



The Effect of Planning, Management Commitment, and Human Resources Competency on The Absorption of The Goods and Services Budget in The Local Government of Cilacap Region, Central Java

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ABSTRACT

This study aimed to examine the influence of planning, management commitment, and human resources competency on goods and services budget absorption of Cilacap Local Government, Central Java. This study uses primary data by distributing questionnaires to the head of working units in the Cilacap regency with a number of respondents as many as 51 people during June-July 2020. Data analysis was performed by using SPSS (Statistical Package for Social Science) version 24. The results showed that the planning with a significant value of 0,035, management commitment with a significant value of 0,012, and human resource competencies with a significant value of 0,021 positively influence the absorption of good and service expenses of government Cilacap. With these findings, this study contributes to providing empirical data on factors influencing budget absorption on Local governments in Indonesia.

INTRODUCTION

Local government autonomy as regulated in Law Number 23 of 2014 concerning Regional Government is an opportunity as well as a challenge that must be faced wisely and responsibly by all parties involved in it. The implementation of regional autonomy has consequences for local governments to be better able to formulate policies that can accommodate people's aspirations and be able to improve services to the community which ultimately leads to improving the welfare of the community as a whole.

After the implementation of regional autonomy, the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja daerah/APBD*) became one of the main highlights by the community to measure the performance of their respective regional governments, so that it could be seen the suitability of the preparation and realization of the APBD with the expectations of the community. To make it happen, local governments can fulfill this by compiling Work Plans and Budgets for Regional Apparatus Work Units (RKA-SKPD) as referred to in Law Number 17 of 2003 concerning State Finances articles 19 (1) and (2), namely, an approach based on work performance to be achieved.

As a country that is actively developing, the role of the government is urgently needed to provide a stronger and faster impetus for the movement of the economy. The role of the government here can be expressed in the form of optimizing the management of regional potential and human resources that provide benefits to the community. This can be done if everything is done effectively and efficiently, but in reality, there are still many things that are expected by the community for the government to improve welfare cannot be fulfilled. One of the contributing factors is the low absorption of the local government's budget. The gap between the realization and the target reflects that the agency or institution has not been effective in managing its budget (Rifai, 2016).

According to Mardiasmo (2009), the budget is a statement regarding the estimated performance to be achieved during a certain period of time expressed in financial measures. While the notion of absorption referred to here is the realization of the budget. In general, the absorption of the budget in question is the achievement of an estimate to be achieved during a certain period of time viewed at a certain time. It is easier for ordinary people to say budget disbursement. Because what is being observed is a public sector organization or government entity, the absorption of the budget here can be interpreted as the disbursement or realization of the budget as stated in the Budget Realization Report (*Laporan Realisasi anggaran/LRA*) for a certain period.

Seftianova and Adam (2013), stated that the poor quality of budget absorption will have an impact on the national economy as a whole. First, the fiscal policy function does not work in order to increase economic growth effectively. Second,

the loss of the benefits of spending because the funds that have been allocated are not fully utilized, which means that there is idle money. Third, the delay in the implementation of government programs related to poverty reduction. Lastly, the accumulation of bills at the end of the fiscal year is very unhealthy for government cash management.

The Regional Government annually makes a financial plan that is contained in the Regional Revenue and Expenditure Budget (APBD). Law Number 17 of 2003 concerning State Finances article 16 paragraph (2) states that the APBD consists of a revenue budget, an expenditure budget, and financing. In the expenditure budget, there is an expenditure section for the procurement of goods/services using the goods/services expenditure account and capital expenditures. The Cilacap Regency Government annually spends a minimum of 32 to 41 percent of its budget for the procurement of goods/services. The budget for the procurement of government goods/services, which is quite large, should be absorbed in the maximum period of the fiscal year so that public services can be achieved optimally.

The phenomenon of low budget absorption in local governments is one of the classic problems that continue to occur every year. Absorption of the budget that is not maximal has an impact on the realization of the implementation of government programs and activities. If this is related to physical activities (infrastructure) for public facilities, it will result in reduced benefits that will be received by the community.

A large proportion of government procurement of goods/services should be absorbed by local governments so that the benefits of spending are not lost. The impact of budget absorption related to the procurement of goods/services can be felt by the community by enjoying maximum and better development results. The phenomenon of budget absorption that is not optimal for local governments also occurs in the Cilacap Regency Local Government as presented in the following table:

Table 1. Absorption of Goods and Services Expenditure Budget Cilacap Regency Local Government 2011-2020

Report on the Realization of the Cilacap Regency Government's Budget for Goods and Services 2011-2020					
Year	Budget Expenditure			Budget Absorption	
	Total Budget	Good/Services	%	Realization of Goods/Services Spending	%
2011	1.751.202.584.000	561.042.843.000	32,04	443.674.123.954	79,08
2012	1.952.975.779.700	626.256.493.600	32,07	523.012.134.895	83,51
2013	2.289.524.271.500	821.840.940.700	35,90	710.062.052.345	86,40
2014	2.569.979.136.600	971.030.788.800	37,78	761.704.105.859	78,44
2015	3.151.326.472.600	1.309.885.687.000	41,57	1.047.578.596.118	79,97
2016	2.962.482.921.350	1.104.889.638.800	37,30	926.672.745.500	83,87
2017	3.009.688.560.700	1.087.600.945.600	36,14	908.700.567.860	83,55
2018	3.084.579.637.400	1.160.591.685.603	37,63	980.370.688.400	84,47
2019	3.487.394.000.000	1.271.675.467.400	36,46	1.089.987.654.500	85,71
2020	3.497.670.340.600	1.288.677.920.700	36,84	1.098.300.270.500	85,23

Source: DPPKAD Cilacap Local Government the Year of 2011-2020.

Based on table 1, it can be seen that the Cilacap Regency Local Government annually spends a minimum of 32 to 41 percent of its budget for the procurement of goods/services. The absorption rate of the expenditure budget related to the procurement of goods and services at the Cilacap Regency Government has not yet reached the set target, which ranges from 79 to 86 percent. This is still far from the budget absorption target set by the Minister of Finance Regulation (*Peraturan Menteri Keuangan/PMK*) No. 258/PMK.02/2015 which is 95 percent.

Budget absorption is one of the performance evaluation indicators on the implementation aspect. As stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number: 249/PMK.02/2011 concerning Performance Measurement of Ministries and Institutions, it has been mandated that performance measurement is carried out on two aspects, namely the implementation aspect and the benefit aspect. If viewed from the implementation aspect, the implementation criteria can be seen from the budget, consistency between planning and implementation, implementation, and efficiency.

Planning is the single most important factor at the local government level and can exacerbate all other difficulties in budget absorption (Ministry of Finance, Planning and Economic Development of Uganda, 2011). Herryanto (2012) in his research shows the results that the planning factor occupies the first position as the cause of delays in budget absorption. Another study conducted by Priatno (2013), stated that the factors that influence budget absorption from the initial 15 variables that were raised, obtained 3 factors, namely Administrative and HR Factors, Planning Factors, and Goods and Services Procurement Factors. The results of data analysis indicate that planning factors and factors for the procurement of goods and services have a significant influence on budget absorption.

The quality of the leader is often considered the most important factor in the success or failure of the organization, as well as the success or failure of an organization both business and public-oriented, usually perceived as the success or failure of the leader. If managers are able to carry out their functions properly, it is very likely that the organization can achieve its goals (Darwito, 2008). This has the consequence that every leader is obliged to give serious attention to fostering, mobilizing, directing all potential employees in their environment in order to realize the volume and workload that is directed at the goal.

Management commitment can access the budget related to the procurement of goods and services (Juliani,

2014). Other research also states that management contributes in the form of the time required, resources, and a positive approach so that it is used in influencing organizational success (Cooper 2006). In line with the research above, Babakus et al (2003) also stated that organizational performance can be influenced by management commitment. Likewise, research from Umitasari & Rihardjo (2015) examines the influence of information systems and commitment to accountability for the performance of government agencies. The results show that management commitment has a positive effect on performance accountability.

The success of an organization is largely determined by the competence of the human resources who work in it. Competence of Human Resources (HR) can be seen from two aspects, namely quantity, and quality. The quantity aspect concerns The number of human resources owned, while the quality aspect of human resources includes the level of knowledge, skills, and abilities that a person has and can be demonstrated and used to produce professional services (Sutrisno, 2009).

The purpose of this study was to examine the effect of planning, management commitment, and human resource competency on the level of budget absorption for goods and services in the Cilacap Regency Local Government so that it is expected to provide a more comprehensive understanding of budget absorption related to goods and services spending in government, especially in local government of Cilacap Regency.

Based on the background of the problem above, the formulation of the problem in this study is as follows:

- (1) Does planning to affect the absorption of the goods and services expenditure budget in the Cilacap Regency Government?
- (2) Does management commitment affect the absorption of the budget for goods and services in the Cilacap Regency Government?
- (3) Does the competence of human resources affect the absorption of the budget for goods and services in the Cilacap Regency Government?

Therefore, the objectives of this study are as follows: (1) To examine the effect of planning on the absorption of the budget for goods and services in the Cilacap Regency Government. (2) To examine the effect of management commitment on the absorption of the budget for goods and services in the Cilacap Regency Government. (3) To examine the effect of human resource competence on the absorption of the budget for goods and services at the Cilacap Regency Government.

THEORETICAL FRAMEWORK

The term Stakeholder was first introduced by the Stanford Research Institute (SRI) in 1963 (Freeman, 1984). Freeman (1984) defines stakeholders as "any group or individual who can affect or be affected by the achievement of an organization's objective". That stakeholders are groups or individuals who can influence or be influenced by the process of achieving organizational goals. Stakeholder theory is a group of people, community, or society either in whole or in part who have a relationship and interest in the organization. Public sector organizations, the public sector have a wider and more diverse scope.

Bryson (2001) defines a stakeholder as any individual, group, or organization that can make a claim on the resources or outcomes of the organization or be affected by those results. Success in public and private organizations is the extent to which the organization can guarantee the satisfaction of the main stakeholders (the community as the main stakeholder). The government as the holder of power in the wheels of government must emphasize aspects of the interests of the people as stakeholders and the government must also be able to manage regional wealth, regional income, and in the form of regional assets for the welfare of the people in accordance with the contents of the 1945 Constitution article 33 which states that all-natural wealth controlled by the government must be used and utilized for the welfare of the people.

The government as a service provider for public needs is part of several elements in the social system. In the social system, a reciprocal relationship is created between the government and stakeholders. The government must be able to carry out its role in two directions, namely to meet the needs of the government itself and stakeholders. Thus, all activities produced and carried out by each part of the stakeholder will influence each other.

According to Mardiasmo (2009) budget is defined as a statement regarding the estimated performance to be achieved during a certain period of time stated in financial measures, while budgeting is a process or mechanism for preparing a budget. Budgeting in some local governments is still a complex and lengthy process and is full of political interests. This is because there is no shared commitment on how to allocate sources of government funds in an orderly and accountable manner. In relation to government organizations, budgeting means the process of allocating limited financial resources to be used to finance expenditures by government work units based on the aspirations of the community.

The government has an important role in the process of advancing a region, so it is expected to be able to make maximum development efforts. The progress of a region can be seen from how the government as an executive agency is able to manage the existing budget optimally for the benefit of the people in the region. The budget that has been approved is a representation of what is needed by the people, so the government must implement the budget for the benefit of the people. The government must prepare policies in the implementation of the budget, so that problems that hinder the development process do not occur. Thus, the community can feel the benefits of implementing the budget to the fullest. Good budget execution is reflected in an effective and efficient budget use process in accordance with the planned schedule, so that there is no low realization or accumulation at the end of the year.

Absorption of government spending budgets, especially local governments, which are low or accumulate at the end of the fiscal year can hamper economic growth in a region. This of course can hinder the achievement of the objectives of regional autonomy, namely, accelerating the realization of community welfare through service improvement, empowerment, and community participation (general explanation of Law Number 23 of 2014). Local government goods/services expenditures play an important role in achieving the goals of regional autonomy because these expenditures can be felt directly by the community. Expenditures for goods and services have a fairly large portion and their absorption often

experiences problems, so this study focuses on factors that can affect budget absorption, particularly related to the procurement of goods/services.

The process of procuring goods/services must be well planned because most of the problems occur due to poor planning. In Herriyanto's research (2012) planning is the biggest factor that causes delays in budget absorption. Research conducted by Kuswoyo (2011) the factors that hinder budget absorption related to budget planning includes limited planning time, technical constraints experienced by the satker in budgeting, poor budget planning processes in the satker, programs/activities that are not can be implemented, and there are unrealistic programs/activities. Thus, good planning is needed so that in the implementation of goods/service spending there are no obstacles so that budget absorption runs on time.

Budget in the public sector is a commitment or ability of management to achieve the goals that have been set. Management commitment is defined as performing and maintaining behaviors that support subordinates to achieve a goal (Cooper 2006). Management contributes in the form of the time required, resources, and a positive approach so that its role in influencing the success of the organization can be achieved (Marsh et al 1998). Organizational performance can be influenced by management commitment and can be realized by management's emphasis on training, empowerment, and rewards (Babakus et al 2003).

Employees who are involved in the procurement of goods/services and financial managers need competence in carrying out their duties in an orderly manner and complying with the laws and regulations. Competence is the ability and characteristics possessed by a civil servant, in the form of knowledge, skills, and behavioral attitudes required in carrying out the duties of his position (Government Regulation 100 of 2000). Dreyfus and Dreyfus (1986) define competence as the skill of a person who plays a continuous role through the learning process from knowing something to knowing how, for example from knowledge that depends on certain rules to an intuitive statement. De Angelo (1981) proxies competence with two things, namely knowledge, and experience.

Hypotheses Development

The Effect of Planning on the Absorption of Goods and Services Expenditure Budget

The process of procuring goods/services must be well planned because most of the problems occur due to poor planning. In Herriyanto's research (2012) planning is the biggest factor that causes delays in budget absorption. Research conducted by Zarinah (2016) shows that budget planning affects the level of budget absorption. Research by Sukadi (2012) shows that budget planning variables significantly affect the accumulation of budget absorption at the end of the budget year. Research conducted by Priatno, and Khusaini (2014) found that planning factors have a significant influence on budget absorption. Ministry of Finance, Planning and Economic Development of Uganda (2011) found that planning is one of the main factors in budget absorption. poor planning and the presence of local political pressure in planning especially at the local government level can exacerbate all other difficulties in budget absorption performance. Thus, it can be assumed that budget absorption is influenced by planning.

H1: Planning has a positive effect on the absorption of the budget for goods and services.

The Effect of Management Commitment on the Absorption of Goods and Services Budget

Management commitment or ability is needed in planning, budgeting and budget realization so that budget absorption can be carried out optimally (Juliani 2014). Organizational performance can be influenced by management commitment and management commitment can be realized by the emphasis by management on training, empowerment and rewards (Babakus et al 2003). The commitment of the SKPD head as top management will affect the extent to which employees feel responsible for the results achieved and they can use the information to make decisions. Hartline and Ferrell (1996) and Reeves and Hoy (1993) emphasize that management commitment greatly influences the delivery of the best quality public services. Therefore, management's commitment can affect the absorption of the budget related to the procurement of goods/services.

H2: Management commitment has a positive effect on the absorption of the goods/services

The Influence of Human Resource Competence on The Absorption of The Goods and Services Expenditure Budget

Human resources are potentials that are assets and function as capital in business organizations that can be realized into real potential physically and non-physically in realizing the existence of the organization (Arsyati et al 2008). One of the factors that influence the success of the organization is the fulfillment of human resource competencies which are the driving force of the organization. Lack of understanding of the implementation of the budget for goods/services expenditures can result in not optimal absorption of the budget.

Human resources are a factor that causes delays in budget absorption (Herriyanto 2012). Research from Maulana (2011) found that the absorption of the budget was not maximal due to certain factors, for example, the competence of human resources of employees who were not good. Tatar research (2010) also states that most of the problems of low budget absorption are caused by a lack of competent staff and expertise to prepare projects. Thus, it can be assumed that budget absorption is influenced by the competence of human resources.

H3: Competence of human resources has a positive effect on the absorption of the budget for goods and services.

RESEARCH METHODS

This study aims to examine the effect of planning, management commitment, and human resource competence on the level of budget absorption related to the procurement of goods/services. The type of investigation carried out is a causal study, which aims to identify causal relationships between variables. The study setting of this research is a field study, which was conducted to examine the correlational relationship between variables and the natural conditions of the research environment. Researchers use unregulated situations and do not intend to intervene and manipulate data to influence research results. The unit of analysis used in this research is organizational analysis, namely Regional Apparatus Organizations (*Organisasi Perangkat Daerah/OPD*) consisting of the secretariat, inspectorate, service, agency, and sub-district in the Cilacap Regency Regional Government, totaling 51 OPD during June-July 2020.

After the questionnaires were collected, the validity and reliability tests were carried out. After the validity test and reliability test are met, then data analysis is carried out. The data analysis method used in this research is multiple linear regression analysis which is processed using SPSS version 24 software. The equation model of multiple linear regression is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Where α is a constant, Y is budget absorption, X1 is planning, X2 is management commitment, X3 is Human Resource competency, and e is error term.

RESULT AND DISCUSSION

Result

A validity test is used to measure whether a questionnaire is valid or not. Validity testing in this study was conducted by correlating each question item with a total score using the Product Moment correlation formula. All statements in the questionnaire are declared valid because they have a Pearson correlation value > 0.3 and a significance level of < 0.05 (Ghozali, 2011).

Then the reliability test in this study used Cronbach alpha. All statements in this study have a Cronbach alpha value of more than 0.6 so it can be declared reliable (Ghozali, 2011).

Classic assumption test

Normality test, multicollinearity test, and heteroscedasticity test

The results of the residual normality test in this study showed the Asymp Sig (2-tailed) coefficient was 0.200 greater than 0.05, meaning that the data were normally distributed. Then the results of the multicollinearity test indicate that there are no symptoms of multicollinearity in the regression model that is formed. This can be seen in the VIF value that does not exceed 10 and the tolerance value is not less than 0.10. Likewise, with the heteroscedasticity test, it is known that there are no symptoms of heteroscedasticity where the significance value of all variables is > 0.05.

Multiple linear regression analysis results

Testing the influence of planning variables, management commitment, and human resource competence on budget absorption is carried out using multiple linear regression analysis after the regression model is free/passed the classical assumption test and the results of data processing are processed using the SPSS program which can be seen in Table 2 below:

Table 2. Output of Linear Regression

Variable	Koefisien regresi	t	Sig.
Constant	1,409	1,813	0,076
Planning (X1)	0,214	2,168	0,035
Management Commitment (X2)	0,322	2,626	0,012
HR Competency (X3)	0,215	2,385	0,021
F			0,003
F test (Anova)			5,438
Adj R ²			0,210
N			51

*Significat at 5% (0,05)

Therefore the regression equation is as follows:

$$Y = 1,409 + 0,214X_1 + 0,322X_2 + 0,215X_3 + e$$

Based on table 2 shows the Fcount value of 5.438 with a significance value of 0.003 less than 0.05 so it can be concluded that the model used in this study is fit and can be used to test the research hypothesis. The adjusted R2 value is 0.210 (21%). The adjusted R2 value of 21% means that the dependent variable can be explained by the independent variable

of 21%. In other words, the variables of planning, management commitment, and human resource competence can explain the absorption of the budget for goods and services by 21% while the remaining 79% is influenced by other factors not explained in the model.

Discussion

The first hypothesis (H1) states that planning has a positive effect on budget absorption related to expenditure on goods and services, which means that the better the planning carried out by government officials, the better the absorption rate of the budget for goods and services. Testing the first hypothesis (H1) has a value of $t = 0.214$ with a significance level of 0.035 significant at 0.05, so H1 is supported. Based on the results of hypothesis testing, it can be concluded that the planning variable has a positive effect on budget absorption related to goods and services expenditure. Planning which includes planning for the procurement of goods and services as well as budget planning within the Cilacap Regency Government is quite good, this can be seen from the answers of respondents who gave relatively good assessments of the questions on planning variables.

The results of this study are in line with stakeholder theory where the theory states that groups and individuals can influence or be influenced by the process of achieving organizational goals. Planning is the starting point where the planning determines the actions to be taken by taking into account the available resources. Stakeholder involvement in planning is needed to develop strategies that will be carried out in achieving organizational goals. A budget not only contains a plan and the nominal amount needed to carry out activities but also contains specific goals that the organization wants to achieve. The results of this study prove that planning can improve the performance of OPD so that the budget can be absorbed in accordance with the planning target.

The results of this study are in line with previous research conducted by Herriyanto (2012) which states that planning is the biggest factor that causes delays in budget absorption. Similar results also occur in the research of Seftianova and Adam (2013) which states that the quality of the Budget Implementation Checklist has a positive effect on the quality of budget absorption, both in terms of the level of budget absorption and the proportionality of budget absorption between periods. The results of this study support the opinion of Zarinah et al., (2016), Malahayati (2015), Purtanto (2015), and Priatno (2013) who in their research conclude that budget planning affects the level of budget absorption. On the other hand, this study does not support Fitriany et al., (2015) who in their research in Pekalongan City concluded that budget planning is an unimportant factor in the accumulation of budget absorption.

The second hypothesis (H2) states that management commitment has a positive effect on budget absorption related to spending on goods and services. Testing the second hypothesis (H2) has a value of $t = 0.322$ with a significance level of 0.012 which is significant at 0.05, so H2 is supported. Based on hypothesis testing, it can be ensured that the management commitment variable has a positive effect on budget absorption related to expenditure on goods and services. The management commitment in the Cilacap Regency Government is quite good as evidenced by the formation of a Procurement Service Unit (ULP) and the implementation of electronic auctions, so that procurement of goods is more accountable and transparent. Respondents also gave a relatively high score on the answers to the questionnaire.

In line with stakeholder theory, the findings of this study explain that high management commitment will have an effect on performance. The existence of a goal determines how much effort the manager makes, the increased commitment that management has to the goal will encourage the apparatus to make maximum efforts in achieving the goal.

The results of this study are similar to previous research conducted by Juliani and Solihin (2014) which stated that management commitment had an effect on budget absorption related to the procurement of goods/services. Babakus et al. (2003) stated that management commitment can affect performance. The results of a similar study were also conducted in the private sector by Nadirsyah (2008) that management commitment has a significant effect on financial performance. On the other hand, this study does not support the research of Desmiyawati and Asmidawati (2015) which shows the results that management commitment does not affect the transparency of financial reporting.

The third hypothesis (H3) states that human resource competence has a positive effect on budget absorption related to goods and services spending. Testing the third hypothesis (H3) has a value of $t = 0.215$ with a significance level of 0.021 significant at 0.05, so H3 is supported. Based on the results of hypothesis testing, it can be concluded that the variable of human resource competence has a positive effect on budget absorption related to expenditure on goods and services.

In accordance with stakeholder theory, the competence of human resources, in this case, is that government officials have a reciprocal relationship with organizational goals. Competent human resources will create sufficient information that allows officials to get a better understanding of the budget objectives so that later they can reduce ambiguity in doing their work. The results of this study prove the competence of good government apparatus human resources, especially in Cilacap Regency, can improve the performance of OPD so as to increase the absorption of the goods and services budget.

The results of this study support the opinion of Zarinah et al. (2016) in their research concluded that the quality of human resources affects the level of budget absorption. In addition, the results obtained in this study are in line with previous research conducted by Arif and Halim (2011) in their research which concluded that the capacity of human resources affects the lack of budget absorption. The results of this study do not support the opinion of Purtanto (2015) who concludes that budget absorption at the end of the fiscal year is not influenced by human resource factors and Priatno (2013) who in his research concludes that human resource competence has no effect on budget absorption.

CONCLUSION

Based on the results of research on the effect of planning, management commitment, and human resource

competence on the absorption of the budget for goods and services expenditures in the Cilacap district government and based on the results of the discussion, it can be concluded as follows:

1. Planning has a positive effect on the absorption of the goods and services budget in the government in Cilacap Regency, which means that the better the planning, the greater the absorption rate of the goods and services budget.
2. Management commitment has a positive effect on the absorption of the budget for goods and services in the government in Cilacap Regency, which means that the higher the level of management commitment, the higher the absorption rate of the budget for goods and services.
3. The competence of human resources has a positive effect on the absorption of the budget for goods and services in the local government in Cilacap Regency, which means that the higher the level of competence of human resources, the higher the absorption rate of the budget for goods and services.

For the Cilacap Regency government, the results of this study can be used as material for evaluation and consideration for OPD in implementing programs and activities so that the achievement of budget realization in the form of budget absorption can be in accordance with the planned targets. The limitation of this research is that the independent variable studied can only explain 21% of the dependent variable, while the remaining 79% is determined by other variables not included in this study. This research was conducted in Cilacap Regency so that the results of this study could be the same or different if carried out in other areas. Suggestions for further research need to consider other variables that are expected to affect the absorption of the goods and services budget. Then, so that the results obtained can be generalized, it is possible to add research samples for the Regional Apparatus Organizations (OPD) of the Regency / City Government in Central Java.

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