

THE EFFECT OF BUDGET MANAGEMENT AND HUMAN RESOURCE QUALITY ON BUDGET ABSORPTION THROUGH ORGANIZATIONAL COMMITMENT AS A MODERATOR : A CASE STUDY AT THE REGIONAL OFFICE OF THE NATIONAL LAND AGENCY IN EAST NUSA TENGGARA PROVINCE, INDONESIA

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Abstract

This study analyzes the effect of Budget Management and Human Resource Quality on Budget Absorption through Organizational Commitment as a moderating variable in 23 Work Units within the East Nusa Tenggara Provincial Office of the National Land Agency. This study involved 230 respondents who were directly involved in the budget management process. Data analysis was performed using the Partial Least Squares (PLS) based Structural Equation Modeling (SEM) method. The results showed that budget planning, budget implementation, and budget revision had a positive and significant effect on budget absorption, while HR quality had a significant but negative effect on budget absorption. These findings reveal that respondents with higher education levels tend to have greater risk awareness and are therefore more cautious in realizing the budget. In addition, the respondents' competencies, which are not linear with the tasks performed, are considered to hinder the effectiveness of budget absorption. However, the SEM-PLS analysis emphasizes that the magnitude of the influence is determined by the path coefficient value, not by the positive or negative influence. Meanwhile, organizational commitment was not proven to moderate the relationship between budget planning, budget implementation, budget revision, and human resource quality on budget absorption, as evidenced by all insignificant moderation p-values. Overall, the results of the study confirm that budget planning, budget implementation, budget revision, and HR quality play an important role in increasing budget absorption. Therefore, optimization of budget management needs to be accompanied by strengthening HR capacity so that budget absorption performance can be achieved optimally.

Keywords: *budget management, human resource quality, budget absorption, organizational commitment, SEM-PLS.*

INTRODUCTION

The budget is an instrument of accountability, management, and economic policy that illustrates the government's commitment to providing efficient and effective public services (Liu 2011). The budget is not only a tool for resource allocation but also a means of controlling the performance of government organizations (Eton et al. 2020). Budget absorption simply refers to the realization or use of funds that have been allocated in the budget for a certain period of time (Steiss & Nwagwu 2001). Optimal budget absorption must be accompanied by good budget planning (Safriansah et al. 2021), whereby good budget planning enables the setting of realistic targets, mapping of real needs, and minimization of potential revisions in the middle of the fiscal year.

Budget planning basically has a direct influence on the effectiveness of budget implementation in public sector organizations (Bili et al. 2023). Effective budget implementation is reflected in the organization's ability to carry out activities according to schedule and avoid accumulation of realizations at the end of the fiscal year (Priadmadhi et al. 2022). On the other hand, budget revisions, which serve as a mechanism for adjusting to changing needs, can actually hinder the implementation of activities if they are carried out repeatedly (Wadi et al. 2017). Budget revisions are often an indicator of weak initial planning, which can lead to delays in absorption if the revision process is not managed properly. In addition to these technical factors, the quality of human resources (HR) also plays a significant role in the success of budget management. Competent HR is able to understand budget regulations,

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prepare accurate plans, and carry out activities in accordance with regulations. The quality of HR in government agencies is a major determinant of the successful implementation of policies and programs (Hakim et al. 2022). Meanwhile, organizational commitment can be one of the factors that influence the relationship between budget planning, budget implementation, budget revisions, and HR quality on budget absorption (Megan et al. 2024). Low budget absorption rates in Indonesia occur almost every year, both at the ministry and agency levels. In addition to low budget absorption, another problem in budget management is that budget absorption tends to be low at the beginning of the year and accumulate at the end of the year, resulting in uneven budget absorption (Harnovinsah et al. 2020). One of the problems that often arises in public services, particularly land services in the East Nusa Tenggara Province National Land Agency, is the low budget realization in the Work Units within the East Nusa Tenggara Province National Land Agency Regional Office. Delays in budget absorption in the Work Units within the East Nusa Tenggara Provincial Office of the National Land Agency are a recurring problem every year. Budget absorption in the first quarter is known to be very low but increases significantly in the second quarter, especially in the fourth quarter at the end of the fiscal year. This has an impact on the slow realization of programs and activities in 23 Work Units within the Regional Office of the National Land Agency of East Nusa Tenggara Province.

Based on the actual achievements during 2023-2024 from 23 Work Units within the East Nusa Tenggara Provincial Office of the National Land Agency in 2023, it is known that in the first quarter, personnel expenditure reached 18.05%, goods expenditure 8.65%, and capital expenditure 3.37%. In the second quarter, personnel expenditure was recorded at 48.79%, goods expenditure at 28.56%, and capital expenditure at 12.11%. Meanwhile, in the third quarter, personnel expenditure was 72.28%, goods expenditure 57.68%, and capital expenditure 27.13%. then in the fourth quarter, personnel expenditure was 99.08%, goods expenditure was 98.10%, and capital expenditure was 99.62% with an average deviation in Quarters I-III of minus above 8%, and improved or increased in Quarter IV. Meanwhile, in 2024, the first to fourth quarters were recorded as follows: in the first quarter, personnel expenditure was 21.13%, goods expenditure was 6.14%, and capital expenditure was 0.90%. In the second quarter, personnel expenditure was 50.73%, goods expenditure was 24.01%, and capital expenditure was 4.64%. Meanwhile, in the third quarter, personnel expenditure was 76%, goods expenditure was 51.74%, and capital expenditure was 7.88%. In the fourth quarter, personnel expenditure was recorded at 99.87%, goods expenditure at 96.99%, and capital expenditure at 90.23%, with an average deviation in Quarters I-III of minus above 5%, and an improvement or increase in Quarter IV. This data shows consistent problems that are assumed to refer to the quality of budget planning, budget implementation, budget revisions, and the quality of human resources in relation to inefficient budget absorption patterns. Failure to effectively absorb the budget means delays in land services and potentially hinders the pace of development.

LITERATURE REVIEW

Previous studies have clearly identified budget planning, budget implementation, budget revision, and human resource quality as strategic variables that have logical and empirical relationships with budget absorption. Although some studies have not explicitly tested the relationship between variables, such as the direct effect of planning on budget implementation or the interaction between human resource quality and budget revision, the available conceptual evidence shows that weaknesses in one stage of the budget cycle will have an impact on the next stage. Thus, this study is relevant not only to examine the partial influence of each variable on budget absorption, but also to provide a comprehensive understanding of how these four variables work simultaneously in influencing the level of budget absorption (Batini et al. 2014; Belisca et al. 2023; Bjorvatn & Wald 2018; Khoo et al. 2024).

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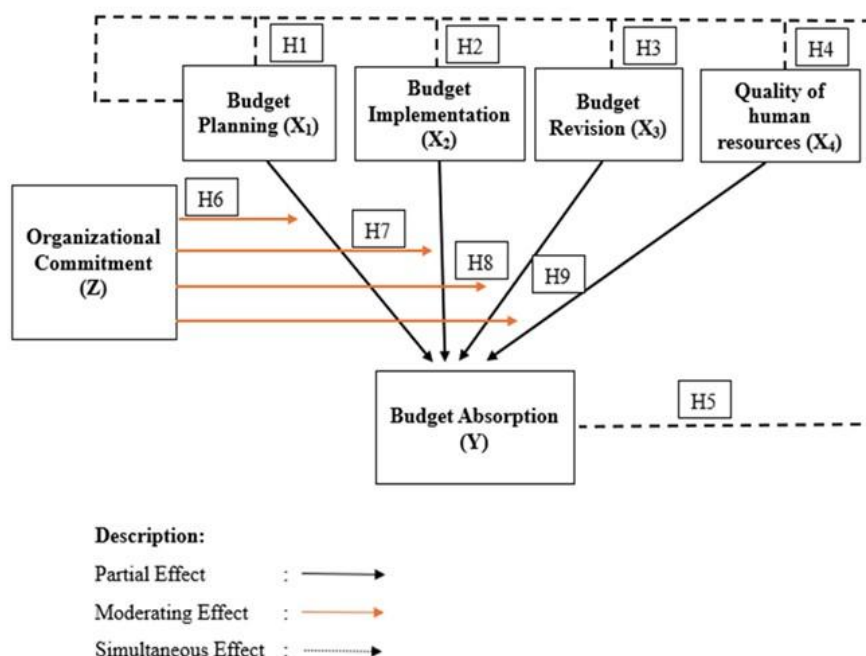


Fig. 1 Conceptual framework and hypothesis framework for budget management and human resource quality in relation to budget absorption

Planning is the most important process of all management functions because without planning, other functions such as organizing, directing, and controlling cannot run (Prasad et al. 2023). The availability of adequate information is needed so that budget planning can describe the condition of the organization objectively. Conversely, incomplete or biased information can lead to estimation errors and inaccuracies in determining budget allocations (Garrison et al. 2010). In addition, the commitment of leaders and competent human resources also influences the success of the planning process. This is because the commitment of leaders and competent human resources enables them to analyze needs, predict costs rationally, develop programs based on a performance-based approach, and produce more consistent and focused budget planning (Khoo et al. 2024; Ocktavianto et al. 2017).

Budget implementation is an activity or effort carried out to realize all plans and policies that have been formulated and established (Liwaul et al. 2017). Budget implementation is influenced by the completeness, clarity, and accuracy of the administrative procedures for implementation (Liu 2024), the implementation of which is greatly influenced by the competence of human resources in understanding regulations, technical procedures, and the ability to plan activities, manage finances, and supervise (Haque et al. 2021). Inadequate infrastructure is also known to slow down the implementation process, especially in the stages of financial administration, reporting, and procurement of goods/services (Wang & Nguyen 2017). In addition, economic instability or external disturbances can hamper the realization of physical and non-physical activities, thereby affecting the overall budget implementation pattern (Hepworth 2023).

Budget revisions are carried out to ensure that the budget is implemented in accordance with the operational needs of the organization and is able to accommodate changes in program implementation that cannot be predicted at the initial planning stage (Anessi-Pessina et al. 2012). The accuracy of initial budget planning is known to greatly influence the level of budget revisions, whereby the lower the quality of budget planning, the higher the possibility of large budget revisions (Popesko et al. 2016). In addition, it is known that low-quality human resources will result in inefficient and unfocused revision patterns, leading to weak budget preparedness (Bili et al. 2023). Work units with strong internal control systems tend to make budget revisions in a more measured manner and only when absolutely necessary. Conversely, weak supervision can lead to repeated, unsystematic revisions that risk causing budget inefficiency (Dokulil et al. 2022). Human resource quality is a condition that describes the level of professionalism of an employee as reflected in their competence, work experience, and ability to manage responsibilities (Prasetio et al. 2023). The level and pattern of human resource quality do not appear automatically but are formed through an accumulation process influenced by education, training, experience, and work environment (Lufitasari et al. 2020). In the context of government, human resource quality is influenced by the

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personnel management system, organizational governance, and the government's commitment to individual development (Noviaristanti & Boon 2022). Organizational commitment is a psychological condition that describes the relationship between individuals and their organization and forms the basis for individuals' decisions to remain as members of the organization (Jung & Moon 2024; Meyer & Allen 1991). Individuals with higher levels of commitment tend to comply with work procedures, accelerate task completion, and minimize delays that impact budget absorption (Herrera & Heras-Rosas 2021). Other studies have also found that organizational commitment significantly improves the efficiency and effectiveness of the budgeting process in government (Liu 2011). Budget absorption describes the level of expenditure realization compared to the predetermined budget amount, resulting in the effectiveness of program and activity implementation (Purba & Sari 2022). The budget absorption process is not only administrative in nature, but also involves a series of managerial activities that include planning, implementation, control, and reporting on budget realization. Budget absorption can be measured through the percentage of final year realization, proportionality of absorption over time, and correlation with performance (Liu 2024; Supriyadi et al. 2024).

METHOD

3.1 Types of Research

This study uses a quantitative approach that aims to explain the relationship between variables. Quantitative research is oriented towards testing theories through the collection of numerical data so that the results of the study can be generalized to a wider population (Tannady et al. 2024). This research was conducted at the East Nusa Tenggara Provincial Office of the National Land Agency, located at Jalan Frans Seda No. 70, Kupang City, and 23 (twenty-three) Land Offices (Work Units) under the coordination of the East Nusa Tenggara Provincial Office of the National Land Agency. This research was conducted over a period of six months, starting from July to December 2025. The population of this study was all employees directly involved in the budget cycle in all offices of the East Nusa Tenggara Provincial National Land Agency. Specifically, this population included 23 work units in the East Nusa Tenggara Province. The sample in this study was determined by considering a clearly defined and accessible population, so that the ideal approach used was total sampling, in which all members of the population were made respondents. This technique was chosen because the research population directly involved in budget management within the East Nusa Tenggara Provincial Office of the National Land Agency was relatively small enough to be studied in its entirety.

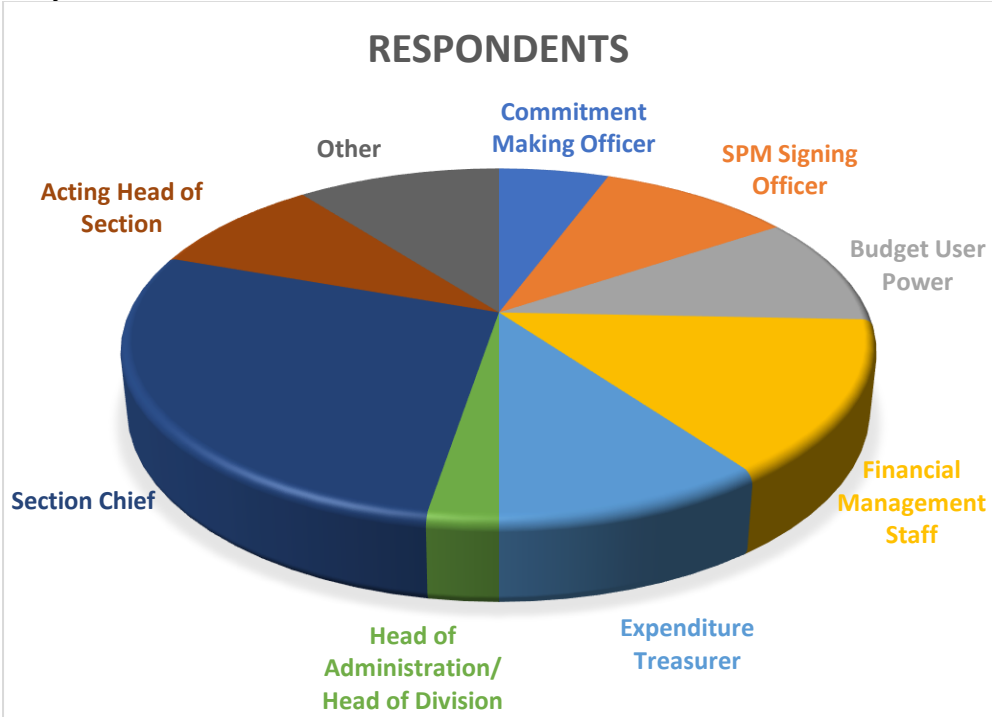


Diagram 1. Classification of respondents based on position, showing the variation of respondents in this study

The total number of respondents in this study was 230, coming from various structural and functional positions and directly involved in the budget management process. Most respondents held the position of Section

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Chief, namely 64 respondents (27.83%), followed by Financial Management Staff with 33 respondents (14.35%). The positions of SPM Signing Officer, Budget User Power, and Expenditure Treasurer were each represented by 23 respondents (10.00%). In addition, there were 21 respondents (9.13%) who were Acting Heads of Section, 13 respondents (5.65%) who were Commitment Making Officers, and 6 respondents (2.61%) who were Heads of Administration/Heads of Division. Respondents from the other positions category numbered 24 people (10.43%). The distribution of respondents based on position shows that the research sample is representative for analyzing the phenomenon of budget management in organizations.

This study uses primary data obtained directly through questionnaires distributed to respondents (officials/budget management staff at the NTT Regional Office of the National Land Agency). This primary data consists of respondents' perceptions or assessments of budget planning practices (X1), budget implementation (X2), budget revisions (X3), human resource quality (X4), organizational commitment (Z) and budget absorption (Y) as moderating variables in their respective work units. The questionnaire was used to collect primary data on these variables, which contained a series of closed statements that measured the indicators of these variables using a Likert scale (scale of 1 to 5 from "Strongly Disagree" to "Strongly Agree"). The questionnaire was then distributed to all respondents who were included in the research sample.

3.2 Instrument Quality Test

In this study, the researcher used a questionnaire as a primary data collection instrument, so the quality of the data obtained was highly dependent on the quality of the instrument itself. Before the questionnaire was distributed to all research respondents, the researcher had to conduct two basic tests to ensure that the measuring instrument was suitable for use, namely validity and reliability tests. These two tests are crucial stages that cannot be bypassed to ensure that the conclusions drawn from this study are based on accurate data that is scientifically accountable (Ghazali 2016; Taherdoost 2016).

3.2.1 Validity Test

Validity is the most basic test in the development of measuring instruments, with the aim of ensuring the accuracy of questionnaires in measuring the concepts being measured (Dzin & Lay 2021). In this study, the researcher used Pearson Product Moment Correlation to test whether each item in the questionnaire was valid or capable of measuring the targeted variable constructs (Budget Planning, Budget Implementation, Budget Revision, Human Resource Quality, Organizational Commitment, and Budget Absorption). Each question in the questionnaire was declared valid if it met the criteria set out in the statistical research methodology. This was the case if the calculated correlation coefficient $r > r\text{-table}$ or if the p-value generated by the statistical software < 0.05 . Conversely, if these criteria were not met, the question item was declared invalid (Collingridge & Collingridge 2025).

The r-table value serves as a threshold or minimum value that must be achieved for a correlation to be considered statistically significant. To find the r-table value, researchers must calculate the degree of freedom (df) using the following formula:

$$df = n - 2$$

By entering the sample size ($n=31$) into the formula, we obtain

$$df = 31 - 2; df = 29$$

Next, using the Product Moment r value distribution table at a significance level (α) of 0.05 for a two-tailed test and degrees of freedom (df) of 29, the r-table value obtained is 0.355 (Ar et al. 2024; Syafiqah et al. 2022).

Tabel 1. Instrument Validity Testing to ensure the accuracy of the questionnaire in measuring concepts

Research Variables	Dimension	Indicator	Correlation Coefficient	Description
Budget Planning (X1)	Clarity of Budget Objectives	X1.1.1	0.626	Valid
		X1.1.2	0.632	Valid
	Participation in Compilation	X1.2.1	0.713	Valid
		X1.2.2	0.606	Valid
		X1.2.3	0.700	Valid
	Budget Realism	X1.3.1	0.781	Valid
		X1.3.2	0.758	Valid
		X1.3.3	0.869	Valid
	Punctuality	X1.4.1	0.629	Valid
Budget Implementation (X2)	Compliance with Procedures	X2.1.1	0.633	Valid
		X2.1.2	0.435	Valid
		X2.1.3	0.633	Valid
	Flexibility of Implementation	X2.2.1	0.492	Valid
	Monitoring System	X2.3.1	0.699	Valid
		X2.3.2	0.747	Valid
		X2.3.3	0.565	Valid
	Implementing Competency	X2.4.1	0.650	Valid
		X2.4.2	0.608	Valid
Budget Revision (X3)	Revision Procedure	X3.1.1	0.574	Valid
		X3.1.2	0.713	Valid
	Revision Timeliness	X3.2.2	0.669	Valid
	Justification for Revision	X3.3.1	0.787	Valid
	Effectiveness of Revision	X3.4.1	0.765	Valid
		X3.4.2	0.726	Valid
Quality of Human Resources (X4)	Technical Competence	X4.1.1	0.826	Valid
		X4.1.2	0.666	Valid
		X4.1.3	0.673	Valid
	Education and Training	X4.2.1	0.738	Valid
		X4.2.2	0.779	Valid
		X4.2.3	0.873	Valid
	Experience	X4.3.1	0.588	Valid
		X4.3.2	0.696	Valid
	Professionalism and Integrity	X4.4.1	0.800	Valid
		X4.4.2	0.666	Valid
Organizational Commitment (Z)	Leadership Support	Z1.1	0.910	Valid
	Collective Responsibility	Z2.1	0.868	Valid
		Z2.2	0.597	Valid
	Goal Orientation	Z3.1	0.644	Valid
		Z3.2	0.877	Valid
Budget Absorption (Y)	Target Achievement Level	Y1.1	0.410	Valid
		Y1.2	0.609	Valid
		Y1.3	0.707	Valid
	Efficiency of Use	Y2.1	0.712	Valid
		Y2.2	0.598	Valid
	Compliance with Planning	Y3.1	0.528	Valid

The correlation coefficient values for each question indicator for all research variables show an average correlation table value > 0.355. Thus, all indicators are declared valid or capable of measuring these research variables.

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3.2.2 Reliability Test

Reliability refers to the degree of dependability or consistency of a measuring instrument. A questionnaire is said to be reliable if it is able to provide relatively stable and consistent measurement results even when used at different times or by different respondents with similar characteristics (Thang & Thanh 2023). The most commonly used method for measuring internal consistency reliability is Cronbach's Alpha. The Alpha coefficient statistically measures the extent to which each indicator is interrelated or homogeneous. A research variable is considered reliable if the Cronbach's Alpha coefficient value meets generally accepted standards. The criterion used is that a Cronbach's Alpha value > 0.70 indicates good reliability (Gardberg et al. 2017).

Tabel 2. Instrument Reliability Testing to ensure the accuracy of the questionnaire in measuring concepts

Research Variables	Dimension	Cronbach's Alpha	Description
Budget Planning (X1)	Clarity of Budget Objectives	0.884	Reliabel
	Participation in Compilation		
	Budget Realism		
	Punctuality		
Budget Implementation (X2)	Compliance with Procedures	0.815	Reliabel
	Flexibility of Implementation		
	Sistem Monitoring		
	Implementing Competency		
Budget Revision (X3)	Revision Procedure	0.854	Reliabel
	Revision Timeliness		
	Justification for Revision		
	Efektivitas Revisi		
Quality of human resources (X4)	Technical Competence	0.910	Reliabel
	Education and Training		
	Experience		
	Professionalism and Integrity		
Organizational Commitment (Z)	Leadership Support	0.926	Reliabel
	Collective Responsibility		
	Goal Orientation		
	Emotional Attachment		
Budget Absorption (Y)	Target Achievement Level	0.756	Reliabel
	Effectiveness of Use		
	Efficiency of Use		
	Compliance with Planning		

The Cronbach's Alpha value calculated from the data of 31 respondents for the pilot test in this study shows that each question on the variables studied produced an average Cronbach's Alpha value of $>0,80$. These results indicate that each question item is consistently considered reliable for further research.

3.3 Data Analysis

Data analysis in this study began with the research data collection stage, which included submitting permits until the questionnaires filled out by respondents were collected. Next, the data was analyzed using the Structural Equation Modeling (SEM) technique with the help of SmartPLS software. The use of this method is relevant because the purpose of this study is for theoretical development or confirmation. SEM is considered superior in analyzing data from questionnaires. Another reason is that SEM is a multivariate statistical analysis method designed to estimate complex causal relationships between latent variables (constructs that cannot be measured directly) and observed variables (indicators or questionnaire items). PLS-SEM uses an iterative algorithm that estimates the measurement model (outer model) and structural model (inner model) separately (Hair et al. 2013). The first step in PLS-SEM analysis is to visualize the theoretical framework into a path diagram. This diagram consists of two main components, namely the outer model and the inner model. The outer model defines the relationship between each latent construct and its indicators. The purpose is to test the validity and reliability of the measurement instrument. The outer model must be evaluated first and must meet the criteria because the structural model (inner model) will

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not be meaningful if measured with an instrument that is not valid and reliable. Next, the inner model is measured, which represents the hypothetical relationships tested in the latent constructs.

RESULTS AND DISCUSSION

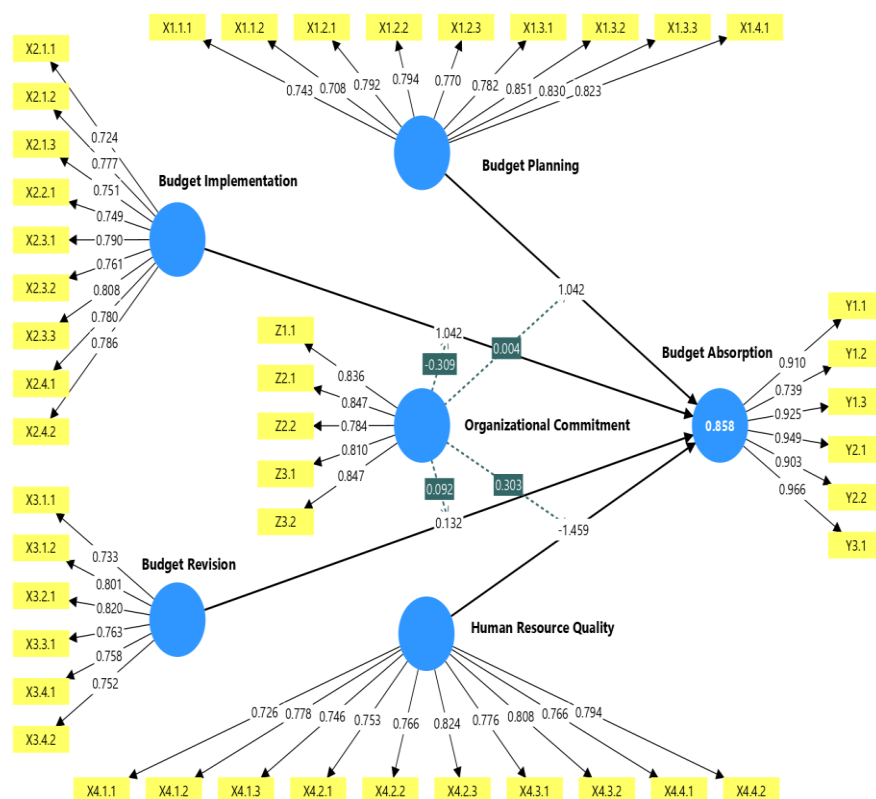


Fig 2. Path diagrams use Structural Equation Modeling (SEM) to visualize the relationship between each independent variable and the dependent variable.

This research diagram illustrates a structural model that analyzes the influence of Budget Planning, Budget Implementation, Budget Revision, and Human Resource Quality on Budget Absorption, with Organizational Commitment as a moderating variable. Each construct is measured by several indicators that have outer loading values above 0.70, indicating that all indicators meet the criteria for convergent validity. The structural model results show that Budget Planning and Budget Implementation have an influence on Budget Absorption. Meanwhile, Budget Revision and Human Resource Quality show a weaker influence on Budget Absorption, but still contribute to explaining the variation in budget absorption performance. The coefficient of determination (R^2) value for the budget absorption construct is 0.858, indicating a strong explanatory power of the model, so it can be stated that this research model is suitable for testing causal relationships in the context of public sector budget management.

Tabel 3. Validity and Reliability in SEM-PLS based measurement models

	Average variance extracted (AVE)	Cronbach's Alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Budget Absorption	0.813	0.952	0.959	0.963
Budget Planning	0.623	0.927	0.954	0.937
Budget Implementation	0.593	0.916	0.942	0.929
Budget Revision	0.595	0.866	0.899	0.898
Human Resources Quality	0.599	0.926	0.935	0.937
Organizational Commitment	0.681	0.883	0.889	0.914

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Table 3 shows the results of convergent validity testing through the Average Variance Extracted (AVE) value for each research variable. This test aims to determine the extent to which the indicators in each variable are able to explain the measured construct consistently. According to the criteria proposed by Hair et al. (2019), a construct is said to have good convergent validity if the AVE value is ≥ 0.50 . The results show that all variables have an AVE value above 0.50, which means that each construct has met the convergent validity criteria. In the reliability test, it was found that all variables in this study showed Cronbach's Alpha and Composite Reliability values above 0.70. The Reliability Assessment Criteria according to Hair et al. (2019) state that a construct is considered reliable if the Composite Reliability and Cronbach's Alpha values are above 0.70. Thus, all constructs in this model are declared reliable and have a very good level of internal consistency.

Tabel 4. Evaluate the R-square and F-square measurements of each independent variable against the dependent variable

	R-square	R-square adjusted
Budget Absorption	0.858	0.852

F-square	Budget Absorption
Budget Planning	0.475
Budget Implementation	0.169
Budget Revision	0.026
Human Resources Quality	0.438
Organizational Commitment → Budget Planning	0.000
Organizational Commitment → Budget Implementation	0.012
Organizational Commitment → Budget Revision	0.013
Organizational Commitment → Human Resources Quality	0.011

The R-square value for the Budget Absorption variable is 0.858. This value indicates that the independent variables in the research model are able to explain 85.8% of the variation in the Budget Absorption variable, while the remaining 14.2% is explained by factors outside the research model. An R-square value of 0.858 falls into the very strong category as defined by Hair et al. (2019). This indicates that the research model used has a very good level of feasibility or good fit model. The f-square evaluation table shows that Budget Planning on Budget Absorption has an f-square value of 0.475, which is classified as large, indicating that budget planning has a strong influence on increasing budget absorption. The Budget Implementation variable on Budget Absorption has an f-square value of 0.169, which is in the medium category, meaning that budget implementation has a significant effect on budget absorption, although not as strong as budget planning. The Budget Revision variable on Budget Absorption shows an f-square value of 0.026, which is in the small category. This means that budget revisions only have a relatively low effect on budget absorption. The quality of human resources on budget absorption has an f-square value of 0.438, which is in the large category. This finding shows that the quality of human resources is an important factor in increasing the effectiveness of budget absorption. Meanwhile, the interaction between Organizational Commitment and the independent variables (Planning, Implementation, Budget Revision, and Quality of Human Resources) had a very small average f-square value (0.000-0.013). This shows that the moderating effect of Organizational Commitment on the relationship between these variables and Budget Absorption is weak or even insignificant.

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Tabel 5. Hypothesis Testing: Direct and Indirect Effects

	Original sample	Sample mean	Standar deviation	T statistics	P value
Direct effect					
Budget Planning → Budget Absorption	1.042	1.063	0.122	8.536	0.000
Budget Implementation → Budget Absorption	1.042	1.022	0.248	4.195	0.000
Budget Revision → Budget Absorption	0.132	0.125	0.055	2.406	0.016
Human Resources Quality → Budget Absorption	-1.459	-1.444	0.176	8.297	0.000
Indirect effect					
Organizational Commitment x Budget Planning → Budget Absorption	0.004	-0.023	0.116	0.036	0.972
Organizational Commitment x Budget Implementation → Budget Absorption	-0.309	-0.306	0.201	1.542	0.123
Organizational Commitment x Budget Revision → Budget Absorption	0.092	0.102	0.050	1.852	0.064
Organizational Commitment x Human Resources Quality → Budget Absorption	0.303	0.303	0.207	1.465	0.143

The test results show that Budget Planning has a positive and significant effect on budget absorption with a path coefficient value of 1.042 and a p-value of 0.000 (H1), indicating that the better the budget planning process, the higher the level of budget absorption that can be achieved. Budget Implementation also has a positive and significant effect on budget absorption with a path coefficient value of 1.042 and a p-value of 0.000 (H2), where effective budget implementation in accordance with regulations can accelerate the budget realization process. Budget revision also has a positive and significant effect on budget absorption with a path coefficient value of 0.132 and a p-value of 0.016 (H3). This finding shows that a budget revision mechanism that is carried out in a timely manner and in accordance with needs can increase flexibility in budget use. Unlike other variables, Human Resource Quality shows a negative and significant effect on budget absorption with a path coefficient value of -1.459 and a p-value of 0.000 (H4). This finding indicates that an increase in HR quality is actually followed by a decrease in the level of budget absorption. The results of this study indicate that budget planning, budget implementation, and budget revision are factors that positively influence budget absorption. Meanwhile, human resource quality has a negative effect on budget absorption, indicating a complex relationship between employee competence and budget efficiency (H5). The results of testing the moderating effect of Organizational Commitment and Budget Planning on Budget Absorption show a path coefficient value of 0.004 and a P-value of 0.972 (H6). Organizational Commitment and Budget Implementation on Budget Absorption show a path coefficient value of -0.309 and a P-value of 0.123 (H7). Organizational Commitment and Budget Revision on Budget Absorption with a path coefficient value of 0.092 and a P-value of 0.064 (H8). Organizational Commitment and Human Resource Quality on Budget Absorption with a path coefficient value of 0.303 and a P-value of 0.143 (H9). These results indicate that Organizational Commitment does not moderate the relationship between variables (Budget Planning, Budget Implementation, Budget Revision, and Human Resource Quality) and Budget Absorption.

DISCUSSION

The results of the study indicate that Budget Planning has a positive and significant effect on Budget Absorption. These findings show that the better the quality of budget planning, the more optimal the level of budget absorption that can be achieved by the work unit. This study is in line with the classical theory of public sector budgeting, which states that budget planning is a fundamental stage in the budget cycle (Khoo et al. 2024). Quality planning enables more appropriate, realistic, and measurable resource allocation, thereby improving absorption performance. In addition, previous studies by Pavlatos & Kostakis (2022), also show that good budget planning

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significantly improves the effectiveness of program implementation and budget realization. The Budget Implementation variable also has a positive and significant effect on Budget Absorption. This indicates that accuracy in the budget implementation process, such as the speed of administrative processes, compliance with regulations, and the effectiveness of good activity implementation mechanisms, will directly contribute to increased budget absorption. According to Sopiya et al. (2025), budget implementation is a crucial process because it concerns the implementation of the work plan that has been prepared. In addition, research by Rahmawati et al. (2024) and Wicaksono et al (2019) also confirms that the effectiveness of budget implementation has a strong relationship with the level of budget realization of local governments and ministries/institutions. In the Budget Revision variable, the results of the study indicate that Budget Revision has a positive and significant effect on Budget Absorption. These results indicate that flexibility in revising the budget can assist work units by adjusting to actual needs in the field, thereby supporting increased budget absorption. According to Sari et al. (2023), budget revisions are an important adjustment instrument when there are changes in assumptions, environmental conditions, or unexpected operational needs. These research results are also supported by previous research conducted by Liu (2024), which states that the degree of flexibility in budget revisions is directly proportional to the effectiveness of budget absorption in government agencies. In this study, although the contribution of the Budget Revision variable to Budget Absorption was found to be relatively low, it had a positive significance value for budget absorption. Meanwhile, the Human Resource Quality variable was found to have a significant but negative effect on Budget Absorption. In the results of this study, this negative direction indicates that the improvement in the HR quality indicators measured in this study cannot be said to be in line with the output of budget absorption performance.

This may occur because the HR quality variable can include aspects of competence, experience, or training in this study that have not directly contributed to accelerating budget absorption or there is a mismatch between competence and technical requirements for budget management. The Human Capital Theory explains that the quality of human resources, including competence, knowledge, and technical skills, greatly determines effectiveness in task implementation, including budget management. Human resources with good competence will be able to plan, implement, and supervise budgets more efficiently. In the context of research results that show a significant negative influence, this theory remains relevant because a mismatch of competencies or skills is also seen as part of low human resource quality and can reduce the effectiveness of budget absorption. This means that if human resource competencies are not appropriate, human resource quality will still have a significant impact, but the direction of the influence will be negative. The results of this study are supported by research conducted by Syam (2016), which found that human resources with high competencies tend to be more cautious, very obedient to rules, and stricter in conducting administrative verification, so that the implementation process becomes slower and budget realization actually decreases. Similar research results were also presented by Belisca et al (2023), who found that improving the quality of human resources does not always increase budget absorption, especially in work units with strict supervision. Highly competent human resources prioritize accuracy and caution over the acceleration of activity implementation, so that budget absorption actually decreases.

Based on the results of the moderation variable testing, it is known that the Organizational Commitment variable is not proven to moderate the relationship between Budget Planning, Budget Implementation, Budget Revision, and Human Resource Quality on Budget Absorption. All p-values were above the significance threshold of 0.05. It can be concluded that organizational commitment does not play a role in interactions that strengthen or weaken the influence of these variables on budget absorption. The absence of significance in this moderating variable indicates that organizational commitment in the context of this study functions more as an independent variable that has a direct impact but is unable to influence the effectiveness of the relationship between technical budget management variables and budget realization. The results of this study are also consistent with the opinion of Maughan (2014) and Morrow (2010), who explain that organizational commitment can affect employee motivation and discipline, but does not always affect the relationship between managerial variables and performance output if these variables are technical in nature. The research results by Zeyn & Nuraeni (2023) also support this finding, where organizational commitment is unable to strengthen the relationship between HR competencies and budgeting performance because the budget realization process is more determined by the speed of bureaucracy, procurement systems and administrative rules. The problem found in 23 Work Units within the NTT Provincial Office of the National Land Agency is that budget realization has not been effective in each quarter but has been maximally absorbed at the end of the year. Based on the results of this study, it was found that the path coefficient value of the Human Resource Quality variable showed a higher value than other variables but had a negative direction. This may be because the quality of human resources in the 23 Work Units, as seen from their level of education, is quite high, so that every employee directly involved in the budget cycle with a high level of quality is considered to be more

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cautious in the implementation of budget realization, which then results in delays in budget absorption in each of these Work Units. In addition, it is known that the competence or ability of each employee directly involved in budget management in each Work Unit is not linear with the tasks carried out, so this will also affect budget absorption. This statement is in line with research conducted by Farida & Falikhatus (2023) and Dahana & Ermwati (2020), which confirms that employees with higher education levels tend to have greater risk awareness in the budget planning and implementation process, where high-quality employees are more cautious in realizing the budget, so that the validation, verification, and documentation processes become longer, which can cause delays in realization in the early quarters but maximize absorption at the end of the year. In addition, research by Aghili & Amirkhani (2021) states that the inaccurate placement of employees in budget management has been proven to reduce the effectiveness of absorption because employees need a longer adaptation period. In the SEM-PLS structural analysis framework, the dominance of variables is determined by the size of the path coefficient value, regardless of whether the value is positive or negative. Therefore, this study concludes that HR quality is the most dominant factor influencing the level of budget absorption in each work unit studied.

CONCLUSION

This study found that Budget Planning, Budget Implementation, Budget Revision, and Human Resource Quality have an influence on Budget Absorption. The path coefficient values and p-values indicate the strength and significance of the relationship between each variable. The findings of this study reveal that Budget Planning, Budget Implementation, and Budget Revision have a positive effect on Budget Absorption, but Quality of Human Resources has a negative effect on Budget Absorption. Based on these findings, it is recommended that human resource management be reviewed and adjusted accordingly, for example through more specific training, task distribution based on competencies, and measurable performance evaluations, so that the capabilities of each employee are aligned with their tasks and do not hinder budget effectiveness in each work unit. In addition, organizational commitment should not only be used as a formal indicator but also combined with strategies to strengthen work culture and employee motivation to better support budget absorption. Further research is also recommended to add other variables that may affect budget absorption, such as internal control systems, information technology, or organizational culture, with the aim of providing a more comprehensive understanding.

Data availability

The data used in this research analysis is provided by the author upon reasonable request.

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