Journal of Innovative and Creativity
Journal Homepage: https://joecy.org/index.php/joecy
e-mail: journaljoecy@gmail.com

Faculty of Education
University of Pahlawan Tuanku Tambusai
ISSN 2775-771X (Online)
ISSN 2962-570X **(Printed)**
5 (3) 2025, Page: 37407-37420

The Influence Of Human Resource Competence And Budget Planning On Budget Absorption At The Regional Secretariat Work Unit Of Kediri City

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Published: December , 2025

ABSTRACT
This study aims to analyze the influence of human resource competence and budget planning on budget absorption in the Regional Secretary's Work Unit of Kediri City. The type of research conducted is explanatory, focusing on the cause-and-effect relationships among variables. The analysis results indicate that human resource competence significantly affects budget absorption, with a calculated t value of 9.589, exceeding the t table value of 1.99834. This suggests that improving the quality and management of human resources positively impacts the success of budget absorption. A better understanding of budget management concepts by skilled human resources enhances the effectiveness and efficiency of budget usage. Furthermore, budget planning also has a significant effect, with a calculated t value of 9.003, which is higher than the t table value, indicating the importance of good planning to maximize budget absorption. The alignment between budget planning and implementation, along with effective supervision, is crucial for executing planned programs and activities. This study finds that, overall, 83.9% of the variability in budget absorption can be explained by human resource competence and budget planning, while 16.1% is influenced by other factors such as policies, internal governance, and technology. Recommendations for improvement include enhancing human resource competence through training, improving the planning process, and developing a continuous monitoring and evaluation system. This research provides valuable insights for budget management in local government, particularly in the context of enhancing public service quality in Kediri City.

Keywords: Planning; Absorption; Recommendations; Human Resources; Governance

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INTRODUCTION
Effective budget management and absorption are crucial in ensuring quality public services and achieving development goals. When budget management is not optimal, the impact can slow down development, hinder the resolution of social problems, and reduce public trust in the government. As stated by Jumriani (2018), efficient budget management plays a crucial role in driving infrastructure development, public service quality, and good governance. Especially at the local government level, such as in the Kediri City Regional Secretariat Work Unit, the imbalance in budget absorption, which tends to accumulate toward the end of the year, indicates obstacles in planning and coordination. This impacts the unequal distribution of resources needed to achieve societal well-being, which is the primary focus of government services.Public services encompass a variety of administrative and operational activities to support government functions, with the budget increasing from Rp663.052.90 billion to Rp827.706.30 billion, reflecting the rising costs of public services and state administration. The defense sector, which includes spending on military forces and national security, saw a budget increase from Rp131.784,80 billion to Rp139.101,90 billion, indicating a priority on national security. Law and order also received a larger allocation, from Rp175.701,60 billion to Rp192.802,70 billion, in support of law enforcement agencies and community security. In the economic sector, the budget increased from Rp630.514.00 billion to Rp644.178.30 billion, demonstrating the government's

commitment to building infrastructure and supporting economic growth. The environment received a slightly increased allocation from Rp13,132.30 billion to Rp14,128.10 billion, indicating attention to natural resource management and environmental protection.The housing and public facilities function experienced a significant budget increase, from Rp31.726.50 billion to Rp41.798.00 billion, reflecting attention to public infrastructure needs. The health sector received a relatively stable budget, slightly decreasing from Rp97.621.20 billion to Rp97.429.30 billion, while the tourism and culture sector experienced a small decrease from Rp3.559.70 billion to Rp3.396.30 billion, reflecting lower priorities. The budget for religious functions increased from Rp11.168.70 billion to Rp11.762.80 billion to support religious activities. Education, while remaining a primary focus, saw a slight decrease in budget from Rp230.728.40 billion to Rp225.072.80 billion, indicating a stable commitment to the sector. Social protection is gaining attention with a significant increase from Rp241,035.20 billion to Rp270,151.00 billion to improve community welfare, especially for vulnerable groups. Overall, the total budget increased from Rp2,230,025.10 billion in 2023 to Rp2,467,527.50 billion, reflecting the government's efforts to increase spending capacity across various important sectors.According to Jumriani (2018), good budget management and absorption can accelerate infrastructure development, improve the quality of public services, and enhance government governance.

This study also found that the quality of budget management and absorption has a significant impact on public sector performance. This good budget management and absorption can create more stable conditions and allow local governments to effectively allocate resources in addressing social and economic issues.A budget can be defined as a detailed plan of income and expenditure of financial and other resources within an organization or institution. One of the work units that submitted the city budget is the Kediri City Regional Secretariat Work Unit. The Kediri City Regional Secretariat Work Unit is a regional apparatus responsible for assisting the Head of Region in the administration of government. This is in accordance with the provisions in Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations, which replaces the previous Kediri City Regional Regulation. With the implementation of the new regulation, the organizational structure and work procedures of the Kediri City Regional Secretariat and the Kediri City Regional People's Representative Council Secretariat are determined thru Regional Regulations. The Regional Secretariat is headed by a Regional Secretary who reports directly to the Mayor. The main tasks of the Regional Secretariat include formulating local government policies, coordinating the implementation of duties by departments and technical agencies, monitoring and evaluating policies, administrative guidance, and carrying out other tasks assigned by the Mayor. The organizational structure of the Regional Secretariat includes several assistants, namely the Assistant for Government and Public Welfare, the Assistant for Economy and Development, and the Assistant for General Administration, each of whom oversees several sections and sub-sections according to their main duties. Meanwhile, the Regional People's Representative Council (DPRD) Secretariat is responsible for administering secretariat and financial matters, supporting the implementation of the DPRD's duties, and providing and coordinating the necessary experts. The DPRD Secretariat is headed by a DPRD Secretary, who is operationally responsible to the DPRD leadership and administratively to the Mayor thru the Regional Secretary. The organizational structure of the DPRD Secretariat includes the General Affairs Section, the Session and Public Relations Section, and the Legislation and Documentation Section, each with sub-sections to support the execution of their duties. In carrying out their duties, all organizational unit leaders are required to apply the principles of coordination, integration, and synchronization, and to follow the applicable reporting regulations. All operational costs are charged to the Kediri City Regional Revenue and Expenditure Budget. With this arrangement, it is hoped that the Regional Secretariat and the DPRD Secretariat can fulfilll their strategic roles in supporting the administration of local government.According to Kediri City Mayor Regulation No. 94 of 2021, the unit's main task is to provide technical and administrative support to the regional head in carrying out government and development duties and functions in Kediri City. Regarding budget absorption performance, data obtained from the unit shows that budget absorption tends to be low at the beginning of the year and accumulates at the end of the year. Budget absorption by the Kediri City Regional Secretariat Work Unit in the first and second quarters is considered very slow and increases in the middle of the third quarter, peaking in the fourth quarter and remaining relatively the same each year. This means it can

lead to uneven absorption of the budget. The occurrence of delays in the realization of local government budgets that accumulate at the end of the year will certainly impact the quality of government performance.One thing that can be done is to identify the causes of the problems in budget absorption to determine specific and targeted solutions. Based on previous research, there are several factors that may affect budget absorption, including: human resource skills, coordination issues between work units, lack of budget planning, policy ambiguity, slow budget disbursement process, lack of information access, and others.According to Rahmawati et al. (2021), human resource skills can influence budget absorption because competent human resources can ensure efficiency and effectiveness in budget implementation. Conversely, human resources that are less competent or lack adequate skills in budget management may experience difficulties in evaluating budget needs, conducting supervision, and preparing timely and accurate reports. This problem is exacerbated by the increasingly sophisticated development of information system technology, which requires humans to continuously learn and adapt in order not to fall behind and remain competitive. Furthermore, poor budget planning can also affect budget absorption. This happens because the unit lacks a plan to accurately identify and estimate budget needs for specific programs or projects. There is also a lack of adequate contingency plans to address uncertainties or risks that may arise during program or project implementation.

Some previous studies have shown that budget planning and human resource (HR) competence have a significant influence on budget absorption, but these findings are not uniform and indicate differences in context and methodology that affect research results. Research such as that by Noviyanti et al. (2021), Sapartiningsih et al. (2018), and Sumampow et al. (2017) highlights the significant positive influence of human resource competence and budget planning on budget absorption, with strong coefficients and levels of significance. On the other hand, research (Fitriasuri & Yuliani, 2022) found that human resource competence or budget planning does not always have a significant impact on budget absorption, although other factors, such as human resource quality or procurement of goods/services, remain relevant. This difference can be caused by variations in organizational context, methodological design, or the sample size used. Additionally, research such as (Lestari & Yuliani, 2022) reinforces the finding that budget planning significantly influences budget absorption, although human resource competency in some cases does not consistently have the same impact. This creates a relevant research gap for further analysis, particularly in local government organizations with unique characteristics such as the Kediri City Regional Secretariat Work Unit. In this context, the research I propose aims to specifically analyze the influence of human resource competence and budget planning on budget absorption at the Kediri City Regional Secretariat Work Unit. The selection of this research location allows for the exploration of local factors influencing the effectiveness of budget absorption, thus potentially making a significant contribution to addressing gaps in previous research findings.

METHOD

This research uses a quantitative approach with multiple linear regression to analyze the relationship between several predetermined variables. Multiple linear regression was chosen because it can identify the influence of more than one independent variable on the dependent variable. In the context of this research, the independent variables being tested include Human Resources (HR), Budget Planning, and Budget Absorption. Human resources, as an important factor in budget management, are expected to have a significant influence on the quality of budget planning and absorption.This research uses a quantitative method to investigate a specific population or sample. Data collection was carried out using research instruments, and data analysis employed quantitative statistical techniques with the aim of testing the hypotheses formulated in the intervening model (Hidayat, 2017).The type of research conducted is explanatory research, which aims to understand the cause-and-effect relationship between existing variables. This research focuses on explaining why or how a phenomenon occurs. In explanatory research, the researcher attempts to understand the phenomenon in depth, uncover the factors influencing it, and explain the causal relationship between the variables involved. Thru hypothesis testing and data analysis, the researcher seeks to find empirical evidence that supports or refutes the research hypothesis. The main goal of explanatory research is to provide a deeper understanding of the phenomenon being studied and offer a comprehensive explanation of the

factors influencing that phenomenon (Mulyadi, 2012).The approach in this thesis research is a type of quantitative approach (Mantiri et al., 2021). This research uses numerical data to test the relationship between independent variables (human resource competency and budget planning) and the dependent variable (budget absorption). Testing uses validity and reliability tests to ensure the validity and reliability of the instruments used, as well as regression analysis to examine the influence of independent variables on the dependent variable. In the context of this research, the population is the entire part of the Kediri City Regional Secretariat Work Unit involved in the budgeting process. This population consists of 72 employes, including the Budget User Authority (KPA), Financial Administration Officer (PPK), Commitment Making Officer (PPKom), Technical Activity Implementing Officer (PPTK), Treasurer, and Head of the Program Preparation Sub-Section. Therefore, the population in this study refers to all individuals who play a role in the budgeting process at the Kediri City Regional Secretariat Work Unit. The sample in this study is the entire population that is sampled. In this case, the researcher decided to take all individuals in the population as the sample. In other words, all 72 employes involved in the budgeting process at the Kediri City Regional Secretariat Work Unit will be the research sample. In this study, path analysis was used as a technique to test the relationships between the research variables. The data analysis techniques in this study included descriptive analysis, validity measurement test, reliability test, hypothesis testing thru F-test (simultaneous), partial test thru T-test, and determination coefficient test.

FINDING AND DISCUSSION

Partial Test (T-Test)

Based on the results of the t-test conducted, a significant difference was found between the independent variables Human Resources (X1) and Budget Planning (X2) and the dependent variable Budget Absorption (Y). In this analysis, a comparison was made between the calculated t-value and the t-table value at a significance level of 5%, which is 1.99834. The t-test on variable X1 yielded a calculated t-value of 9.589, while the calculated t-value for variable X2 was 9.003. This means there is a significant difference between the two independent variables (X1 and X2) and the dependent variable Budget Absorption (Y), as both calculated t-values exceed the t-table value. In this context, a high t-value indicates that both independent variables have a significant contribution to the increase or decrease in budget absorption.

Tabel 1. The Results of t - test

Variable	T test	T table	Sig	Description
Human Resources (X1)	9,589	1,99834	0,000	Significan
Budget Planning (X2)	9,003	1,99834	0,000	Significan

Source : Output SPSS,2025

Simultaneous Test (F Test)

Based on the results of this study, it was found that there is a significant influence between the independent variables Human Resources (X1) and Budget Planning (X2) on the dependent variable Budget Absorption (Y). The results of the F test data showed an F-statistic value of 169.093, while the F-table value at a significance level of 0.05 or 5% is 3.14. By comparing the F-statistic value and the F-table value, it can be concluded that there is a simultaneous influence between the independent variables on the dependent variable. This indicates that the null hypothesis can be rejected, meaning the independent variables (X1 and X2) have a significant influence on the dependent variable (Y).

Tabel 2. The Results of F test

Dependent Variable	**F test**	**F table**	**Sig**	**Description**
Budget Absorption	169,093	3,14	0,000	Signifikan

Source : Output SPSS,2025

Determination Coefficient Test

Based on the results of the determination coefficient test, a significant relationship was found between the independent variables Human Resources (X1) and Budget Planning (X2) and the dependent variable Budget Absorption (Y). The data results showing the correlation coefficient (R) between these variables is 0.816. Meanwhile, the determination coefficient (R square) of 0.839 indicates that

approximately 83.9% of the variation in budget absorption can be explained by the combination of independent variables. This means that both independent variables together make a significant contribution in explaining changes in budget absorption, while the remaining 16.1% is caused by other variables not studied. Furthermore, the Adjusted R-squared value of 0.834 also indicates that the regression model used is quite good at explaining the relationship between the independent and dependent variables. An R-squared value close to 1 signifies that the model has good capability in explaining the variation in budget absorption. Additionally, the value of the Standard Error of the Estimate, which is 1.84, indicates how far the data points for budget absorption are scattered from the regression line. The lower the value of the Standard Error of the Estimate, the better the model is at predicting budget absorption values. Thus, the results of this coefficient of determination test conclude that the independent variables Human Resources (X1) and Budget Planning (X2) significantly contribute to the increase in budget absorption.

Tabel 3. The Results of Coefficient of Determination

R	***R Square***	***Adjusted R Square***	***Std. Error of the Estimate***
0,816	0,839	0,834	1,845

Source : Output SPSS,2025

Discussion of Research Results

The Influence of Human Resources on Budget Absorption

The results of the t-test showed that human resources produced a t-statistic of 9.589, which is greater than the t-table value of 1.99834. Therefore, the null hypothesis (H0) was rejected and the alternative hypothesis (H1) was accepted. This means that human resources have a significant impact on budget absorption. This positive influence indicates that the better the human resource management at the Kediri City Regional Secretariat, the higher the budget absorption rate that can be achieved. This can be interpreted as meaning that qualified, trained, and skilled human resources can be more effective in managing and optimally utilizing the budget, thus making budget absorption more efficient and effective. These results are consistent with several literature studies conducted regarding the positive influence of human resources on budget absorption (Mastuti, 2017; Patiran & Bonsapia, 2021; Wandari et al., 2021). Essentially, human resources with adequate competence and skills can contribute to improving the effectiveness and efficiency of budget absorption. Here is an explicit explanation of the influence of human resources on budget absorption:

a. Qualifications and Competencies Human resources with relevant qualifications and competencies in the field of budget management will have a better understanding of the basic concepts, methods, and tools used in the budget absorption process. They can apply this knowledge to identify budget needs, estimate appropriate costs, and allocate resources efficiently. In addition, high qualifications and competencies also enable human resources to conduct a deeper analysis of budget data, make forecasts, and make decisions based on accurate information (Spencer & Spencer, 2012).
b. Experience and Expertise Experience in budget management provides deeper insights and understanding of the challenges and opportunities related to budget absorption. Human resources with relevant experience can recognize emerging patterns in the budgeting process, anticipate potential obstacles, and develop effective strategies to optimize budget utilization. Expertise in applying budgeting tools and techniques also enables human resources to identify relevant performance indicators, conduct monitoring and evaluation, and make continuous improvements in budget absorption (Bassett-Jones, 2023).
c. Motivation and Leadership Human resources with high motivation toward budget absorption will demonstrate dedication and commitment to achieving organizational goals related to budget utilization. They may have an intrinsic drive to achieve efficiency and effectiveness in budget management, as well as a strong orientation toward achieving optimal results. Additionally, effective leadership also plays a crucial role in influencing the impact of human resources on budget absorption. Leadership that can inspire, provide clear direction, and offer support and

recognition to the budget management team can boost motivation and high performance (Wilkinson et al., 2019).

d. Communication and Cooperation Human resources with good communication skills can convey information clearly and effectively to relevant parties in the context of budget management. They can communicate with internal and external stakeholders, explain budget objectives, discuss resource allocation, and build cooperation to reach agreements beneficial to all parties. Additionally, the ability to work in teams and collaborate with various departments or organizational units is also important in improving budget absorption (Wilkinson et al., 2019). Thru good communication and cooperation, human resources can build strong relationships with relevant parties, facilitate the exchange of relevant information, and overcome potential obstacles in the budget management process (Robbins & Judge, 2022).Overall, the influence of human resources on budget absorption is complex and involves various interconnected factors. Qualifications, competence, experience, motivation, leadership, communication, and cooperation are some important aspects that influence human resources' ability to manage budgets effectively. By optimizing the influence of these factors, organizations can improve their budget absorption, achieve efficiency and effectiveness in resource utilization, and reach their set goals. Human resource studies have a significant influence on budget absorption, as evidenced by a calculated t-value of 9.589, which is greater than the table t-value of 1.99834. Therefore, the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. This indicates that good quality, competence, and human resource management are key to supporting the effectiveness and efficiency of budget absorption (Mastuti, 2017; Patiran & Bonsapia, 2021; Wandari et al., 2021). Highly qualified human resources with adequate competencies are able to manage budgets optimally thru proper planning, efficient resource allocation, and strategic decision-making (Spencer & Spencer, 2012). Additionally, relevant experience and expertise enable human resources to recognize challenges, develop adaptive strategies, and continuously monitor and evaluate budget realization (Bassett-Jones, 2023; Laely, Lidiawawan, et al., 2024). Strong motivation and effective leadership also play a significant role in driving human resource dedication to achieve optimal results (Alfian Pradana et al., 2020; Robbins & Judge, 2022; Wilkinson et al., 2019). Communication skills and the ability to work in a team also facilitate coordination between relevant parties, strengthen synergy, and overcome obstacles that arise in budget management. Although there are differences in the results of other studies that show a negative influence of human resources on budget absorption (Robbins & Judge, 2022). Therefore, good human resource management remains a crucial factor in ensuring the effective and efficient use of the budget, as well as the overall achievement of organizational goals.

Some other literature study results show a negative influence of human resources on budget absorption (Mantiri et al., 2021; Sulistyowati et al., 2022). This means that human resources do not significantly affect budget absorption. This difference in results can be caused by several factors. The first cause is that the research was conducted in different contexts and industries. External factors such as government policies, economic conditions, or the characteristics of specific industries can have a significant impact on budget absorption (Sulaeman et al., 2012). Second, variations in the research methods used can influence findings regarding the impact of human resources on budget absorption. Different research methods, such as research design, sample size, measurement instruments, or analytical techniques used, can lead to different findings (Adnan et al., 2020). Next, other studies have variables that are investigated and variables that are not investigated. There is a possibility that other variables with a stronger influence on budget absorption were not included in the study. For example, factors such as organizational culture, organizational structure, or management support can significantly affect budget absorption, but were not included in the study. Therefore, not considering these factors can lead to an insignificant impact of human resources on budget absorption.

The Influence of Budget Planning on Budget Absorption

The results of the t-test showed that budget planning yielded a calculated t-value of 9.003, which is greater than the table t-value of 1.99834. Therefore, H0 (null hypothesis) was rejected and H1 (alternative hypothesis) was accepted. This means that budget planning has a significant impact on budget absorption. This positive influence indicates that with good budget planning, institutions can

maximize efficiency, effectiveness, and the successful absorption of the budget. The results related to the influence of these variables are consistent with several other studies showing that budget planning significantly affects budget absorption (Evayani et al., 2022; Furqana & Handayani, 2022; Mantiri et al., 2021; Sulistyowati et al., 2022; Wandari et al., 2021). Essentially, budget planning plays a crucial role in directing, organizing, and monitoring budget absorption. Here's a more detailed explanation of the role of budget planning as a significant influence on budget absorption:

a. Directing and Regulating Fund Allocation Budget planning involves directing and regulating the allocation of funds according to the organization's needs and priorities. In the context of budget absorption, good planning can influence the efficient and effective use of funds (Mantiri et al., 2021). When budget planning is done well, resources can be allocated appropriately to various activities that support optimal budget absorption. For example, by prioritizing the budget for training and development of human resources involved in budget absorption, organizations can ensure that competent and skilled human resources are available to performing these tasks (Sulaeman et al., 2012). With a deep understanding of priorities, proper allocation, effective monitoring, comprehensive evaluation, and strategic decision-making, directors and managers can ensure optimal budget absorption and maximum contribution to achieving organizational goals (Zahruddin et al., 2019).Setting Budget Planning Targets and Standards allows organizations to establish clear targets and standards related to budget absorption. By setting specific goals and realistic standards, organizations can provide clear direction for teams involved in budget absorption (Patiran & Bonsapia, 2021). For example, thru budget planning, organizations can set ambitious but achievable budget absorption targets, as well as establish quality or efficiency standards that must be met. This motivates the team to work optimally in optimizing the use of available funds. By setting clear targets and standards, organizations can have a strong guide to direct and measure budget absorption more effectively. This helps optimize fund utilization, improve organizational performance, and achieve established goals (Dewi et al., 2017).
b. Budget Planning Supervision and Evaluation Budget planning supervision and evaluation also play an important role in monitoring and evaluating budget absorption. By having a set budget plan, organizations can monitor and supervise the realization of budget absorption periodically. This allows for the identification of potential issues or inconsistencies that can be proactively addressed. Additionally, thru evaluations related to budget planning, organizations can measure the extent to which budget absorption achieves the set goals and make improvements or adjustments if necessary. This evaluation also helps identify the success or failure of the implemented budget planning strategies (Syafri & Alwi, 2014). d. Budgeting Risk Management plays an important role in managing risks related to budget absorption. Thru the planning process, organizations can identify potential risks that may affect budget absorption, such as policy changes, market fluctuations, or changes in project needs (Dessler, 2020). By knowing these risks, organizations can develop appropriate mitigation strategies, such as allocating contingency funds or creating contingency plans to address potential obstacles or challenges that may arise during budget absorption. Thus, budget planning helps organizations anticipate and reduce risks that can affect the effectiveness of budget absorption.Overall, budget planning plays a crucial role in influencing budget absorption by providing direction, oversight, risk management, and efficient allocation of funds. With good budget planning, organizations can increase the success of budget absorption by setting clear targets, effective monitoring, and continuous evaluation.Other literature studies show that budget planning does not have a positive influence on budget absorption (Patiran & Bonsapia, 2021). This means that the influence of the budget planning variable on budget absorption is not significant. The results of the literature study indicating that budget planning does not significantly affect budget absorption can be attributed to factors such as variations in organizational context, different research methodologies, interaction with other variables, and different conceptual frameworks (Adnan et al., 2020). The research findings showing that budget planning does not significantly affect budget absorption do not mean that budget planning is unimportant. Maintaining a good and structured planning process is important for directing the effective and efficient use of the budget (Ahenkora & Adjei, 2012).

The Influence of Human Resources and Budget Planning on Budget Absorption

The results of the determination coefficient test show that 83.9% of the causes of budget absorption can be explained thru the variables of human resources and budget planning, while the remaining 16.1% is caused by other factors and was not included as a variable in this study. There are several other factors or influences that may affect the implementation of the budget in the Kediri City Regional Secretariat. Here is an explicit explanation of potentially relevant factors:

a. Policies and Guidelines of the Kediri City Regional Secretary's Work Unit Policies and guidelines established by the Kediri City Regional Secretariat, such as policies on procurement of goods and services, financial management policies, or budget implementation guidelines, can affect overall budget implementation. The policy on procurement of goods and services includes the procurement process, contract requirements, evaluation mechanisms, and controls over the purchase of goods and services (Lestari & Yuliani, 2022). Financial management policies can include procedures for budget allocation, spending limits, internal audit procedures, and clear segregation of duties. The budget implementation guidelines provide detailed instructions and procedures on how the budget should be prepared, submitted, allocated, and accounted for. These guidelines include information on budget formats, activity planning, proposal submission, fund allocation mechanisms, and reporting procedures. With clear, transparent, and accountable policies and comprehensive guidelines in place, the Kediri City Regional Secretariat can ensure consistency, transparency, and accuracy in budget execution.
b. Governance and Internal Control A good governance system and strong internal control are very important for effective budget implementation (Furqana & Handayani, 2022). Oversight processes, internal and external audits, clear segregation of duties, and the application of good governance principles can help prevent budget misuse and ensure transparency and accountability in budget management. The oversight process includes the division of tasks and responsibilities, expenditure approval procedures, monitoring and oversight procedures, and reporting and accountability mechanisms. Independent internal audits are conducted to evaluate compliance with policies and procedures and to identify weaknesses in internal controls, while external audits are performed by external parties to assess the validity and reliability of financial statements and identify potential misuse of funds. Furthermore, the principles of good governance in question include transparency, accountability, fairness, integrity, and participation. By applying these principles, organizations can ensure objective decision-making, fair budget allocation, and strong internal controls.
c. Availability of Facilities Factors such as the availability and accessibility of financial, technological, infrastructural, and informational resources can also affect an institution's operational performance (Dessler, 2020). Adequate budget availability, a good financial information system, sufficient infrastructure, and accessibility to relevant data and information can help in the efficient and effective management and execution of the budget. Physically, the availability of adequate facilities and infrastructure such as office space, computer equipment, internet networks, and other equipment is very important to support the implementation of tasks and activities related to budget absorption. The availability of adequate resources will help the Kediri City Regional Secretariat in planning, budgeting, implementing, and supervising more effectively and efficiently, thus significantly increasing budget absorption.
d. Technological Changes The development of information and communication technology has had a significant impact on the budget management process. With the continuous advancement of technology, the Regional Secretariat needs to keep pace with these developments and utilize them optimally to improve the efficiency and effectiveness of budget absorption. Technological changes can affect various aspects, from budget planning, budgeting, program implementation, to monitoring and evaluation. The presence of an integrated financial information system and sophisticated budget planning applications can simplify budget management, speed up the budget submission process, improve accuracy in monitoring budget realization, and enable deeper analysis of budget usage. Additionally, technological changes also affect the way communication and collaboration occur between work units in the Regional Secretariat, allowing for better coordination in budget management. Therefore, the Regional Secretariat needs to continuously follow technological developments, invest in the necessary technological infrastructure, and provide

training to relevant staff on the use of new technologies, so that they can maximize their benefits in efficiently and transparently improving budget absorption (Widiarto, 2017).

e. Organizational Leadership and Commitment Visionary leadership is capable of guiding the organization toward achieving its established goals, including improving budget absorption. Leaders with a deep understanding of the importance of effective and efficient budget management will encourage all organizational members to work optimally in implementing the budgeted programs. Additionally, organizational commitment is also an important factor in budget absorption. Strong commitment from all organizational members to implement programs responsibly and optimize budget utilization will strengthen budget absorption efforts. This includes applying the principles of transparency, accountability, and strict oversight to the use of the budget. Good organizational leadership and commitment will create a work environment that supports effective budget absorption and improves the quality of public services (Tjahyanti & Chairunnisa, 2020). Therefore, it is important for the Kediri City Regional Secretariat to ensure strong leadership and high commitment from all organization members in budget management, by actively involving them in budget planning, implementation, and evaluation, and by building an organizational culture that supports optimal budget absorption.Changes in Government Policy The government plays a role in formulating policies that guide the use of the budget in accordance with regional development priorities. These policies include regulations regarding budget allocation, budgeting mechanisms, and guidelines for budget utilization. In addition, government policies may also include regulations related to the supervision and accountability of budget use, as well as incentives to encourage optimal budget absorption. Government policies that prioritize good financial governance, transparency, and accountability will provide clear direction for the Regional Secretariat in managing the budget effectively (Sulaeman et al., 2012). In this regard, it is important for the Kediri City Regional Secretariat to understand and implement government policies well, as well as actively communicate with relevant agencies to ensure alignment in policy implementation and achieve the set budget absorption targets.

f. Economic Environment Stable and positive economic development can have a positive impact on budget absorption, as in a healthy economic environment, resources and opportunities to use the budget effectively are more readily available. Good economic growth will impact increased regional income, which in turn provides opportunities for the Regional Secretariat to optimally allocate funds for the implementation of activities and programs that support regional development. Additionally, a stable economic environment can also provide certainty for business actors and investors, which can contribute to increased cooperation with the Regional Secretariat in implementing programs and projects that require financial support. However, on the other hand, if economic instability occurs, budget absorption can be negatively affected. Fluctuations in exchange rates, high inflation, or a decline in economic growth can lead to resource constraints and restrictions on access to necessary funds (Dessler, 2020). Therefore, the Regional Secretariat of Kediri City needs to monitor and comprehensively understand economic conditions, adapt to changes in the economic environment, and take appropriate steps to optimize budget absorption in order to achieve the desired regional development goals.Political and Legal Conditions High political stability and clear legal certainty create a conducive environment for effective budget execution. When there is political stability, important decisions regarding budget allocation can be made more efficiently and without significant disruption (Sulaeman et al., 2012). Additionally, strong and consistent laws and regulations help protect the integrity of budget management, prevent financial abuse, and ensure good accountability. On the other hand, political instability, conflict, or legal uncertainty can create constraints in the budget absorption process. Policy changes, leadership transitions, or regulatory uncertainty can hinder effective budget execution and impact the sustainability of planned programs and projects. Therefore, the Kediri City Regional Secretariat needs to continuously monitor political and legal conditions, adapt to potential changes, and foster good cooperation with relevant stakeholders to ensure optimal budget absorption and the achievement of the expected regional development goals.This study shows that a coefficient of determination of 83.9% indicates that human resource variables and budget planning significantly explain budget absorption in the Kediri City Regional Secretariat, while the remaining 16.1% reflects the influence of other factors (Kusuma et al., 2021;

Lidiawan et al., 2024; Sulaeman et al., 2012). This explanation of external factors provides a comprehensive perspective on the challenges in budget implementation. Internal policies and guidelines, such as financial management and procurement, emphasize the importance of transparent and accountable systems in supporting budget absorption (Dessler, 2020; Laely, Lidiawan, et al., 2024; Laely & Lidiawan, 2024). Additionally, strong governance, internal controls, and consistent audits provide protection against potential deviations (Istiyono & Laely, 2024a, 2024b; Tjahyanti & Chairunnisa, 2020). Other factors, such as facility availability, technological changes, organizational leadership, government policies, economic conditions, and political and legal stability, also influence budget effectiveness (Lestari & Yuliani, 2022). The role of integrated information technology, visionary leadership, and adaptation to economic and regulatory changes highlights the need for a holistic approach (Furqana & Handayani, 2022; Rika Septyaningtyas et al., 2024). Thus, the implementation of strategic policies supported by good governance and the utilization of technology can improve efficiency and accuracy in budget absorption, driving the achievement of regional development goals.

CONCLUSIONS

Based on the research findings, it can be concluded that human resources and budget planning have a significant influence on budget absorption in the Kediri City Regional Secretariat. This is supported by the test results, which show that both factors have a significant impact on budget absorption, both simultaneously and partially. In this context, skilled, trained human resources with adequate competencies can enhance effectiveness in carrying out tasks related to budget absorption. Similarly, good and structured budget planning can ensure the proper and efficient allocation of funds.

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