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The Effect of Budget Planning, Budget Implementation Quality, Public Accountability and Human Resources Competence on Budget Absorption of Regional Public Service Agencies at Community Health Centers in Demak Regency

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Abstract. *This study aims to analyze and test the influence of budget planning, budget implementation quality, public accountability, and human resource (HR) competency on budget absorption in Regional Public Service Agencies (BLUD) in Community Health Centers throughout Demak Regency. The phenomenon shows that there are still community health centers with an absorption rate below 90% and leaving a Budget Surplus (SILPA) of up to hundreds of millions of rupiah due to structural and managerial constraints, such as the Revised Regional Budget (APBD) mechanism. The research approach used is a quantitative explanatory with a census method or saturated sampling of all Heads of BLUD Community Health Centers in Demak Regency, totaling 27 respondents. Data analysis in this study uses Smart Partial Least Square (PLS) 3.0 software. The results of the descriptive analysis show that the budget absorption variable has achieved very good performance with the indicator of conformity between realization and planning as the highest value. Based on the structural model test (inner model), the R-Square value for the budget absorption variable is 0.519. This indicates that variations in budget absorption in the BLUD Puskesmas of Demak Regency can be explained by the variables of budget planning, quality of budget implementation, public accountability, and HR competency by 51.9%, while the remaining 48.1% is influenced by other factors outside this research model. Based on the effect size (f-square) test, the variables of human resource competency and budget execution quality provide the most dominant contribution to budget absorption, although they are categorized as small effects. Conversely, the influence of budget planning and public accountability was found to be very weak in increasing the determination value of budget absorption in this model. Overall, the results of the instrument evaluation through the outer model test have met the requirements of convergent validity, discriminant validity, and good internal consistency reliability of the instrument, so this model is suitable for use in predicting relationships between variables.*

Keywords: *Budget Planning; BLUD Budget Absorption; Human Resources Competence; Public Accountability; Quality of Budget Implementation.*

1. Introduction

Regional finance and the regional economy are closely related and influence each other. Regional finance plays a crucial role in driving regional economic growth, and conversely, a strong regional economy can increase regional revenue. This is because regional finance is the primary source of funding for regional development, such as infrastructure, education, health, and other sectors that drive economic growth. Demak RegencyDemak Regency is an administrative region in Central Java Province characterized by its geographical characteristics of coastal and lowland areas, with a relatively dense and heterogeneous population from a socio-economic perspective. This situation places the health sector as a top priority for regional development, considering the public health challenges in coastal areas, such as vulnerability to infectious diseases, nutritional problems, and access to primary health care that must reach both urban and rural areas. In the regional financial management system, the Regional Public Service Agency (BLUD) plays a crucial role in supporting the efficiency and effectiveness of budget utilization, particularly in the health sector, such as Community Health Centers (Puskesmas). Ideally, the budget allocated through the BLUD mechanism should be optimally absorbed to achieve public health development goals. However, the reality on the ground shows that there are still Community Health Centers in Demak Regency that have a budget absorption rate below 90%, with remaining budgets reaching hundreds of millions of rupiah at the end of the fiscal year. This phenomenon strongly indicates the existence of structural and managerial problems that influence low budget realization.(Mismiana & Kuntadi, 2023).

Budget absorption describes the extent to which the realization of budget use is compared to the previously prepared budget plan, this indicator is one of the important measures in assessing the effectiveness and efficiency of an agency's financial management. The following is a table of BLUD Budget Realization Problems for 2020 - 2024, displaying budget targets, budget realization, budget absorption percentage and problems found, which can be shown in the following table:

Table Problems in the Realization of the 2020–2024 BLUD Budget

Year	Budget Target (Rp)	Budget Realization (Rp)	Absorption Percentage (%)	Problems Found
2020	26,837,387,173	24,359,723,172	90.77%	Decreased service due to COVID-19 refocusing, suboptimal implementation of activities
2021	30,347,507,000	27,402,324,172	90.31%	Obstacles to planning and policy changes during the pandemic
2022	33,024,387,000	30,859,421,344	93.45%	Internal system improvements are progressing slowly, HR coordination is not yet optimal
2023	34,985,465,001	32,726,332,214	93.54%	Internal evaluation has not touched the root of the realization problem
2024	36,785,568,000	34,204,998,764	92.99%	Lack of integration of HR planning and competency in several units

Source :Demak BLUD Report Summary Data for 2020-2024

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Table shows that over the past five years (2020–2024), the realization of the BLUD budget has shown a stable trend with an average absorption rate above 90%. However, this achievement does not fully reflect the effectiveness of budget utilization, as several recurring issues persist. In 2020 and 2021, the main challenge came from the impact of the COVID-19 pandemic, where budget refocusing and policy changes disrupted program implementation. This situation was exacerbated by weak planning that was not adaptive to emergency situations, thus reducing the quality of public services that should have been maintained.

Entering 2022 to 2024, although the percentage of budget absorption has increased, the quality of budget management still faces structural and technical obstacles. The following are details of budget realization in each BLUD Health Center in Demak Regency by displaying the remaining budget from the previous year plus current year income, and BLUD expenditure realization in 2024 as shown in the following table.

One of the main problems faced by the Public Health Center (BLUD) in Demak Regency is related to the utilization of the Budget Surplus (SILPA). Based on Demak Regent Regulation Number 109 of 2019 Article 68, the BLUD SILPA can be used in the following fiscal year without being re-deposited to the regional treasury. However, its utilization requires the approval of the Regent as the Regional Head and must go through the revised APBD mechanism, which is generally only implemented in the middle to the end of the year, namely around October. BLUD planning that has been made at the end of the previous year, becomes not optimally implemented at the beginning of the fiscal year due to being hampered by the Revised APBD mechanism. Where it is not uncommon for health issues that must be planned at the beginning of the fiscal year, but the realization can only be implemented at the end of the fiscal year.

Starting from this problem, it can be explained that Budget Planning is a control plan and determines the direction that will be taken by an organization.(Ismoko et al., 2023)Planning is a process for determining future actions, so it is important to do it before undertaking any activity. Planning is the process of determining organizational goals and then clearly presenting the tactics, strategies, and operations necessary to achieve the organization's overall goals (Suandy, 2011).

In the budget planning variable, several studies show that mature, participatory and realistic budget planning has a positive effect on the level of budget absorption because it is able to minimize revisions and delays in program implementation.(Ramadhani & Setiawan, 2019);(Iseu Anggraeni, 2024);(Muhammad, 2022). In line with that,(Evicahyani & Setiawina, 2016)found that low budget absorption in public services is generally caused by inappropriate planning, such as inaccurate needs estimates or program development that is not aligned with implementation capacity. However, the role of planning remains controversial, as shown by research results (Musyarofah & Indarti, 2024) which state that budget planning does not always have a significant effect on budget absorption due to policy changes, limited needs data, and mismatches between planning and field conditions. These findings reinforce the importance of developing measurable budget planning in Community Health Centers.

There are differences in research results related to the influence of budget planning on budget absorption, so it needs to be re-tested in the context of BLUD Puskesmas which has the characteristic of flexible financial administration.

In addition to budget planning, the quality of budget execution can also influence budget absorption. Empirical research confirms that the quality of budget execution is key to optimal budget realization. Previous studies have shown that timely budget execution, in accordance with procedures, and supported by a sound administrative system can increase budget absorption.(Salwah, 2019);(Yeni Pradila et al., 2024);(Gustavo Puluala, 2021)In some cases, the effectiveness of budget implementation does not guarantee budget absorption. This is demonstrated by several studies showing that the quality of budget implementation does not necessarily increase absorption if it is hampered by bureaucracy, procurement delays, and weak internal coordination.(Mismiana & Kuntadi, 2023). The inconsistency of these findings indicates the need for further research to examine how the quality of budget execution affects budget absorption at BLUD Community Health Centers. The quality of budget execution at BLUD Community Health Centers is not optimal because it is limited to implementation in the fourth quarter at the end of the fiscal year. For example, the implementation of activities and procurement of goods accumulates at the end of the year, which risks reducing the effectiveness and efficiency of budget absorption, which automatically also lowers the quality of budget execution. Therefore, the quality of budget execution at BLUD Community Health Centers is one of the determining factors for budget absorption realization.

The principle of good governance in budget management is the Public Accountability factor, where the health budget managed by the BLUD Puskesmas is publicly known for its utilization, and the local government is responsible for ensuring that these funds are used wisely to meet community needs and expectations. Previous research has found that high levels of public accountability encourage transparency and budget discipline, thus positively impacting budget absorption.(Winock, 2015);(Aziz & Fitriaty, 2023);(Paduppai et al., 2019)In recent decades, demands for accountability and transparency in the use of public funds have increased. The public expects the government to ensure that public funds are used effectively, to avoid abuse of power, and to implement programs that benefit all citizens.(Renoat, RE & Latupeirissa, 2020)However, there is research that states that increasing accountability actually slows down budget absorption due to stricter reporting and monitoring procedures.(Santoso Rahmawati & Heliana, 2022)This difference in results creates a gap regarding whether public accountability acts as a driver or a barrier to budget absorption in the health services sector.

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The HR Competency Variable in a number of studies shows that adequate HR competency, especially in financial and administrative management, has a significant influence on budget effectiveness and absorption.(Evicahyani & Setiawina, 2016);(Ismoko et al., 2023)(Widyastuti et al., 2022)On the other hand, several studies have found that HR competency does not have a direct influence because it is still influenced by structural, regulatory, and leadership factors.(Renoat, RE & Latupeirissa, 2020). An empirical study is needed to re-examine the role of human resource competency in increasing budget absorption in the BLUD Community Health Center environment. Human resource competency acts as a moderating variable that strengthens the influence of budget planning, Budget Execution Quality, and public accountability on BLUD budget absorption in Community Health Centers in Demak Regency. Logically, good planning and Budget Execution Quality will result in an optimal absorption rate if not supported by human resources who have technical knowledge, managerial skills, and an understanding of BLUD financial regulations.

Weaknesses of Previous Research: Although previous studies (Ramadhani & Setiawan, 2019); (Iseu Anggraeni, 2024); (Muhammad, 2022) have demonstrated the influence of budget planning, Budget Execution Quality, public accountability, and HR competency on public sector budget performance, most of these studies still have several weaknesses that are relevant to note. Many previous studies have focused solely on general government agencies or OPDs, rather than on BLUDs (Public Health Centers) which have different characteristics of financial flexibility and operational mechanisms than non-BLUD agencies. Furthermore, most studies have used a purely quantitative approach without delving deeper into managerial and contextual aspects, resulting in under-appreciation of the dynamics of Budget Execution Quality at the primary healthcare level. Some studies are also cross-regional in nature, but have not specifically examined the local conditions of Demak Regency, which has unique geographic challenges, healthcare structure, and HR capacity. These limitations open up space for this research to fill the research gap by conducting a more contextual, focused, and relevant analysis of budget management at the BLUD Puskesmas.

Budget absorption is the process of using funds that have been allocated in the budget to finance programs, activities or operations of an organization, both government and private.(Yeni Pradila et al., 2024)In general, budget absorption describes the extent to which the realization of budget use is compared to the previously prepared budget plan.(Anggia Nur Nazma, 2024)This indicator is an important measure in assessing the effectiveness and efficiency of an agency's financial management.

Budget absorption is one measure of government performance in driving the economy. Regional revenue and expenditure budgets have a significant impact on driving regional economic growth if they are optimally absorbed.(Silvia & Myrna, 2023).

The absorption of the BLUD budget at the Community Health Center in Demak Regency is logically and empirically influenced by budget planning, the Quality of Budget Execution,

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public accountability, and human resource competency. Accurate budget planning, based on the real needs of health services, and aligned with performance targets will minimize the deviation between plans and realization, thereby encouraging optimal budget absorption. Furthermore, the Quality of Budget Execution that is timely, compliant with regulations, and supported by efficient procurement and financial administration mechanisms will accelerate the realization of BLUD spending. Therefore, the researcher took a Thesis with the title "The Influence of Budget Planning, Budget Execution Quality, Public Accountability and Human Resource Competence on Budget Absorption of Regional Public Service Agencies (BLUD) at Community Health Centers in Demak Regency"

2. Research Methods

This study uses explanatory research, or research that explains the data with a quantitative approach. Explanatory research aims to test hypotheses, either by confirming or rejecting them based on the research results obtained. (Cooper, 2017) This approach is used to understand the causal relationship between independent and dependent variables through objective statistical analysis. By using quantitative methods, this research allows for structured and systematic measurements, allowing the results to be tested for validity and reliability.

3. Results and Discussion

3.1. The Influence of Budget Planning on Budget Absorption

The results of the study show that Budget Planning does not have a significant influence on Budget Absorption, which indicates that the planning that has been prepared has not been able to encourage an increase in budget realization optimally, this indicates that there is a gap between planning and implementation in the field.

Accurately establishing goals, objectives, performance indicators, and resource allocation from the planning stage will minimize deviations between the planned and actual budget. Therefore, sound budget planning can facilitate smooth activity implementation, ensuring optimal and timely budget absorption.(Delia et al., 2021).

However, the results of this study show that budget planning does not have a significant effect on budget absorption.This condition is not entirely caused by the low quality of budget planning, but is possibly because the budget planning measurement indicators used are not yet able to effectively predict increases in budget absorption.In practice, budget preparation in public sector organizations is often carried out according to administrative procedures, but does not fully reflect the actual needs of program implementation on the ground. Consequently, even if the planning process is well-structured formally, this does not necessarily have a direct impact on optimizing budget realization.The findings of this study contradict Mardiasmo's public budgeting theory, which states that good budget planning will increase the effectiveness of program implementation and budget realization.

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Furthermore, the results of this study are also inconsistent with those of Purwati et al. (2021) and Delia et al. (2021), which found that budget planning has a positive effect on budget absorption.. Planning that is inaccurate, too normative, or does not take into account the capacity of the implementer and the environmental conditions of the organization can cause various obstacles in the implementation stage.(Purwati et al., 2021). The mismatch between plans and actual needs in the field often results in budget revisions, activity delays, and even program cancellations.(Delia et al., 2021)This situation directly impacts low budget realization, particularly at the end of the budget period, which ultimately reduces the effectiveness of organizational performance. From these theoretical and empirical studies, it can be concluded that good planning will impact budget absorption.

Based on these findings, it can be explained that the insignificant influence of budget planning is caused by the possibility of planning that is less flexible, less based on real needs, and changes in operational conditions that are not accommodated in the planning document, this shows that the quality of planning has not become a dominant factor in determining the success of budget absorption, so the hypothesis is rejected.

3.1.1. The Influence of Budget Implementation Quality on Budget Absorption

The results of the study show that in the research object of the BLUD Health Center of Demak Regency, it can be explained that the Quality of Budget Implementation has a positive and significant influence on Budget Absorption, which shows that the better the quality of implementation, the higher the level of budget realization, this indicates that timeliness, compliance with regulations, and the effectiveness of program implementation are important factors in increasing budget absorption.

When the Quality of Budget Implementation is carried out optimally, it will have a positive impact on increasing HR competency.(Yuniati & Anne Putri, 2023)The implementation process forces employees to understand the technical aspects of fund distribution, internal control, and budget performance evaluation, which ultimately broadens their horizons and skills.(Salwah, 2019)Through direct involvement in various stages of implementation, Budget Absorption will become accustomed to dealing with the dynamics of work and complex administrative demands, thus encouraging practical and ongoing learning.

Basically, the Quality of Budget Execution which demands high efficiency and accountability encourages Budget Absorption to develop soft skills such as coordination skills, time management, and problem solving.(Salwah, 2019). When facing budget realization constraints or delays in absorption, employees are required to be adaptive and solution-oriented, which is an important part of managerial competence.(Hindriani et al., 2020)This shows that the quality of budget implementation is not only an administrative process, but also an arena for developing the quality of budget absorption in public organizations.(Gustavo Puluala, 2021)From the theoretical and empirical studies, it can be concluded that the quality of effective and efficient budget implementation will have a positive impact on budget absorption.

Based on these findings, it can be explained that quality budget implementation reflects good coordination between work units, effective supervision, and commitment to implementing programs according to plan. This shows that the success of budget absorption is determined by the implementation stage compared to other stages, so that improving the quality of implementation needs to be continuously optimized through a good control system.

3.1.2. The Influence of Public Accountability on Budget Absorption

The results of the study show that in the research object of the BLUD Health Center of Demak Regency, Public Accountability does not have a significant influence on Budget Absorption, which shows that the level of transparency and accountability has not been able to directly increase budget realization, this indicates that accountability plays a role more as a control mechanism than as a driving factor for budget absorption.

The demand for public accountability encourages Budget Absorption to have adequate knowledge of accountability regulations and standards, as well as skills in preparing objective and accountable reports.(Sumiyati, 2016)This process demands precision, accuracy, and integrity in every action taken by government officials.(Nadir & Hasyim, 2017)In practice, increased accountability will encourage Budget Absorption to continuously develop its capabilities in facing public evaluations and external audits. Beyond technical aspects, public accountability is also closely linked to the values of honesty, transparency, and responsibility.

Thus, in developing the hypothesis, public accountability plays a role as an external factor that can encourage an increase in the quality of budget absorption as a whole.(Nadir & Hasyim, 2017)When individuals feel responsible for their work in public, they will be motivated to improve their knowledge, skills, and professional attitudes. From these theoretical and empirical studies, it can be concluded that transparent public accountability will impact budget absorption.

Based on these findings, it can be explained that high public accountability tends to focus on administrative compliance and reporting, not on the effectiveness of budget implementation, this shows that although it is important in organizational governance, accountability does not necessarily have a direct impact on increasing budget absorption, so integration between accountability aspects and operational performance is needed.

3.2. Moderating Effect of HR Competence on the Relationship of Variables (Moderating Effect 1) Budget Planning

The results of the study indicate that in the research object of the BLUD Puskesmas of Demak Regency, Moderating Effect 1 Budget Planning does not have a significant influence on Budget Absorption, which indicates that the moderating variable does not have a role in

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influencing the relationship between the independent variable and budget absorption, this indicates that the interaction formed has not been able to explain changes in budget absorption significantly. Based on these findings, it can be explained that the failure of the moderating variable in the research model can be caused byweak interaction between variables or lack of organizational system support, this shows that HR competency has not been able to strengthen structural relationships in the research model..Improving human resource capacity through technical training and regular mentoring is a crucial strategy for improving the financial performance of public organizations. In addition to technical skills, managerial aspects and work attitudes are also crucial.(Anggraeni & Yuliani, 2020)Human resources with a strong work ethic, strong planning skills, and the ability to work in a team will be better prepared to face complex budget dynamics.In practice, the success of budget absorption is not only determined by the adequacy of funds, but also by the speed and accuracy of human resources in realizing work programs according to established planning.(Ramadhani & Setiawan, 2019).

3.2.1. Moderating Effect of Human Resource Competence on the Relationship of Variables (Moderating Effect 2) Quality of Budget Execution

The results of the study show that in the research object of BLUD Puskesmas Demak Regency, Moderating Effect 2 Budget Implementation Quality does not have a significant influence on Budget Absorption, which indicates that the moderating variable is not able to strengthen or weaken the relationship between the independent variable and budget absorption, this indicates that the role of moderation has not been running optimally in the research model.

Based on these findings, it can be explained that the ineffectiveness of the moderating role can be caused by the suboptimal utilization of HR competencies in supporting the relationship between variables. This shows that although competencies are directly important, they have not been able to play a role as a reinforcing factor in variable interactions.

Thus, HR competency is not proven to be a strengthening factor in the quality of budget implementation, but has an influence on budget absorption, where certain authority or autonomy of authority is needed in determining technical policies in planning, implementing activities, public accountability so that it has an impact on Budget Absorption. HR competency functions as a strengthening factor that bridges between planning and implementation aspects, so that budget implementation is not only absorbed optimally, but also has quality and has a real impact on achieving organizational performance.(Widyastuti et al., 2022);(Evicahyani & Setiawina, 2016).

3.2.2. Moderating Effect of Human Resource Competence on the Relationship of Public Accountability Variables (Moderating Effect 3)

The results of the study show that in the research object of the BLUD Health Center of

Demak Regency, Moderating Effect 3 Public Accountability does not have a significant influence on Budget Absorption, which shows that the moderating variable has not been able to contribute to strengthening the relationship between variables in the research model, this indicates that the moderating factor used is not yet relevant in explaining variations in budget absorption,

Based on these findings, it can be explained that the insignificant role of moderation indicates the possibility that other factors outside the model are more dominant in influencing the relationship between variables, this indicates that HR competence has not been able to become a reinforcing variable in this context, so the hypothesis is rejected. As a moderating variable, human resource competency strengthens the influence of organizational systems, policies, and management mechanisms on public accountability. Good policies and procedures will be ineffective without the support of human resources with adequate technical skills and professional ethics. Competent human resources are able to manage public information openly, respond to demands for transparency, and account for the use of public resources in a clear and measurable manner. (Yuniati & Anne Putri, 2023). Thus, human resource competency plays a role in ensuring that accountability is not only formal but also substantive. Therefore, the higher the human resource competency, the stronger the influence of governance and policy implementation on improving public accountability. Human resource competency functions as a strengthening factor that ensures the implementation of the principles of transparency, participation and accountability to the community. (Preceliana Nurmin & Masyita, 2023);(Allisa & Suryaningrum, 2023). In addition to having sufficient human resource competency, it is necessary to have the authority to decide on plans that have been prepared, and to ensure they are implemented properly and accountably, supporting budget absorption.

3.2.3. The Influence of HR Competence on Budget Absorption

The results of the study show that in the research object of the BLUD Health Center of Demak Regency, HR Competence has a positive and significant influence on Budget Absorption, which shows that the higher the competence of employees, the more optimal the budget absorption process is carried out, this indicates that the aspects of technical ability, knowledge, and skills are key factors in supporting the effectiveness of budget management, so that the hypothesis is accepted.According to research, technical skills such as preparing budget documents, procuring goods and services, and managing financial administration are key to ensuring that the budget can be absorbed optimally.(Yeni Pradila et al., 2024).

Based on these findings, it can be explained that good human resource competency will encourage accuracy in planning, implementation, and budget evaluation, this shows that competent employees are able to understand procedures, minimize errors, and speed up the budget realization process efficiently, so that improving the quality of human resources becomes an important strategy in optimizing budget absorption.

4. Conclusion

From the results of the data analysis that have been described in the previous chapter of this research, the following conclusions can be drawn: 1. The quality of budget implementation has a positive and significant effect on budget absorption, which shows that the better the quality of implementation, the higher the level of budget realization, so that the quality of budget implementation becomes the main factor in increasing the effectiveness and efficiency of budget absorption. 2. Budget planning does not have a significant effect on budget absorption, which indicates that the planning that has been prepared has not been able to provide an optimal contribution to budget realization, so that improvements are needed in preparing more adaptive planning that is based on real needs. 3. Public Accountability does not have a significant effect on Budget Absorption, which shows that transparency and accountability have not been able to directly increase budget realization, so that accountability plays a greater role as a control mechanism in organizational governance. 4. Human resource competency has a positive and significant impact on budget absorption, which shows that the higher the employee competency, the more optimal the budget management and realization process, so that improving the quality of human resources is a key factor in supporting budget performance. 5. Moderating Effect 1 on Budget Planning does not have a significant effect on Budget Absorption, which indicates that HR competency has not been able to strengthen the relationship between budget planning and budget absorption, so that the moderating role has not been running optimally in the research model. 6. Moderating Effect 2 on the Quality of Budget Implementation does not have a significant effect on Budget Absorption, which indicates that HR competency has not been able to strengthen or weaken the relationship between the quality of budget implementation and budget absorption, so that the moderating variable has not provided a significant contribution. 7. Moderating Effect 3 on Public Accountability does not have a significant effect on Budget Absorption, which indicates that HR competency has not been able to strengthen the relationship between public accountability and budget absorption, so that the moderating factor used is not yet relevant in explaining variations in budget absorption.

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