

***The Effect Of Expenditure By Type On The Budgeting of Ministries and Government Agencies***

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***ABSTRACT***

*This study is motivated by the importance of maintaining budget consistency in the State Budget (APBN) amid changes in fiscal policy and economic conditions, particularly due to the Covid-19 pandemic. The composition of expenditure by type, consisting of personnel expenditure, goods expenditure, capital expenditure, and social assistance expenditure, as well as the impact of the pandemic, is assumed to influence the budgeting of ministries and government agencies. This study aims to analyze the effect of expenditure by type on the budget allocation ceilings of ministries and government agencies. The research employs a quantitative approach using secondary data in the form of panel data for the period 2020–2024, obtained from the Directorate General of Budget, Central Government Financial Reports, and the State Budget and Financial Notes. Data analysis was conducted using multiple linear regression and comparative analysis. The results indicate that, simultaneously, expenditure by type have a significant effect on budget allocation ceilings. Partially, each type of expenditure and the Covid-19 variable shows varying effects. This study is expected to serve as a reference for improving the consistency and effectiveness of government budget management.*

***Keywords:*** *Expenditure by Type, Budget Allocation Ceiling, Covid-19.*