

The influence of human resource competence and budget planning in Kediri City

Lucyana^{1*}, Djunaedi¹, Budi Rahayu¹

¹Faculty of Economics, Kadiri University, Indonesia

*Corresponding author E-mail: lucya.0327.@gmail.com

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ABSTRACT

Effective budget management and absorption are essential to improve the quality of public services and achieve development goals. When budget management is not optimal, it can hinder development and reduce public trust in the government. This study highlights the importance of human resource (HR) competence and mature budget planning in overcoming the problem of uneven budget absorption, such as in the Kediri City Regional Secretariat Work Unit. This study uses multiple linear regression to analyze the influence of HR, budget planning, internal policies, and external factors on budget absorption. The research sample involved 68 employees tasked with budget management. Data analysis includes descriptive and inferential statistical tests to test the relationship between independent variables (HR, budget planning, internal policies, and external factors) and the dependent variable (budget absorption). The results showed that all variable items were valid with a Pearson Correlation value of 0.4–0.789, greater than the R table of 0.248. The measurement reliability is good with a Cronbach's Alpha value > 0.7. Partial test shows that HR (t count = 9.589) and budget planning (t count = 9.003) have a significant effect on budget absorption (significance 0.000). Simultaneous test shows a joint effect (F count = 169.093, F table = 3.14, significance = 0.000). The coefficient of determination ($R^2 = 0.839$) shows that both independent variables explain 83.9% of the variation in budget absorption.

Keywords: Internal policies; Compensation; Budget management; Budget absorption; Budget planning

INTRODUCTION

Effective budget management and absorption is crucial in ensuring quality public services and achieving development goals. (Ramos et al., 2022; Wastuhana & Werdiningsih, 2021; Wau, Samalua W., 2021). 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. Efficient budget management plays an important role in encouraging infrastructure development, quality of public services, and good governance. (Darmawan & Cristiani, 2021; Prasetyo, 2015). Especially at the regional government level, such as in the Kediri City Regional Secretariat Work Unit, the imbalance in budget absorption that tends to accumulate at the end of the year indicates obstacles in planning and coordination. (Burke & Modarresi, 2001; Gándara, 2022; Ghulam & Mousa, 2019; Uxó et al., 2024). This has an impact on the uneven distribution of resources needed to achieve public welfare, which is the main focus of government services.

The last 2 years 2023 to 2024, the allocation of the central government budget based on function for two consecutive years, namely 2023 and 2024. This budget covers various sectors, ranging from public services, defense, order and security, to more specific sectors such as tourism

and culture, and social protection. The total budget in 2024 has increased compared to 2023, indicating a greater priority in various sectors, with social and economic protection being the sectors that receive the largest budget. Human resource competence and budget planning can affect budget absorption at the regional level, especially in the Kediri City Regional Secretariat Work Unit. Adequate HR competence and good budget planning are expected to support optimal budget implementation, so that more effective and efficient budget absorption can be achieved. Through this study, it is hoped that it can be analyzed how much influence these two factors have on budget use at the regional level, which in turn can improve performance in implementing central government programs that have been allocated to each sector.

Table 1. budget management at the regional government level, especially at the Kediri City Regional Secretariat Work Unit.

Object Types	Central Government Budget Table Based on Function (Billion Rupiah)	
	2023	2024
Public services	663,052.90	827,706.30
Defense	131,784.80	139,101.90
Order and security	175,701.60	192,802.70
Economy	630,514.00	644,178.30
Environment	13,132.30	14,128.10
Housing and public facilities	31,726.50	41,798.00
Health	97,621.20	97,429.30
Tourism and culture	3,559.70	3,396.30
Religion	11,168.70	11,762.80
Education	230,728.40	225,072.80
Social protection	241,035.20	270,151.00
Amount	2,230,025.10	2,467,527.50

(Source: BPS, 2024)

The dynamics of budget management at the regional government level, especially in the Kediri City Regional Secretariat Work Unit. One of the main challenges in budget management is ensuring the effectiveness and efficiency of budget absorption. Suboptimal budget absorption is often caused by two main factors, namely the quality of human resources (HR) and inadequate budget planning. The first variable, Human Resources (X1), includes the competence and qualifications of individuals involved in budget management. Related indicators, such as understanding basic budget concepts, ability to estimate costs, and motivation to achieve efficiency, are the main determinants in ensuring that the budget absorption process runs smoothly. Good HR competency not only contributes to a deep understanding of budget needs, but also to the identification of potential challenges that arise, as well as the ability to adapt to changes in policy or economic situations. The second variable, Budget Planning (X2), includes elements that direct the allocation of funds and resources efficiently. Setting realistic targets, monitoring budget

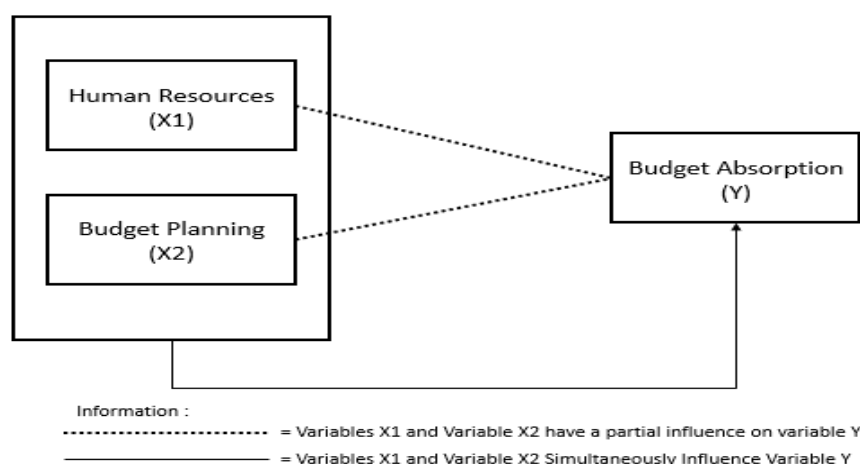
realization, and periodic evaluation of budget planning are very important in ensuring that the budget can be absorbed optimally. Without proper planning, budget allocations may not be in accordance with needs and priorities, thereby reducing the effectiveness of budget use. Meanwhile, the Budget Absorption variable (Y) is the final indicator of budget management itself. Effective budget absorption depends on various external and internal factors, including applicable policies, good governance, political and economic stability, and supporting technology. All of these factors play an important role in ensuring that budget allocations can be used optimally, so that regional development goals can be achieved. By connecting these variables, this study aims to identify how much influence HR competence and budget planning have on the effectiveness of budget absorption. The findings of this study will provide deeper insight into how to improve the quality of budget management at the local government level, which in turn can contribute to the efficiency of public budget use and the achievement of more optimal regional development goals.

This study provides an important contribution to the development of theories in the field of public financial management and budget management in the government sector, especially in the context of Human Resources (HR) and budget planning. Theories that have developed related to budget management often emphasize the importance of the involvement of competent HR and mature budget planning to achieve efficiency and effectiveness in budget absorption. However, in practice, many studies have not specifically examined the direct relationship between HR competence and budget planning to the final results of budget absorption at the local government level. This study provides a more comprehensive understanding of how the two interact and influence each other in increasing the efficiency of budget absorption. By developing and testing a model of the relationship between these variables, this study will enrich the literature on public budget management, especially in the regions. In addition, this study also contributes to a more integrated budget planning theory, by considering the aspect of HR competence as an element that influences the quality of budget planning and implementation. The results of this study can deepen the understanding of how human resources with the right qualifications and skills can support better budget planning, which ultimately contributes to more optimal budget absorption.

In practice, this study provides a very relevant contribution to budget management in the Kediri City Regional Secretariat Work Unit, as well as other local government agencies. The findings of this study can be used as a reference to improve the quality of human resources involved in budget management. Competency development through more targeted training on budget management, planning techniques, and budget evaluation and supervision can be a concrete step to increase the effectiveness of budget use at the regional level. In addition, the results of this study can also be the basis for developing better policies in budget planning in local government agencies. By understanding the importance of the involvement of competent human resources in

budget planning, local governments can be wiser in setting the required competency standards, as well as designing appropriate training and evaluation programs to improve the quality of budget performance. This study can also provide guidance for policy makers in designing a more transparent, accountable, and responsive budget governance system to changes that occur, be it changes in government policy, economic conditions, or political dynamics. Thus, this study has the potential to improve the budget absorption mechanism more efficiently and can optimize the use of public budgets in the regions.

Framework and Hypothesis



Picture1. Research Framework

Source : (Gergova & Warren, 2024; Ghulam & Mousa, 2019; Heaton et al., 2023; Jaquette et al., 2018; Thursday & Susan Abraham, 2024; Kantorowicz et al., 2024)

Hypothesis Framework:

H1: Human Resource Competence Has a Significant Influence on Budget Absorption

H2: Budget Planning Affects Budget Absorption

H3: Human Resources and Simultaneous Budget Planning Have a Significant Influence on Budget Absorption

RESEARCH METHODS

RESEARCH DESIGN

This research design uses a multiple linear regression model to analyze the relationship between independent variables and dependent variables. (Fuaddi & Pradana, 2024; Pradana et al., 2023). Multiple linear regression was chosen because this model allows testing the influence of several independent variables simultaneously on one dependent variable. In the context of this study, independent variables include factors that influence budget absorption, such as human resource competency qualifications, budget planning, internal policies, and other external

factors.(Pervez & Ali, 2024). While the dependent variable is the budget absorption itself. The advantages of using multiple linear regression include being able to identify the contribution of each independent variable separately, even though it is influenced by other variables. In addition, this model provides information on how much predictive power the independent variable has on the dependent variable, and allows researchers to control confounding variables, which cannot be done with univariate analysis.(Brayson, Elsera Siemin Ciamas, 2016; Liviana et al., 2024). Thus, multiple linear regression can provide more comprehensive and valid insights into the relationships between the variables studied.

Population and Sample

The population in this study were all employees working in the Kediri City Regional Secretariat Work Unit. The sample taken in this study consisted of human resources in the agency, selected using the purposive sampling method. The purposive method was chosen because it would only select respondents who met certain criteria that were relevant to the research objectives. The sample criteria were employees who had experience in budget management, who were directly involved in budget planning and absorption, and who had positions related to the process. Based on these criteria, the selected sample amounted to 68 respondents.

Operational Variables

Table 2. Operational Variables

No.	Research Variables	Research Variable Indicators	Reference Source
1	Human Resources (X1)	a) My qualifications and competencies are relevant in the field of budget management. b) I have a sufficient understanding of the basic concepts, methods, and tools used in budget absorption. c) I can apply knowledge to identify budget needs accurately. d) I am able to estimate the exact costs in the budget absorption process. e) My experience in budget management helps me recognize patterns or challenges that arise in budget absorption. f) I have the ability to identify relevant performance indicators for budget absorption. g) My motivation in achieving efficiency and effectiveness in budget use has an impact on my work. h) Leadership within the team provides clear direction and supports motivation for optimal budget absorption. i) My communication skills are effective in collaborating with stakeholders to achieve budget absorption goals.	(Karomi et al., 2024; Mastuti, 2017; Puspitawati et al., 2022; Sulistyaningrum, 2024)
2	Budget	a) Budget planning can influence the allocation of	(Abidin, 2015;

	Planning (X2)	<p>funds according to the priorities and needs of the organization.</p> <ul style="list-style-type: none"> b) Good budget planning helps allocate resources appropriately to support optimal budget absorption. c) Setting targets and standards in budget planning provides clear direction for the budget management team. d) Organizations can set realistic and achievable budget absorption targets through effective planning. e) With careful budget planning, organizations can motivate teams to work optimally in managing funds. f) Budget planning helps organizations measure budget absorption in a more targeted and effective manner. g) Supervision of the realization of budget absorption is carried out periodically in accordance with the established budget plan. h) Evaluation of budget planning allows the organization to make necessary improvements and adjustments. i) Budget planning helps organizations identify and manage risks that may impact budget absorption. 	Djunaedi et al., 2023; Laely, Lidiawan, et al., 2024; Laely & Lidiawan, 2024; Lidiawan et al., 2023; Patiran & Bonsapia, 2021; Rahmawati et al., 2021; Sanjaya, 2006)
3	Budget Absorption (Y)	<ul style="list-style-type: none"> a) The Regional Secretariat's policies and guidelines influence overall budget implementation. b) Strong governance and internal controls ensure budget accountability. c) The availability of facilities and means supports the implementation of efficient budget absorption. d) Technological changes increase the efficiency and accuracy of budget management. e) Visionary leadership and organizational commitment strengthen efforts to optimally absorb the budget. f) Changes in government policy provide clear direction for effective budget management. g) A stable economic environment supports optimal use of the budget. h) Stable political conditions facilitate effective budget management. i) Political and legal instability hampers effective budget absorption. 	(Boni & Scheitza, 2025; Laely et al., 2023; Lidiawan et al., 2023; Lidiawan & Laely, 2024; Rahmawati et al., 2021; Zeng et al., 2023)

(Source: Author, 2023)

Observation and Interview

The offline observation and interview procedures for this study began with the preparation of a questionnaire that had been adjusted to a scale of 1-4 (STS, TS, S, SS) to measure respondents'

assessments of various statements related to budget management. The researcher then visited the Kediri City Regional Secretariat Work Unit and conducted observations of working conditions and facilities that support budget implementation.(Edyana, 2008). Next, interviews were conducted with workers involved in the process, asking about each item of the questionnaire statement and asking them to provide an assessment based on their experience. This interview process ensures that the data obtained is relevant and accurate, and provides an in-depth understanding of the dynamics of budget management at the location.

Research Tools

This study used a questionnaire to collect primary data from respondents, with questions measuring the research variables. The collected data were entered into Microsoft Excel for initial recapitulation and calculation of descriptive statistics, such as frequency and percentage. Excel helped organize the data neatly for further analysis. IBM SPSS v25 was used for more in-depth statistical analysis, such as validity test (correlation), reliability test (Cronbach's Alpha), F and T tests for simultaneous and individual effects, and coefficient of determination (R^2) to measure how well the independent variables explain the variation in the dependent variable, providing accurate and reliable results.(Field, 2013; Gray & Kinnear, 2012).

Research Procedures

The data analysis technique used aims to test the validity and reliability of the questionnaire instrument and the influence between variables in the study. The validity test measures the significant relationship between questions and the variables studied using product moment correlation. The reliability test tests the consistency of the instrument by calculating the Cronbach alpha coefficient. Hypothesis testing uses the F Test to test the simultaneous influence between independent variables on the dependent, and the T Test for individual influences. The coefficient of determination (R^2) measures how much the independent variable explains the variation in the dependent variable. All tests are conducted using SPSS to obtain objective results and can be tested for significance.

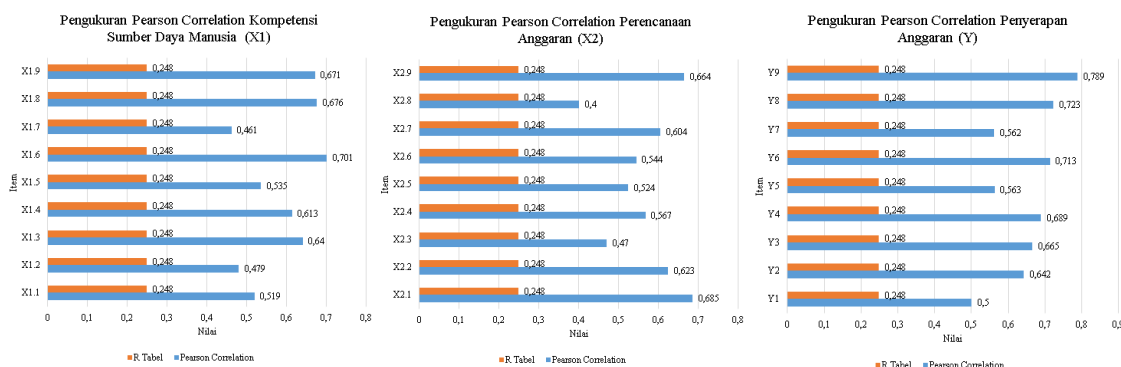
RESULTS AND DISCUSSION

RESULTS

1. Multiple Linear Regression Model Measurement Test

Validity measurement test using the Pearson Correlation method R table used is 0.238 with a total number of respondents of 68. By using the formula for degrees of freedom (df) in the validity test, the number of valid respondents is 66, after subtracting 2 as a reduction factor in this calculation. Therefore, 61 respondents were used in further analysis, and all items in the Budget Planning (X2) and Budget Absorption (Y) variables have Pearson Correlation values greater than

0.248, so they can be categorized as valid. All items in the Human Resources (X1) variable have Pearson Correlation values greater than R table (0.248). Thus, all items, namely X1.1 to X1.9, are declared valid. This shows that each item is able to represent the variable well and can be used in further analysis. all items in the Budget Planning (X2) and Budget Absorption (Y) variables have Pearson Correlation values greater than R table (0.248). In variable X2, items X2.1 to X2.9 show correlation values ranging from 0.4 to 0.685, so they are declared valid. Likewise, in variable Y, items Y1 to Y9 have correlation values ranging from 0.5 to 0.789, indicating high validity. This indicates that all items from both variables are significantly able to represent their respective variables and are worthy of use in further analysis.



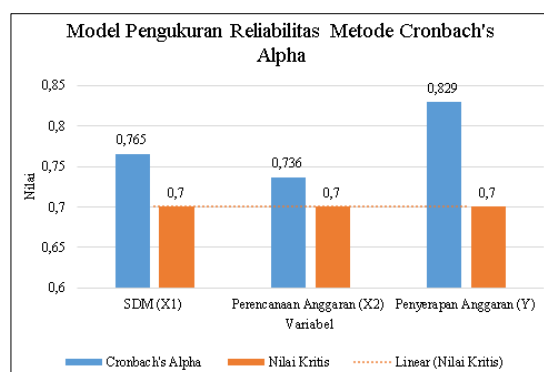
(a) Pearson Correlation of Human Resource Competence (X1)

(b) Pearson Correlation Budget Planning (X2)

(c) Pearson Correlation Budget Absorption (Y)

Picture 2. Pearson Correlation Model Measurement Model

Reliability studies using the Cronbach's Alpha method show that all variables in the study, namely Human Resources (X1), Budget Planning (X2), and Budget Absorption (Y), have a Cronbach's Alpha value greater than 0.7. This value is higher than the critical value of 0.7, which indicates that all variables are reliable or consistent in measuring the intended construct. This means that the instruments used in this study can be trusted to produce consistent and accountable data.



Picture3. Reliability Measurement Model Cronbach's Alpha Method

2. Hypothesis Test (Partial Test)

Human Resource Study (X1) and Budget Planning (X2) have a significant influence on Budget Absorption (Y). Based on the analysis, the t-value for HR (X1) is 9.589, and for Budget Planning (X2) is 9.003, both are greater than the t table of 1.997 with a significance value of 0.000. This indicates that the alternative hypothesis (H1 and H2) is accepted. This means that both HR and Budget Planning make a real contribution to increasing budget absorption. These results underline the importance of effective HR management and budget planning to achieve optimal budget efficiency.

Table 3. Partial Test

<i>The Influence of Variable (X → Y)</i>	<i>T Count</i>	<i>T Table</i>	<i>Sig.</i>	<i>Decision</i>
HR (X1) → Budget Absorption (Y)	9,589	1.9934	0,000	H1 accepted
Budget Planning (X2) → Budget Absorption (Y)	9,003	1.9934	0,000	H2 accepted

(Source: data processing, 2023)

3. Hypothesis Testing (Simultaneous Testing)

Human Resource Study (X1) and Budget Planning (X2) together have a significant effect on Budget Absorption (Y). The calculated F value of 169.093 is much greater than the F table of 3.14 with a significance level of 0.000. This indicates that the alternative hypothesis (H3) is accepted, indicating that the combination of the two independent variables has a significant contribution to the dependent variable. In other words, optimal HR management and good budget planning play an important role in increasing budget absorption. This finding underlines the relevance of both factors in supporting organizational budget efficiency.

Table 4. Simultaneous Test

Dependent Variable	F count	F table	Sig	Information
HR (X1) and Budget Planning (X2) → Budget Absorption (Y)	169,093	3.14	0,000	H3 accepted

(Source: data processing, 2023)

4. Coefficient of Determination (R- Square)

This study shows a strong and significant relationship between Human Resources (X1) and Budget Planning (X2) to Budget Absorption (Y). The correlation coefficient (R) of 0.816 reflects a close relationship, while the R square of 0.839 indicates that 83.9% of the variation in budget absorption is explained by the two variables. The Adjusted R square value of 0.834 strengthens the validity of the model, with the Standard Error of the Estimate of 1.84 indicating good accuracy. Human Resources and Budget Planning significantly support the efficiency and effectiveness of budget absorption.

Table 5. Coefficient of Determination

<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
0.816	0.839	0.834	1,845

(Source: data processing, 2023)

DISCUSSION

1. The Influence of Human Resources on Budget Absorption

Human resource studies have a significant influence on budget absorption, as evidenced by the valuet count = 9.589 > t table = 1.997, so the null hypothesis (H0) is rejected and the first hypothesis (H1) is accepted. This indicates that the quality, competence, and good management of human resources are important keys in supporting the effectiveness and efficiency of budget absorption.(Mastuti, 2017; Patiran & Bonsapia, 2021; Wandari et al., 2021). Highly qualified human resources with adequate competence are able to manage the budget optimally through proper planning, efficient resource allocation, and strategic decision making.(Spencer & Spencer, 2012). In addition, relevant experience and expertise enable HR to recognize challenges, develop adaptive strategies, and monitor and evaluate budget realization on an ongoing basis.(Bassett-Jones, 2023; Laely, Lidiawawan, et al., 2024). Strong motivation and effective leadership also play a big role in encouraging HR dedication to achieve optimal results.(Alfian Pradana et al., 2020; Robbins & Judge, 2022; Wilkinson et al., 2019). Communication skills and teamwork skills also facilitate coordination between related parties, strengthen synergy, and overcome obstacles that arise in budget management. Although there are differences in the results of other studies that show the negative influence of HR on budget absorption(Robbins & Judge, 2022). Therefore, good HR management remains a crucial factor in ensuring effective and efficient budget utilization, as well as achieving overall organizational goals.

2. The Influence of Budget Planning on Budget Absorption

Studiesbudget planning has a significant influence on budget absorption, as indicated by t count = 9.003 > t table = 1.997, so that H0 (null hypothesis) is rejected and H2 (hypothesis two) is accepted. This confirms that good budget planning can increase efficiency, effectiveness, and success of budget absorption through various important mechanisms.(Evayani et al., 2022; Furqana & Handayani, 2022; Mantiri et al., 2021; Sulistyowati et al., 2022; Wandari et al., 2021). As a director and regulator of fund allocation, budget planning ensures efficient use of resources in accordance with organizational priorities.(Mantiri et al., 2021). In addition, by setting clear targets and standards, organizations can direct teams to work optimally and provide direction in managing funds.(Patiran & Bonsapia, 2021). Budget planning also allows for ongoing monitoring and evaluation, so that potential problems can be identified and addressed proactively.(Lidiawan, 2024). On the other hand, this process also helps in risk management by identifying potential

challenges and providing appropriate mitigation strategies.(Dewi et al., 2017; Laely, Lidiawawan, et al., 2024). Although there are studies that show different results regarding the effects of budget planning, these variations are more likely due to differences in organizational context, methodology, or conceptual framework used.(Angga Rizka Lidiawan et al., 2024; Syafri & Alwi, 2014). Thus, budget planning remains an essential element to ensure effective and efficient use of funds, while supporting the achievement of organizational goals optimally.(Laely, Lidiawan, et al., 2024; Lidiawan & Laely, 2024).

3. The Influence of Human Resources and Budget Planning on Budget Absorption

This study proves that Human Resources (X1) and Budget Planning (X2) together have a significant effect on Budget Absorption (Y), with F count of 169.093 > F table 3.14 and significance of 0.000. This indicates the importance of both variables in increasing the efficiency of organizational budget absorption. In addition, the determination coefficient of 83.9% indicates that the human resources and budget planning variables 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 a transparent and accountable system in supporting budget absorption.(Dessler, 2020; Laely, Lidiawan, et al., 2024; Laely & Lidiawan, 2024). In addition, strong governance, internal controls, and consistent audits provide protection against potential irregularities.(Istiyono & Laely, 2024a, 2024b; Tjahyanti & Chairunnisa, 2020). Other factors, such as the availability of facilities, technological changes, organizational leadership, government policies, economic conditions, and political and legal stability, also influence budget effectiveness.(Lestari & Yuliani, 2022). The integrated role of information technology, visionary leadership, and adaptation to economic and regulatory changes highlight 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 use of technology can increase efficiency and accuracy in budget absorption, encouraging the achievement of regional development goals.

CONCLUSION

This study found that Human Resources (HR) and Budget Planning have a significant influence on Budget Absorption. This can be seen from the calculated t value which is much greater than the t table, as well as a very low level of significance (0.000), which indicates that both variables make a real contribution to the efficiency of budget absorption. In addition, the simultaneous test shows that the combination of the two variables also has a significant effect, with the calculated F much greater than the F table. The coefficient of determination reaching 83.9%

confirms that HR and Budget Planning can explain most of the variation in budget absorption. The main contribution of this finding is the emphasis on the importance of quality HR management and mature budget planning in increasing the effectiveness of budget use. Competent HR and well-structured budget planning allow for more efficient resource allocation and more optimal budget management. The implications of this study indicate that in order to achieve optimal development goals, it is important for government organizations, especially in the Kediri City Regional Secretariat, to focus on improving the quality of HR and better budget planning. In addition, external factors such as internal policies, political stability, and the use of technology also play an important role in supporting the efficiency of budget absorption. Therefore, policies that support good governance, transparency, and strict supervision need to be implemented so that budget absorption can be more effective and accurate.

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