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The Effect of Human Resource Quality, Regulatory Compliance, and Budget Planning on Budget Absorption at the Department of Tourism, Culture, Youth, and Sports

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Abstract. This study aims to analyze the effect of human resource quality, regulations, and budget planning on budget absorption at the Dinas Pariwisata, Kebudayaan, Pemuda dan Olahraga of Dairi Regency, both partially and simultaneously. This research employed a quantitative approach using a survey method. The data were collected through questionnaires distributed to employees involved in the planning, management, implementation, and accountability of the budget. Data analysis was conducted using multiple linear regression, partial test (t-test), simultaneous test (F-test), and correlation and determination coefficients. The results showed that human resource quality had a positive and significant effect on budget absorption, with a regression coefficient of 0.356 and a significance level of 0.048 < 0.05. Regulations also had a positive and significant effect on budget absorption, with a regression coefficient of 0.298 and a significance level of 0.045 < 0.05. Furthermore, budget planning had a positive and significant effect, with a regression coefficient of 0.421 and a significance level of 0.039 < 0.05. Simultaneously, human resource quality, regulations, and budget planning had a significant effect on budget absorption, as indicated by an F-value of 9.874 and a significance level of 0.021 < 0.05. The R^2 value of 0.796 indicates that 79.6% of the variation in budget absorption can be explained by the three independent variables, while the remaining 20.4% is explained by other factors outside the study.

Keywords: Budget Absorption; Budget Planning; Human Resource Quality; Local Government; Regulations.

1. INTRODUCTION

Regional financial management is one of the important aspects in realizing good and accountable governance. Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 12 of 2019 concerning Regional Financial Management stipulate that regional governments are required to manage the Regional Revenue and Expenditure Budget (APBD) in an orderly, efficient, economical, effective, transparent, and accountable manner (Mursalin & Khaeriyah, 2025). One of the indicators of successful financial management can be assessed through the level of budget absorption achieved by each regional government agency.

This condition also occurs in several local governments in Indonesia, including the Department of Tourism, Culture, Youth, and Sports. Based on APBD realization reports from recent years, there has been an imbalance in budget absorption among regional government agencies. Some agencies have been able to realize their budgets effectively, while others have demonstrated suboptimal absorption. This can be observed from direct expenditure realization, which is often below the quarterly targets, resulting in less-than-optimal annual budget absorption. This imbalance indicates the existence of various fundamental problems in budget management (Octolongerens & Hukom, 2024).

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Several factors influence the level of regional government budget absorption. One important factor is the quality of human resources (HR). According to Mahmudi (2019), the competence of government officials is crucial in determining the effectiveness of budget management, starting from planning, budgeting, implementation, to accountability. Officials who do not understand budget preparation mechanisms, regulations concerning goods and services procurement, or regional financial management systems may cause delays in activity implementation and low budget realization. In practice, there are still officials who do not possess adequate technical competencies, have limited understanding of the latest regulations, and remain dependent on certain parties in completing administrative processes.

In addition to human resource factors, regulatory aspects also influence budget absorption. Changes in central government policies, increasingly stringent regulations on goods and services procurement, and complex financial procedures often become obstacles for regional government agencies. According to Mardiasmo (2018), layered and poorly synchronized regulations can slow down bureaucratic processes and create uncertainty in budget implementation. At the regional level, changes in internal policies, budget revisions, and multi-level verification mechanisms also affect the speed of budget absorption. Consequently, program implementation is often delayed while awaiting regulatory certainty or administrative approval (Zahara et al., 2025).

Another important factor is budget planning, which represents the initial stage in the preparation of the APBD and significantly determines the quality of its implementation. Good budget planning should be realistic, aligned with actual needs, performance-based, and prepared through the synchronization of planning documents such as the Regional Medium-Term Development Plan (RPJMD), Regional Government Work Plan (RKPD), Regional Government Agency Strategic Plan (Renstra OPD), and Regional Government Agency Work Plan (Renja OPD). According to Halim and Kusufi (2020), inadequate planning can result in repeated revisions, inappropriate allocation of resources, and delays in program implementation, thereby contributing to low budget absorption. In Dairi Regency, there are indications that some regional government agencies still prepare budgets normatively and do not fully base them on actual needs or workload analysis, resulting in less effective implementation of activities.

The Regional Revenue and Expenditure Budget (APBD) is a crucial fiscal instrument for local governments, serving as a driving force for public services, infrastructure development, and community empowerment. The effectiveness of local government performance is often evaluated based on the level of budget absorption achieved. High, timely, and quality budget

absorption indicates that planned programs and activities have been implemented properly, while also serving as a catalyst for regional economic and social development. Nevertheless, the Department of Tourism, Culture, Youth, and Sports, like many other regional government agencies in Indonesia, continues to face challenges in optimizing budget absorption. Common phenomena include low expenditure realization during the middle of the fiscal year, a tendency for budget absorption to accumulate toward the end of the year (spending spree), and substantial accumulation of the remaining budget surplus (SILPA). Such inefficiencies can directly slow local economic growth, delay the delivery of program benefits to the community, and undermine the accountability of public financial management (Amelia et al., 2026; Adinda et al., 2026).

The problem of uneven or delayed budget absorption is complex and multidimensional. Based on the theoretical framework and field observations, this study assumes that there are three main factors that significantly influence the ability of the Department of Tourism, Culture, Youth, and Sports to realize its budget. These factors include the quality of human resources (HR), in which the technical and managerial competence of civil servants plays an important role in determining the speed and accuracy of budget implementation; regulatory compliance, in which complex or ambiguous policies and regulations may create uncertainty and fear of error, thereby delaying budget execution; and budget planning, which, when unrealistic or poorly integrated, often results in repeated revisions that ultimately hinder budget absorption.

In the context of the Department of Tourism, Culture, Youth, and Sports, public data indicate variations in Regional Revenue and Expenditure Budget (APBD) realization over the past several years, suggesting that budget absorption has not always been consistently optimal. In the 2022 fiscal year, the total regional expenditure budget was set at Indonesian Rupiah (IDR) 1,069,319,591,529, while expenditure realization through December 2022 amounted to IDR 885,629,154,464, or approximately 82.8% of the total expenditure budget. Meanwhile, in the 2023 fiscal year, the expenditure budget was set at IDR 1,115,367,180,800, while expenditure realization at the end of the year reached IDR 992,102,953,093, or approximately 88.9% of the budget. In 2024, although the total APBD was above IDR 1 trillion, reports indicated that APBD realization had reached approximately 90% of the total budget.

These data demonstrate that although budget realization was relatively high, there remains room for improvement because, ideally, budget absorption should approach 100%, or at least correspond to the targets established for each program. Differences in budget absorption percentages across fiscal years may signal that program implementation and budget utilization

in Dairi Regency continue to face various obstacles, both at the planning, administrative, and implementation stages.

Although numerous previous studies have examined factors affecting regional government budget absorption, their findings have not been consistent. Several studies have concluded that human resource quality, regulatory compliance, and budget planning significantly influence budget absorption, while other studies have found weak or insignificant effects, depending on the characteristics and conditions of each region. Furthermore, most previous studies have been conducted at the provincial level or in large regencies and municipalities. Consequently, empirical studies specifically examining medium-sized regional governments such as Dairi Regency remain relatively limited. In addition, studies examining the simultaneous effects of these three factors within a single research model are still limited, particularly in the context of local governments in North Sumatra.

This research is therefore relevant and important to conduct. As one of the strategic centers of activity in North Sumatra Province, optimizing APBD management within the Department of Tourism, Culture, Youth, and Sports is highly important. Therefore, this study aims to empirically examine the effect of human resource quality, regulatory compliance, and budget planning on budget absorption within the Department of Tourism, Culture, Youth, and Sports. The results of this study are expected to contribute academically to the development of regional financial management studies and provide concrete and applicable policy recommendations for local governments in improving the effectiveness, efficiency, and accountability of budget absorption in the future.

2. METHOD

Research design refers to the planning of research activities, duration, and objectives, as well as guidelines for data selection and a framework for explaining the relationships among variables. In general, research design is a method used by researchers to systematically and logically integrate the various elements of a study in order to address and examine its primary focus. This study employs a descriptive quantitative research methodology.

The type of research used in this study is a descriptive observational research methodology with a quantitative approach. This research aims to describe phenomena and systematically present observed conditions by emphasizing factual findings rather than drawing causal conclusions. Observational research refers to research in which the researcher does not manipulate or interfere with the research subjects. In this study, the researcher only

observes the subjects and collects data based on the conditions that naturally occur in the research setting (Munthe et al., 2023).

Research Method

The research method used in this study is library research. This method is conducted by directly reading and searching for information through electronic media (browsing), as well as studying scientific books, notes, references, and other sources related to the research topic.

Research Design

In this study, the researcher obtained the research data from relevant institutions, including data on Regional Revenue and Expenditure Budget (APBD) realization and budget absorption at the Department of Tourism, Culture, Youth, and Sports over the most recent three-year period, as well as Regional Regulations (Perda), Regional Head Regulations (Perkada), and regional financial reports.

Research Location

The research location is the place where the researcher can obtain an overview of the research object through observations and collect data and other information related to the research topic. The research location plays a very important role in supporting the successful completion of a research study. This study is an empirical study conducted within the Regional Government Work Units (SKPD) under the Department of Tourism, Culture, Youth, and Sports.

Research Period

This research was conducted over approximately five months, from the preparation stage through data collection and analysis, beginning with the submission of the research title in December 2025 and continuing until April 2026. The initial stage of the research began with a preliminary study, which included a literature review and pre-research activities. During the same period, the research proposal was prepared, followed by the proposal consultation process and the research proposal seminar.

Subsequently, the research was conducted through data collection at the research location. After the data were collected, the researcher processed and analyzed the data, which was carried out concurrently with the preparation of the research report. The research report consultation process was then conducted, followed by the research results seminar and revisions based on the seminar findings. The final stage of the research was the comprehensive examination, which served as the conclusion of the research process. All of these stages were systematically arranged to ensure that the research was conducted according to the predetermined plan and objectives.

Population

The population in this study consists of all Financial Administration Officials (Pejabat Penatausahaan Keuangan/PPK), Technical Activity Implementation Officials (Pejabat Pelaksana Teknis Kegiatan/PPTK), and Treasurers at the Department of Tourism, Culture, Youth, and Sports who are directly responsible for budget planning and implementation.

Sample

The sampling technique used in this study is purposive sampling, which is a sampling technique based on specific criteria considered relevant to the objectives of the study.

Table 1. Operationalization of Research Variables.

Variable	Conceptual Definition	Measurement Indicators	Scale
Budget Absorption (Y)	Budget absorption is the level of realization of budget utilization within a certain period in accordance with the established plan.	1. Timeliness of Budget Realization 2. Conformity of Realization with Planning 3. Smoothness of the Fund Disbursement Process 4. Level of Budget Realization	Ratio
Human Resource Quality (X1)	Human resource quality is the ability of personnel to carry out budget management tasks, demonstrated through competence, knowledge, skills, and work experience.	1. Knowledge of Budget Policies 2. Technical Competence 3. Work Experience 4. Professionalism	Ratio
Regulation (X2)	Regulation is a set of rules or policies governing the process of budget management and implementation.	1. Clarity of Budget Regulations 2. Personnel's Understanding of Regulations 3. Consistency in the Implementation of Regulations 4. Socialization of Budget Regulations	Ratio
Budget Planning (X3)	Budget planning is the process of systematically and measurably preparing an organization's financial plan to achieve predetermined objectives.	1. Conformity of Planning with Needs 2. Timeliness of Budget Preparation 3. Clarity of Programs and Activities 4. Integration of Planning among Regional Government Organizations (OPDs)	Ratio

The data collection procedures used by the researcher in this study are as follows:

a. Documentation Study

Documentation study is a collection of data files concerning various matters or variables in the form of publication records obtained from the Regional Government Work Units (SKPD) of Dairi Regency.

b. Literature Study

The literature study was conducted to collect data and information through various books and other relevant literature that provide a foundation for the formulation of hypotheses and theoretical discussion.

Normality Test

The normality test aims to determine whether the residuals in a regression model are normally distributed. In this study, normality is assessed using the Normal Probability Plot (P-P Plot). A regression model is considered to meet the normality assumption when the residual points are distributed around and follow the diagonal line of the P-P Plot.

Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation among the independent variables in the regression model. A good regression model should not have a high correlation among its independent variables. Multicollinearity is assessed using the tolerance value and the Variance Inflation Factor (VIF). A tolerance value of less than 0.10 or a VIF value greater than 10 indicates the presence of multicollinearity (Ghozali, 2021).

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is unequal variance of the residuals across observations in a regression model. If the variance of the residuals remains constant across observations, it is referred to as homoscedasticity, whereas if the variance changes across observations, it is referred to as heteroscedasticity. A good regression model is one that satisfies the assumption of homoscedasticity, meaning that it does not exhibit heteroscedasticity (Ghozali, 2021).

Data Analysis

Data analysis refers to the process of examining, categorizing, organizing, interpreting, and validating data in order to obtain meaningful information and draw appropriate conclusions (Dewi, 2024).

Multiple Linear Regression Analysis

Regression analysis is used to determine the influence of independent variables on a dependent variable. In this study, multiple linear regression analysis is used to determine the extent to which the independent variables, namely work motivation, compensation, and job satisfaction, influence the dependent variable, namely employee performance (Y). The multiple linear regression equation used in this study is as follows:

$$\mathbf{Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e}$$

Where:

Y = Dependent variable (employee performance)

b_0 = Constant

b_1, b_2, b_3 = Regression coefficients

X_1 = Work motivation

X_2 = Compensation

X_3 = Job satisfaction

e = Error term

Simultaneous Test (F-Test)

The F-test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. Statistical calculations are performed using SPSS with a significance level of $\alpha = 0.05$. The decision-making criteria are based on the significance probability value as follows:

a) If the significance probability is > 0.05, H_0 is accepted and H_a is rejected.
b) If the significance (Sig.) probability is < 0.05, H_0 is rejected and H_a is accepted.

Partial Test (t-Test)

The t-test is used to determine whether each independent variable individually has a significant effect on the dependent variable. In this study, the t-test is used to determine whether work motivation, compensation, and job satisfaction have significant partial effects on employee performance. The statistical test is conducted using SPSS with a significance level of $\alpha = 0.05$. The decision-making criteria are as follows:

1) If Sig. < 0.05, H_0 is rejected and H_a is accepted.
2) If Sig. > 0.05, H_0 is accepted and H_a is rejected.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) aims to measure the ability of the regression model to explain the variation in the dependent variable (Ghozali, 2020). The coefficient of determination ranges from zero to one. A value of R^2 closer to one indicates that the independent variables provide a greater proportion of the information needed to explain the variation in the dependent variable. Conversely, a value of R^2 closer to zero indicates that the ability of the independent variables to explain the variation in the dependent variable is relatively limited.

3. RESULTS AND DISCUSSION

Normality Test

The normality test is used to determine whether the dependent and independent variables used in the study have a normal distribution or not. A good and appropriate regression model is one in which the data are normally distributed. In this study, the normality test was conducted using the statistical Kolmogorov-Smirnov test. The results of the normality test using the Kolmogorov-Smirnov statistical test are as follows:

Table 2. Results of the Residual Normality Test.

One-Sample Kolmogorov-Smirnov Test					
		Human Resource Quality	**Regulations**	**Budget Planning**	**Unstandardized Residual**
N		86	86	86	86
Normal Parameters[a,b]	Mean	4,4683	,3200	,3667	,0000000
	Std. Deviation	,39867	,05550	,14733	,13612382
Most Extreme Differences	Absolute	,228	,264	,168	,177
	Positive	,203	,264	,150	,177
	Negative	-,228	-,264	-,168	-,148
Kolmogorov-Smirnov Z		,559	,648	,412	,433
Asymp. Sig. (2-tailed)		,914	,795	,996	,992

a. Test distribution is Normal.
b. Calculated from data.

Source: Processed Data (2026).

It can be seen that the Asymp. Sig. (2-tailed) values for Human Resource Quality, with the parameters of competence and expertise of budget implementation personnel, are 0.914; Regulation, with the parameters of clarity, consistency, and absence of ambiguity in budget implementation regulations, is 0.795; and Budget Planning, with the parameter of the quality of the Regional Government Work Unit Budget Work Plan (RKA-SKPD) preparation process, is 0.996. Meanwhile, the Unstandardized Residual variable has a value of 0.992. All of these values are greater than the predetermined alpha level of 5% or 0.05. Therefore, it can be concluded that the data are normally distributed.

Multicollinearity Test

The multicollinearity test is conducted to determine whether there is a relationship among the independent variables. The results of the multicollinearity test are presented in the following table:

Table 3. Multicollinearity Test Results.

Coefficients[a]			
Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	**(Constant)**		
	Human Resource Quality	**,301**	**3,324**
	Regulation	**,301**	**3,324**
	Budget Planning	**,301**	**3,324**

a. Dependent Variable: Budget Planning

Source: Processed Data (2026).

It can be seen that the Tolerance (TOL) value for the Human Resource Quality variable, with the parameters of competence and expertise of budget implementation personnel; Regulation, with the parameters of clarity, consistency, and absence of ambiguity in budget implementation regulations; and Budget Planning, with the parameter of the quality of the RKA-SKPD preparation process, is 0.301, which is greater than 0.1. Meanwhile, the VIF value

for the Human Resource Quality, Regulation, and Budget Planning variables is 3.324, which is less than 10. Therefore, it can be concluded that the regression model does not exhibit symptoms of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test is conducted to determine whether the variance of the residuals remains constant across all observations. The results of the scatterplot analysis are presented below:

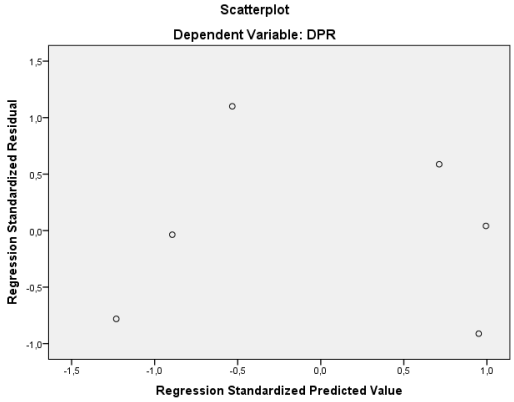


Figure 1. Heteroscedasticity Test Results.

Source: Processed Data (2026).

Based on the graph above, the points are randomly distributed both above and below zero on the Y-axis. Therefore, it can be concluded that heteroscedasticity does not occur in the regression model.

Autocorrelation Test

This test aims to determine the correlation between members of a series of observational data arranged according to time (*time series*) or space (*cross section*). In this study, the Durbin-Watson method (DW test) was used. This test is used to detect first-order autocorrelation and to determine whether an intercept (constant) is present in the regression model, with no additional variables between the dependent variables, so that the presence or absence of autocorrelation can be determined.

Under this assumption, two supporting values obtained from the Durbin-Watson table are required, namely dL and dU, where *k* represents the number of independent variables and *n* represents the number of observations. The results of the autocorrelation test are presented in Table 3 as follows:

Table 4. Results of the Autocorrelation Test Using Durbin-Watson (DW).

Model	Model Summary[b] Change Statistics Sig. F Change	Durbin-Watson
1	,789	2,041

a. Predictors: (Constant), Human Resource Quality, Regulations, Budget Planning
b. Dependent Variable: Budget Absorption

Based on Table 4, the Durbin-Watson value is 2.041. With $n = 6$ and $k = 2$, the values obtained are dL = 0.6102 and dU = 1.4002. Therefore, the value of 4 − dU is 4 − 1.4002 = 2.5998, while the value of 4 − dL is 4 − 0.6102 = 3.3898. Because the Durbin-Watson value of 2.041 lies between dU and 4 − dU, the regression model can be concluded, based on the criteria presented in Table 3, to have no positive or negative autocorrelation, and the decision is not to reject the null hypothesis

Data Analysis

Data analysis refers to the process of examining, categorizing, organizing, interpreting, and validating data in order to obtain meaningful scientific information and draw appropriate conclusions

Multiple Linear Regression Analysis

The relationship between the independent and dependent variables was examined using multiple linear regression analysis. The purpose of the regression analysis in this study is to determine the extent to which the independent variables, namely Motivation, Compensation, and Job Satisfaction**,** affect the dependent variable, namely Employee Performance (Y)**.** The multiple linear regression equation used in this study is presented below.

Table 5. Multiple Linear Regression Test Results.

Model	Unstandardized Coefficients (B)	Std. Error	t	Significance (Sig.)
(Constant)	1,245	0,842	1,478	0,238
Human Resource Quality (X1)	0,356	0,142	2,507	0,048
Regulation (X2)	0,298	0,131	2,274	0,045
Budget Planning (X3)	0,421	0,153	2,752	0,039

Source: Processed Data (2026).

Based on the data processing results presented in the table above, the regression equation obtained is:

$$Y = 1{,}245 + 0{,}356X_1 + 0{,}298X_2 + 0{,}421X_3$$

Interpretation of the Regression Equation

a. The constant value of 1.245 indicates that when Human Resource Quality, Regulation, and Budget Planning are assumed to be constant (zero), the value of Budget Absorption is 1.245.
b. The regression coefficient for Human Resource Quality of 0.356 indicates that every one-unit increase in Human Resource Quality will increase Budget Absorption by 0.356 units, assuming that the other variables remain constant.
c. The regression coefficient for Regulation of 0.298 indicates that every one-unit increase in Regulation will increase Budget Absorption by 0.298 units, assuming that the other variables remain constant.
d. The regression coefficient for Budget Planning of 0.421 indicates that every one-unit increase in Budget Planning will increase Budget Absorption by 0.421 units, assuming that the other variables remain constant.

Based on these results, it can be seen that all independent variables have a positive effect on Budget Absorption.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is used to measure the ability of the regression model to explain variations in the dependent variable. The coefficient of determination ranges from zero to one.

Table 6. Coefficient of Determination Test Results.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,892	0,796	0,742	0,185

Based on the table above, it can be explained as follows:

a) The correlation coefficient (R) of 0.892 indicates that the relationship between Human Resource Quality, Regulation, and Budget Planning and Budget Absorption is categorized as very strong.
b) The coefficient of determination (R^2) of 0.796, or 79.6%, indicates that 79.6% of the variation in Budget Absorption can be explained by Human Resource Quality, Regulation, and Budget Planning, while the remaining 20.4% is explained by other variables not examined in this study.

Partial Test (t-Test)

The partial test (t-test) was conducted to determine whether each independent variable has a significance (Sig.) effect on the dependent variable individually. In this study, the t-test was used to determine whether Motivation, Compensation, and Job Satisfaction have a partial effect on Employee Performance.

The decision-making criterion is that H_0 is rejected if t-count > t-table or if the significance level is < 0.05. The analysis was performed using SPSS, as presented in the following table:

Table 7. t-Test Results.

No	Independent Variables	Regression Coefficient (B)	Std. Error	t Count	Significance (Sig.)	Decision
1	Human Resource Quality (X1)	0,356	0,142	2,507	0,05	Significant
2	Regulation (X2)	0,298	0,131	2,274	0,05	Significant
3	Budget Planning (X3)	0,421	0,153	2,752	0,04	Significant

Source: Processed Data (2026).

Based on Table 7, the results are as follows:

1) Human Resource Quality (X1) has a significance (Sig.) value of 0.048 < 0.05; therefore, H_0 is rejected. This means that Human Resource Quality has a significant effect on Budget Absorption.
2) Regulation (X2) has a Sig. value of 0.045 < 0.05; therefore, H_0 is rejected. This means that Regulation has a significant effect on Budget Absorption.
3) Budget Planning (X3) has a Sig. value of 0.039 < 0.05; therefore, H_0 is rejected. This means that Budget Planning has a significant effect on Budget Absorption.

Based on Table 4.14, it can be seen that all independent variables have significance (Sig.) values less than 0.05. This indicates that, partially, Human Resource Quality, Regulation, and Budget Planning have significant effects on Budget Absorption at the Department of Tourism, Culture, Youth, and Sports.

Simultaneous Test (F-Test)

The F-test is used to evaluate the significance of the simultaneous relationship between the independent variables and the dependent variable. The decision-making criterion is based on a significance level of $\alpha = 0.05$, with the calculation performed using SPSS.

Table 8. F-Test Results.

Model	F	Sig.
1	9,874	0,021

Source: Processed Data (2026).

Based on the table above, the Sig. value of 0.021 < 0.05; therefore, H_0 is rejected. This means that Human Resource Quality, Regulation, and Budget Planning simultaneously have a significant effect on Budget Absorption**.**

The Effect of Human Resource Quality (X1) on Budget Absorption (Y)

Based on the research results, the t-test indicates that the Human Resource Quality variable (X1) has a significance value of 0.048 < 0.05, indicating that it has a positive and significant partial effect on Budget Absorption (Y). The regression coefficient of 0.356 indicates that an increase in Human Resource Quality will increase Budget Absorption.

Theoretically, human resource quality reflects the level of competence, knowledge, skills, and professionalism of personnel in carrying out organizational tasks. Noe et al. (2017) explain that good human resource competence improves organizational effectiveness and efficiency because individuals are able to work in accordance with established standards and procedures. In the context of regional financial management, personnel who have a good understanding of budget planning, implementation, and accountability mechanisms tend to be able to minimize administrative errors that may hinder budget disbursement and realization.

The results of this study are also consistent with the findings of Saputra & Wijaya (2020), which state that personnel competence has a significant effect on the level of regional budget realization. The higher the capacity and experience of personnel, the more effectively budgeted programs and activities can be implemented. Therefore, capacity building through technical training, technical guidance, and continuous professional development is a strategic measure to optimize budget absorption.

The Effect of Regulation (X2) on Budget Absorption (Y)

Based on the research results, the t-test indicates that the Regulation variable (X2) has a significance (Sig.) value of 0.045 < 0.05, indicating that it has a positive and significant partial effect on Budget Absorption (Y). The regression coefficient of 0.298 indicates that the clearer and more consistently regulations are implemented, the higher the level of budget absorption.

Regulation is a legal instrument that serves as a guideline for regional financial management. According to Mardiasmo (2018), an effective regional financial management system requires transparent, accountable, and consistent regulations so that budget implementation can be carried out in accordance with the principles of good governance. Clear regulations provide legal certainty for personnel in carrying out their duties, particularly in the procurement of goods and services, fund disbursement, and financial reporting processes.

However, frequent changes in regulations may require administrative adjustments that take time and potentially hinder budget realization. This is consistent with the findings of Nugraha & Rahmawati (2019), which state that regulatory instability can slow down the budget absorption process if it is not accompanied by adequate socialization and assistance.

Thus, regulatory stability, consistency, and effective dissemination are important factors in improving the budget absorption performance of local governments.

The Effect of Budget Planning (X3) on Budget Absorption (Y)

Based on the research results, the t-test indicates that the Budget Planning variable (X3) has a significance (Sig.) value of 0.039 < 0.05, indicating that it has a positive and significant partial effect on Budget Absorption (Y). The regression coefficient of 0.421 indicates that this variable has the most dominant effect compared with the other variables.

Budget planning is the initial stage that determines the success of budget implementation. Bastian (2019) states that good planning should be systematic, realistic, and based on actual needs so that activities can be implemented according to established targets. Inaccurate planning often results in budget revisions, delays in activities, and the accumulation of budget realization toward the end of the fiscal year.

Halim & Kusufi (2018) also emphasize that weak budget planning and control can lead to an imbalance in the timing of activity implementation and low effectiveness of budget utilization. The findings of this study reinforce this theory by demonstrating that well-prepared and integrated budget planning among Regional Government Organizations (OPDs) facilitates the implementation process and improves timely budget realization.

Therefore, improving the quality of RKA preparation, strengthening coordination across OPDs, and conducting regular monitoring are important strategies for improving budget absorption.

Discussion of the Simultaneous Effect of Human Resource Quality (X1), Regulation (X2), and Budget Planning (X3) on Budget Absorption (Y)

Based on the F-test results, the significance value is 0.021 < 0.05, indicating that Human Resource Quality, Regulation, and Budget Planning simultaneously have a significance (Sig.) effect on Budget Absorption. The coefficient of determination (R^2) of 0.796 indicates that 79.6% of the variation in Budget Absorption can be explained by these three variables.

These results indicate that budget absorption is the result of the interaction of various internal organizational factors. Good Human Resource Quality, without the support of clear regulations and sound planning, will not produce optimal budget performance. Likewise, good regulations without adequate personnel competence will be difficult to implement effectively.

Conceptually, effective regional financial management should be supported by three main pillars, namely personnel competence, a consistent regulatory system, and realistic budget planning (Mardiasmo, 2018). Therefore, improving budget absorption requires an integrated approach involving human resource capacity building, regulatory improvement, and performance-based planning.

4. CONCLUSION

The t-test results show a significance (Sig.) value of 0.048 < 0.05, with a regression coefficient of 0.356. This indicates that the better the competence, knowledge, experience, and professionalism of personnel, the higher the level of budget absorption. The t-test results show a significance value of 0.045 < 0.05, with a regression coefficient of 0.298. Clear, consistent, and well-socialized regulations can support the smooth implementation and realization of the budget.

The t-test results show a significance value of 0.039 < 0.05, with a regression coefficient of 0.421. This variable is the most dominant factor influencing budget absorption, indicating that systematic, realistic, and well-coordinated planning plays a crucial role in the successful realization of the budget. The F-test results show a significance value of 0.021 < 0.05, with a coefficient of determination (R^2) of 0.796. This means that 79.6% of the variation in Budget Absorption can be explained by the three variables, while the remaining 20.4% is influenced by other factors outside the scope of this study.

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