Analysis of Regional Planning and Budgeting Consistency in North Central Timor Regency

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Abstract

The budget planning and implementation process in North Central Timor Regency (TTU) is faced with significant challenges due to the high level of inconsistency in the budgeting system at each stage. This research aims to explore the relationship between several variables in the North Central Timor Regency. First, an analysis is carried out on the influence of Human Resource capacity (X1) on Good Governance (Y1). Second, the influence of planning quality (X2) on Good Governance (Y1) was examined. Third, audit the impact of Human Resources capacity (X1) on Budgeting Consistency (Y2). Fourth, the impact of planning quality (X2) on Budgeting Consistency (Y2) is analyzed. Fifth, the influence of Human Resource capacity (X1) on Budgeting Consistency (Y2) which is mediated by the Good Governance variable (Y1) is explored. And sixth, we studied the influence of planning quality (X2) on Budgeting Consistency (Y2) with the mediation variable Good Governance (Y1). The research uses quantitative Path Analysis. Samples were taken using a purposive random sampling method, with the criteria being employees in the financial administration field at each regional organization. The research results show that in the first structural equation, HR capacity and planning quality have a direct effect on Good Governance. In the second structural equation, HR capacity, planning quality, and Good Governance influence Budgeting Consistency. However, HR capacity and planning quality cannot be mediated by Good Governance on Budgeting Consistency.

Keywords: Consistency of Budgeting, Good Governance, Human Resource Capacity, Quality of Planning, Budgeting

INTRODUCTION

Law Number 32 of 2004 concerning Regional Government which has been amended through Law Number 23 of 2014, which has also been modified through Law Number 1 of 2015, focuses on accelerating the development of community welfare through improving the quality of services, empowerment, as well as active community participation, in line with increasing regional competitiveness. This law update takes into account the principles of democracy, equality, justice, and the uniqueness of each region under the auspices of the Unitary State of the Republic of Indonesia (Ludji Pau et al., 2020). Strictly speaking, the changes confirmed in this law encourage the implementation of regional government efficiently and effectively, paying attention to the dynamics of relations between the center and regions, as well as between regions, accommodating local potential and diversity, and responding to opportunities and challenges of global competition in the context of implementing integrated regional government. These changes include improvements to regional planning and budgeting systems, which aim to ensure a continuous increase in the degree of regional autonomy over time (Hanida et al., 2015).

Development planning at the regional level is regulated by a series of laws and regulations, including Law Number 25 of 2004 concerning the National Development Planning System, Government Regulation Number 8 of 2008, and Minister of Home Affairs Regulation Number 54 of 2010. This regulation outlines the planning process from the initial stages to evaluation, including planning such as RPJPD (Regional Long Term Development Plan), RPJMD (Regional Medium Term Development Plan),

Renstra SKPD (Regional Apparatus Work Unit Strategic Plan), RKPD (Regional Government Work Plan), and Renja SKPD (Regional Government Work Plan). Regional Work Unit Work Plan). Meanwhile, budgeting at the regional level is regulated by Law Number 17 of 2003 concerning State Finances, Government Regulation Number 58 of 2005 concerning Regional Financial Management, and Minister of Home Affairs Regulation Number 13 concerning Guidelines for Regional Financial Management which was later changed to Permendagri Number 59 of 2007 (Burin, 2015). This series of regulations regulates the procedures for managing regional finances. The importance of consistency between planning and budgeting at the regional level is a demand emphasized by these regulations.

Since the enactment of Law Number 25 of 2005 concerning the National Development Planning System, the role of development planning at the regional level has been increasingly strengthened. This prepares for regional development plans a necessity that cannot be ignored by regional governments in carrying out their duties, both mandatory and optional and within the authority of the region. Thus, the role of regional governments in encouraging the development process in their regions is increasingly central. This phenomenon underlines the importance of regional development planning as the main instrument for a region to exercise its authority in a more planned and structured manner (Hanida et al., 2015).

In addition, with the enactment of Law Number 25 of 2004 concerning the National Development Planning System, there have been significant changes in the preparation of regional development planning documents. According to (Ramdhan & Anisa, 2017), three fundamental changes occur. First, related to the types of regional development planning documents that must be prepared by each region following the development of democratization and autonomy in the regional government system. Second, following changes in the types of documents required, the technicalities of preparing plans have also undergone significant changes. Third, the plan preparation stage underwent adjustments to implement a participatory planning system to increase the inclusion of community aspirations in the development plan preparation process.

Referring to the explanation above, it is important to emphasize that budgeting (APBD) must be in line with KUA-PPAS (General Budget Policy and Temporary Budget Ceiling Priorities) and RKPD (Regional Government Work Plan) to ensure consistency between regional development planning and regional budgeting. This ensures that the approved APBD has properly taken into account the priority needs and aspirations of the community. Budgeting also acts as a policy instrument to improve public services and community welfare at the regional level (Osrinda & Delis, 2016). Therefore, budget preparation must be closely related to previously prepared regional development plans, both in the RPJMD (Regional Medium Term Development Plan) and RKPD, to ensure consistency between development planning documents and regional budgeting. In this context, Kurnia et al., (2019) emphasize that the Regional Government and DPRD (Regional People's Representative Council) need to make maximum and structured efforts to prepare APBD that reflects the real needs of society under the potential of each region, while fulfilling regional budget requirements that are oriented towards public interest and accountability (Syarifuddin et al., 2022).

The reality on the ground shows that the implementation of regional planning and budgeting, which is a joint responsibility between the Regional Government and the DPRD acts as an element of regional government administration with a mandate from the people to handle government affairs at the local level, has not yet reached the optimal level (Laila Yuliani & Lestari, 2022). The mechanisms and procedures for preparing performance-based regional planning and budgeting have also not been fully realized. Apart from that, there is a lack of consistency in political will between the Regional Government and the DPRD in the process of discussing and approving the Draft Regional Revenue and Expenditure Budget (RAPBD) submitted by the Regional Head to the DPRD with the RKPD documents that have been determined by the Regional Head, as well as the General Budget Policy (KUA) and the Temporary Budget Ceiling Priorities (PPAS) which have been mutually agreed upon in the Joint Memorandum of Agreement, are still significant problems (Nur Anisa, 2020).

To find out the picture of inconsistencies in planning and budgeting documents in TTU Regency, you can see the graph below.
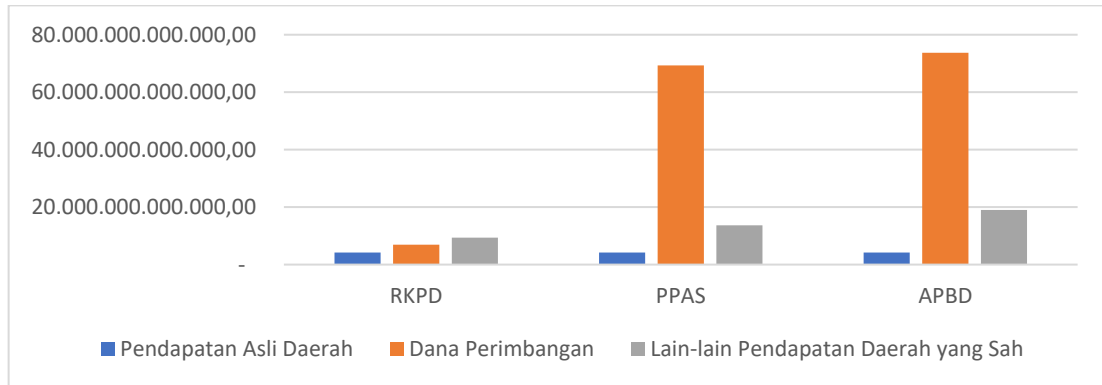
Figure 1. TTU Regency Planning and Budgeting Inconsistency Data for 2019
Source: Results of processed secondary data in 2023

Analysis of the graphs presented shows that there is low consistency in planning and budgeting documents in TTU Regency, which has an impact on the determination of the Regional Revenue and Expenditure Budget (APBD). This inconsistency is reflected in the significant difference in nominal value between the APBD and the Regional Government Work Plan (RKPD) General Budget Policy (KUA) and Temporary Budget Ceiling Priorities (PPAS) documents. The nominal value of the APBD is always much higher than the value stated in the RKPD and KUA-PPAS documents. This shows that the APBD determination process tends not to follow the estimates that have been prepared in previous planning and budgeting documents (Nalle et al., 2022).

Based on the analysis above, it is clear that TTU Regency is still facing serious problems related to inconsistencies in planning and budgeting, which have quite significant impacts. One of the main factors causing this problem is the imbalance between operational expenditure and capital expenditure used to support regional development. The high level of inconsistency in regional planning and budgeting in TTU Regency is also influenced by regional financial problems, especially in terms of building planning and control of regional expenditure in the structure of the Regional Revenue and Expenditure Budget (Nalle & Pangastuti, 2023).

Planning and controlling spending is an important aspect that must be paid attention to by local governments because spending that is not well planned and controlled can be a source of inefficiency and waste of the state budget. To manage spending effectively, the government needs to ensure that every rupiah used has a value commensurate with the benefits obtained, following the principle of value for money or appreciation for every use of state money (Dahana & Ermwati, 2020).
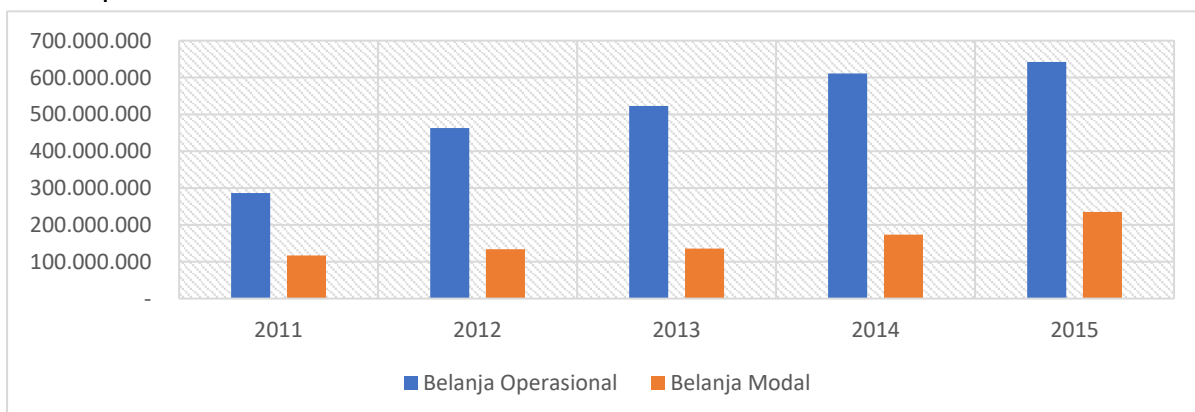

Figure 2. Comparison graph of operational spending and employee spending
North Central Timor Regency 2011 – 2015
Source: Results of processed secondary data in 2023

Analysis of Graph 2 reveals a significant imbalance in the TTU Regency APBD structure, especially in the budget allocation between Personnel Expenditures and Capital Expenditures that

support development programs. Of the total budget, the majority of absorption still occurs in operational expenditure, reaching 79%, while capital expenditure, which is a key element in development, only receives an allocation of 21%. This shows that the budget allocation for development in TTU Regency is not yet optimal, with too much focus on operational spending. In particular, the budget allocation for personnel expenditure reached a significant figure, reaching Rp. 347,138,148.74 or around 58.06% of the total Regional Expenditure Budget Plan for 2012. Meanwhile, the total budget for Capital Expenditures only reached Rp. 133,804,855.03 or around 22.38% of the total regional budget plan. The imbalance seen in the regional expenditure allocation shows that the TTU Regency APBD structure is less efficient in prioritizing development, especially in poverty alleviation efforts.

Further to the previous explanation, one of the indicators that can be used to measure the effectiveness of budget use for regional development in TTU Regency is the percentage of Surplus Budget Financing (SILPA). SILPA is the remaining unused funds at the end of the fiscal year after all expenditures and revenues have been accumulated. By monitoring the SILPA percentage from the 2002 to 2015 budget year, we can evaluate the extent to which regional financial management has been effective.
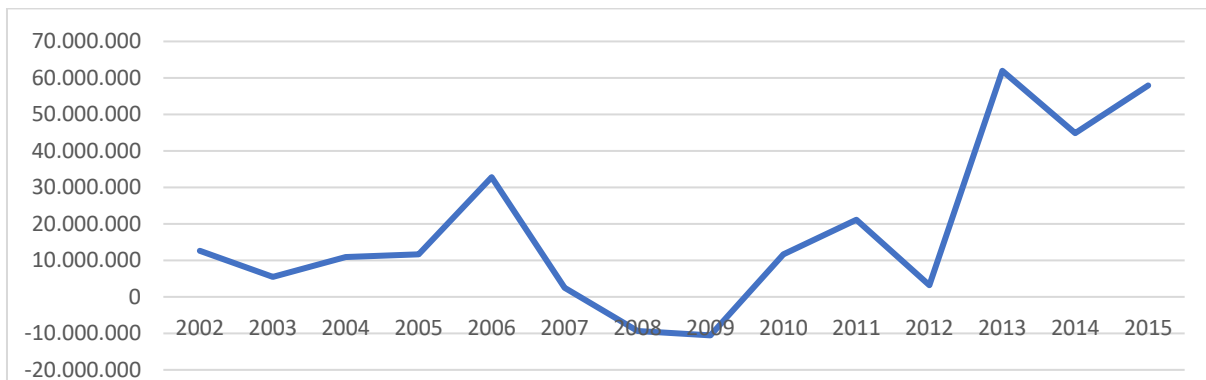

Figure 3. SILPA K Fund TrendTTU Regency for Fiscal Year 2002-2015
Source: Results of processed secondary data in 2023

Based on the information obtained from Graph 3, it can be seen that there are significant variations in the remaining budget funds used each year, which indicates that there are weaknesses in regional financial planning and management in each Regional Work Unit (SKPD). This large variation indicates that each SKPD has not been able to consistently plan and manage the budget effectively (Dima & Nalle, 2023).

Weaknesses in regional financial planning and management have the potential to cause non-maximum development in TTU Regency. Funds that are not used efficiently or are not allocated well can hamper regional development progress, causing a lack of achievement of expected development targets and goals (Nalle et al., 2021). Therefore, improvements need to be made in regional financial planning and management in each SKPD so that budget use becomes more effective and has a positive impact on development in TTU Regency.

Based on the phenomena that have been described, the problems that arise can be caused by several factors. First, there are symptoms of weak human resource (HR) capacity in terms of planning, budgeting, management, and accountability for regional financial reporting in the North Central Timor Regency. The existence of appropriate human resources, both in terms of quantity and quality, is very important in administering government in the regions. As stated by Sukmana, (2022), Human Resources are one of the determining factors for the success of implementing regional autonomy. In the context of decentralization, Human Resources or personnel are a determining factor that must be available and have adequate quality in the implementation of government authority, along with financing and infrastructure factors (Saputra, 2022). According to Fitriyani et al., (2022), Human resources are the main pillar that supports and is the main driver in achieving the vision, mission, and goals of the organization. Humans are an integral part of the resources needed by a company or organization. However, in practice, there are still many management policy implementations that do not fully pay attention to the important role of human resources (HR).

Second, the problem lies in the quality of planning. The preparation of the Regional Revenue and Expenditure Budget (APBD) is based on previously determined planning regarding the programs and activities that will be implemented (Syarifuddin et al., 2022). From a time perspective, planning at the regional government level is divided into three categories: First, the Regional Long-Term Development Plan (RPJPD), which summarizes regional government planning for 20 years. Second, the Regional Medium Term Development Plan (RPJMD), which is planned for 5 years. And third, the Regional Government Work Plan (RKPD), which is an annual regional plan. On the other hand, planning at the Regional Work Unit (SKPD) level consists of the SKPD Strategic Plan (Renstra) for 5 years, and the SKPD Work Plan (Renja) which is an annual work plan(Gusmartina et al., 2021). However, inconsistencies often occur in planning each activity chain according to the existing activity domain. Poor planning quality will have an impact on budgeting, management, output, outcomes, and even the quality of accountability reporting that is far from expectations. This is reflected in the status of regional financial accountability in TTU Regency, which in the last 10 years has still been dominated by the predicate "Reasonable with Exceptions (Salaghe et al., 2020).

Third, there are problems related to good governance. According to Government Regulation Number 101 of 2000, good governance is a government that develops and applies the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, and supremacy of law, and can be accepted by the entire community (Lannai & Amin, 2020). Good governance also includes the concept of a decision-making process and its implementation that can be held accountable together. This is a consensus reached by the government, citizens, and the private sector for the administration of government in a country (Rachman et al., 2020). However, the various problems described previously show that the principles of good governance cannot be implemented optimally in the North Central Timor Regency. This indicates that there are deficiencies in the application of these principles, which can affect the effectiveness and accountability of government and services to the community.

This statement highlights the important role and responsibility of local governments in realizing community welfare through policies, programs, and activities. However, apart from that, there are limited regional fiscal capacities that need to be considered. Therefore, local government capacity in quality planning and budgeting is very important to achieve consistency and synergy between planning and budgeting (Hadi Maher et al., 2018). This research aims to identify factors that influence inconsistencies between planning and budgeting documents, such as RPJMD (Regional Medium Term Development Plan), RKPD (Regional Government Work Plan), PPAS (Temporary Budget Principles), and APBD (Revenue and Budget Budget). Regional Expenditures), especially in terms of suitability or alignment of proposed programs. Consistency between planning and budgeting documents is very important because it can ensure that available resources are allocated effectively following regional development priorities (Hayatunnisa et al., 2022). By understanding the factors that influence these inconsistencies, local governments can improve their planning and budgeting processes to achieve development goals efficiently and effectively.

Based on the various problems described above, this research is very important. First of all, given the problem of inconsistencies in planning and budgeting, as well as an imbalance in budget allocation between operational spending and capital spending, this research can provide a deeper understanding of the factors that cause non-maximums in regional development. In addition, by identifying problems of poor planning quality and lack of application of good governance principles, this research can illustrate the lack of professionalism, accountability, transparency, and efficiency in regional financial governance in the North Central Timor Regency.

By explaining these various problems, this research can become a basis for decision-makers and stakeholders to formulate more effective policies and strategies for improving local government performance and services. In addition, this research also provides an opportunity to identify opportunities and challenges that need to be addressed to improve financial governance and good governance at the local level. Thus, this research is not only relevant to North Central Timor Regency but can also provide a valuable contribution in the broader context of regional development and improving the welfare of society as a whole.

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METHOD

This research will focus on the North Central Timor Regency, which is located in East Nusa Tenggara (NTT) Province. The selection of North Central Timor Regency as a research location was based on the high level of inconsistency in regional planning and budgeting which continues to increase from year to year, exceeding the average for other districts in NTT. This problem of inconsistency has been acknowledged by the NTT Provincial Government in the "Evaluation Notes on the Ranperda regarding the APBD of North Central Timor Regency for Fiscal Years 2013, 2014, and 2015". Therefore, this research aims to evaluate the factors that cause inconsistencies between planning and budgeting in North Central Timor Regency, especially related to the programs that have been stipulated in the RPJMD (Regional Medium Term Development Plan) document. Thus, this research has a clear aim to provide an in-depth understanding of the challenges faced by North Central Timor Regency in carrying out consistent and effective planning and budgeting processes.

The population in this study includes all employees who work in each Regional Work Unit (SKPD) in the North Central Timor Regency Government, with a total of 2.420 employees. The sampling technique used is the purposive sampling method, which is carried out by selecting samples from the population based on certain criteria. The sample selection criteria include employees who carry out accounting/financial administration functions in each TTU Regency OPD who are directly involved in preparing financial reports, including the finance section, treasurer and staff; Head and staff/employees of the financial sub-division in each OPD of TTU Regency; and accounting and finance sub-division employees who are willing to be respondents. The total number of respondents selected was 100 people.

The data collection methods applied include questionnaire techniques, interviews, observation, and documentation. In preparing the questionnaire, a list of statements is prepared based on indicators related to each independent variable and dependent variable. The questionnaire uses a Likert scale with four response levels: strongly agree (weight 4), agree (weight 3), disagree (weight 2), and disagree (weight 1). This approach allows responses to be weighted so that data can then be tabulated for further analysis and testing of the validity and reliability of the data. Thus, the use of this method ensures structured and reliable data collection for further analytical purposes. By using this method, it is hoped that this research can provide a representative picture of the views and experiences of employees who are directly involved in the planning and budgeting process at TTU Regency.

Ghozhali (in Pangastuti, 2023) explained that to test the influence of mediating variables, research often uses path analysis methods. Path analysis is a development of multiple linear regression analysis, which aims to analyze the pattern of relationships between variables to understand the direct and indirect influence of a set of independent (exogenous) variables on the dependent (endogenous) variable. In this context, path analysis allows researchers to examine in detail how these variables interact with each other, as well as whether there are possible mediating effects in the relationship between these variables. This approach provides a deeper understanding of the mechanisms underlying the relationships between variables in the research model. The variables used in this research are human resource (HR) capacity, planning quality, and good governance as independent variables, while budgeting consistency is the dependent variable studied.

Path model analysis is a development of multiple regression analysis which is used to explore cause-and-effect relationships (causal relationships) between various variables. This cause-and-effect relationship must be supported by a consistent and adequate theoretical model. If the theory underlying the cause-and-effect relationship model is not strong enough, then researchers should use multiple regression analysis. In path model analysis, the relationship between these variables is formulated in a model that makes it possible to test the direct and indirect influence of the independent variable on the dependent variable (Lleras, 2001). Thus, the path model analysis formulation provides a clear and structured framework for testing hypotheses about the relationship between these variables:

a. $X1 = P_1 x_1 + \varepsilon i$
    Information:
    X1: HR capacity
    P_1: Path Coefficient for HR Capacity Variable (X1)
    X_1: Independent Variable (HR Capacity)
    εi: Interfering Error
b. $X2 = P2X2 + P_2 X_2 + \varepsilon i$
    Information

X2 = Planning Quality
P2: Path Coefficient for Planning Quality Variable (X2)
X_2: Independent Variable (Planning Quality)
P_2: Path Coefficient for Planning Quality Variables (X2)
X_2: Independent Variable (Planning Quality)
εi: Interference Error

c. $Y = P_1X_1 + P_2X_2 + P_3X_3 + \varepsilon i$
Information:
Y = Budgeting Consistency
P_1: Path Coefficient for HR Capacity Variable (X1)
X_1: Independent Variable (Population Growth)
P_2: HR Capacity Path Coefficient (X2)
X_2: Independent Variable Planning Quality
P_3: Path Coefficient for Good Governance (X3)
X_3: Independent Variable (Good Governance)
εi: Interfering Error

Data analysis was carried out using the Eviews 12 software application. However, to ensure the validity of the analysis results, the first step that must be taken is to carry out a classic assumption test. This classic assumption test includes the normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test. The normality test is used to check whether the data used has a normal distribution. The autocorrelation test aims to identify whether there is a correlation between data values at a certain time interval. The multicollinearity test is used to evaluate the level of correlation between independent variables. Finally, the heteroscedasticity test aims to check whether the variance of the model error is not constant. By carrying out a series of classic assumption tests, you can ensure that the data analysis is carried out correctly and the results are reliable (Ainiyah et al., 2016).

RESEARCH RESULTS AND DISCUSSION
Data Validity and Reliability Test

This research relies on primary data collected from all respondents within the technical services related to the TTU Regency Regional Government. Respondents were asked to fill out a questionnaire using a four-level Likert scale (strongly agree, agree, disagree, and disagree) on each research variable indicator. Therefore, the instrument testing stage is crucial to ensure the quality of the data collected. Testing of data collection instruments is carried out through validity and reliability tests as an important step in multivariate statistical tests.

In assessing the validity of the data, the Pearson correlation test is used, where the calculated r-value must exceed the table r-value with a standard alpha coefficient of 0.05. Meanwhile, a data reliability test was carried out to evaluate the level of confidence in respondents' answers, with an expected Cronbach's alpha value of greater than 0.60 as a success criterion. The results of this validity and reliability test are an important basis for ensuring that the instruments used in this research are reliable and provide quality data (Bannigan & Watson, 2009).

Table 1. Recapitulation of Data Validity and Reliability Test Results

Variables	Items	R count	Table	Crombach Alpha	Information
Human Resource Capacity (X1)	X1.1	0.699	0.195	0.732	Valid and Reliable
	X1.2	0.701	0.195		Valid
	X1.3	0.690	0.195		Valid
	X1.4	0.681	0.195		Valid
	X1.5	0.711	0.195		Valid
	X1.6	0.703	0.195		Valid
	X1.7	0.721	0.195		Valid
Planning Quality (X2)	X2.1	0.710	0.195	0.735	Valid and Reliable
	X2.2	0.688	0.195		Valid
	X2.3	0.713	0.195		Valid
	X2.4	0.701	0.195		Valid
	X2.5	0.693	0.195		Valid

	X2.6	0.694	0.195		Valid
	X2.7	0.728	0.195		Valid
	X2.8	0.745	0.195		Valid
Good Governance (X3/Y1)	X3.1	0.693	0.195	0.729	Valid and Reliable
	X3.2	0.705	0.195		Valid
	X3.3	0.703	0.195		Valid
	X3.4	0.704	0.195		Valid
	X3.5	0.706	0.195		Valid
	X3.6	0.711	0.195		Valid
	X3.7	0.690	0.195		Valid
	X3.8	0.699	0.195		Valid
Budgeting Consistency (Y2)	Y1	0.697	0.195	0.753	Valid and Reliable
	Y2	0.695	0.195		Valid
	Y3	0.725	0.195		Valid
	Y4	0.731	0.195		Valid
	Y5	0.712	0.195		Valid
	Y6	0.749	0.195		Valid
	Y7	0.752	0.195		Valid

Source: 2023 Primary Data Processed Results

Based on the results of the data analysis listed in Table 3, it can be concluded that all indicators contained in each variable construct have met the criteria for data validity and reliability. This can be seen from the Pearson correlation value which is approximated by the calculated r which is greater than the r table, as well as the Cronbach's alpha value which exceeds 0.60 at an alpha significance level of 0.05. This situation shows that the instruments used in this research can be considered valid and reliable for measuring the variables studied. Thus, research can proceed to the next stage of analysis with the confidence that the data obtained can provide accurate and accountable results.

Classic Assumption Test

In multiple linear regression analysis, it is important to test classical assumptions to ensure that the parameter estimates produced in the regression model are not affected by bias and have a high level of accuracy. Batista & McKenzie, (2023) emphasizes the importance of this step in maintaining the validity of the analysis results. Some classical assumption tests that are commonly carried out include normality tests, autocorrelation tests, multicollinearity tests, and heteroscedasticity tests. Normality tests are performed to verify whether data follows a normal distribution, often using the chi-square probability test. Meanwhile, the autocorrelation test is used to evaluate the correlation between confounding errors in previous time and space periods. The multicollinearity test aims to ensure that the independent variables are independent of each other and do not have a perfect correlation. Finally, a heteroscedasticity test is carried out to check whether there is non-uniformity of variance and residuals between observations, thereby ensuring that the regression model is not affected by non-constant variations. Through these tests, we can ensure that the basic assumptions in multiple linear regression analysis are met, so that the analysis results can be trusted and accepted statistically (Cameron et al., 2016).

Table 2. Recapitulation of Classical Assumption Test Results

Variables	Classic assumption test			
	Jargue-Bera test (P-value)	Prob. Chi-Square(2) (P-value)	Prob. Chi-Square(14) (P-value)	VIF value
Residual	1.725489	0.0913	0.0643	
HR capacity				1.710322
Planning Quality				1.389281
Good governance				1.155304

Source: 2023 Primary Data Processed Results

Based on the results listed in Table 4, it can be identified that all elements in the classical assumption test have been fulfilled, providing a strong basis for continuing data analysis. The normality test results show that the data has a normal distribution, as an indication of the Jarque-Bera value which is greater than alpha (1.725489>0.05). Testing the autocorrelation and heteroscedasticity assumptions

shows that the value of Prob. The resulting Chi-Square is greater than alpha (0.0913 and 0.0643>0.05), indicating that there is no equal variance in all research variables. This means that variations in these variables are constant. The multicollinearity test also gave satisfactory results, with the resulting Variance Inflation Factor (VIF) value being smaller than 10. This indicates that there was not a perfect correlation between the independent variables in this study. Thus, the conclusions from the results of this classical assumption test support the continuation of further data analysis, and the results can be relied on for accurate interpretation.

Direct and Indirect Influence Between Human Resource Capacity (X1), Planning Quality (X2), and Good Governance (X3) on Budget Consistency (Y) in North Central Timor Regency

Path analysis is a technique that developed from multiple linear regression. Robert D. Rutherford (1993) explains that path analysis is a method used to identify and analyze cause-and-effect relationships in multiple regression. In this context, the independent variable can influence the dependent variable not only directly but also through indirect channels (Priyatno, 2014; 189).

The purpose of this test is to explore the mediating influence as well as the direct and indirect influence of the independent variables, namely HR capacity (X1), planning quality (X2), and good governance (X3), on budgeting consistency (Y) in North Central Timor Regency. Before the data is analyzed as a whole, the first step in path analysis is to divide the form of structural equations according to the needs of the analysis.

In this research, two structural equations describe a direct relationship (direct effect) and an indirect relationship (indirect effect). For more details, the discussion structure can be seen below.

1) First Structural Equation Analysis of the Influence of X1 and X2 on X3/Y1

The results of data analysis from the first sub-structural equation can be seen in the data analysis table on the influence of HR capacity (X1) and Planning Quality (X2) on Good Governance (Y1) in North Central Timor Regency below:

Table 3. Regression Equation for the Influence of X1 and X2 on X3/Y1

Model		Coefficients a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	8,228	2,443		3,368	,001
	HR capacity	,349	,089	,346	3,919	,000
	Planning Quality	,388	,092	,371	4,198	,000
a. Dependent Variable: Good Governance						

Source: Primary Data Processed Results, 2023

Equation Form:
Y1 = P31X1 + P32X2 + z.Pz
Y1 = 0.346X1 + 0.371X2 + 0.802zPz

The Path coefficient value outside the model (zPz) is obtained from the calculation results $\sqrt{1 - 0,356}$= 0.802

From the results of the data processing and analysis above, the interpretation of the calculations for the first equation is as follows:

1. Partially, HR Capacity (X1) influences Good Governance (Y1). The partial effect size is 0.346. Because the beta coefficient value is closer to 1, the influence is quite strong. Apart from that, if we look at the count value which is greater than a table (3.919>1.98472), and the significance value which is smaller than alpha (0.000<0.05) it can be concluded that HR Capacity (X1) has a significant effect on Good Governance (Y1).
2. Partially, Planning Quality (X2) influences Good Governance (Y1). The partial effect size is 0.371. Because the beta coefficient value is closer to 1, the influence is quite strong. Besides that, if we look at the account value which is greater than t-table (4.198>1.98472), and the significance value which is smaller than alpha (0.000<0.05). it can be concluded that the quality of planning (X2) has a significant effect on Good Governance (Y1).

3. The magnitude of the influence outside the model that was not studied was 0.802. The influence outside this model is strong because the value is closer to 1.
4. Determinant Coefficient (R2)
   The determinant coefficient value of the first sub-structural equation is 0.356. Explains that the percentage contribution of the influence of the HR Capacity (X1) and Planning Quality (X2) variables to Good Governance (Y1) is 35.6% while the remaining 64.4% is influenced by other variables not included in this research model.

From the results of the path analysis calculations above, the structural relationship from the first equation can be described below:
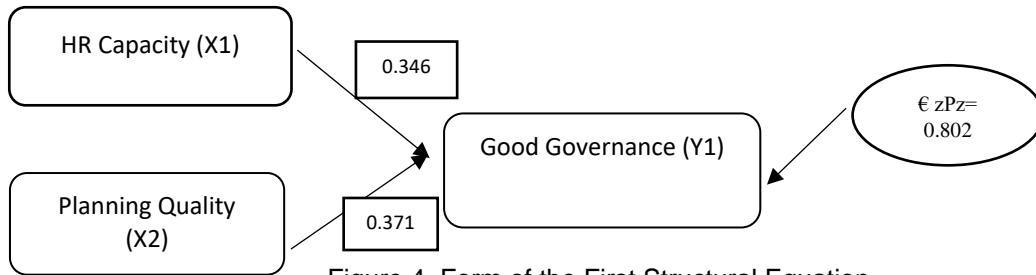

Figure 4. Form of the First Structural Equation
Source: Primary Data Processed Results, 2023

2) Second Structural Equation Analysis of the Influence of X1, X2, and X3 on Y2.

The results of data analysis from the second sub-structural equation can be seen in the data analysis table on the influence of HR capacity (X1), planning quality (X2), and good governance (X3) on budgeting consistency (Y) in TTU Regency which can be seen in the table below:

Table 4. Regression Equation for the Influence of X1, X2, and X3 on Y2

		Coefficients a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	6,877	2,422		2,839	,006
	HR capacity	,158	,090	,174	1,755	,083
	Planning Quality	,255	,094	,272	2,706	,008
	Good governance	,213	,095	,238	2,237	.028
a. Dependent Variable: Budgeting Consistency						

Source: Results of primary data analysis using SPSS 22, 2023

Equation Form:
Y2 = P31X1 + P32X2 + P33X3 + yPY
Y2 = -0.174X1 + 0.272X2 + 0.238X3 + 0.835 yPY

The Path coefficient value outside the model (yPY) is obtained from the calculation results $yPY = \sqrt{1 - 0,303} = 0.835$

From the results of the data processing and analysis above, the interpretation of the calculations for the second equation is as follows:

1. Partially, HR Capacity (X1) does not affect Budgeting Consistency (Y2). This is because the beta coefficient value which has a positive value of 0.174 is very close to 0, besides that the account value is smaller than the table (1.755<1.98472) and the significance value is greater than the alpha (0.083>0.05).
2. Partially, Planning Quality (X2) influences Budgeting Consistency (Y2). The partial effect size is 0.272. Because the beta coefficient value is closer to 1, the influence is quite strong. Besides that, if we look at the account value which is greater than table (2.706>1.98472), and the significance value which is smaller than alpha (0.008<0.05) it can be concluded that planning quality (X2) has a significant effect on budgeting consistency (Y2).
3. Partially, Good Governance (X3) influences Budgeting Consistency (Y2). The partial effect size is 0.238. Because the beta coefficient value is closer to 1, the influence is quite strong.

Besides that, if we look at the t-count value which is greater than the t-table (2.237>1.98472), and the significance value which is smaller than alpha (0.028<0.05) it can be concluded that good governance (X3) has a significant effect on budgeting consistency (Y2).

4. The magnitude of the influence outside the model that was not studied was 0.835. The influence outside this model is categorized as very strong because the value is in the range of 0.80 - 0.99. To make it easier to interpret the strength of the relationship between two variables, Sugiyono (2006) provides the following criteria:

0	= There is no correlation between the two variables
0.10 – 0.19	= Very weak
0.20 - 0.39	= Weak
0.40 - 0.59	= Medium
0.60 - 0.79	= Strong
0.80 – 0.99	= Very strong
1	= Perfect correlation

5. Determinant Coefficient (R2)

The determinant coefficient value of the second sub-structural equation is 0.303. Explaining that the percentage contribution of the influence of HR capacity (X1), planning quality (X2), and good governance (X3) on budgeting consistency (Y2) is 30.3% while the remaining 69.7% is influenced by other variables not included in the research model This.
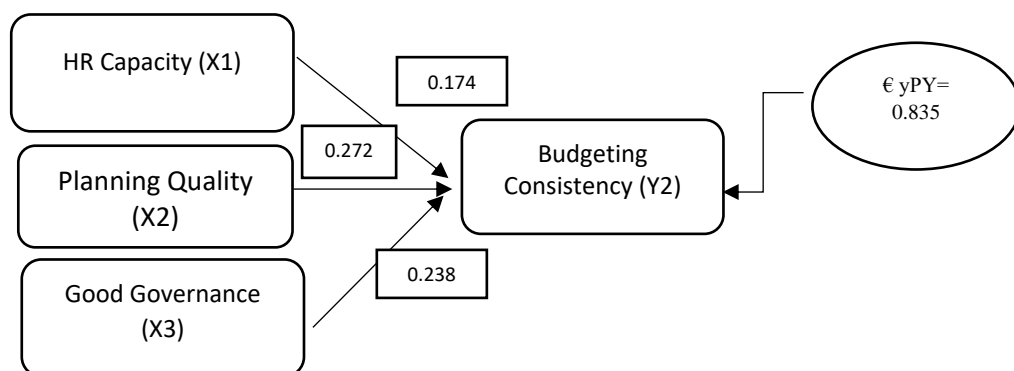

Figure 5. Form of the Second Structural Equation
Source: Primary Data Processed Results, 2023

3) Indirect Effect and Total Effect Analysis

This analysis is to answer the problem formulation, objectives, and also the fifth (5) research hypothesis, and the sixth (5) hypothesis as explained in the previous chapter. For more details, it can be seen in the calculation results of the Indirect Effect between the HR capacity variable (X1) and the planning quality variable (X2) on budgeting consistency (Y2) in the TTU district which is mediated by the Good Governance variable (X3/Y1) as a moderating variable below. This :

1) Indirect Effect of the HR capacity variable (X1) on Budgeting Consistency (Y2) in TTU Regency through Good Governance (X3) as a Moderating Variable.
= P3.1 X. PYX3 + IE (Indirect Effect)
= 0.346 x 0.238 = 0.082
= 0.174 + 0.082 (PYX1 + IE)
= 0.256 (Total Effect)

2) Indirect Effect of the Planning Quality Variable (X2) on Budgeting Consistency (Y2) in TTU Regency through Good Governance (X3) as a Moderating Variable.
= P3.2 X. PYX3 + IE (Indirect Effect)
= 0.371 x 0.238 = 0.088
= 0.272 + 0.088 (PYX1 + IE)
= 0.360 (Total Effect)

From the results of the calculation of the direct relationship (direct effect) and indirect relationship (indirect effect) above, to simplify the interpretation, it is made in the form of a recapitulation of the calculation results which can be seen in the table below:

Table 4. Direct and Indirect Relationship between Variable X and Variable Y

Variable	Direct Connection (Direct Effect)	Indirect Relationship (Indirect Effect)	Total Effect
X1	0.174	0.082	0.256
X2	0.272	0.088	0.360
X3	0.238	-	
Total	0.684	0.170	

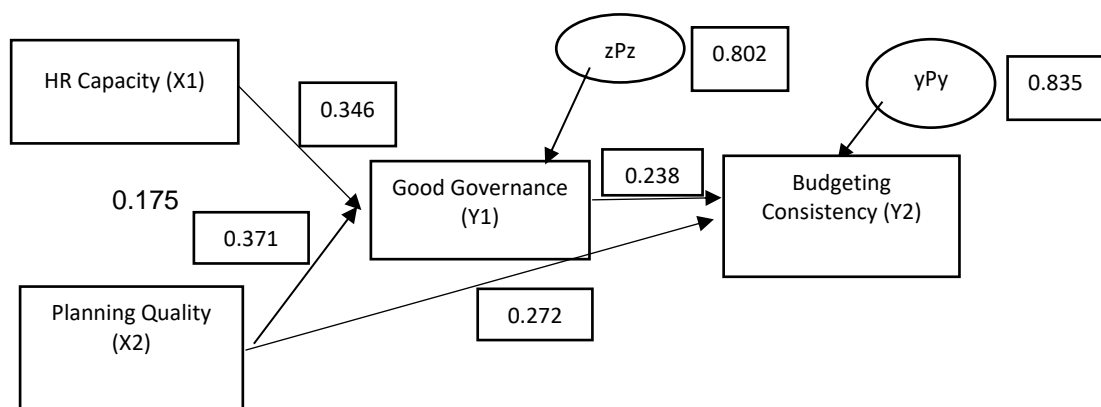Source: Primary Data Processed Results, 2023

Figure 6. Structural Relationships of Path Analysis
Influence of Variable X on Y2 Through Y1

From the results of the structural equation data analysis of direct effects and indirect effects above, several conclusions can be drawn, including:
1) The HR capacity variable (X1) cannot be mediated by the good governance variable (X3) on budgeting consistency (Y2). This is because the value of the direct relationship between the influence of HR capacity (X1) on budgeting consistency (Y2) is 0.174, which is much greater when compared to the direct influence between the HR capacity variable (X1) on budgeting consistency (Y2) is mediated by good governance (X3 /Y1) whose value is only 0.082.
2) The planning quality variable (X2) cannot be mediated by the good governance variable (X3) on budgeting consistency (Y2). This is because the value of the direct relationship between the influence of planning quality (X2) on budgeting consistency (Y2) is 0.272, which is much greater when compared to the direct influence between the planning quality variable (X2) on budgeting consistency (Y2) is mediated by good governance (X3 /Y1) whose value is only 0.088.

Discussion
Strategy for Realizing Budgeting Consistency in North Central Timor Regency

Based on the results of data analysis, it was found that the variables Human Resource Capacity, Planning Quality, and Good Governance have a significant influence on budgeting consistency in the North Central Timor Regency. Therefore, several strategic steps are needed that can be taken by policymakers within the District Government. These steps are intended to ensure that the budgeting system, from the planning, implementation, and monitoring, to the results obtained, has a high level of consistency. These steps are expected to increase the efficiency and effectiveness of state financial management.

The Influence of Human Resource Capacity on Budgeting Consistency

Strategic steps to increase the influence of Human Resource Capacity on budgeting consistency in North Central Timor Regency have made a significant contribution to increasing the efficiency and effectiveness of regional financial management. By improving the quality of Human Resources through employee training and development, North Central Timor Regency can strengthen the foundation for more consistent and measurable budget preparation and implementation (Munawwarah et al., 2023).

Training that focuses on improving technical and managerial skills in finance and budget management will help employees to understand more deeply the budgeting process. Apart from that, employee development is also included in providing a broader understanding of the principles of effective and efficient budgeting. Forming a team of experts in finance and budget management will also be an important strategic step (Young et al., 2017). This expert team will be responsible for providing quality suggestions and recommendations to the TTU Regency government in terms of preparing a better budget. They can also assist in analyzing budget needs, developing performance indicators, and evaluating the results of budgets that have been implemented. In addition, strengthening coordination between related work units will be key in ensuring that the budget planning and implementation process runs synergistically. Good coordination between related work units will ensure that each step in the budget process is carried out well and follows the established plans.

Implementation of a clear performance management system and regular internal audits will help ensure that the budget process runs according to established standards, while the preparation of transparent guidelines and procedures will provide clear guidance for employees in managing the budget more efficiently (Sumtaky et al., 2018). Thus, these efforts will not only help ensure the optimal use of resources but also support the achievement of development goals and overall community welfare in North Central Timor Regency.

Implementing a clear performance management system is an important step in ensuring that the budgeting process at TTU Regency runs according to established standards. With a structured performance management system, employee performance related to budget management can be evaluated objectively based on the achievement of predetermined targets and performance indicators. In addition, internal audits carried out regularly will help detect potential irregularities or procedural violations in budget implementation. This will ensure that the budget process is carried out in a transparent and accountable manner (Kloot & Martin, 2000).

In addition, the preparation of transparent guidelines and procedures will also provide clear guidance for employees in managing the budget more efficiently. This guide will contain the steps that must be followed in each stage of the budgeting process, from planning, and implementation, to reporting (Pratiwi et al., 2019). With transparent and easy-to-understand guidelines, employees will be better able to carry out their duties appropriately and effectively (Triyono et al., 2019). Thus, these steps will not only help ensure the optimal use of resources but will also support the achievement of development goals and overall community welfare in TTU Regency. By having a transparent, accountable, and efficient budgeting process, it is hoped that the budget results can have a positive impact on the progress and welfare of local communities.

The Influence of Planning Quality on Budgeting Consistency

To improve budgeting consistency in TTU Regency, the Regional Government needs to focus efforts on several strategic steps. First, strengthening the preparation of development plans is crucial. Care and accuracy are required in preparing planning documents such as the Regional

Medium Term Development Plan (RPJMD) and Regional Work Plan (RKPD) so that they reflect development needs and priorities following regional potential. In this case, the drafting process must involve a wide range of relevant stakeholders to ensure a balanced representation of interests (Rozza et al., 2023).

Furthermore, alignment between development plans and budgets is a crucial step in managing regional finances in TTU Regency. This process requires that the RAPBD be prepared carefully and take full account of the development directions and priorities set out in development plans such as the RPJMD and RKPD. In this context, effective coordination between various related work units becomes very important. Good coordination ensures that budget allocations prepared in the Regional Revenue and Expenditure Budget Plan (RAPBD) accurately reflect the needs and priorities identified in the regional government work plan (Tsofa et al., 2017). This means that every step in preparing the RAPBD must be strictly adjusted to the long-term goals and strategic plans that have been determined so that the budget allocation made can provide maximum impact following regional development needs and priorities. (Dahana & Ermwati, 2020). By ensuring alignment between plans and budget allocations, District Governments can optimize the use of available financial resources to achieve regional development goals efficiently and effectively.

Increasing employee capacity regarding planning and budgeting is a step that should not be ignored in efforts to increase budgeting consistency in the North Central Timor Regency. Training and development of employees in this area is very important to deepen their understanding of the intricacies of the planning and budgeting process. Through intensive training, employees can be equipped with the knowledge and skills necessary to manage budgets effectively (Sumtaky et al., 2018). In this way, they will be able to prepare a more consistent and measurable budget following the goals and policies that have been set. By increasing the capacity of relevant personnel, the District Government can ensure that the planning and budgeting process is carried out to a high standard, which will ultimately contribute to improving the overall quality of regional financial management.

Implementing an effective monitoring and evaluation system is one of the crucial steps in efforts to increase budgeting consistency in the TTU Regency. An appropriate monitoring system makes it possible to monitor budget implementation on an ongoing basis so that each stage in the budgeting process can be monitored carefully (Johan & Rahmawati, 2023). In this way, the suitability of budget allocations with predetermined plans and objectives can be ensured. Apart from that, regular evaluations are important to evaluate the effectiveness of policies and programs that have been implemented. This evaluation also helps in identifying areas that require improvement or adjustment, so that corrective steps can be taken immediately to increase the efficiency and effectiveness of regional financial management. By implementing an effective monitoring and evaluation system, the Regency Government can optimize the use of the budget more wisely and responsibly, which will ultimately support the achievement of regional development goals optimally (Abidin, 2023).

Finally, involving the community in the planning and budgeting process is also a crucial strategy for improving budgeting consistency in the North Central Timor Regency. Active community participation in this process can make a significant contribution to increasing accountability and transparency in regional financial management. Apart from that, involving the community also allows the formulation of policies and programs that are more responsive to the needs and aspirations of the community itself. Thus, the implementation of these steps is expected to improve the quality of planning and budgeting in the TTU Regency. This quality improvement will have a positive impact on the efficiency and effectiveness of regional financial management as a whole, as well as strengthening the relationship between regional governments and the communities they serve (Nalle & Afoan, 2022).

The Influence of Good Governance on Budgeting Consistency

Good Governance is one of the determining factors in realizing consistent budgeting in TTU Regency, as well as being an important element in increasing the efficiency and effectiveness of regional financial management. Good Governance principles, such as accountability, transparency, community participation, and compliance with good legal rules, are a crucial foundation in ensuring that the budgeting process runs following regional development goals

(Sumtaky et al., 2018). By implementing these principles, the North Central Timor Regency can ensure that budget allocations are carried out transparently, fairly, and responsibly. Transparency in the budgeting process will strengthen public trust in local government, while public participation in the budgeting process will enable their needs and aspirations to be reflected in proposed budget allocations.

Concrete steps in implementing Good Governance principles in budgeting in TTU Regency include several essential aspects. First, is to ensure that there is clear accountability in the use of public funds. This includes establishing a mechanism that allows local governments to be responsible for the use of any funds allocated in the budget, as well as providing transparent reports to the public regarding the use of the budget (Atmadja et al., 2021). Furthermore, steps to make the budgeting process more open and easy for the public to understand are important. This involves efforts to simplify the budgeting process and provide clear and easily accessible information to the public regarding budget allocations, development priorities, and the overall use of public funds. In this way, the public will have a better understanding of how public funds are used and can monitor implementation more effectively (Sipayung & Cristian, 2022).

By implementing the principles of Good Governance in the budgeting process, it is hoped that TTU Regency can achieve a better level of consistency in budget preparation. It is hoped that this will have a significant positive impact on efforts to achieve sustainable development and improve the welfare of society as a whole. With a more consistent budgeting process, the allocation of public funds can be carried out more efficiently and effectively, following regional development needs and priorities. This will ensure that every rupiah budgeted can provide maximum benefits for the community and contribute to improving the standard of living and welfare of all residents of TTU Regency (Nalle & Afoan, 2022).
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CONCLUSION

Overall, the strategic steps outlined above offer a comprehensive framework for improving budgeting consistency in TTU Regency. First of all, increasing the capacity of Human Resources related to planning and budgeting is very important. This can be achieved through a series of training and development activities, forming a team of experts, as well as strengthening cooperation and coordination between related work units. By deepening the understanding and skills of relevant employees, the District can ensure that the planning and budgeting process is carried out more professionally and effectively.

Furthermore, implementing an effective monitoring and evaluation system is the key to ensuring that budget allocations run according to the plans and objectives that have been set. This system must include a mechanism for regular monitoring and comprehensive evaluation of the policies and programs that have been implemented. Through careful evaluation, Districts can identify areas that need improvement and take necessary corrective actions to increase the efficiency and effectiveness of regional financial management.

Apart from that, the application of Good Governance principles in the budgeting process is another important factor. By ensuring clear accountability in the use of public funds, making the budgeting process more transparent and easier for the public to understand, and encouraging active public participation in budget preparation and monitoring, Districts can strengthen the foundation for more consistent and measurable budget preparation. By combining these steps in a holistic and integrated manner, it is hoped that TTU Regency can achieve more efficient, effective, and sustainable regional financial management. This overall effort will not only contribute to overall regional development but will also improve welfare and justice for society as a whole.

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