
HUMAN RESOURCES AS A MODERATION OF THE EFFECT OF PLANNING DOCUMENTS, BUREAUCRATIC ENVIRONMENT AND INVENTORY MONEY ON BUDGET ABSORPTION IN THE PROVINCE OF THE SPECIAL CAPITAL REGION OF JAKARTA, INDONESIA

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Abstract

Budget absorption is a key indicator in assessing the performance of local governments, including the Jakarta Provincial Government. Optimal budget absorption reflects thorough planning, effective bureaucratic management, and efficient financial mechanisms. However, in practice, budget implementation often faces obstacles that prevent absorption targets from being met. This study uses quantitative research methods. Data collection techniques include distributing questionnaires and conducting interviews. The data analysis techniques used in this study are: Partial Least Square (PLS-SEM). The results of the study indicate that budget absorption in the DKI Jakarta Provincial Government is significantly influenced by planning documents, bureaucratic environment, and cash reserves, with human resources acting as a moderator that provides diverse influences. This confirms that the effectiveness of budget absorption is not only determined by the quality of planning and bureaucratic mechanisms, but also by the ability of human resources in budget management, so that it is necessary to strengthen the internal control system, increase human resource competency, improve the bureaucratic environment, and actively involve leaders in supervision and accountability.

Keywords: Human Resources, Planning Documents, Bureaucratic Environment, Cash Inventory, Budget Absorption

1. INTRODUCTION

The budget is an economic tool that is the most important driving force for the government to direct socioeconomic development, ensure sustainability, and improve the quality of life of the community (Erick Frith Grenius, 2022; Lannai & Amin, 2020; Mardiasmo, 2021; Ruhmaini et al., 2018; Sayuti et al., 2018). A budget can be defined as a document that shows the financial situation or condition of an organization that provides information on income, expenses, activities, and goals to be achieved (Irfan et al., 2022). A country's budgeting is influenced by the budget system used (Bandiyono & Saifuridzal, 2019). Indonesia uses a performance-based budgeting system, namely a budgeting system that emphasizes the utilization of available funds to achieve optimal results from the implementation of development programs and activities (Yuwono et al., 2008).

The budget for Government Revenue and Expenditure in Indonesia is known as two (2) types, namely the State Revenue and Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD). The difference between these two types of budget is that the APBN is prepared by the Central Government of the Republic of Indonesia while the APBD is prepared by the Level 1 Regional Government (Province) and Level 2 Regional Government (Municipality or Regency). Thus the difference between the APBD and the APBN is at the level of government that prepares and implements them. This research focuses on the budget prepared and implemented by the Government of the Special Capital Region (DKI) of Jakarta, so the object of this research is the Regional Revenue and Expenditure Budget (APBD) of DKI Jakarta Province.

According to Law Number 17 of 2003 concerning state finances, the Regional Budget (APBD) is a form of regional financial management that is determined annually by Regional Regulations consisting of budget revenues and financing originating from regional original income, balancing funds, and other legitimate income. The APBD is a state budget that is budgeted annually, so it has a very important role because it functions as the main tool for public welfare (Xaverius Lara Aba, 2018). The budget is an instrument that functions as a planning tool, control, fiscal policy tool, political tool, coordination and communication, performance assessment, motivation tool and tool to create public space. As a performance assessment instrument, the government budget is used as an

instrument of accountability and measurement of government performance by comparing realization with planning (Susanto & Halim, 2018).

The absorption rate of central and regional government budgets is often a major topic of discussion among economic observers as an indicator of bureaucratic failure. Not all allocated funds can be utilized by the government, thus triggering the emergence of idle funds (Ruhmaini et al., 2018). According to Lannai and Amin (2020), the ability of city/regional governments to absorb the budget is called budget absorption, which can be seen by comparing savings with budget realization. Therefore, budget absorption is one indicator of the success of regional apparatus organizations (Andri et al., 2019). Minister of Finance Regulation (PMK) Number 249/PMK.02/2011, Article 4 paragraph 2 states that budget absorption is one of the performance evaluation indicators from the implementation aspect to produce information related to the implementation of output achievement activities.

Many factors influence budget absorption, including planning documents, the bureaucratic environment, human resources (HR), and cash reserves (Nurchayati & Nawatmi, 2022). The first factor is the planning document (DP), which contains the activities necessary to achieve development performance targets, in the form of a regulatory framework and a budget framework as a work program. Planning in determining the budget will impact the work program, which does not run smoothly. This occurs because of the misalignment between budget planning and the implemented work program, resulting in low budget absorption. Budget planning significantly influences budget absorption, as seen from supporting data or obtaining approval from the House of Representatives (DPR) (Arsyad, 1999). Good planning already considers planning documents that contain activities required to achieve development performance targets. A good planning document illustrates the relationship and consistency between planning, budgeting, implementation, and monitoring. Planning documents enable policymakers to regulate activities using monitoring, supervision, and law enforcement systems (Suliantoro, 2020a).

The second factor, the bureaucratic environment (LB), influences budget absorption due to the conducive conditions and circumstances within the regional work unit (SKPD). A conducive bureaucratic environment will also facilitate the program execution process, thereby facilitating budget absorption (Okniafita & Handayani, 2022). Conversely, a non-conducive bureaucratic environment will influence the priority setting of budget users and emphasize group or class interests (Mahdalena et al., 2022). The mechanism designed to ensure the success and efficiency of activity implementation in achieving predetermined goals is called bureaucracy. Bureaucracy plays a crucial role in empowering organizational units by sharing authority to ensure the provision of goods to the public. Therefore, it can be interpreted that the bureaucratic environment is a determining factor in budget absorption because it complies with regulations, procedures, coordination, and document requirements.

The third factor is the cash reserve (UP), limited cash reserves affecting budget absorption. The larger the budget, the larger the cash reserve (Sukmono, 2022). Minister of Home Affairs Regulation (Permendagri) Number 13 of 2006 and its second amendment, Permendagri Number 21 of 2011, detailed in SE.900/316/BAKD, states that to ensure the smooth implementation of tasks in Regional Government Work Units (SKPD), budget users are provided with cash reserves at the beginning of the fiscal year, managed by the expenditure treasurer. According to Hidayat, to ensure the payment process runs smoothly, each department in the Special Capital Region of Jakarta is required to prepare cash reserves (Hidayat et al., 2022). Cash reserves are used to carry out daily operational activities. The cash reserve (UP) disbursement system and procedures are funds provided to fund each SKPD, which is carried out once a year. Cash reserves represent initial funds that reflect the financial management of the revenue, financial management, and regional asset departments at the beginning of the fiscal year. When financial management is getting better and in accordance with Law No. 17 of 2003 concerning State Financial Management and Home Affairs Ministerial Regulation No. 13 of 2006 concerning Regional Financial Management as well as Circular Letter No. SE.900/316/BAKD concerning Guidelines for Systems and Procedures for Administration and Accounting, Reporting, and Accountability of Regional Finances, it will have a positive impact on subsequent financial management during the current fiscal year. In its implementation, it cannot be ascertained whether all Regional Governments in implementing regional financial management have referred to the systems and procedures in accordance with applicable laws and regulations.

Another equally important factor is human resources (Fitriany et al., 2015; Harahap et al., 2020; Sukmono, 2022). Human resources (HR) are a crucial component in budget preparation and implementation, and therefore must possess strong competencies. Strong competencies reflect the characteristics of a person who possesses the abilities, skills, and knowledge to perform a task. If the human resources of the regional work unit (SKPD) responsible for budget planning and implementation have limited knowledge and competencies, the regional work unit will not be able to understand the mechanism for disbursing the regional government budget through budget implementation documents. Conversely, if the human resources of the regional work unit have good and unlimited knowledge and competencies, the regional work unit will be able to understand the mechanism for disbursing the regional government budget through budget implementation documents. Inadequate knowledge of regional work units regarding program activities in the APBD causes obstacles to budget implementation and leads to a backlog in budget absorption (Fitriany et al., 2015). When human resources within regional work units lack competency, budget absorption will be poor. However, when human resources within regional work units possess strong competency, budget absorption will proceed smoothly.

In addition, research by Faridani, Roekhudin and Adib (2021) found that human resource factors are able to strengthen the influence of good corporate governance on regional financial performance (Faridani et al., 2021).

Regional financial performance refers to a region's ability to provide public goods needed by the local community, thereby improving the welfare of that community. This is also supported by Bonifasius (2022), who examined the influence of budget execution, bureaucratic reform, and organizational commitment, where human resource factors also strengthened the influence of these variables on budget absorption (Tambunan, 2022). This means that human resource factors, in addition to being a determining variable in budget absorption, can also act as a moderating variable, strengthening the influence of budget execution, bureaucratic reform, and organizational commitment on budget absorption.

2. METHOD

This study employed quantitative research methods. The data used in this study were primary data, obtained through questionnaires distributed to several Regional Work Units (SKPD) in DKI Jakarta Province. Before distributing the questionnaires to respondents, they were pre-tested to ensure their validity and reliability. In addition to distributing questionnaires, researchers also conducted focus group discussions (FGDs). FGDs are semi-structured interviews with predetermined topics and guided by an expert moderator. Like qualitative research in the social sciences, this type of discussion can be conducted according to existing agreements.

The population in this study were employees at the Regional Work Unit (SKPD) in the Jakarta Capital City Provincial Government, where there were 1,038 (one thousand thirty-eight) employees spread across 22 (twenty-two) SKPD. Based on this population, a sample of 285 (two hundred and eighty-five) SKPD employees was taken, namely Heads of Departments, Secretaries and staff who held positions in areas related to the budget, namely Commitment Making Employees and PP SPM Employees Signing Payment Orders (Krejcie & Morgan, 1970). In this study, the analysis tool used was the Structural Model Equation by using the technique *Partial Least Square* (PLS-SEM).

3. RESULT AND DISCUSSION

3.1 Results

3.1.1 PLS SEM Test Results

The data that has been successfully collected is then processed to obtain test results *measurement model* and *structural model*. Testing *measurement model* carried out to ensure that the measurement results *construct* planning documents, bureaucratic environment, cash reserves, human resources and budget absorption are valid and reliable. The following is a test *measurement model* which is conducted.

1. Measurement Model Testing

The initial stage of the research evaluated the reliability of the indicators through outer loading, which is the correlation between the indicator and the construct. Indicators with low outer loadings are considered less effective, while values above 0.708 indicate the construct can explain more than 50% of the indicator's variance. The results of this calculation are used to assess the validity and reliability of the indicators in the research model.

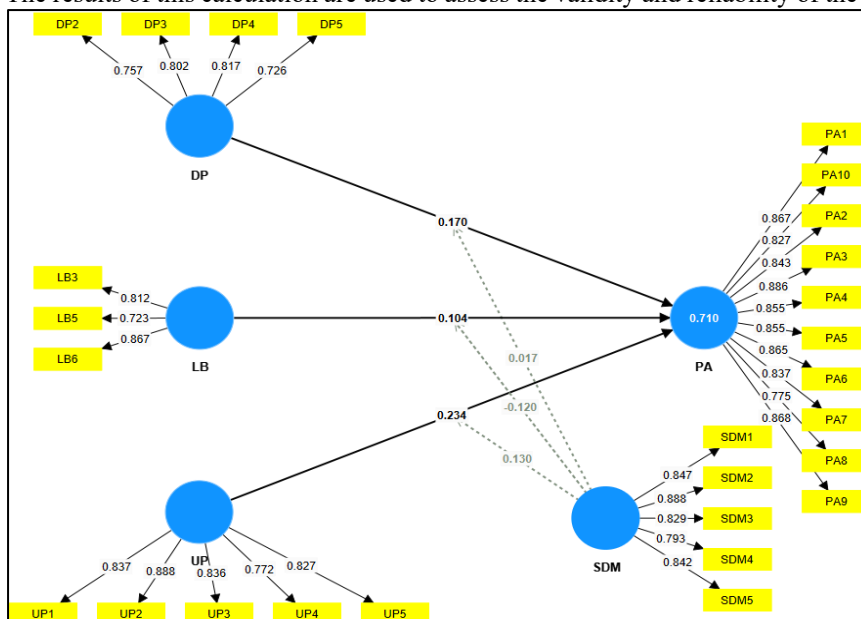


Figure 1. Value Outer Loading

The results of the outer loading test indicate that all indicators have a value greater than 0.723, which means that the construct can explain more than 50% of the variance in each indicator, and all indicators are deemed valid and reliable. Next, an internal consistency reliability test was conducted using Cronbach's Alpha and Composite Reliability to assess the extent to which the indicators in the construct are associated with each other, with an

expected value greater than 0.70. From the results of data processing, the results of the internal consistency reliability test are as follows:

Table 1. Results of Internal Consistency Reliability Calculation

CONSTRUCT RELIABILITY			
	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
DP	0.780	0.788	0.858
LB	0.725	0.748	0.844
Well	0.957	0.957	0.962
HR	0.896	0.899	0.923
UP	0.889	0.893	0.919

Based on the table above, all constructs have value, Cronbach's *Alpha* and *Composite Reliability* greater than required. Therefore, it can be concluded that the indicators used to measure *construct* the same have excellent associations with each other, so that *construct* which is formed is *construct* reliable.

The next stage is testing convergent validity and discriminant validity. Convergence validity testing shows how the *construct* tapers (*converges*) to explain the variance of the indicators. This test is carried out by calculating the value *Average Variance Extracted* (AVE) where the expected value is more than 0.5. The following are the results of the AVE calculation.

Table 2. Results of Convergent Validity Calculation

CONSTRUCT VALIDITY	
	Average variance extracted (AVE)
DP	0.603
LB	0.644
Well	0.720
HR	0.706
UP	0.694

Based on the table above, all *construct* has an AVE value greater than 0.5. This means that *construct* able to explain the variance of the indicators well, so it can be concluded that *construct* is valid.

In addition to convergence validity testing, discriminant validity will also be conducted. This test shows how a *construct* is empirically different from *construct* other variables in the structural model. This test is conducted by calculating the Heterotrait Monotrait Ratio (HTMT) correlation, and the expected value is no more than 0.9. The following are the calculation results for the convergent validity and discriminant validity tests:

Table 3. Results of Discriminant Validity Calculation

DISCRIMINANT VALIDITY – HETERO TRAIT – MONOTRAIT RATIO (HTMT) - MATRIX					
	DP	LB	Well	HR	UP
DP					
LB	0.593				
Well	0.677	0.756			
HR	0.652	0.829	0.853		
UP	0.535	0.798	0.737	0.742	

Based on the table above, there is no HTMT ratio correlation value greater than 0.9. This means that all *construct* used have a low correlation with each other, so it can be said that *construct* is different from *construct* others in the same structural model. Thus, it can be concluded that all *construct* that is used is valid, so it can be used to test the structural model.

2. Testing *Structural Model* (Research Hypothesis Testing)

After the constructs were declared valid and reliable, the next step was to test the structural model, which illustrates the relationships between the constructs in the study. This model was used to examine the influence of planning documents, the bureaucratic environment, and cash reserves on budget absorption, as well as the role of human resources as a moderating variable in this relationship. The test results are shown in Figure 2.

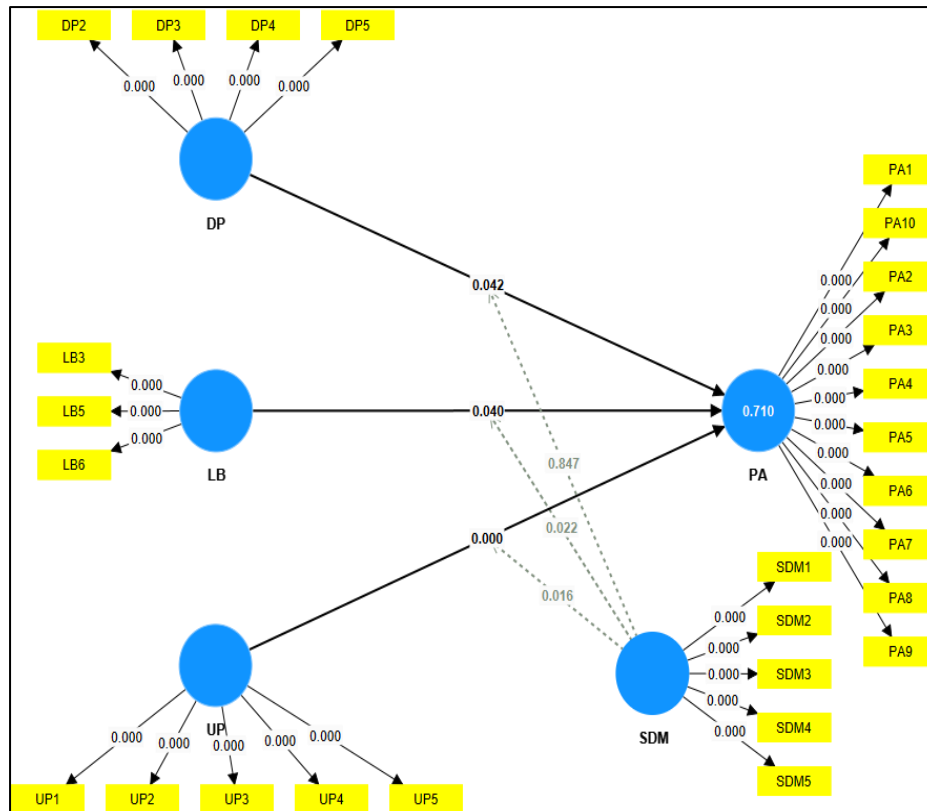


Figure 2. Structural Model Test Results

The figure shows indicators depicted by yellow boxes and constructs by blue circles. This study uses five constructs: Budget Absorption (PA), Planning Documents (DP), Bureaucratic Environment (LB), Cash Supplies (UP), and Human Resources (HR). PA is formed by 10 indicators, all of which have a significant influence. DP has 6 indicators, but only 4 are significant (DP2, DP3, DP4, DP5). LB consists of 8 indicators, with 3 significant indicators (LB3, LB5, LB6), while the other indicators have no significant influence. UP and HR each have 5 indicators, all of which have a significant influence.

After testing the structural model, calculations are carried out *path coefficient* and the following table 4 is produced:

Table 4. Calculation Results Path Coefficient

PATH COEFFICIENT					
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
DP to PA	0.170	0.170	0.084	2.034	0.042
LB to PA	0.104	0.103	0.051	2.052	0.040
UP to PA	0.234	0.239	0.054	4.368	0.000
SDM to PA	0.471	0.468	0.080	5.875	0.000
SDM x DP à PA	0.017	0.014	0.088	0.193	0.847
SDM x LB à PA	-0.120	-0.113	0.052	2.292	0.022
SDM x UP à PA	0.130	0.126	0.054	2.401	0.016

Based on Table 4 above, it can be seen that all independent variables have a significant and positive influence on budget absorption, with a significance level (α) of 5%. This result means that the better the planning documents, bureaucratic environment, and cash reserves, the better the budget absorption in DKI Jakarta Province. The following are the test results for each hypothesis:

1. Hypothesis 1 (H1) states that planning documents have a positive effect on budget absorption. The test results show a P-value of 0.042, indicating a significant effect at the 5% level. The original sample coefficient of 0.170 indicates a significant positive effect. Therefore, planning documents have a positive and significant effect on budget absorption, thus supporting H1.
2. Hypothesis 2 (H2) states that the bureaucratic environment has a positive effect on budget absorption. The test results show a P-value of 0.040, indicating a significant effect at the 5% level. The original sample coefficient of

0.104 indicates a significant positive effect. The bureaucratic environment has a positive and significant effect on budget absorption, thus supporting H2.

3. Hypothesis 3 (H3) states that cash reserves have a positive effect on budget absorption. The test results show a P-value of 0.000, indicating a significant effect at the 5% level. The original sample coefficient of 0.234 confirms the significant positive effect. Cash reserves have a positive and significant effect on budget absorption, thus supporting H3.

4. Hypothesis 4 (H4) states that human resources moderate the influence of planning documents on budget absorption. The test results show a P-value of 0.847, indicating that the effect is not significant at the 5% level. The original sample coefficient of 0.017 is also not significantly different from zero. In conclusion, human resources are unable to moderate the influence of planning documents on budget absorption, thus H4 is not proven.

5. Hypothesis 5 (H5) states that human resources moderate the influence of the bureaucratic environment on budget absorption. The test results show a P-value of 0.022, indicating a significant effect at the 5% level. The original sample coefficient of -0.120 is significantly different from zero, indicating that human resources weaken the influence of the bureaucratic environment on budget absorption. In conclusion, H5 is confirmed.

6. Hypothesis 6 (H6) states that human resources moderate the effect of cash reserves on budget absorption. The test results show a P-value of 0.016, indicating a significant effect at the 5% level. The original sample coefficient of 0.130 is significantly different from zero, indicating that human resources strengthen the effect of cash reserves on budget absorption. In conclusion, H6 is confirmed.

3.2 Discussion

3.2.1 The Influence of Planning Documents on Budget Absorption

Based on the results of the hypothesis test, planning documents have a significant influence on budget absorption in the DKI Jakarta Provincial Government, with a t-statistic of $2.034 > 1.96$ and a P-value of $0.042 < 0.05$. These results indicate that sound and comprehensive budget planning is a key factor in the financial management process. Effective planning helps allocate resources according to organizational priorities and needs, provides clear guidance for each unit or department, and reduces the risk of misallocation. Furthermore, integrated monitoring and evaluation mechanisms in planning allow for rapid adjustments to deviations, increase transparency and accountability, and mitigate financial and operational risks. Participatory planning, involving various stakeholders, also ensures that funds are used optimally, relevantly, and according to objectives, thus supporting effective budget absorption (Suliantoro, 2020a; Hidayat et al., 2022).

The implications of these findings indicate that the quality of budget planning can influence fund allocation as well as the effectiveness of implementation and coordination between departments, which is crucial to avoid overlapping or gaps in budget utilization. Thorough planning supports the principle of stewardship, where the government or regional apparatus organizations (OPDs) as stewards are responsible for managing the budget efficiently to achieve predetermined goals for the community as the principal. Based on these findings, appropriate, structured, participatory, and needs-based budget planning is the foundation for increasing efficiency, transparency, accountability, and optimal budget absorption within the DKI Jakarta Provincial Government.

3.2.2 The Influence of the Bureaucratic Environment on Budget Absorption

The bureaucratic environment in the DKI Jakarta Provincial Government has a positive and significant influence on budget absorption, as evidenced by a t-statistic of $2.052 > 1.96$ and a P-value of $0.040 < 0.05$. The bureaucratic environment encompasses the internal and external conditions of an organization, regulated through a set of clear rules and procedures for implementing activities, including the procurement of goods and services (Okniafita & Handayani, 2022). A favorable bureaucratic environment facilitates coordination between the recipient of the mandate (agent) and the provider of the mandate (principal), encourages smooth operational activities, improves organizational performance, and ensures budget allocation and use run according to plan. Conversely, a complex or less conducive bureaucracy can hinder work effectiveness, coordination, and accountability, resulting in slow or suboptimal budget absorption (Mahdalena et al., 2022).

Based on these findings, it is clear that the success of budget absorption is highly dependent on the quality of the bureaucratic environment, which creates an efficient and effective mechanism for implementing activities. From an institutional theory perspective, the analysis unit of a public sector organization must be able to convince the public that public employees' actions are maximizing budget utilization. A harmonious institutional environment between the organization, regulators, customers, and key suppliers ensures that pressure or constituent interests do not interfere with task implementation, so that budget absorption, particularly related to the procurement of goods and services, can run smoothly and in accordance with the objectives of the regional government. Therefore, strengthening a conducive bureaucracy is key to increasing efficiency, transparency, and accountability in budget management in the DKI Jakarta Provincial Government.

3.2.3 The Influence of Cash Inventory on Budget Absorption

The results of the hypothesis analysis indicate that cash reserves (UP) have a positive and significant influence on budget absorption in the DKI Jakarta Provincial Government, with a t-statistic of $4.368 > 1.96$ and a P-value of $0.000 < 0.05$. Cash reserves, as recycled working advance funds, function to finance daily operational activities that cannot be met through direct payments, and are submitted based on the needs plan and the withdrawal plan by the work unit (Satker). These results align with the findings (Hidayat et al., 2022) that show that only cash reserves have a positive influence on budget absorption. Well-managed UP supports the appropriate allocation of funds according to actual needs, supports smooth operational activities, and improves the efficiency and

effectiveness of budget use. Although in practice there are obstacles such as employee workload, the non-implementation of some activities, and mobility challenges in Jakarta, UP management remains a crucial instrument to ensure optimal budget absorption.

The analysis emphasizes the importance of professional, structured, and timely UP management to support budget absorption. The preparation of an accurate and realistic Fund Utilization Plan (RPD), oversight by the Expenditure Treasurer, and adherence to the UP submission schedule are key factors in minimizing obstacles and maximizing budget utilization. Therefore, despite operational and external environmental issues such as congestion, effective cash flow management can ensure funds are used according to the actual needs of the Work Unit, improve accountability, and support the achievement of the DKI Jakarta Provincial Government's financial targets more efficiently and transparently.

3.2.4 The Role of Human Resources as a Moderating Variable

The results of the study indicate that the quality of Human Resources (HR) in the DKI Jakarta Provincial Government has a positive and significant influence on budget absorption, with a t-statistic of $5.875 > 1.96$ and a P-value of $0.000 < 0.05$. High-quality HR, with adequate competence, skills, and knowledge, helps budget planning, implementation, and monitoring be carried out carefully, precisely, and efficiently (Fitriyani et. al., 2015). The higher education of the majority of employees, where more than 93% have at least a bachelor's degree, provides better analytical and managerial skills, thus contributing directly to the optimization of budget absorption. Good HR quality also helps with appropriate decision-making, effective risk management, and coordination between work units that support efficient use of funds (Faridani et. al., 2021).

Further analysis shows that human resource capabilities play a different role when interacting with other factors in budget management. As a moderating variable, human resources do not strengthen the influence of planning documents on budget absorption, as indicated by a t-statistic of $0.193 < 1.96$ and a p-value of $0.897 > 0.05$. These results indicate that regional government agencies (SKPD) in DKI Jakarta Province have well-developed planning documents and are disciplined in their implementation, thus ensuring optimal budget absorption even without moderating intervention from human resources. Good planning practices, including the preparation of KUA-PPAS, DPA SKPD, and quarterly monitoring and evaluation, ensure orderly and accurate budget management (Tambunan, 2022).

On the other hand, human resources are proven to weaken the influence of the bureaucratic environment on budget absorption, with a moderation coefficient of -0.120 . This finding is in line with contingency theory which states that the influence of the bureaucratic environment can be influenced by situational factors, in this case human resources. However, human resources actually strengthen the influence of cash reserves on budget absorption, with a moderation coefficient of 0.130 and a t-statistic value of $2.401 > 1.96$. This finding emphasizes the importance of employee competence, skills, and knowledge in maximizing the utilization of operational cash reserves, so that the allocation and use of funds are more efficient, on target, and support the budget absorption target.

The implications of these findings emphasize that investment in human resource development and improvement, including specialized training in accounting and finance, is a crucial strategy for the Jakarta Provincial Government. Competent human resources not only increase the effectiveness of budget absorption but also support accountability, integrity, and innovation in public financial management. Furthermore, qualified human resources play a role in strengthening inter-unit coordination, maintaining stakeholder trust, and ensuring adaptation to changing policies and regulations. Therefore, human resource development is a key factor in successfully achieving the regional government's operational and financial goals.

4. CONCLUSION

Based on the test results and discussion, it can be concluded that planning documents, bureaucratic environment, and cash reserves individually have a positive and significant influence on budget absorption in the DKI Jakarta Provincial Government. The human resource factor acts as a moderator with varying influences, namely not significant on the relationship between planning documents and budget absorption, but weakens the influence of the bureaucratic environment and strengthens the influence of cash reserves on budget absorption. These results indicate that the effectiveness of budget absorption depends not only on the quality of planning documents and bureaucratic mechanisms, but also on the ability of human resources to manage the budget optimally, so that it is necessary to strengthen the internal control system, improve HR competency, organize a conducive bureaucratic environment, and actively involve leaders in monitoring and accountability of budget management.

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