



Analysis of the Influence of Planning Management, Human Resources Competency and Budget Disbursement Administration on IAIN Kediri's Budget Absorption

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Abstrak:

IAIN Kediri, with its adequate human resources, especially those related to APBN financial management, still experiences a culture of fast absorption of the budget that has piled up at the end of the year. This study tries to find out whether the theory of the influence of the relationship between planning management, human resource competence, and administration of budget disbursement on budget absorption will have the same effect at IAIN Kediri. This study uses a quantitative method using the multiple regression formula by calculating through SPSS version 26. The results show that from 44 respondents from APBN management officials, from KPA, PPK to procurement officials, it was found that disbursement administration alone had a significant effect on budget absorption in IAIN Kediri in 2022. On the other hand, good planning and competent human resources do not have a substantial impact on budget disbursement at IAIN Kediri if calculated simultaneously. However, if it is calculated partially, it turns out that each of the planning, HR competency, and disbursement administration variables has a significant effect on budget absorption at IAIN Kediri, even though it uses a significance of 10%. Finally, it was found that planning contributed as much as 25.1% influence, human resource competence as much as 28.3%, and completeness of disbursement documents as much as 31.7%.

Keywords: Planning Management; Human Resource Competence; Budget Disbursement Administration; Budget Absorption

Abstract:

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Kata Kunci: Manajemen Perencanaan; Kompetensi Sumber Daya Manusia; Administrasi Pencairan Anggaran; Penyerapan Anggaran

INTRODUCTION

The budget absorption value is one indicator of measuring the performance of a government agency. This is as stated in Minister of Finance Regulation 195/PMK.05/2018 concerning Monitoring and Evaluation of Ministry/Agency Expenditure Budget Implementation. This performance measurement is to assess the success or failure of an organization, program and activities carried out by a government agency. The better an institution's budget absorption, the better the performance of that institution. This assessment of bureaucratic budget performance is important because it is a form of credibility, accountability and sustainability of bureaucratic performance in implementing the state budget.

One measuring tool to determine bureaucratic performance is using budget implementation performance measurements. In assessing the performance of the government budget, especially in central government agencies, there is a measuring instrument scheme that will be used to assess the performance of the APBN which is managed by the Ministry/Agency work unit, namely the Budget Implementation Performance Indicators (IKPA).

This Budget Implementation Performance Indicator is based on the Regulation of the Director General of Treasury number PER-5/PB/2022 concerning Technical Instructions for Assessment of Budget Implementation Performance Indicators (IKPA) for Expenditures of State Ministries/Institutions, which is an indicator determined by the Ministry of Finance (Kemenkeu) as General State Treasurer (BUN) to measure the quality of budget implementation performance of State Ministries/Institutions in terms of the quality of budget planning implementation, the quality of budget implementation, and the quality of budget implementation results. The IKPA is assessed by the Directorate General of Treasury which is integrated into the Online Monitoring System for the Treasury and State Budget (OM-SPAN) application.

By achieving a high IKPA score, the financial performance of a work unit will be assessed as a high performing work unit. From here, one of the important aspects of assessing budget absorption is looking at the planning aspect. Assessment from a planning perspective, namely looking at the suitability between the planned budget and what is realized so as to produce output and impact according to plan, whether it is in accordance with the predetermined plan or whether there are deviations. The Quality Aspect of Budget Implementation is an assessment of the Working Unit's ability to realize the budget set out in the DIPA (Budget Implementation List) which consists of: Budget Absorption, Contractual Expenditures, Settlement of Bills Management of Supply Money (UP) and Additional Money Supply (TUP) and Letter Dispensation Payment Order (SPM).¹

Indeed, absorbing the budget is not as easy as imagined, apart from having to comply with planning, there are many administrative requirements that must be fulfilled and rules that must be obeyed, the signs of which are in the standard input costs in the Minister of Finance Regulation each year. This is because the budget that is managed is a state institution, so even if you only spend one rupiah there must still be accountability. So that in its absorption everything must be accountable

¹ "Get to know IKPA, SMART, AND IKU PKPA," accessed August 26, 2023, <https://www.djkn.kemenkeu.go.id/artikel/baca/15719/Mengenal-IKPA-SMART-DAN-IKU-PKPA.html>.

both administratively and legally. Thus, in budget absorption, we inevitably have to consider the administrative aspects of disbursement.

According to Halim, there are several things that can influence budget absorption, including: 1) Good budget absorption must start from good budget planning. 2) Budget implementation can also influence the level of budget absorption. Implementation is a business activity carried out to realize all plans and policies that have been formulated and determined, then, 3) Administrative records are also one of the factors that influence the level of budget absorption. The Ministry of Finance revealed that the slow process of disbursing the budget for project payments to contractors is often caused by procedural errors carried out by government work units. 4) Furthermore, every private sector and public sector organization requires professional and qualified Human Resources (HR). Human resource competency is an important factor in the accuracy of withdrawing funds from government agencies.²

HR competency in this case is currently covered by the IAIN Kediri work unit, since the process of delaying or equalizing, impasing and recruiting new functional CPNS members, both functional in the planning field and functional in the financial sector, has been very fulfilling. In 2022, IAIN Kediri is recorded as having 4 planners, 4 APBN analysts who are PPK and PPSPM certified, 3 APBN administrators, 5 BPP certified treasurers and 10 PPK who have been certified from the official scope and 18 certified barjas procurement officials. Judging from this composition, it can be said that there are quite a lot of human resources at IAIN Kediri.

Then, even though there are a lot of human resources, as is the practice in many government work units within the Ministry of Religion and perhaps in other ministries, at IAIN Kediri there is still a culture of talkative accumulation of expenditure budget absorption at the end of the year. As with previous research, Kuswoyo on the factors that cause the accumulation of expenditure budgets at the end of the fiscal year in work units in the KPPN Kediri area, found that planning factors, human resource competence and administrative completeness have a significant influence on the causes of the accumulation of expenditure budgets.³

The problem of not achieving the absorption target in the first quarter and second quarter and then large absorption in the third quarter and massive absorption in the fourth quarter often occurs at IAIN Kediri in all expenditures, especially capital expenditures. Of course, this absorption is not healthy because it is not in accordance with the plan, and will result in inaccurate disbursement as planned in the RPD on page 3 of the DIPA, resulting in a decrease in the IKPA value of a medical institution. This incident also occurred within the IAIN Kediri working unit where almost every year a cycle occurs which is always the same from year to year.

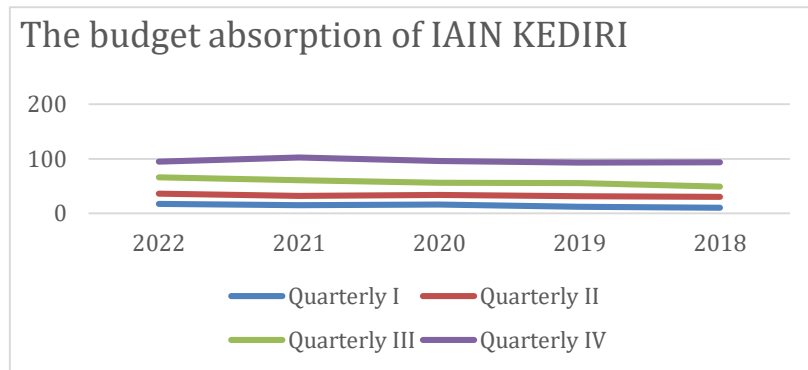
The budget absorption from year to year at the IAIN Kediri working unit does not appear to have reached a healthy absorption as data taken from OM-SPAN

² Abdul Halim, "Public Sector Financial Management, problematic government revenues and expenditures", Salemba Empat, 2014)

³ Iwan Dwi Kuswoyo, "Analysis of the Factors that Cause Concentration of Expenditure Budget Absorption at the End of the Fiscal Year (Study of Work Units in the KPPN Kediri Area)" (Gadjah Mada University, 2012), <https://etd.repository.ugm.ac.id/penelitian/detail/52139>.

shows that the fourth quarter is always a place for fast disbursement processes. Absorption data from 2018 to 2022 of the IAIN Kediri work unit can be seen in the following figure:

Figure 1 The budget absorption of IAIN Kediri 2018-2022



From the chart above, it is known that the first and second quarters always tend to be low from year to year, then only in the third quarter it is a little faster and in the fourth quarter they are just catching up with a fairly good absorption range from the 3rd to the 4th quarter, until in the end there are even absorbed more than 100 percent at the end of the year due to salary absorption which resulted in a minus ceiling. From here, to change unhealthy disbursement habits at IAIN Kediri, according to the author, research is needed as an effort to encourage healthy planning in order to achieve absorption targets in a timely manner to achieve maximum unit performance values.

Thus, even though the theme of this article is classic, many experts have researched it, and it seems like they have almost reached the point of research saturation, but the IAIN Kediri research location seems interesting to study. This is because, despite having abundant resources at IAIN Kediri, it turns out that this has not resolved the culture of talkativeness of accumulating budget disbursements at the end of the year. So is this really due to poor planning or disbursement files that are difficult to complete or are there other hidden factors? This is what makes researchers interested in researching this matter by trying to analyze the relationship between planning, human resource competence and completeness of administrative files on budget absorption to prove previous research theories that good planning management, human resource competence and complete disbursement administration have an influence. positive towards the budget absorption target. This research specifically examines the scope of the IAIN Kediri working unit by taking the 2022 budget year.

Research Problems

This research tries to answer the problem: 1) What is the influence of planning management, human resource competence and budget disbursement administration on the budget absorption target within the IAIN Kediri working unit in 2022? and 2) How to achieve the budget absorption target within the IAIN Kediri working unit in accordance with budget planning?

Research Objectives

This research aims to test the theory and analyze that planning management, human resource competence and budget disbursement administration influence the budget absorption target within the IAIN Kediri working unit in 2022. In addition, this research aims to be able to make a contribution to the IAIN Kediri working unit to be able to prepare plans which is good for achieving absorption targets according to the time specified on page 3 of DIPA.

Theoretical review

Factors affecting Absorption

a. Planning Factors

Planning is an activity carried out for a better future by taking into account current and previous conditions. According to Robbins and Coulter, planning is an activity that begins with setting organizational goals, determining strategies to achieve the organization's goals as a whole, and formulating a comprehensive planning system to integrate and coordinate all organizational work until the organization's goals are achieved.⁴

The meaning of planning can be seen from three things, namely in terms of process, management function and decision making. Viewed from the process side, the planning function is the basic process used to select goals and determine how these goals will be achieved. Then in terms of management functions, planning is a function where leaders use influence over their authority to determine or change organizational goals and activities. Then in terms of decision making, planning is making decisions for a long period of time or in the future regarding what will be done, how to do it, how and who will do it, where the decisions taken are not necessarily appropriate, until the implementation of the plan is proven at a later date.

Then with regard to budget planning, its success is closely related to organizational goals, allocation of responsibility to achieve goals and responsibility for implementation. Therefore, failure in budget planning will have an impact on the government's work program not being implemented, which will indirectly have a negative impact on government performance. Factors resulting from poor budget planning that have an impact on the work program of a government agency.

Arif and Halim explained that aspects of planning that are not mature in the process of determining the budget that will be presented will have an impact on the work program not running well. This is due to the lack of harmony between budget planning and the work program to be implemented, which is one of the factors causing minimal budget absorption.⁵ Then, this was also confirmed by Kuswoyo's research into the factors causing the accumulation of expenditure budgets at the end of the fiscal year in work units in the KPPN Kediri area, it was found that planning

⁴ Heni Sukmawati, Introduction to Sharia Management Module 5 Planning, Faculty of Islamic Religion, Siliwangi University, Tasikmalaya: Unsil, 2021), 2.

⁵ Iwan Dwi Kuswoyo and Abdul Halim, "Analysis of the Factors that Cause Concentrated Expenditure Budget Absorption at the End of the Fiscal Year (Study of Work Units in the KPPN Kediri Area)," 2012, <https://www.semanticscholar.org/paper/Analisis-Atas-Faktor-Faktor-Yang-Menyebabkan-Di-Di-Kuswoyo-Halim/79afed809544f8674429c7525459b00844c64460>.

factors had a significant influence on the causes of accumulation of expenditure budgets.⁶

Apart from that, Herriyanto's research also found that budget planning influences the level of budget absorption. Preparing budget planning documents is not an easy process. A comprehensive strategic national development document is needed which is used as a basis for preparing budget planning.⁷

Glennard and Maina also identified problems related to the ability to spend the available budget caused by fragmented financial planning and allocation processes due to weak planning capacity at all levels in the system. The top-down approach applied at the central level without clarity of roles and responsibilities, inappropriate direction and poor communication causes uncertainty and hampers the planning process for Government Agencies. The smoothness and success of an organization in achieving its goals effectively and efficiently is determined by careful planning. This planning is basically a management function.⁸

From the theories of the research results above, there is no doubt that good planning or good planning management has a positive effect on the results of budget absorption.

b. Administrative Completeness Factor

In terms of terminology, "administration" means organizing, administering and managing.⁹ If each meaning is affixed with the prefix *pe-* and the suffix *-*, then all of them contain the meaning of order and regulation of the cause which is the target of control, management and if regulation is the creation of order in the composition and arrangement of its dynamics. Managing and managing are directed at creating order because orderly management results in achieving the right goals or the desired goals.

Administration is broadly a series of activities carried out by a group of people in cooperation to achieve certain goals. Administration in general contains the same basic elements, namely the existence of certain activities, the existence of people collaborating and achieving predetermined goals. Administration essentially covers all activities from regulation to management of a group of people who have differentiated work to achieve a common goal. Administration can run with one or many people involved in it. ¹⁰

Herriyanto stated that administration was a factor that had a big influence on delays in budget absorption. The factors referred to are: 1) Incorrect account determination; 2) The budget preparation and review period is too short; 3) Limited

⁶ Kuswoyo, "Analysis of the Factors that Cause Concentrated Expenditure Budget Absorption at the End of the Fiscal Year (Study of Work Units in the KPPN Kediri Area)."

⁷ Hendris Herriyanto, " Determinant Factors Affecting the Delay of Budget Absorption on Government Spending Unit of State Ministry/Institution in the Region of Jakarta," Universitas Indonesia Library (University Indonesia, 2012), <https://lib.ui.ac.id>.

⁸ Anna H. Glenngård and Thomas M. Maina, "Reversing the Trend of Weak Policy Implementation in the Kenyan Health Sector? – A Study of Budget Allocation and Spending of Health Resources versus Set Priorities," *Health Research Policy and Systems* 5, no. 1 (March 29, 2007): 3, <https://doi.org/10.1186/1478-4505-5-3>.

⁹ Onsardi, O., Wati, D., & Anjani, R. (2019). Financial Administration Management and Development of Seaside Villages, North Bengkulu Regency. *Rafflesia Earth Community Service Journal*, 2(2), 169-176.

¹⁰ Alimuddin. (2018). Analysis of Budget Absorption in State Universities (PTN) and Kopertis Makassar. Hasanuddin University.

number of certified goods and services procurement officials/executors; 4) Lack of understanding of regulations regarding payment mechanisms; 5) There is an additional ceiling due to the additional budget (ABT), additional PHLN/PHDN rollouts, grant recipients.¹¹

Complete administrative files are files that must be completed as administrative documents in budget disbursement. So if one of the administrative files is not fulfilled then the validity test of the material will not be valid in the disbursement process which ultimately results in the budget not being able to be disbursed. The completeness of the disbursement administrative files has been determined by the Ministry of Finance in the SBU regulations each year.

So according to the theory above, the completeness of disbursement administrative files is one component that influences the smooth process of budget absorption in a government working unit.

c. Human Resource Competency

According to Kennedy, individual skills are an added value for people in doing work. The ability of competent State Civil Servants (ASN) is seen from the linear level of education according to their field, and receives regular technical training from the world of work, as well as developing the experience they have and the extensive opportunities they receive. It can be recognized that employees who are highly educated and technically qualified will find it easier to assimilate and can carry out external transformations. This means that organizations/agencies with employees who have quality and implementation can achieve a good level of budget absorption.¹²

Apart from that, according to Herriyanto, one of the factors that influences delays in budget absorption in Ministry/institution work units in the Jakarta area is human resources which have a significant influence on delays in budget absorption.¹³ Then research from David Sudarsi on the influence of budget planning and human resource competence on budget absorption.¹⁴ This was

¹¹ Hendris Herriyanto, "Determinant Faktors Affecting the Delay of Budget Absorption on Government Spending Unit of State Ministry/Institution in the Region of Jakarta," Universitas Indonesia Library (Universitas Indonesia, 2012), <https://lib.ui.ac.id>.

¹² Ibid.

¹³ Ronald Enstein Renoat and David Samuel Latupeirissa, "The Influence of Budget Planning, Administration and Human Resource Competency Variables on Budget Absorption," *Bisman - Jurnal Bisnis & Manajemen* 4, no. 02 (February 26, 2020): 23–32, <https://doi.org/10.32511/bisman.v2i2.56>.

¹⁴ David Sudastri, "P"Effect of Budget Planning and Human Resource Competency on Budget Absorption (Empirical Study on Padang City SKPD)," *Journal of Accounting* 4, no. 1 (April 9, 2016), <https://ejournal.unp.ac.id/students/index.php/akt/article/view/2378>.

reinformed by Rifka and Mia, ¹⁵ then Dadan dan Indi¹⁶, Iqbal ¹⁷, Indi¹⁸ dan Yanuriza et al in their research results also revealed that human resource competence influences budget absorption.¹⁹ Hendris²⁰ dan Rahardi ²¹ also stated that human resources are also something that influences budget absorption.

Previous Studies

There are several previous studies related to this research, namely:

1. Zakiyah

Analysis of factors influencing budget absorption at the Ministry of Religion of South Sulawesi Province in 2022. The research results show that: 1) budget planning and implementation influence budget absorption. 2) organizational culture can mediate the relationship between budget planning and budget implementation on budget planning, 3) budget variables can control the relationship between budget planning and budget implementation on budget absorption, as well as organizational culture on budget absorption. ²²

2. Alimudin

Analysis of Budget Absorption in State Universities (PTN) and Kopertis Makassar (2018) shows that the independent variables used are able to explain 83.1%, while 17.9% is influenced by other factors not studied. The results of hypothesis testing with an error rate of 5% show that the variables for planning the procurement of goods and services, organizational commitment, and regulations

¹⁵ Rifka dan Mia, "The Influence of Regulations, Budget Politics, Budget Planning, Human Resources and Procurement of Goods/Services on Expenditure Budget Absorption in West Sumatra Province Opd | *Journal Akuntansi Eksploritasi*," accessed August 26, 2023, <http://jea.ppj.unp.ac.id/index.php/jea/article/view/104>.

¹⁶ Dadan Ramdhani and Indi Zaenur Anisa, "The Influence of Budget Planning, Quality of Human Resources and Budget Implementation on Budget Absorption in Regional Apparatus Organizations in Banten Province," *Jurnal Riset Akuntansi Terpadu* 10, no. 1 (April 30, 2017), <https://doi.org/10.35448/jrat.v10i1.4223>.

¹⁷ Muhammad Iqbal, "The Influence of Budget Planning and Human Resource Competency on Budget Absorption with Organizational Commitment as a Moderator," *Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabel, Objektif* 5, no. 1 (July 1, 2022): 747–64.

¹⁸ Indi Zaenur Anisa, "The Influence of Budget Planning, Quality of Human Resources and Budget Implementation on Budget Absorption in Regional Apparatus Organizations in Banten Province," *Jurnal Riset Akuntansi Tirtayasa* 2, no. 1 (April 27, 2019): 84–101, <https://doi.org/10.48181/jratirtayasa.v2i1.4888>.

¹⁹ Yanuriza Yanuriza, Amir Hasan, and Muhammad Rasuli, "The Influence of Budget Planning, Administrative Records, Human Resources, Organizational Commitment and Bureaucratic Environment on Absorption of the PNPB Budget for Vital Object Security Activities in the Riau Regional Police Working Unit," *Jurnal Ekonomi* 27, no. 4 (September 16, 2020): 409–23, <https://doi.org/10.31258/je.27.4.p.409-423>.

²⁰ Hendris Herriyanto, "Factors Affecting Delays in Absorption of Expenditure Budgets in Ministry Work Units = Determinant Faktors Affecting the Delay of Budget Absorption on Government Spending Unit of State Ministry/Institution in the Region of Jakarta."

²¹ Rahadi Nugroho, "Factors That Influence Budget Absorption (Perception Study of Financial Education and Training Agencies)," *Jurnal BPPK: Badan Pendidikan Dan Pelatihan Keuangan* 10, no. 1 (November 6, 2017): 22–37, <https://doi.org/10.48108/jurnalbppk.v10i1.23>.

²² Zakiah Zakiah, "Analysis of Faktors Affecting The Absorption Of The Budget At The Ministry Of Religion Of South Sulawesi Province" (masters, Universitas Hasanuddin, 2022), https://doi.org/10.4/A042191019_tesis_04-02-2022.pdf.

have a positive and significant effect on budget absorption, while human resources have no significant effect.²³

3. Ni Luh Putu Lestari Dewi, A.A.N.B. Dwirandra dan Made Gede Wirakusuma

Organizational Commitment Capability Moderates the Influence of Budget Planning and HR Competence on Tabanan Regency Government Budget Absorption (2017). The results of his research show that budget planning has a positive effect, and competence has a negative effect on budget absorption and organizational commitment is unable to strengthen budget planning and is able to strengthen HR competency on budget absorption for the Tabanan Regency Government.²⁴

4. Rahadi Nugrohoa dan Salman Alfarisib

Rahadi Nugrohoa and Salman Alfarisib (2017) Factors Influencing the Soaring Fourth Quarter Budget Absorption of Government Agencies (Study of Financial Education and Training Agencies) found that planning, budget implementation and coordination with other agencies had a significant effect on government agency budget absorption. Meanwhile, goods and services procurement factors and human resource factors do not have a significant effect on budget absorption.²⁵

5. Sulaeman, Hamzah, dan Priyanto (2012)

Sulaeman, Hamzah, and Priyanto (2012) conducted research on budget absorption in the Ministry of Finance and the factors that influence it. This research uses the variables of good and comprehensive activity planning, policy issues, performance and coordination with other sectors or agencies, issues of structural and systemic weaknesses in ministries as well as issues of authority and the budget system using Factor Analysis and Path Analysis. From this research it emerged that good and comprehensive activity planning is the most important factor influencing budget absorption in the Ministry of Finance, followed by policy, performance and coordination issues with other sectors or agencies, and issues of structural and systemic weaknesses in the ministry.²⁶

6. Ronald Enstein Renoat dan David Samuel Latupeirissa (2020)

Research on the Influence of Budget Planning, Administration and Human Resource Competency Variables on Budget Absorption at the NTT Province Industry and Trade Service, found that of these three variables, all of them have a positive effect on budget absorption.²⁷

²³ Alimuddin. (2018). Analysis of Budget Absorption in State Universities (PTN) dan Kopertis Makassar. Universitas Hasanuddin.

²⁴ Ni Luh Putu Lestari Dewi, A. a. N. B. Dwirandra, and Made Gede Wirakusuma, "Organizational Commitment Capability Moderates the Influence of Budget Planning and HR Competence on Tabanan Regency Government Budget Absorption," *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 2017, 165384.

²⁵ Nugroho, "Factors Affecting Budget Absorption (Perception Study of Financial Education and Training Agencies)."

²⁶ Agung Sunarya Sulaeman, Andy Prasetiawan Hamzah, and Rame Priyanto, "Budget Absorption in the Ministry of Finance of the Republic of Indonesia and Factors That Influence," *Jurnal BPPK: Badan Pendidikan Dan Pelatihan Keuangan* 4 (2012): 18–37, <https://doi.org/10.48108/jurnalbppk.v4i0.57>.

²⁷ Renoat and Latupeirissa, "The Influence of Budget Planning, Administration and Human Resource Competency Variables on Budget Absorption."

RESEARCH METHODS

Based on the theory and previous research stated above, a theoretical conceptual framework can be created which is shown in the following figure:

Figure 2
Research Model



So from this theoretical framework this research develops a hypothesis, namely:

- H1: The better the budget planning management, the more budget absorption targets will be achieved, or in other words, good planning management has a positive effect on the level of budget absorption
- H2 : The better the administration of budget disbursement, the more budget absorption targets will be achieved. The administration of budget disbursement has a positive effect on the budget absorption target at IAIN Kediri.
- H3: The better the competency of human resources, the more budget absorption targets will be achieved. Or in other words, human resource competency has a positive effect on the budget absorption target at IAIN Kediri.

This research focuses on the Kediri State Islamic Institute for the 2022 fiscal year. IAIN Kediri is a unit of echelon 1 of the Directorate General of Islamic Education of the Ministry of Religion of the Republic of Indonesia. Based on the theoretical framework and hypotheses that have been proposed in this research, this research will look for the relationship between planning management, completeness of disbursement documents, human resource competence and budget absorption using a multiple linear regression formula using SPSS.

The variables in this study were measured using a linear scale between scores 1 to 5. Calculation of the average total item score using the formula:

$$5SS+4S+3KS+2TS+1STS$$

Dimana:

SS = Strongly agree

S = Agree

KS = Disagree

TS = Don't agree

STS = Strongly disagree

Then the results of the SPSS will also be tested for the validity and reliability of the data obtained. The results of the research in the form of statistics will be described to determine whether the independent variables, in this case planning management, administrative completeness and resource competency, have an effect on the dependent variable, namely the level of budget absorption. Finally, conclusions will be drawn as recommendation material.

Because this research took place at IAIN Kediri, the population that will be taken is all officials within IAIN Kediri who are related to budget planning and disbursement. The sample used was purposive sampling which was taken from all

officials related to budget planning and disbursement including the Chancellor as Budget User Authority (KPA), Vice Chancellors 1, 2 and 3 and faculties consisting of the dean, deputy dean 2, functional analysts APBN, APBN institutions, and BPP for each faculty and units that have a budget are therefore involved in planning and disbursement proposals. The sample in this study took a minimum of 30 respondents to maintain the normality of the sample distribution data. and this research has taken sample data of 44 people.

This research uses questionnaire instruments, interviews and documents as well as applications related to financial disbursement, namely SAKTI and OM-SPAN. Data was collected through online questionnaires via Google form, interviews and other documents and then put together for processing. Primary data was taken from online questionnaire data and interviews, then secondary data came from other document data.

Data were analyzed using the multiple linear regression formula using SPSS Version 26, taking into account data quality tests by measuring data validity and reliability. The quantitative data will then be described to be able to answer the problem formulation and as a basis for drawing conclusions.

RESULTS AND DISCUSSION

A. The Influence of Planning Management, Human Resources Competency and Budget Disbursement Administration on the Budget Absorption Target at IAIN Kediri in 2022

Descriptive Data

Descriptive data obtained from a Google Form questionnaire to relevant officials at IAIN Kediri, namely the Chancellor as Budget User Authority (KPA), Deputy Chancellors 1, 2 and 3 and the faculty consisting of the Dean, Deputy Dean 2, functional APBN Analysts, APBN Administrators, and BPP for each Faculty and units that have budgets and are therefore involved in planning and disbursement applications, are as follows:

Tabel 1
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Planning (X1)	44	43	60	51.41	4.272
Human Resources Competency (X2)	44	43	60	50.84	4.513
Budget Disbursement Administration (X3)	44	18	30	25.11	2.432
Budget Absorption (Y)	44	36	60	46.41	5.384
Valid N (listwise)	44				

From the table above, it is known that the planning variable (X1) has a maximum score of 60 and a minimum of 43, with a mean of 51.4 and a standard deviation of 0.54. then (X2) human resources has a maximum score of 60 and a minimum of 43 with a mean of 50.84 with a standard deviation of 0.58. then (X3), namely the completeness of administrative files, is at a maximum score of 30 and a minimum of 36 with a mean and deviation of 25.11 and 0.52. while the maximum budget absorption (Y) is 60 and the minimum is 36 with a mean of 46.4 and a standard deviation of 0.72.

From table 1 above, a total of 12 questions can be categorized for the minimum value of the total planning and human resources variables as follows:

- Score: 12-29.6 means very poor
- Score: 21.61-31.23 means not good
- Score: 31.24-40.84 means quite good
- Score: 40.85-50.44 means good
- Score: 50.45-60 means very good

From table 1, the administrative completeness variable from the 6 questions can be categorized for the minimum value of the total planning and human resources variables as follows:

- Score: 6-13.2 means very poor
- Score: 13.3-20.4 means not good
- Score: 20.5-27.6 means quite good
- Score: 27.7-34.8 means good
- Score: 34.9-36 means very good

So, if we look at the average of planning variables, human resources, and completeness of administrative files, it can be concluded as follows:

1. Planning questions, with a mean score of 51.1 with 12 questions can be concluded in the very good question category
2. Questions on the human resources variable with a mean of 50.84 with 12 questions. It can be concluded that the questions are in the very good category
3. Questions on the variable completeness of disbursement files with a mean of 25, 11 out of 6 questions can be categorized as quite good
4. The dependent variable question is budget absorption with a mean value of 46.41 with 12 questions that can be categorized as good.

Validity Test

This validity test is carried out using the correlation between the score of each statement item and the total score of items in one variable. The calculated r value resulting from the Pearson Correlation in the bivariate correlation test will be compared with the r table with a significance value of $\alpha = 5\%$. If the calculated r is greater than the r table, then the statement item is said to be valid, and conversely if the calculated r is smaller than the r table, then the question item is said to be invalid. The sample (n) in this study was 44 with a significance level of 5% and with $df = n - 2$ ($df = 42$) the r table was 0.245.

If $r_{\text{count}} > r_{\text{table}}$, then the question variable is valid, conversely if $r_{\text{count}} < r_{\text{table}}$ then the question is invalid. The calculated R here is seen from each question, then the r table is 0.245 at the 5% significance level. Here all questions

R count is greater than r table so that all question variables in this study are declared valid.

Reliability Test

Table 2
Reliability Statistics Data

Reliability Statistics	
Cronbach's Alpha	N of Items
.946	42

If you look at the results of the Cronbach's alpha data above, you get a value of 0.946. If the Cronbach alpha reliability test results are more than 0.6 then this variable is declared valid. So the variable data in this research is declared reliable.

Table 3
Equation Model Analysis

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	10.753	8.418		1.277	.209
	Administrative equipment (X3)	.914	.485	.413	1.886	.067
	Human Resources (X2)	.199	.342	.167	.581	.565
	Planning (X1)	.050	.337	.040	.149	.882

a. Dependent Variabel: Budget Absorption

Based on the table above, the equation model can be analyzed as follows²⁸:

$$Y = 10.753 + 0,50X_1 + 0,199 X_2 + 0,914 X_3$$

Information:

X1: Planning

X2: Human resources

X3: completeness of disbursement administration

Y: Budget absorption

Table 4
R Test

Model Summary			
Model	R	R Square	Adjusted R Square
1	.589 ^a	.347	.298
a. Predictors: (Constant), Planning, Human Resources, Disbursement Administration			
b. Dependent Variable: Budget absorption			

From the R Test table display above, it is found that the Adjusted R Square is 29.8%. This identifies that the contribution of the variables budget planning,

²⁸ Mahfudhotin, M. (2022) STATISTIKA. Kediri, Indonesia: IAIN Kediri Press.

human resources and completeness of administrative files is 29.8%, while the other 70.2% is determined by other factors outside the model which are not calculated in this research.

Table 5
F Test

ANOVA ^a		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	432.564	3	144.188	7.085	.001 ^b
	Residual	814.072	40	20.352		
	Total	1246.636	43			

a. Dependent Variabel: Budget absorption
b. Predictors: (Constant), Planning, Human Resources, Disbursement Administration

From the R test table above, the test results obtained are $F = 7.085$ with a significance value of $P \text{ value} = 0.001$ which is smaller than $\alpha = 0.05$. So it can be concluded that the research model used is considered worthy of testing and the three variables are able to explain budget absorption at IAIN Kediri in 2022.

In answering the hypothesis, use the following F test formul^{29a}:

If $\text{Sig} > \text{Research Alpha}$, then Accept H_0 (Not Significant).

If $\text{Sig} < \text{Research Alpha}$, then Reject H_0 (Significant).

To answer the first hypothesis, it is necessary to look at the F test by comparing the Sig with the Alpha of the study. This research uses a research Alpha ratio of 0.05 (5%). The F test in this research is Sig vs Alpha Research: 0.01: 0.05.

Because $\text{Sig} < \text{Research Alpha}$ ($0.001 < 0.05$), it means Reject H_0 . In other words, all or at least one of the HR budget planning management variables and disbursement administration simultaneously have a significant effect on budget absorption.

Then to find the significance of the R test, use the following formula:

If $t \text{ count} < t \text{ table}$, then accept H_0 (not significant).

If $t \text{ count} > t \text{ table}$, then reject H_0 (Significant).

If you look at the R Test table, administrative completeness is at a significant 0.067, if you use the sig table 0.1 (10%), because $t \text{ count}$ is $0.067 > 0.1$ then administrative completeness has a significant effect on budget absorption. So reject H_0 and accept H_1 ³⁰.

Then if you look at the R test table, human resources (X_2) are .565. because $t \text{ count} < t \text{ table}$ then accept H_0 reject H_1 then human resources do not have a significant effect on budget disbursement.

Furthermore, Planning (X_1) is at sig .882, this is the same as human resources where $t \text{ count} < \text{from } t \text{ table}$ at sig 0.1 so accept H_0 reject H_1 , so planning has no significant effect on budget absorption.

With the existence of two variables that have no significant influence on IAIN Kediri, it is necessary to try to carry out partial calculations per variable.

²⁹ Mahfudhotin, M. (2023) 'Forecasting plafond dengan time series Pada Kredit Multiguna di Pt. bank Jatim Cabang Rsu dr. Soetomo Surabaya', Fraction: Jurnal Teori dan Terapan Matematika, 3(1), pp. 14–22. doi:10.33019/fraction.v3i1.37.

³⁰ Mahfudhotin, M. (2020) 'Analisa Pertumbuhan Tenaga kerja Dan Jaringan kantor Terhadap Perkembangan Aset Perbankan syariah', El-Qist: Journal of Islamic Economics and Business (JIEB), 9(1), pp. 1–15. doi:10.15642/elqist.2019.9.1.1-15

Hypothesis Test 1

Ho₁: budget planning management does not have a positive effect on the level of budget absorption

H₁₁: good planning management has a positive effect on the level of budget absorption.

To see the test of hypothesis 1, you need to see the following partial table results:

Table 6
Results of Partial Linear Regression Test for Planning on Budget Absorption

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	13.935	8.682		.116
	Total_X1	.632	.168	.501	.001

a. Dependent Variable: Budget absorption

If you look at the data above, you get a t count of 1,605, while the t table is 1,302, so T count > t table, thus rejecting Ho, accepting Hi, so that planning has a positive or significant effect on budget absorption, with a significance level of 0.001 and an alpha error rate of 0.10 or 10%.

Hypothesis Test 2

Ho₂: Administration of budget disbursement does not have a positive effect on the budget absorption target at IAIN Kediri.

H₁₂: The administration of budget disbursement has a positive effect on the budget absorption target at IAIN Kediri.

Table 7
Results of Partial Linear Regression Test for Human Resources on Budget Absorption

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	14.144	7.956		.083
	Total_X2	.635	.156	.532	.000

a. Dependent Variabel: Budget absorption

If you look at the data above, you get the t count of 1,778, while the t table is 1,302, so T count > t table, thus rejecting Ho, accepting Hi, so that human resource competency has a positive or significant effect on budget absorption, with a significance level of 0,000 and an alpha error rate. of 0.10 or 10%.

Hypothesis Test 3

Ho₃: Human resource competency does not have a positive effect on the budget absorption target at IAIN Kediri.

H₁₃: Human resource competency has a positive effect on the budget absorption target at IAIN Kediri.

Table 8
Results of Partial Linear Regression Test for Disbursement
Administration on Budget Absorption

Coefficients^a					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	14.335	7.038		2.037
	Total_X3	1.277	.279	.577	4.578

a. Dependent Variabel: Budget absorption

Looking at the data above, you get a t count of 2,037, while the t table is 1,302, so T count > t table, thus rejecting Ho, accepting Hi, so that the completeness of administrative files has a positive or significant effect on budget absorption, with a significance level of 0,000 and an alpha error rate of 0.10 or 10%.

It can be concluded that if calculated simultaneously, only the administrative completeness variable at IAIN Kediri has a positive effect on budget absorption, while the planning and human resources variables have little or no significant effect on budget absorption at IAIN Kediri. However, if calculated partially, each variable has a significant effect on budget absorption at IAIN Kediri.

Here, although planning and human resource variables are important elements in budget absorption, specifically for IAIN Kediri it turns out that only the administrative completeness variable has a positive influence, meaning that only administrative completeness is able to significantly influence budget absorption at IAIN Kediri. However, if calculated individually, each variable has an effect on budget absorption at IAIN Kediri.

Then, to see how much influence administrative completeness has on budget disbursement, if you look at the Adjusted R 2 test, it is 0.298, meaning that the contribution of planning to budget absorption is 29.8%, while 70.2% is influenced by other factors that were not studied. Even though this number of 29.8% is influential, the influence is not that big. Meanwhile, the larger influence, namely 70.2%, is influenced by other factors that have not been studied in this research variable.

For partial planning variables, the adjusted R is 0.251 so that the contribution of planning variables only influences 25.1%, while 74.9% is influenced by other factors. Even though it is small, only 25.1%, it turns out that planning factors also influence budget absorption at IAIN Kediri if calculated partially. Then for the partial human resource variable, the adjusted R is 0.283 so that the contribution of the human resource competency variable only influences 28.3%, while 71.7% is influenced by other factors. Even though it is small, only 28.3%, it turns out that resources also influence budget absorption at IAIN Kediri. Furthermore, for the partial administrative completeness variable, the adjusted R test is at 0.317, meaning that 31.7% of the administrative completeness variable influences budget absorption. Thus, 68.3 percent is influenced by other factors outside the variables studied.

It can be said that even though it is partially proven, the three variables have a positive effect on budget disbursement. Good planning has a positive and significant effect on budget absorption. Careful planning helps reduce obstacles in budget

execution. Then the high competency of HR plays an important role in ensuring effective budget absorption. Human resources who are skilled and understand budget procedures are able to optimize disbursement and use of the budget according to schedule. And finally, effective administration in budget disbursement has a direct effect on smooth absorption. Efficient procedures for budget disbursement help reduce bureaucratic obstacles that can delay budget use.

The results of this research strengthen the findings of previous research from Zakiyah³¹, Alimudi³², Ni Luh Putu Lestari Dewi, A.A.N.B. Dwirandra dan Made Gede Wirakusuma³³, Rahadi Nugrohoa dan Salman Alfarisib³⁴, Sulaeman, Hamzah, dan Priyanto³⁵, Ronald Einstein Renoat and David Samuel Latupeirissa³⁶,

B. Target of Budget Absorption Plan within the 2022 IAIN Kediri Working Unit

If the absorption target amount is in accordance with the year and is divided into quarters I-IV, then in fact the normal budget absorption target at IAIN Kediri is 100 divided into 4 so that the addition each quarter must reach 25%. So the first quarter should be 25%, the second quarter 50%, the third quarter should be 75% and the fourth quarter should be 100%.

However, in reality the data in 2022 disbursement does not reach the target in each quarter, which is:

Table 10
Disbursement of Budget at 2022

Year	Triwulan I	Triwulan II	Triwulan III	Triwulan IV
2022	17,31	36,48	66,12	95,13

So, the deviation in the first quarter was 7.69, in the second quarter it was 13.52, in the third quarter it was 8.88 and at the end of the fourth quarter the absorption was only up to 95.13, which means that 4.87% of the budget was not absorbed in 2022. So if you look at the third quarter that only 66.12 leading to

³¹ Zakiah Zakiah, "Analysis of Faktors Affecting The Absorption Of The Budget At The Ministry Of Religion Of South Sulawesi Province" (masters, Universitas Hasanuddin, 2022), https://doi.org/10.4/A042191019_tesis_04-02-2022.pdf.

³² Alimuddin. (2018). *Analysis of Budget Absorption in State Universities (PTN) dan Kopertis Makassar*. Universitas Hasanuddin.

³³ Ni Luh Putu Lestari Dewi, A. a. N. B. Dwirandra, and Made Gede Wirakusuma, "Organizational Commitment Capability Moderates the Influence of Budget Planning and HR Competence on Tabanan Regency Government Budget Absorption," *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 2017, 165384.

³⁴ Nugroho, "Factors that Influence Budget Absorption (Perception Study of Financial Education and Training Agencies)."

³⁵ Agung Sunarya Sulaeman, Andy Prasetiawan Hamzah, and Rame Priyanto, "Budget Absorption in the Ministry of Finance of the Republic of Indonesia and Influencing Factors," *Jurnal BPPK: Badan Pendidikan Dan Pelatihan Keuangan* 4 (2012): 18–37, <https://doi.org/10.48108/jurnalbppk.v4i0.57>.

³⁶ Renoat and Latupeirissa, "The Influence of Budget Planning, Administration and Human Resource Competency Variables on Budget Absorption."

the fourth quarter of 95.13, so there was a rapid increase of 29.01% of the budget absorbed in the period III to IV. This is more than the 25 percent normal addition each month so that there will indeed be fast disbursement at the end of 2022.

If linked to the regression data for planning variables, human resources and completeness of files on budget absorption, it was found that the partial influence was 25.1% on planning, 28.3% on human resources and 31.7% on completeness of disbursement files. Then 29.8% together has an influence on budget absorption at IAIN Kediri. In doing so, if we want to increase absorption which has a normal target in each quarter, you must improve the quality of planning, human resources and administrative files, each year more normally, because it is known that planning, human resources and administration only contribute 29.8% so that 70.2% must be increased from aspects of other factors that have not been examined in this research.

The low Adjusted R value of only 23.3% in planning, 28.3% in HR and 31.7% in completeness of files shows that there are many other variables that have a big contribution in influencing budget absorption but were not examined in this research. So it is also necessary to improve other factors that can also influence budget absorption at IAIN Kediri so that it can reduce the culture of accumulation of absorption at the end of the year.

So, to raise the absorption target so that it is appropriate and does not accumulate at the end of the year, it is necessary to have factors other than planning variables, human resources and administrative equipment to help accelerate budget absorption. Although these three variables have been partially proven to have a positive effect and influence budget absorption at IAIN Kediri. External factors that can be examined include organizational commitment, regulations, organizational culture, budget implementation and policy issues, performance and coordination with other agencies, and procurement strategies.

CONCLUSION

From the results of data findings at IAIN Kediri, the large number of human resources in managing APBN finances apparently still experience a culture of being lazy about absorbing budgets that pile up at the end of the year. The results of the research show that from 44 respondents from APBN management officials, starting from KPA (Budget User Authority), PPK (Commitment Making Official) to procurement officials using multiple linear regression calculations, it was found that together only disbursement administration had an effect on Budget absorption at IAIN Kediri in 2022 is 29.8%. That good planning and competent human resources apparently do not have a significant influence on budget disbursement at IAIN Kediri if calculated simultaneously at an alpha error level of 0.10 or 10%. That good planning and competent human resources apparently do not have a significant influence on budget disbursement at IAIN Kediri if calculated simultaneously. However, if calculated partially, it was found that each of the planning variables, HR competency and disbursement administration had a significant effect on budget absorption at IAIN Kediri even though it used a significance of 10%. Finally, it was found that planning contributed 25.1% of the influence, human resource competence 28.3% and completeness of disbursement files 31.7%. In doing so, these three variables, namely planning management, HR competency, and budget

disbursement administration partially have a significant effect on the level of budget absorption. Thus, improving the quality of planning management, developing HR competencies, and simplifying disbursement administration procedures are expected to increase the effectiveness of budget absorption.

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