

*The Influence of Budget Planning, Budget Execution, Human Resource Competency, Administrative Records, Organizational Commitment, and Budget Politics on the Level of Budget Absorption (Study of Jember Regency Regional Apparatus Organizations) Oryza Ardhiarisca, S.E., S.Si., M.ST.*

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### **ABSTRACT**

*This study aims to analyze and explain the influence of budget planning, budget implementation, human resource competence, administrative records, organizational commitment, and budget politics on the level of budget absorption in the regional apparatus organization of Jember Regency. This study is a quantitative study. The population of this study used 4 agencies and 22 regional offices of Jember Regency. The sampling technique in this study used the purposive sampling method so that a sample of 198 respondents was obtained. The data source for this study is primary data using a questionnaire with a Likert scale. The statistical tool used in testing is the IBM SPSS version 21 application. The results of the analysis show that budget planning has a significant negative effect on the level of budget absorption. Budget implementation, human resource competence, organizational commitment, and budget politics have a significant effect on the level of budget absorption. Meanwhile, administrative records do not have a significant effect on the level of budget absorption.*

**Keywords:** *Budget planning, budget execution, human resource competency, administrative records, organizational commitment, budget politics, Budget Absorption Level.*