates at the end of the year (Halim, 2017). It is also experienced by the North Tapanuli Regency Government, which shows that it has not reached the target of achieving budget absorption. The low expenditure realization at the beginning of the year (quarter I) and generally always experiencing a significant increase at the end of the fiscal year (quarter IV). The disproportionate budget absorption problem in the North Tapanuli Regency Government can be seen in the 2016-2019 budget realization report.

| Table 1.1. | Realization of the 2016–2019 North Tapanuli District Government Budget |
| Year | Budget | Quarter | Realization | % |
| 2016 | 1.304.677.090.244 | III | 662.562.606.557 | 50,78 |
| 2016 | 1.304.677.090.244 | IV | 1.251.194.183.763 | 90,36 |
| 2017 | 1.198.948.378.695 | III | 609.232.477.374 | 50,81 |
| 2017 | 1.198.948.378.695 | IV | 1.203.503.299.522 | 94,47 |
| 2018 | 1.340.257.756.520 | III | 599.690.845.882 | 44,74 |
| 2018 | 1.340.257.756.520 | IV | 1.293.977.148.593 | 94,47 |
| 2019 | 1.374.949.089.473 | III | 552.701.479.600 | 46,80 |
| 2019 | 1.374.949.089.473 | IV | 1.306.760.873.866 | 94,12 |

Source: BPKPA North Tapanuli Regency

The table above shows that the North Tapanuli Regency Government budget is less than the maximum, and the absorption pattern is not proportional. While the target of budget absorption for each quarter that has been planned is 15% for the first quarter, 40% for the second quarter, 60% for the third quarter and 90 for the fourth quarter, this is under the budget absorption achievement pattern set by the Director-General of Treasury, Ministry of Finance. The slow absorption of the budget, which causes the high level of budget absorption in the second semester, will create risks for state finances' accountability, such as forcing unnecessary activities, weak activity planning, and decreasing the quality of activity implementation (BPKP, 2012). The amount of budget absorption in the second semester, which shows the completion of activities accumulated at the end of the fiscal year, will cause the resulting output to be not optimal. Suppose this is related to infrastructure development activities for public facilities. In that case, this delay's impact will result in delays in the benefits received and enjoyed by the community, not only because of the low quality of goods and services provided in a limited time (Malahayati, 2015).

In this study, several factors that can affect budget absorption include planning factors. Halim (2017) suggests the function of the budget as a planning tool, namely:

1. Formulate policy goals and objectives following the vision and mission of the organization
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2. Planning various programs and activities to achieve organizational goals and planning alternative sources of financing
3. Allocation of funds to various programs and activities that have been prepared

Budget planning has a crucial role in increasing budget absorption because if it is done correctly, it will facilitate its implementation. Mardiasmo (2018) argues that weak budget planning can result in a too high budget or a too low budget, which will affect the level of efficiency and effectiveness of the budget. If this happens, it will cause many public services to be run inefficiently and not follow the public’s demands and needs. If the budget planning is not good, it will impact difficulties in its implementation, so that it must be revised or even cannot be realized (Yunarto, 2011).

Yunarto (2011) suggests that problems that commonly occur in budget planning, which result in low budget absorption, are as follows:
1. Planning activities are not following the needs.
2. Incomplete data to support budget preparation.
3. Determination of wrong accounts, so it is necessary to revise budget documents.
4. A budget ceiling that is too low and does not match market prices.
5. Procurement support and administration costs are not budgeted.
6. The Term of Reference is incorrect/ incomplete.
7. The Budget Plan is not following the unit cost resulting in an over or under budget.

The results of Koriatmaja & Surasni’s (2020) research show that budget planning has a positive and significant effect on budget absorption. The results of this study are in line with Sirin et al. (2020), Karokaro (2018), and Sari et al. (2019). The results of Jumarny’s (2019) study found that budgetary participation had no significant effect on budget absorption. The results of this study are in line with Yumiati et al. (2016), Rifai et al. (2016), and Fitriany et al. (2015).

The next factor that can affect budget absorption is budget execution. Budget execution is an effort made to realize budget planning related to the budget holder for the needs of Regional Apparatus Organization programs and activities (Ramadhani & Anisa, 2017). The gap that occurs between budget planning and implementation is a problem that often occurs, and this can result in the budget that has been set not always be realized. In budget execution, constraints often occur, which can cause programs and activities not to be carried out according to schedule, thus affecting budget realization that is not following the predetermined time.

In the Regulation of the Minister of Finance on monitoring and evaluation of expenditure budget implementation, it is stated that the implementation of the expenditure budget is vulnerable to the risk of suboptimal and quality achievement indicated by:
1. Insufficient financial and activity planning, so that it does not support the smooth running of activities.
2. An unreasonable, efficient, relevant budget allocation for the planned output/outcome.
3. Implementation of activities that are not following the schedule/plan of activities or their ideal needs.
4. Realization of budget absorption that is not following the fund withdrawal plan.
5. Low budget absorption, far from ideal patterns, tends to be disproportionate and accumulate at the end of the year.
6. Achievement of outputs that are below the target.
7. Financial management that is not obedient and obedient to the rules/regulations in the field of budget execution.
8. Technical, operational and policy constraints that hinder budget execution.

Karokaro's (2018) research results found that budget execution has a significant effect on budget absorption. The
results of this study are in line with Sulaeman et al. (2017), Malahayati (2015), and Harahap et al. (2020). In contrast to this study, the research results by Asmara et al. (2018) show that budget implementation does not have a significant effect on the absorption of budget expenditures. The work unit also prioritizes administrative completeness rather than the speed and accuracy of budget disbursements in realizing budget execution. The results of this study are in line with Koriatmaja & Surasni (2020), Fitriany et al. (2015) and Rifai et al. (2016).

The next factor that can affect budget absorption is the competence of human resources. Human resources are the key to achieving organizational goals. Human resources are the main element in every activity carried out, with human resources’ competence making it a determining factor in budget management (Zarinah, 2015). Mangkunegara (2005) states that human resource competence is competence related to the insights, abilities, skills and personality characteristics that directly affect their performance. Sudarmanto (2009) states that competency components include:

1. Motives are something that someone consistently thinks or wants to give rise to action.
2. Traits are physical characteristics and responses consistent with various situations and information.
3. Self-concept is a person's attitude, values and self-image.
4. Knowledge is someone's knowledge or information in certain specific fields.
5. Skill is the ability to carry out specific tasks.

The North Tapanuli Regency Government conducts a fit and proper test for Civil Servants to occupy a position in the Regional Apparatus Organization as part of bureaucratic reform to produce qualified and competent officials who can help local governments improve public development services. However, this was not entirely successful because it can be seen based on the achievement of budget realization by the North Tapanuli Regency Government, which has experienced an accumulation at the end of the year. If this always happens, then the increase in development and public services will not be maximized.

Assessing human resources' competence in carrying out a task and function in an organization can be seen from the level of responsibility and competence of these resources. The better the quality of human resources used, the better the performance results obtained so that the organization's goals will be achievable (Muda et al., 2017). Otoo & Mishra's (2018) research results show that several human resource development practices impact organizational performance by impacting employee competence. They revealed that employee competence mediates the relationship between human resource development practices and organizational performance. Personal research et al. (2020) found that human resource competence has a positive and significant effect on budget absorption performance. The results of this study are in line with Sirin et al. (2020), Octariani et al. (2017), Fitriany et al. (2015), Laka et al. (2017), Sari et al. (2019), and Harahap et al. (2020). In contrast to this research, Ramadhani & Setiawan (2019) researched the absorption of the expenditure budget and found that human resources had a positive but insignificant effect. The results of this study are in line with Rifai et al. (2016), Purtanto (2015), and Karokaro (2018).

The process of procuring goods and services is also one factor that can affect the budget's slow absorption. The budget for the procurement of goods and services has a large portion because the government's procurement of goods and services is essential for carrying out development and carrying out useful government functions. The absorption of the expenditure budget for the procurement of goods and services is generally very slow in realization and often accumulates at the end of the year. It is due
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to various obstacles faced by both administrative and technical.

Yunarto (2011) mentions several things that affect budget absorption related to the process of procuring goods/services, including:

1. Activities are carried out at the end of the fiscal year so that the financial realization is still in the form of advances.

2. Limited human resources at the procurement committee mean that the tender process must follow the auction committee's time. It caused delays in determining the winner, which affected budget absorption.

3. There was a change in the type of goods to be procured, while the amended documents were also late.

4. There was a delay in the procurement committee's appointment due to the limited number of certified human resources and the reluctance to become a procurement committee member.

In the 2019 budget realization report, the budget for capital expenditures can be realized in the second quarter but still at 1.35%, 15.51% in the third quarter and 97% in the fourth quarter. The budget realization for goods expenditure in the first quarter was 2.84%, the second quarter was 17.01%, the third quarter was 31.79%, and the fourth quarter was 92.48%.

The slow absorption of the budget occurred because the tender process took a long time. Several technical and non-technical processes had to be carried out and had to go through the procedures stipulated in law (Arif, 2012). The delay in the appointment of the goods/services procurement committee and the absence of planning for implementing the procurement of goods and services resulted in delays in implementing the procurement of goods/services (Miliasih, 2012).

The inconsistency in previous research results are likely due to other situational factors that affect budget planning, budget execution, human resource competence, procurement of goods and services on budget absorption. The contingency approach can be used to resolve differences from previous research results. Based on the contingency approach, there is an assumption that there are other situational factors that might interact with each other in influencing certain situations. Other factors that influence this relationship are organizational commitment and motivation, which are thought to moderate variables.

Organizational commitment is a psychological bond of employees in an organization characterized by strong trust and acceptance of the goals and values of the organization, a willingness to strive for the achievement of organizational interests, and a strong desire to maintain their position as a member of the organization (Sopiah, 2008). Organizational commitment shows a strong belief and support for the values and goals the organization wants to achieve. Individuals' attachment to the organization's values and goals will encourage individuals to align themselves with their goals and interests. Organizational commitment can foster a sense of belonging for employees to the organization.

Robbins & Judge (2017) argues that motivation is a process that describes a person's strength, direction and persistence in achieving goals. Strength describes how hard a person tries, but great strength is unlikely to produce satisfactory performance results unless the effort is channelled in a direction that benefits the organization. Persistence measures how long a person maintains his efforts.
Motivated individuals will last long enough with the task to achieve goals. Sopiah (2008) suggests three main characteristics of motivation, namely:
1. The effort refers to individual behaviour that is shown in their work.
2. Intense will refers to the firm shown by individuals when applying their business to their job duties.
3. Direction or purpose is related to the direction the business is pointing and the individuals will power.

Motivation is an essential thing in governance, especially for civil servants in an agency. Motivation will encourage employees to be more accomplished and productive. Motivation is formed from the attitude of employees in dealing with work situations in the workplace. The employee's pro and positive mental attitude towards work situations strengthens their motivation to achieve maximum performance. With motivation, it can be seen the effect on employee performance where employees will take action based on the desire to achieve and obtain a higher position in the organization. Employees with high motivation have a direct relationship with job satisfaction to increase productivity and creativity (Joo and Lim, 2009).

Framework
Following the description of the background of the problem, literature review and previous research, a conceptual research framework is prepared as follows:

H1: Budget planning has a positive effect on the absorption of the expenditure budget.
H2: Budget execution has a positive effect on the absorption of the expenditure budget.
H3: Human resource competence has a positive effect on budget absorption.
H4: The process of procuring goods and services has a positive effect on the expenditure budget absorption.
H5: Organizational commitment can moderate the effect of budget planning on budget absorption.
H6: Organizational commitment can moderate the effect of budget execution on budget absorption.
H7: Organizational commitment can moderate the effect of human resource competence on budget absorption.
H8: Organizational commitment can moderate the effect of procuring goods and services on budget absorption.
H9: Motivation can moderate the effect of budget planning on budget absorption.
H10: Motivation can moderate the effect of budget execution on budget absorption.
H11: Motivation can moderate the effect of human resource competence on budget absorption.
H12: Motivation can moderate the effect of procuring goods and services on the absorption of the expenditure budget.

RESEARCH METHODS
This type of research is included in the type of quantitative research. The approach used is causality and inferential.
This study uses statistical analysis, which aims to test the hypothesis (Sugiyono, 2019). With a causal research approach, research is conducted to investigate cause-and-effect relationships by observing the effects that occur and the possible factors (causes) that cause these effects. The study used a questionnaire for data collection by giving respondents a set of questions or written statements to answer them (Sugiyono, 2019).

RESULT AND DISCUSSION

Data Quality Testing (Outer Model Evaluation)

1. Convergent Validity Testing

Figure 2. First Order Confirmatory Factor Analysis (Loading factor), Source: Data processing with SmartPLS 3.2.8.

Figure 3. T-Statistical Value Path Diagram (Bootstrapping), Source: Data processing with SmartPLS 3.2.8.
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The test results in Figure 2 and Figure 3 show that the overall first-order CFA loading factor shows that the model has met the convergent validity requirements because the loading factor value is more than 0.7. The t statistical value is more than 1.64. It means that all indicators are valid as a measuring tool for their respective variables in the variables of budget planning, budget implementation, human resource competence, the process of procuring goods and services, organizational commitment, and motivation.

The model has sufficient convergent validity seen from the AVE value. It is said to be valid if the AVE value is more significant than 0.5. From data processing, the following results were obtained:

<table>
<thead>
<tr>
<th>Variable</th>
<th>(AVE)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>0.725</td>
<td>Valid</td>
</tr>
<tr>
<td>X2</td>
<td>0.780</td>
<td>Valid</td>
</tr>
<tr>
<td>X3</td>
<td>0.808</td>
<td>Valid</td>
</tr>
<tr>
<td>X4</td>
<td>0.802</td>
<td>Valid</td>
</tr>
<tr>
<td>Z1</td>
<td>0.751</td>
<td>Valid</td>
</tr>
<tr>
<td>Z2</td>
<td>0.785</td>
<td>Valid</td>
</tr>
<tr>
<td>Y</td>
<td>0.884</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed data (2021)

Based on Table 2 above, it can be seen that all AVE values are > 0.5. It indicates that all the latent variables in the estimated model meet the convergent validity criteria.

2. Discriminant Validity Testing

The results of construct reliability testing, as presented in Table 4, show the Composite Reliability and Cronbach’s Alpha values of all latent variables > 0.70. So that all manifest variables in measuring the latent variables in the estimated model are declared reliable. Thus the structural model testing (inner model) can be continued.

Testing Data Analysis Requirements (Inner Model Evaluation)

1. Endogenous Construct Variance at R-Square Adjusted Value

<table>
<thead>
<tr>
<th>Endogenous (Construct)</th>
<th>Variable</th>
<th>R Square Adjusted</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td></td>
<td>0.638</td>
<td>Moderate</td>
</tr>
</tbody>
</table>

Source: Processed data (2021)

The test results shown in table 5 show the value of Adjusted R Square. The absorption of the expenditure budget of 0.638 is classified as moderate. These results explain that 63.8% of the absorption of the expenditure budget is influenced by budget planning, budget execution, human resource competence and the process of procuring goods and services. In comparison, the rest have amounted to 36.2%, influenced by other factors not observed in this study.

2. Predictive Relevance ($Q^2$)

The formula for calculating $Q^2$ is as follows: $Q^2 = 1-(1-R^2)$

$$Q^2 = 1-(1-0.676) = 0.676$$
Base

Based on the calculation results, the Q-square value is 0.676, which shows that the Q-square value is more than 0 (zero), so in this study, the model deserves to be said to have a relevant predictive value.

3. Overall Fit Index (GoF)

Table 6: Overall Model Fit

<table>
<thead>
<tr>
<th>Variables</th>
<th>(AVE)</th>
<th>R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>0.725</td>
<td>0.676</td>
</tr>
<tr>
<td>X2</td>
<td>0.780</td>
<td></td>
</tr>
<tr>
<td>X3</td>
<td>0.808</td>
<td></td>
</tr>
<tr>
<td>X4</td>
<td>0.802</td>
<td></td>
</tr>
<tr>
<td>Z1</td>
<td>0.751</td>
<td></td>
</tr>
<tr>
<td>Z2</td>
<td>0.785</td>
<td></td>
</tr>
<tr>
<td>Y</td>
<td>0.884</td>
<td></td>
</tr>
<tr>
<td>Average</td>
<td>0.790</td>
<td>0.676</td>
</tr>
</tbody>
</table>

GoF Value: 0.731

Conclusion: Large GoF value (Model Fit)

Source: Processed data (2021)

4. Direct Effect Testing

Table 7: Direct Effect Testing Results

<table>
<thead>
<tr>
<th>Construct</th>
<th>Path Coefficients</th>
<th>T Statistic</th>
<th>P values</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1→Y</td>
<td>0.197</td>
<td>2.282</td>
<td>0.011</td>
<td>Significant</td>
</tr>
<tr>
<td>X2→Y</td>
<td>0.155</td>
<td>1.665</td>
<td>0.048</td>
<td>Significant</td>
</tr>
<tr>
<td>X3→Y</td>
<td>0.286</td>
<td>3.080</td>
<td>0.001</td>
<td>Significant</td>
</tr>
<tr>
<td>X4→Y</td>
<td>0.173</td>
<td>1.797</td>
<td>0.036</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: Processed data (2021)

5. Testing the Effect of Moderation

Table 8: Moderation Effect Testing Results

<table>
<thead>
<tr>
<th>Construct</th>
<th>Path Coefficients</th>
<th>T Statistic</th>
<th>P values</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Z1*X1→Y</td>
<td>0.314</td>
<td>2.778</td>
<td>0.003</td>
<td>Significant</td>
</tr>
<tr>
<td>Z1*X2→Y</td>
<td>-0.043</td>
<td>0.593</td>
<td>0.277</td>
<td>Not significant</td>
</tr>
<tr>
<td>Z1*X3→Y</td>
<td>0.156</td>
<td>1.713</td>
<td>0.043</td>
<td>Significant</td>
</tr>
<tr>
<td>Z1*X4→Y</td>
<td>0.169</td>
<td>1.819</td>
<td>0.035</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: Processed data (2021)

CONCLUSION

Based on the results of data analysis and research discussion, the following conclusions can be drawn:

1. Budget planning has a positive and significant effect on the Regional Apparatus Organization of the North Tapanuli Regency Government's budget absorption.
2. Budget execution has a positive and significant effect on the execution of the Regional Apparatus Organization of the North Tapanuli Regency Government.
3. Competence in human resources has a positive and significant effect on the absorption of the Regional Government Organizations of North Tapanuli Regency's expenditure budget.
4. The process of procuring goods and services has a positive and significant effect on the absorption of the Regional Government Organizations of North Tapanuli Regency's expenditure budget.
5. Organizational commitment to moderate / strengthen budget planning on budget absorption of the Regional Apparatus Organization of the North Tapanuli Regency Government.
6. Organizational commitment to moderate / strengthen the influence of budget implementation on the absorption of the Regional Government Organizations of North Tapanuli Regency's expenditure budget.
8. Organizational commitment to moderate / strengthen the procurement process's influence for goods and suits on the budget absorption of the Regional Government Organizations of North Tapanuli Regency's expenditure budget.

In table 6, it can be seen that the suitability of the overall model shows a value of 0.731. It shows that the model formed in this study as a whole has strong predictive power or, in other words, that the model meets the criteria of goodness of fit.
Apparatus Organization of the North Tapanuli Regency Government.
9. Motivation to moderate / strengthens the influence of budget planning on the absorption of the Regional Apparatus Organization of the North Tapanuli Regency's expenditure budget.
10. Motivation does not moderate / strengthen the effect of budget execution on the absorption of the budget of the Regional Apparatus Organization of the North Tapanuli Regency Government.
11. Motivation to moderate / strengthens the influence of human resource competence on budget absorption of the Regional Apparatus Organization of the North Tapanuli Regency Government.
12. Motivation to moderate / strengthens the influence of the goods and services procurement process on the budget absorption of the Regional Apparatus Organization of the North Tapanuli Regency Government.

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