



Phenomenological Study of Budget Management at the Jambi City Education Office

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This work was carried out in collaboration among all authors. 'All authors read and approved the final manuscript.'

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ABSTRACT

Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management states that every regional government agency must prepare and determine a cash budget useful for controlling cash inflows and outflows and functions as a target for budget absorption. This research attempts to describe the phenomenon of budget management at the Jambi City Education Office. The approach used in this research is qualitative, with data collection methods carried out through semi-structured interviews. Data validity is guaranteed through the reliability of the interview instrument and the triangulation process. Data analysis was carried out using descriptive critical analysis techniques. Based on the data obtained, it can be concluded that: (1) in the Jambi City Education Department, there has been a trend of decreasing percentage of budget absorption over the last three years since the 2020 budget year, 2021 budget year and 2022 budget year respectively at 93.37%, 91.19% and 87.79% of the budget target, (2) there is a trend of decreasing ideality in the comparison of the operational expenditure budget) OB and direct expenditure (DE) over the last three years. This research has implications for strengthening regulations and developing human resources at the Jambi City Education Office to support the optimization of education budget absorption.

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1. INTRODUCTION

To create quality and sustainable development, financing or financial budgeting is needed. Blondal et al. [1], and Kircher [2] state that budgets are essential in public sector organizations as statements of performance estimates. Meanwhile, Santoso & Ningtias [3] state that the budget plays a vital role in public sector organizations as a statement of estimated performance to be achieved over a certain period expressed financially to support the national economy. Thus, it can be understood that the budget, apart from being a tool for management planning and control, is also a tool for management in directing an organization in a solid or weak position.

The urgency of the budget as a tool for management in directing an organization in a solid or weak position still needs to be fully understood by the leadership of educational institutions in Jambi City. It can be seen from the following indicators, namely: 1) there are no fundamental differences in the organizational development of the Jambi City Education Department, even though the amount of budget tends to increase, 2) there is no accurate report on the process of strengthening the organization at the Education Department, 3) the use of budget tends not to run optimally. These situations and conditions can have a negative and counter-productive impact on efforts to improve the quality of education in general.

Referring to these situations and conditions, this research has an essential role in providing accurate data-based information to increase the part of the budget in strengthening educational organizations or institutions in the city of Jambi. The information obtained in the research allows leaders and staff at the Jambi City education office to take the best steps to utilize the budget to improve education services in Jambi City. Apart from that, the data and information from this research can also be used as a guide and basis for future researchers to find the best solutions to existing problems.

2. LITERATURE REVIEW

Theoretically, there are several budget functions in the management of public sector organizations. According to Cuadrado-Ballesteros & Bisogno [4], Day [5], and Fauzi et

al.[6], the function of the budget in organizational management is as follows: (a) budget as a planning tool, (b) budget as a control tool, (c) budget as a policy tool, (d) budget as a political tool, (e) budget as tool coordination and communication, (f) budget as a performance assessment tool, and (g) budget as a motivation tool. According to Siswanti et al.[7] and Prayoga [8], there are three main budget functions, namely: (a) planner function, including the act of selecting and connecting facts and making and using assumptions about the future, in this case visualizing and formulating activities-proposed activities that are deemed necessary to achieve the desired results, (b) coordination function, which aims to create coordination, which requires good planning, which can show the harmony of plans between one part and another, and (c) monitoring function, namely aims to evaluate work performance and take corrective action if necessary.

Budget preparation must fulfill certain elements or principles to achieve optimal budget function. According to OECD [9], Isaac et al.[10], and Anggraeni et al.[11], several budgeting principles must be fulfilled to achieve optimal budgeting functions, namely: (a) democratic, namely as many elements of society as possible, apart from having to be discussed and get approval from the legislature; (b) fair, namely that it must be optimally directed towards the interests of the people and by their needs; (c) transparent, namely that the planning process, implementation and accountability of the state budget must be known not only by people's representatives and the general public; (d) having high morals, meaning that the management of the state budget adheres to applicable laws and regulations, and always refers to high ethics and morals; (e) be careful, namely that the management of the state budget must take into consideration that resources are limited and expensive; and (f) accountable, meaning financial management. According to Henukh [12], the general principles of educational and financial management are frugal, directed, open, comprehensive, periodic, accountable, effective, and efficient.

Apart from the budget function, according to Pareda et al. [13], regional financial management is a sub-system of state economic management. Pareda et al. [14] explain that it is part of the state financial system and is an essential

element in the administration of Regional Government. Economic relations between the Central and Regional Governments include at least (1) division of revenue (taxation) authority, (2) systems and mechanisms for overcoming horizontal inequality, and (3) systems and mechanisms for overcoming vertical inequality. Apart from that, budget management is also an essential part of implementing financial governance as stated in Article 3 of Law no. 17 of 2003 states that State Finances are managed in an orderly manner, in compliance with legislation, efficiently, economically, effectively, transparently and responsibly by paying attention to the principles of justice and decency. These statutory provisions imitatively lay down the state/regional financial management cycle, starting from planning, discussion, and approval.

To prepare the budget cycle correctly, education administrators and managers must understand and master the education budgeting system. According to Budi Santosa [15], Spicer et al. [16], and Rahmawati & Khoirunurrofik [17], broadly speaking, budgeting systems can be grouped into 3 (three) models, namely (1) Traditional Budgeting System (TBS), the budget preparation process is only based on the size of the previous year's budget realization, budget items according to their designation are grouped into activity budget items, (2) Zero Based Budgeting (ZBB), a budgeting system that based on estimates of activities for the year concerned, not on what has been done in the past but based on current needs, (3) Planning, Programming, Budgeting System (PPBS), budget preparation is carried out based on targeted and prioritized activity program planning, not just that an activity is being held. Apart from that, in preparing the education budget, according to Farquharson et al. [18] and Henukh [19], must consider limited funding sources, haphazard (not or less than proportional) program financing planning, not by the vision and mission and policies as written in the educational institution's strategic plan.

Professional financial planning or budgeting, apart from following the existing system, must also fulfill the elements of data collection and reporting features. According to the U.S. Department of Education [20] and Wicaksono et al. [21], educational financial data collection and reporting activities include identifying and measuring financial data, classifying financial data, and reporting financial data to users. Collecting educational financial data and reporting begins with identifying and measuring

financial data. In data collection and reporting activities, every educational financial transaction is recorded chronologically and systematically in one or several books called journals over a certain period. According to Suarjana Musmini [22] and Frisancho et al. [23], each note must be supported by financial documents such as notes, invoices, and receipts. Therefore, recording and collecting financial report data is a critical process in the budget system.

After the recording and data collection, the following process is processing educational financial data. Financial data processing activities include recording, grouping, and summarizing [24]; Grozdanovska et al. [25] and Rahmat et al. [26]. Recording transactions is collecting data chronologically and grouping it into specific categories to simplify the presentation. Meanwhile, an overview is a presentation of information categorized into a report. The final process is reporting education financial data. Education financial data that has been recorded, grouped, and summarized must be reported to the relevant parties. Reporting must be carried out by applicable laws and regulations [27].

Another activity of financial administration is bookkeeping for the implementation of the education budget [28] and Sulastri et al. [29]. Bookkeeping is an activity related to the technical implementation of accounting, namely recording, classifying, and summarizing financial transactions [30]. Accounting audits prepare financial reports, interpret reports, and so on [31]. Thus, the data shows that several activities involve financial data collection and bookkeeping of financial transactions in implementing financing. In practice, these two activities are closely related. Data collection and financial reporting are obtained from bookkeeping that has been carried out.

In financial management, evaluation and accountability are essential. Evaluation is a systematic process of collecting, analyzing, and interpreting information to determine the level of success in implementing an education program with specific criteria for decision-making purposes [31] and Kafrawi et al. [32]. Data and information from the evaluation results can then be used as a reference to see and assess the program's success. Supriyanto & Pakuan [33] state that the program is effective if the results are by the targets set. If otherwise, then the program is considered ineffective. Through

evaluation, we will also discover what obstacles are occurring and how to overcome these problems [34].

In the evaluation and accountability of financing, it will be known whether the planning is by what is being implemented or not. According to Eni Kaharti [35] and Masciandaro & Quintyn [36], activities in financing evaluation include monitoring activities. According to M. Rizqi Febri [37], Sri Rahayu [38], and Adrian [39], monitoring the use of the education budget includes four main activities, namely monitoring, checking, assessing, and reporting the use of the education budget. These activities are carried out systematically, which means that tracking movements on the education budget must be carried out sequentially, right up to providing reports on budget use to the relevant parties to prepare further policy making. Thus, financing evaluation includes several supervisory activities in the form of monitoring, inspection, assessment, and reporting on the use of the education budget to related parties.

From the perspective of implementing supervision, supervision of the use of education budgets can be categorized into four groups: embedded leadership, functional supervision, legislative supervision, and community supervision [40]. According to Henukh, superiors carry out inherent leadership directly to their subordinates. One form of education budget supervision is functional. Functional control is carried out by officials whose job is supervisors, such as supervisors from BPKP and BPK [41] and Elsy [42]. It was also mentioned by Talib [43] that the state gives the Financial Audit Agency (FAA) the authority to examine state finances and is responsible for managing state finances, which are managed by state administrators and cover the legislative, executive, and even judicial sectors.

Apart from functional supervision, there is also legislative supervision. Legislative leadership is carried out by a legislative body formed by a country's constitution [44] and [45]. In Indonesia, legislative bodies are known as the People's Representative Council (DPR) and the Regional People's Representative Council (DPRD), which are at the district or provincial level [46]. Thus, the legislative has a vital role in supervising state finances, especially finances managed by executive institutions.

Community supervision is another supervision that can be carried out to implement the budget system effectively. According to Rieger et al. [47] and Aprilia & Shauki [48], community supervision is carried out by community members, individuals, and groups by sending letters of complaint to ministry leaders. The public generally has a strategic role in supervising state finances. Thus, in implementing the education budget, several forms of supervision can be carried out to maintain the professionalism of budget users and ensure that budget absorption runs smoothly.

Budget absorption is one indicator in assessing the financial management performance of a region. The higher the budget absorption capacity that has been prepared, the better the implementation of the planned activity program. Therefore, budget absorption is used as a guide to the success of a government institution. As stated by Pratiwi & Sukmawijaya [49], Prasetyo & Nugraheni [50], and WHO [51], the budget can be used as a guide for public sector institutions in carrying out their duties. In their writing, Ulandari et al. [52] also state that the level of budget absorption is used as a measurement that can describe how far the targets planned by government agencies have been achieved. Meanwhile, Putra [53] stated that budget preparation (budget performance) measures accountability, namely proving and being held professionally accountable to stakeholders for using the budget managed by a particular institution. Therefore, information regarding budget absorption in public institutions is essential to support the development of future activity programs.

Budget absorption is one of the stages of the budget cycle, which starts from planning, determining and ratifying, absorbing, monitoring, and accountability for budget absorption [54]. Each cycle of this process always involves various interested parties. Sarmolina [55] and Ritonga & Nurlaila [56] state that budget preparation is a series of activities that involve many parties, including all departments and institutions as well as the People's Representative Council (DPR) and the Regional People's Representative Council (DPRD) in the Province/ County town. The role of the DPR/DPRD in budget preparation makes budget preparation more transparent, democratic, objective, and accountable.

Efforts for transparency and accountability in budget preparation continue to be carried out systematically and continuously. However, often, this process needs to match the expectations and plans that have been prepared previously. Some processes often need to align with plans and objectives, for example, failure or low absorption of the planned budget. Failure or low budget absorption can hurt the desired progress. As explained by Wiryatama [57], this is budget absorption that fails to reach the set targets and causes spending benefits to be lost because not all allocated funds can be utilized, which means there is idle cash. According to Rohman et al. [58], idle cash is excess idle funds in government cash accounts that have yet to be used to pay obligations. If idle cash is too large, this will contradict sound government cash management principles.

In order to implement the principles of good government cash management, optimizing budget distribution is necessary. According to Rizkia [59], more optimal budget absorption for realizing activities will result in better public facilities and public services so the community can utilize them. Therefore, local governments must focus on productive activities to avoid idle funds. Although many factors influence the optimization of budget absorption, namely planning factors, administrative factors, human resource factors, goods/services procurement factors, regulatory factors, and organizational commitment factors [60], the government as the financial authority must continue to carry out this process professionally.

In general, the Issue of budget absorption is still the main problem in the budget implementation process in Indonesia. Gea and Halawa write that Indonesia's slow absorption of development budgets occurs almost yearly. Apart from that, various studies also state that the problem of low budget absorption for development and public services still needs to overcome various obstacles. For example, Wiryatama [61] research stated that budget absorption at the Limapuluh Kota Regency Education and Culture Service, West Sumatra, could have been more optimal, with 95.52% for operational expenditure and 87.53% for capital expenditure. Rizkia Tatu [62] also stated that one of the agencies in Bogor Regency could have been more optimal. Ratnasari [63], in one of the research results, stated that budget deviations at the Bojonegoro Regency Land Office are still relatively high. The results of the research above are also in line with

the writings of Wanda et al. [64] that several cities/districts in Pekanbaru have budget absorption capacities that are still relatively low. Thus, it can be understood that a relatively low budget absorption capacity is problematic for financial managers in Indonesia.

According to experts, the absorption capacity or ability to absorb the budget is influenced by many factors. Each budget cycle, starting from planning, implementation, monitoring, and evaluation, is vital in influencing the budget's absorption capacity. According to Wiryatama [65], maximum budget absorption is followed by good budget planning. Budget absorption will only be optimal with careful planning. Budget planning begins with initial submissions by ministries and institutions, culminating in the RKA-KL [66]. The planned program should be comprehensive and simultaneous, where each program has been discussed and planned before being included in the budget. A program is expected to be completed well within one budget year unless it is stated that the program takes more than one year and budget (multiple years) [67]. The more programs implemented in one budget period, the greater the budget absorption in one organization, ministry, or institution. So, the absorption budget performance is close to the maximum.

The second factor that influences the absorption capacity of the budget is the implementation or realization of the budget. According to Ibrahim et al. [68], realization is a natural action or movement/change to a plan that has been made or carried out. In the public sector accounting cycle, after the budgeting process is complete, the public organization realizes the budget as planned. The research results of Iqbal et al. [69] prove that the realization of the Regional Revenue and Expenditure Budget (APBD) partially has a significant effect on the financial performance of regional governments. Therefore, budget realization is vital in increasing or weakening an organization's budget absorption.

Another factor that plays a role in influencing the budget absorption capacity of an organization is organizational culture. According to Habudin [70], organizational culture is an essential and very strategic element in the development and progress of organizations in the business world, government, educational institutions, and social and religious organizations. According to Priagung et al. [71], organizational culture greatly influences the behavior of organizational

members, so if the organizational culture is good, then the organizational members are reasonable and quality people, too. Apart from that, the results of Nur Aisyah's [72] research state that organizational culture significantly affects organizational commitment and budget participation. Therefore, it can be understood that organizational culture plays a vital role in the budget absorption process and dramatically determines the organization's progress.

As experts have explained, many factors influence budget absorption capacity, and many variables play an essential role in budget absorption. The budget absorption process is an important indicator of the performance of government organizations. Planning and supervision are also very strategic in optimizing government organization budget absorption. On the other hand, research should systematically describe how financial management is implemented in the Jambi city government, especially in the Education Department. Therefore, this research attempts to describe the phenomenon of budget management in the Jambi City Education Office.

3. METHODS

This research uses a qualitative approach using descriptive methods. The data source is obtained from respondents and is used as is. The place where this research was carried out was at the Jambi City Education Office, and the research period was three months, starting from August to October 2023. The research was carried out in stages, adapting to the existence and readiness of data sources. It is done with the consideration that any data obtained can be accounted for academically and legally.

The data sources or subjects in this research include all parties related to the budget planning, implementation and reporting process. However, all parties are selected carefully and carefully so that the data provided is accurate. Therefore, the subjects involved in this research include: (1) the Head of the Jambi City Education Service, (2) Secretary of the Jambi City Education Service (3) Head of the Planning Division of the Jambi City Education Service (4) Head of BPKAD (5) Deputy Chair of Commission IV DPRD Jambi City (6) Elementary School Supervisor Coordinator (7) Middle School Supervisor Coordinator (8) PAUD Supervisor Coordinator.

The data collection method used in this research includes two techniques, namely: (1) Interview

and (2) Observation. Interview questions focused on the budget planning process, budget use and budget use reports. The observation activities focused on the budget usage report prepared by the Jambi City education office. Through these two techniques, it is also an effort to ensure the validity of the data obtained so that it is genuinely accurate. Apart from that, testing the validity of the data with peer discussions, namely fellow researchers (which consisted of three people in this study).

Next, the data obtained through interview and observation techniques is analyzed. The technical data analysis includes data reduction activities, data presentation and conclusion. Data reduction is carried out to ensure that the data obtained is genuinely by the research objectives. Thus, data obtained but not in accordance with the research objectives are ignored or discarded. Furthermore, the data is presented in a systematic descriptive analysis, making it easy to understand. Conclusions are drawn at the end of this research to make the research results more straightforward to understand and utilize, both theoretically and practically.

4. RESULTS AND DISCUSSION

As previously mentioned, it attempts to describe the phenomenon of budget management in the Jambi City Education Office. The budget phenomenon is focused on the budget years of the last three years, namely, 2020, 2021 and 2022. Based on the data that has been obtained, the percentage of budget absorption at the Jambi City Education Office is as Table 1.

Table 1. Budget absorption capacity of the Jambi City education service in the last three years

No	Fiscal Year	Budget Absorption Capacity (%)
1	2020	93,37
2	2021	91,19
3	2022	87,79
Average		90,78

Source: Budget Realization Report (BRR) Jambi City Education Office

According to the Budget Realization Report (BRR) data above, the performance of APBD absorption by the Education Service in Jambi City can be good. However, the average budget absorption must remain optimal in the last three years (2020-2022). 2020, the education budget

absorption rate was 93.37% of the budget target. In 2021, there was a decrease in the budget absorption of the Jambi City Education Department to 91.19%; in 2022, there was another decrease in budget absorption to 87.79%. From these data, there has been a decline in the absorption of the Education budget in the Jambi City Education Office in the last three years.

The Regional Development and Expenditure Budget (RDEB) or APBD structure consists of personnel expenditure, known as Indirect Expenditure (IE), and capital expenditure, or what is known as Direct Expenditure (DE). In 2021, the term IE will be replaced with Operational Expenditures (OE). Employee expenditure is the budget used for employee salaries and government operations, while capital expenditure (OE) is the budget used for programs whose benefits are directly felt by the community. The larger the budget for capital expenditure, the better because the greater the benefits received by the community. So, local governments must continue to try to increase the percentage of the capital expenditure budget or BL.

Based on the data obtained, it is known that the DE of the Jambi City Education Office in the last three years can be seen in Table 2.

Table 2. Budget absorption for the OE & DE sector

No	Fiscal Year	Percentage of OE	Percentage of DE
1	2020	71,78	28,22
2	2021	88,31	11,69
3	2022	91,11	8,89
	Average	83,73	16,27

Referring to Table 2, the percentage of education budget allocation for community activities (capital expenditure) has also decreased over the last three years. In 2020, it showed that the budget structure for capital expenditure is 28.22% while personnel expenditure is 71.78%. In this case, the budget structure at the Jambi City Education Office in 2020 could be better. In 2021, it showed that the budget for capital expenditure was 11.69% while personnel expenditure was 88.31%. In this case, the budget structure at the Jambi City Education Office in 2021 could be better. Moreover, in 2022, the percentage ratio between capital expenditure and operating expenditure will become smaller, showing that

the budget for capital expenditure is 8.89% while personnel expenditure is 91.11%; in this case, the budget structure at the Jambi City Education Office in 2022 is increasingly far from ideal.

Based on the description above, a phenomenon shows a decrease in the absorption and allocation of the Jambi City Education Office budget over the last three years. Further research must be conducted on the constraints and obstacles in optimizing the Jambi city education budget management. As well as what things have been done by the Jambi City Government, the Jambi City Education Department and its stakeholders to increase education budget absorption and the percentage of the capital expenditure budget (direct expenditure) each year.

Based on the research results (Table 1), there has been a downward trend in the percentage of Department of Education budget absorption over the last three years (2020 budget year, 2021 budget year and 2022 budget year). 2020, the education budget absorption rate was 93.37% of the budget target. In 2021, there was a decrease in the budget absorption of the Jambi City Education Department to 91.19%, and in 2022, there was another decrease in budget absorption to 87.79%. There is a trend of decreasing budget absorption capacity caused by Covid-19. The downward trend in budget absorption can be understood to mean that the performance of the Jambi City Education Department in the last three years has also decreased indirectly. Ratnasari [73] states that budget absorption is a performance indicator. The better the budget's absorption capacity, the better the performance.

According to several experts, many factors influence the budget absorption capacity of an organization, for example, planning, implementation, and evaluation [74]. Fauzi et al. [75] state that the factors influencing budget absorption include marketing, finance, and economics, a study of the Human Resource Management literature. Meanwhile, Gea & Halawa [76] stated that planning factors, administrative factors, human resource factors, goods/services procurement factors, regulatory factors, and organizational commitment factors. However, it is strongly suspected that the trend of decreasing budget absorption in the Jambi City Education Department is the impact of the COVID-19 pandemic. This situation also aligns with Putra [77] that the COVID-19 pandemic has broadly impacted government and private

performance. It is reasonable to suspect that the Jambi City Education Office is also experiencing the same thing.

The second finding in this research is related to comparing the percentage of education budget allocation for operational activities (BO) and community activities or capital expenditure (BL). As in Table 2, there has also been a downward trend over the last three years. Regarding quality, the comparison between BO and BL could have been better over the last three years. In 2020, it showed that the budget structure for capital expenditure is 28.22% while personnel expenditure is 71.78%, meaning it could be better. In 2021, the budget for capital expenditure is 11.69%, while personnel expenditure is 88.31% (not ideal). Meanwhile, in 2022, the percentage ratio between capital expenditure and operating expenditure will be smaller, showing that the budget for capital expenditure is 8.89% while personnel expenditure is 91.11% (also not ideal).

The phenomenon of not having an ideal budget structure or budget comparison between BO and BL (Table 2) directly or indirectly impacts work performance and productivity. This is to the results of research from Setya [78] that the structure of grapes has a positive effect on performance. The better the budget structure, the more influential the organization's work performance and productivity will be. Thus, the budget structure that could have been better at the Jambi City Education Department in the last three years is also believed to have impacted decreasing work performance and productivity in the organization.

Looking at financial management, in this case, the budget structure at the Jambi City Education Office could be better; effective, efficient, and systematic steps are needed to improve the budget structure. According to experts, improving the budget structure can be done through various strategies. In this research, the first strategy suggested is strengthening regulations. Through strengthening regulations, public services, including budget absorption, which impacts performance and productivity, will also improve. Idris & Konadi [79] that the better the existing regulations and the more implemented they are in public services, the more contribution they will make.

The second suggestion to improve the budget structure at the Jambi City Education Department

is to improve the quality of planning, implementation, and comprehensive evaluation of finances. As it is understood that the primary cycle of management is planning, implementation, and evaluation, with improvements in these management elements, the financial structure will also be more on target. Refers to the opinion Henukh [80], that the effectiveness and efficiency of an organization's budget can be improved through a quality management process. Quality planning, implementation, and evaluation also positively impact the quality of education in general [81].

Besides strengthening regulations, optimizing management processes also requires other steps, namely strengthening human resources, especially in financial management. Quality human resources can understand regulations well and develop planning, implementation, and evaluation of financial systems well. Therefore, increasing and strengthening quality human resources to support the creation of an ideal financial structure is urgently needed. This opinion is based on the research results of Rika [82], which states that the research results show that the quality of human resources significantly affects budget absorption. Siregar [83], in his research, also found that HR quality variables influence regional financial performance and budget quality. Another researcher, Anandah Afa [84], also wrote that superior human resources greatly influence an organization and support organizational competitiveness. Strengthening human resources in the Jambi City Education Department will positively impact the structure and absorption of the budget so that their general performance will also increase.

5. CONCLUSION

The research results show that (1) the Jambi City Education Department has decreased budget absorption over the last three years since the 2020 fiscal year, the 2021 fiscal year, and the 2022 budget year, respectively. respectively amounting to 93.37%, 91.19%, and 87.79% of the budget target, (2) there has been a decreasing trend in the ideality of budget comparisons for Operational Expenditures) BO and Direct Expenditures (BL) over the last three years, namely the 2020 budget year, the 2021 budget year, and the 2022 budget year, respectively, are 71.78% BO and 28.22% BL, 88.31 BO and 11.69% BL, and 91.11% BP and 8.89 BL which overall is still not optimal. This research has implications for strengthening

regulations and developing human resources at the Jambi City Education Office to support the optimization of education budget absorption.

CONSENT

As per international standards or university standard, respondents' written consent has been collected and preserved by the author(s).

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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