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The Effect of Internal Control of Goods and Services Procurement and Budget Planning Quality on Budget User Efficiency at Siti Fatimah Regional General Hospital of South Sumatra Province

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Abstract

This study aims to examine the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province. This study employed a quantitative approach using a questionnaire survey distributed to employees involved in hospital management and financial activities. The population consisted of 1,209 employees, with 73 respondents selected through a purposive sampling technique based on predetermined criteria. The data were analyzed using multiple linear regression with the assistance of SPSS. The results indicate that internal control of goods and services procurement and budget planning quality significantly influence budget user efficiency. The partial test results show that both internal control of goods and services procurement and budget planning quality have a significant effect on budget user efficiency. These findings emphasize that effective procurement control and accurate budget planning are important factors in improving the efficiency of budget utilization in public healthcare institutions. This study provides practical implications for hospital management in strengthening internal control mechanisms and improving budget planning processes to achieve more effective and accountable financial management.

Keywords: Internal Control Of Goods And Services Procurement, Budget Planning Quality, Budget User Efficiency

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INTRODUCTION

Budget efficiency is an important indicator that reflects an organization's ability to manage financial resources effectively and achieve organizational objectives. In public healthcare institutions, budget efficiency plays a crucial role in ensuring sustainable services, optimizing resource utilization, and maintaining accountability in public fund management. Hospitals are required not only to provide quality healthcare services but also to ensure that budget allocation and utilization are conducted efficiently. Therefore, understanding the factors influencing budget user efficiency is essential to support effective financial management and improve organizational performance.

Internal control of goods and services procurement is one of the important factors that influences budget efficiency. Internal control mechanisms ensure that procurement activities are carried out transparently, effectively, and according to established procedures. Effective internal control can prevent budget misuse, reduce operational inefficiencies, and improve accountability in resource management (Tuanakotta, 2012). Previous studies have shown that strong internal control systems contribute to better budget utilization efficiency by improving monitoring processes, reducing risks, and ensuring that organizational resources are allocated appropriately (Aryani, 2024; Zega, 2023).

Budget planning quality is another factor that influences budget user efficiency. High-quality budget planning enables organizations to allocate resources based on priorities, organizational needs, and strategic objectives. Effective planning helps minimize budget deviations, improve expenditure accuracy, and ensure that financial resources generate optimal benefits (Lubis, 2018). Previous research found that budget planning quality has a significant influence on budget effectiveness because accurate planning supports better resource allocation and improves the achievement of organizational targets (Desiantini, 2020; Kholidin, 2025).

RSUD Siti Fatimah Regional General Hospital of South Sumatra Province is a government-owned hospital that implements the Regional Public Service Agency (BLUD) management system. As a BLUD institution, RSUD Siti Fatimah is required to manage financial resources efficiently while maintaining transparency and accountability. Based on the 2024 Government Agency Performance Accountability Report (LKjIP), RSUD Siti Fatimah achieved efficiency in several strategic programs, including 7.9% efficiency in improving accountability performance and governance, 3.66% efficiency in improving service quality standards, and 41.96% efficiency in certain utilization programs. These conditions indicate that internal control and budget planning quality have an important role in supporting efficient budget utilization.

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The relationship between internal control, budget planning quality, and budget efficiency can be explained through Agency Theory. This theory explains the relationship between principals and agents in managing organizational resources, where control mechanisms are required to ensure that agents act according to organizational objectives (Jensen & Meckling, 1976). In public sector organizations, internal control and proper budget planning function as mechanisms to reduce agency problems, prevent resource misuse, and encourage efficient financial management.

Although previous studies have examined internal control and budget planning in relation to financial management effectiveness, research focusing on public hospitals implementing the BLUD system remains limited. Differences in organizational characteristics, financial management mechanisms, and operational complexity may produce different empirical findings. Therefore, this study aims to examine the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province.

THEORETICAL REVIEW

Agency Theory was introduced by Jensen and Meckling (1976) to explain the contractual relationship between principals and agents in managing organizational resources. This theory explains that differences in interests between principals, as owners or providers of resources, and agents, as parties responsible for managing resources, may create agency problems. Principals expect agents to manage resources effectively to achieve organizational objectives, while agents may have different interests in carrying out their responsibilities. Therefore, monitoring mechanisms and control systems are needed to ensure that agents act in accordance with organizational goals and stakeholder expectations (Jensen & Meckling, 1976; Handoko, 2021).

In the context of public sector organizations, Agency Theory provides a relevant framework for understanding the management of government financial resources. Government institutions act as agents that are responsible for managing public funds provided by society as principals. The implementation of internal control systems in goods and services procurement becomes an important mechanism to minimize agency problems by ensuring transparency, accountability, and compliance in resource utilization. Similarly, high-quality budget planning helps agents allocate financial resources according to organizational priorities and prevents inefficient budget utilization.

Internal control and budget planning quality represent management mechanisms that can reduce information asymmetry between resource owners and resource managers. Effective internal control enables organizations to monitor activities, prevent misuse of

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resources, and ensure that procurement processes are conducted efficiently. Meanwhile, proper budget planning allows organizations to determine expenditure priorities, allocate resources effectively, and achieve optimal budget utilization. Therefore, these mechanisms are essential in supporting efficient financial management, particularly in public healthcare institutions such as BLUD hospitals that are responsible for managing public resources.

Based on the Agency Theory perspective, internal control of goods and services procurement and budget planning quality are expected to improve budget user efficiency by ensuring that organizational resources are managed responsibly and aligned with institutional objectives. Therefore, this theory provides the theoretical foundation for examining the influence of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province.

METHOD

Research Design

This study employed a quantitative approach with an associative research design to examine the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province. The quantitative approach was used because the research involved numerical data analysis to measure the relationship between variables. The associative design was applied to determine the influence of independent variables, namely internal control of goods and services procurement (X1) and budget planning quality (X2), on the dependent variable, namely budget user efficiency (Y).

The study was conducted at Siti Fatimah Regional General Hospital, South Sumatra Province, Indonesia. The population consisted of 1,209 employees registered at the hospital. The research focused on employees who were directly involved in procurement activities, budget planning processes, financial management, internal control implementation, and budget utilization, as these employees were considered to have relevant knowledge regarding the research variables.

The sampling technique used in this study was purposive sampling, where respondents were selected based on specific criteria related to their experience, knowledge, and involvement in hospital budget management activities. Based on the predetermined criteria, 73 employees were selected as research respondents. The selected respondents were considered capable of providing accurate information regarding the implementation of internal control, budget planning quality, and budget user efficiency at Siti Fatimah Regional General Hospital.

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Data were collected using structured questionnaires developed based on the indicators of internal control of goods and services procurement, budget planning quality, and budget user efficiency. The questionnaire was measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Before conducting hypothesis testing, the research instrument was evaluated through validity and reliability tests to ensure the accuracy and consistency of the measurements. Furthermore, data analysis was performed using multiple linear regression with SPSS, including classical assumption tests, F-test, t-test, and coefficient of determination (R^2) to examine the effect of independent variables on budget user efficiency.

Setting and Study Population

The study was conducted at Siti Fatimah Regional General Hospital, South Sumatra Province, Indonesia. The hospital is a regional government-owned healthcare institution that implements the Regional Public Service Agency (BLUD) management system and is required to manage financial resources effectively, transparently, and accountably. The population of this study consisted of 1,209 employees registered at Siti Fatimah Regional General Hospital. The study focused on employees who were directly involved in procurement activities, budget planning, financial management, internal control implementation, and budget utilization processes, as these employees were considered to have relevant knowledge and experience related to the research variables.

Sampling Technique Procedure

This study used a purposive sampling technique to select respondents based on specific criteria related to their knowledge and involvement in procurement control and budget management activities. The selected respondents consisted of 73 employees, including the Internal Supervisory Unit, Commitment Making Officer, Activity Technical Implementation Officer, planning division, finance division, budget staff, financial verification staff, and goods and services procurement staff.

Instruments

Data were collected using structured questionnaires developed based on the indicators of internal control of goods and services procurement, budget planning quality, and budget user efficiency. The questionnaire statements were designed to measure respondents' perceptions regarding the implementation of procurement control mechanisms, the effectiveness of budget planning processes, and the efficiency of budget utilization at Siti Fatimah Regional General Hospital, South Sumatra Province. Each

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statement was measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Before conducting hypothesis testing, the research instrument was evaluated through validity and reliability tests to ensure the accuracy and consistency of the measurement results. The validity test was conducted to examine whether each questionnaire item was able to represent the intended research variable, while the reliability test was performed to assess the consistency of responses among questionnaire items. The results of these tests were used to determine the feasibility of the instrument for further statistical analysis.

Data Collection

Data collection was conducted through questionnaires, observation, and documentation methods. The questionnaires were distributed to selected respondents involved in procurement activities, budget planning, financial management, and budget utilization processes at Siti Fatimah Regional General Hospital. Secondary data were obtained from official hospital documents, including financial reports, annual performance reports (LKjIP), annual work plans, and strategic plans. These data were used to support the analysis of internal control of goods and services procurement, budget planning quality, and budget user efficiency.

Data Analysis

Data analysis was performed using multiple linear regression analysis with the assistance of SPSS. The analysis process began with validity and reliability tests to ensure that the research instruments were accurate and consistent. Furthermore, classical assumption tests were conducted, including normality and multicollinearity tests, to ensure that the regression model met the required statistical assumptions before hypothesis testing.

The hypothesis testing was conducted using multiple linear regression analysis, correlation coefficient analysis, coefficient of determination (R^2), F-test, and t-test. These analyses were performed to determine the partial and simultaneous effects of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province. The results of the analysis were used as the basis for evaluating the contribution of each independent variable in explaining variations in budget user efficiency.

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RESULTS

Table 1. Validity Test Results

Variable	Number of Items	Minimum r-count	Maximum r-count	Remarks
Internal Control of Goods and Services Procurement (X1)	10	0.43	0.771	Valid
Budget Planning Quality (X2)	10	0.254	0.705	Valid
Budget User Efficiency (Y)	10	0.369	0.806	Valid

Source: SPSS 25 (2026) data processing results

Table 1 presents the validity test results of the research instruments. The results show that all questionnaire items for each variable have r-count values greater than the r-table value of 0.2303. Therefore, all statement items are declared valid and appropriate for measuring the variables of internal control of goods and services procurement, budget planning quality, and budget user efficiency.

Table 2. Reliability Test Results

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Internal Control (X1)	91.52	41.420	.307	.858
Quality Planning (X2)	91.01	56.930	.218	.638
Efficiency (Y)	90.92	34.438	.611	.710

Source: SPSS 25 (2026) data processing results

Table 2 presents the reliability test results of the research instruments. The results indicate that all variables have Cronbach's Alpha values above the minimum standard of 0.600. Therefore, the research instruments have good internal consistency and are considered reliable for measuring the research variables.

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Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Peng In (X1)
N		73
Normal Parameters[a,b]	Red	4.56
	Std. Deviation	.666
Most Extreme Differences	Absolute	.389
	Positive	.255
	Negative	-.389
Test Statistic		.389
Asymp. Sig. (2-tailed)		.200c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: SPSS 25 (2026) data processing results

Table 3 presents the results of the normality test using the One-Sample Kolmogorov-Smirnov test. The obtained significance value is 0.200, which is greater than the significance level of 0.05. This indicates that the residual data are normally distributed, so the regression model fulfills the normality assumption and can be used for further analysis.

Table 4. Multicollinearity Test Results

Multicollinearity Test Results
Coefficient

Models		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIVID
1	(Constant)	6.174	6.313		.978	.331		
	Peng Inter (X1)	.419	.084	.470	4.963	.000	1.000	1.000
	Quality (X2)	.453	.110	.389	4.111	.000	1.000	1.000

a. Dependent Variable: Budget User Efficiency (Y)

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Source: SPSS 25 (2026) data processing results

Table 4 presents the results of the multicollinearity test among independent variables. The results show that all variables have tolerance values of 1.000 and VIF values of 1.000. Therefore, the regression model does not experience multicollinearity problems and the independent variables are suitable for regression analysis.

Multiple Regression Analysis

Table 5. Multiple Regression Analysis

Coefficient

Models		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6.174	6.313		.978	.331
	Peng Inter (X1)	.419	.084	.470	4.963	.000
	Quality (X2)	.453	.110	.389	4.111	.000

a. Dependent Variable: Budget User Efficiency (Y)

Source: SPSS 25 (2026) data processing results

Multiple linear regression analysis was conducted to determine the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province. This analysis aims to identify the direction and magnitude of the relationship between the independent variables and the dependent variable. The regression equation used in this study is as follows:

$$\mathbf{Y = 6.174 + 0.419X1 + 0.453X2 + e}$$

Table 5 presents the results of multiple linear regression analysis to examine the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency. The regression equation obtained is **Y = 6.174 + 0.419X1 + 0.453X2 + e**. The results indicate that both independent variables have a positive relationship with budget user efficiency, where budget planning quality provides the larger regression coefficient, indicating a stronger contribution in improving budget user efficiency.

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Hypothesis Test Results

Table 6. Simultaneous Test Results

NEW ERA

Models		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	462.268	2	231.134	20.875	.000b
	Residual	775.047	70	11.072		
	Total	1237.315	72			

a. Dependent Variable: totally

b. Predictors: (Constant), TOTALx2, TOTALx1

Source: SPSS 25 (2026) data processing results

Table 6 presents the results of simultaneous hypothesis testing using the F-test. The significance value obtained is 0.000, which is lower than 0.05. These results indicate that internal control of goods and services procurement and budget planning quality simultaneously have a significant effect on budget user efficiency.

Table 7. Partial Test Results

Coefficient

Models		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.174	6.313		.978	.331
	Peng Inter (X1)	.419	.084	.470	4.963	.000
	Quality (X2)	.453	.110	.389	4.111	.000

a. Dependent Variable: Budget User Efficiency (Y)

Source: SPSS 25 (2026) data processing results

Table 7 presents the results of partial hypothesis testing using the t-test. The results indicate that internal control of goods and services procurement has a significant positive effect on budget user efficiency with a significance value of 0.000. Furthermore, budget

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planning quality also has a significant positive effect on budget user efficiency with a significance value of 0.000.

Table 8. Correlation Coefficient Test Results

Model Summaryb

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.711a	.774	.656	3.327	2.394

a. Predictors: (Constant), Internal Control, Budget Planning
b. Dependent Variable: Budget user efficiency
Source: SPSS 25 (2026) data processing results

Table 8 presents the results of the correlation coefficient analysis. The correlation coefficient value (R) obtained is 0.711, indicating a strong relationship between internal control of goods and services procurement, budget planning quality, and budget user efficiency. This result shows that improvements in internal control and budget planning quality are associated with increased budget user efficiency.

Table 9. Determination Coefficient Test Results

Model Summaryb

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.711a	.774	.656	3.327	2.394

a. Predictors: (Constant), Internal Control, Budget Planning
b. Dependent Variable: Budget user efficiency
Source: SPSS 25 (2026) data processing results

Table 9 presents the results of the coefficient of determination analysis. The Adjusted R Square value of 0.656 indicates that internal control of goods and services procurement and budget planning quality explain 65.6% of the variation in budget user efficiency. Meanwhile, the remaining 34.4% is influenced by other factors outside the research model, such as human resource factors, technology utilization, and other organizational factors.

DISCUSSION

The hypothesis that internal control of goods and services procurement and budget planning quality simultaneously influence budget user efficiency at Siti Fatimah Regional

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General Hospital, South Sumatra Province was supported. The findings indicate that these two factors collectively contribute to improving budget efficiency through effective procurement monitoring and accurate budget preparation. The simultaneous influence shows that budget efficiency in public healthcare organizations is not determined by a single mechanism, but through the integration between internal control systems and planning processes. This finding supports Agency Theory, which explains that control mechanisms are needed to reduce information asymmetry and ensure that agents manage organizational resources according to the interests of principals.

The hypothesis that internal control of goods and services procurement influences budget user efficiency was supported. The results indicate that stronger internal control mechanisms contribute positively to budget efficiency by ensuring that procurement activities are carried out according to regulations, organizational needs, and predetermined objectives. Effective internal control helps prevent inefficiencies, reduces the risk of irregularities, and ensures that budget allocation generates optimal value for the organization. This finding is consistent with Aryani (2024), who found that internal control systems and procurement governance have a positive influence on budget optimization and accountability in public organizations.

The relationship between internal control of goods and services procurement and budget user efficiency indicates that control mechanisms are not only administrative procedures but also strategic tools for improving financial management. Through clear procedures, supervision, verification processes, and separation of responsibilities, organizations can minimize waste and improve resource utilization. In the context of Siti Fatimah Regional General Hospital, effective procurement control supports the efficient use of hospital budgets by ensuring that procurement activities are based on actual needs and provide maximum benefits for healthcare services.

The hypothesis that budget planning quality influences budget user efficiency was supported. The findings show that better budget planning quality contributes positively to efficiency through accurate estimation, priority-based allocation, and alignment between planned programs and organizational needs. High-quality budget planning enables hospitals to reduce unnecessary expenditure, avoid overlapping activities, and improve the effectiveness of budget realization. This finding is consistent with Maemona (2026) and Handayani et al. (2024), who stated that effective budget planning improves financial performance and supports efficient resource utilization.

The relationship between budget planning quality and budget user efficiency demonstrates that planning accuracy is an important factor in achieving optimal budget utilization. A well-prepared budget provides clear direction for budget users in

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implementing programs and controlling expenditures. In public healthcare organizations, especially BLUD hospitals, quality budget planning allows management to respond to operational needs while maintaining efficiency and accountability in financial management.

Overall, the findings indicate that internal control of goods and services procurement and budget planning quality are important factors in improving budget user efficiency at Siti Fatimah Regional General Hospital. The combination of strong control mechanisms and effective planning practices enables hospitals to manage public resources more efficiently, transparently, and responsibly. Therefore, strengthening procurement control and improving the quality of budget planning should become important strategies in achieving sustainable financial governance in public healthcare organizations.

CONCLUSION

This study examined the effect of internal control of goods and services procurement and budget planning quality on budget user efficiency at Siti Fatimah Regional General Hospital, South Sumatra Province. The results indicate that internal control of goods and services procurement and budget planning quality simultaneously have a significant effect on budget user efficiency. These findings demonstrate that effective control mechanisms and accurate planning processes are important factors in improving budget management effectiveness within public healthcare organizations.

Partially, internal control of goods and services procurement has a significant positive effect on budget user efficiency. This indicates that effective procurement supervision, compliance with procedures, and proper control mechanisms contribute to reducing inefficiencies and improving budget utilization. Furthermore, budget planning quality also has a significant positive effect on budget user efficiency, showing that accurate planning, appropriate allocation, and alignment between programs and financial resources support better budget realization.

Recommendations

Siti Fatimah Regional General Hospital is recommended to continuously strengthen internal control mechanisms in goods and services procurement through improved monitoring systems, clear procedures, and competency development for procurement personnel. The hospital should also improve budget planning quality by utilizing accurate operational data, strengthening coordination between units, and conducting periodic evaluation to ensure that budget allocation remains aligned with organizational priorities. Future researchers are suggested to include additional variables such as human resource

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competence, digital financial systems, organizational commitment, and BLUD financial management flexibility to obtain broader findings.

Limitations and suggestions for further study

This study has limitations because it focuses only on internal control of goods and services procurement and budget planning quality as factors affecting budget user efficiency at one public hospital. Future studies are suggested to expand the research scope by involving more healthcare organizations and using additional research variables. Further research may also combine questionnaire data with interviews or secondary financial data to obtain more comprehensive results regarding factors influencing budget efficiency in public sector organizations.

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