
Strategies to Improve Budget Absorption at The Secretariat of The National Human Rights Commission of Papua Province, Indonesia

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Abstract:

The low budget absorption at the Papua Provincial Secretariat is caused by the lack of implementation of the reimbursement of supplies (Reloving) so that it experiences a buildup and results in absorption at the end of the year the purpose of this study is to optimize the factors that support budget absorption, namely budget planning factors, budget execution, administrative recording, human resource competencies and organizational commitment, in addition to knowing the strategy in increasing budget absorption, research conducted at the office of the National Human Rights Commission of the Papua Provincial Secretariat by using Qualitative research methods by conducting interviews with 3 (three) respondents. The results of this research show that budget planning factors, budget execution, administrative recording, human resource competence are factors that support the budget absorption process. The strategy in increasing budget absorption is to develop standard operation procedures related to the workflow of financial management at the Papuan representative secretariat, submit a memorandum of service from the National Commission of the Papuan representative secretariat regarding budget allocation by taking into account the level of cost and the number of employees at the Papuan representative secretariat, besides making routine and quarterly monitoring and evaluation reports.

Keywords: *Planning, Implementation, Administrative Records, Human Resource Competencies, Organisational Commitment.*

1. Introduction

The emergence of the New Public Management era is due to reforms in the public sector which are accompanied by demands for democratization which have become a global phenomenon including in Indonesia, this Demand for Democratization causes effective aspects to be important in government management including in the field of state management, this system is expected to realize financial management in an orderly manner, obedient to laws and regulations, efficient, economical, effective, transparent and responsible with due regard to justice, compliance, and benefits for the community. One of the important issues in government financial management is the budget (Jovanović, T., & Vašiček, V, 2021).

Budget is a statement of the estimated performance to be achieved during a certain period of time expressed in financial measures (Mardiasmo, 2009, p.61) In addition,

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the budget is an activity plan that is realized in financial form, including proposed expenditures that are estimated for a period of time, as well as proposed ways to meet these expenses. (Sugiyanto et al, 1995, p.22), budget reform wants the application of value for money or better known as 3E (Economical, Efficient and Effective), in other words the budget is required for the effectiveness of budget implementation in the programs contained in the budget (Mardiasmo, 2009, p 84) budget implementation in this case is budget management which is one of the stages of the budget cycle starting from budget planning, stipulation and approval of the budget by the House of Representatives. Budget implementation and, budget supervision and budget accountability (Harnovinsah, et al., 2020).

Based on the regulation of the director general of treasury no Per-5 / PB / 2022 concerning technical guidelines for assessing performance indicators for the implementation of ministerial and institutional spending budgets. Budget implementation performance indicators are indicators set by the ministry of finance as the state general treasurer to measure the quality of performance of the implementation of ministerial / institutional expenditure budgets in terms of the quality of budget planning implementation, the quality of budget implementation and the quality of budget implementation results. The aspect of budget implementation is an assessment of the ability of the work unit to realize the budget stipulated in the Budget Implementation List (DIPA), one of the indicators is budget absorption. Budget absorption is a realization of the budget that has been scheduled for one year period, the government hopes that the use of the budget can produce outputs or outcomes on the Budget Implementation List (DIPA).

In carrying out its duties and functions, the secretariat of the national human rights commission (Komnas HAM) of Papua province is assisted by the secretary general, the secretary general has the task of providing administrative support and operational techniques to the secretariat of Papua province in carrying out activities in the form of complaint services for alleged violations of human rights that occurred in one (1) year. It can be seen that the number of complaints received by the secretariat of the province of Papua in 2021 is in the second place (2) and in 2022 the fifth lowest, while based on the 2022 final record of the bentala rakyat pusaka foundation (PUSAKA) estimates that the victims of violence and human rights violations in Papua in 2022 were 317 victims, including 26 women and 32 minors. This incident involved 35 perpetrators, mainly state security forces and TPNPB, the most incidents related to freedom of expression as many as 19 cases and spread across yahukimo, merauke, timika and sorong in addition to the highest cases of violence and human rights violations occurred from July to September 2022, as many as 14 cases spread across paniai, nduga, jayawijaya, gunung bintang, jayapura, mappi, timika, dogiay, kaimana and bintuni bay districts with violation categories including violations of the right to life, the right to free expression, and the right not to be tortured (Amelia Puhlil, Betahida. Id), besides that quoted by Nadia Lutffiana Mawarni that the United Nations (UN) assesses that human rights enforcement in the Papua and West Papua regions since the end of 2021 has worsened. The poor human rights indicators are based on torture, murder and mass displacement of people, as quoted from the official website

of the United Nations UN experts have called for a human crime emergency in Papua (Alenia.id, paragraf one).

With a low number of complaints and a poor assessment, the Papuan provincial secretariat should be able to maximize the service and acceptance of complaints in order to reach the community through complaint services both directly and pro-active complaints, besides that it can indirectly solve human rights enforcement problems in Papua. With a very low number of complaints, while the problem of human rights violations in Papua is quite high, it is necessary to plan a cost budget plan (RAB) and revise the budget so that it can accommodate the needs, but what happens to the Papua Provincial Secretariat is unable to realize the budget effectively and as needed. Ideal DIPA revisions are carried out three times a year, -The first revision is carried out at the beginning of the year after receiving DIPA, a review of the next work plan is immediately carried out if obstacles are found in the implementation of activities such as activity schedules or there are activities that lack budget allocations while on the other hand there are activities that are over budgeted. The second revision is the optimization revision, this revision is carried out after the procurement process has been completed and there is still a remaining budget and the remaining budget will be optimized for use.

Meanwhile, the third revision is the completion of the minus ceiling. However, what happened was the number of revisions in 2021-2022 which could indicate poor planning quality, because the fluctuation in the number of revisions at the Papuan provincial secretariat in 2021 only revised two (2) times, it should be done more than twice in order to be able to transfer the budget between accounts to be able to respond to complaints received, while in 2022 it has made five (5) budget revisions but still does not accommodate the needs of this due to uncertain activity planning so that it is necessary to prepare a cost budget plan (RAB) and make effective budget revisions. However, what happened to the Papuan representative secretariat, was unable to realize the budget optimally.

Budget absorption has a pattern set by the Director General of Treasury, among others, the first quarter is 15%, the second quarter is 40%, the third quarter is 60% and the fourth quarter is 90%, from the Planning Section data for Papua province it can be said that absorption is not proportional as seen from the presentation of each quarter that is not in accordance with the provisions, this is due to the fact that there are months that do not make requests for supply money, supply money (UP) is a working advance from the BUN power (KPPN) to the spending agent that can be requested for replacement (revolving).

Provision money is used to finance the daily operational activities of the work unit or finance expenditures that according to the nature and purpose are not possible through direct mechanism payments (LS) besides that the absorption presentation increases at the end of the year and there is still a remaining budget while if it is planned and revised properly it can provide proactive complaint services in order to reduce the number of alleged human rights violations that occur. The results of temporary observations of the explanation above are that budget planning is not optimal so that there are still unrealized budgets; revolving is not done regularly; the possibility of

spending the budget towards the end of the year is an effort made in order to maintain the budget in the following year.

According to Gusmartina, et al., (2021), there are several factors that affect budget absorption, including budget planning, budget execution, regulations, human resources and procurement of goods and services. Meanwhile, according to Kennedy (2020) the factors that affect budget absorption are budget planning, quality of human resources, organizational commitment, administrative records and internal control systems. The results of research from Muhamad Syawildan and Irma Damayanti (2022) show that budget planning, budget execution, administrative records, and human resource competencies have a significant effect on budget absorption. So that in this study the authors want to know what factors affect budget absorption and strategies that can be used to increase budget absorption. Based on the description above, the author wants to take the title, namely "Factors and strategies in increasing budget absorption at the secretariat of the National Human Rights Commission of Papua Province".

2. Theoretical Background

Public Administration

According to Okoli, et al., (2019), Public Administration includes the implementation of government policies that have been determined by political representative bodies. Public administration can be defined as the coordination of individual and group efforts to implement government policies. It mainly includes the day-to-day work of the government. Globally, public administration is a process concerned with the implementation of government policies, the direction of skills, and countless techniques, giving direction and purpose to the efforts of a number of people.

State Financial Management

In Law Number 17 of 2003 concerning State Finance "state finances are all state rights and obligations that can be valued in money and everything, both in the form of money and goods that can be used as state property related to the implementation of these rights and obligations. While State Financial Management is the overall activities of state financial management officials in accordance with their position and authority which includes: (1) planning; (2) implementation; (3) supervision and (4) accountability.

Budget

Budget is a detailed list or statement of expected state revenues and expenditures within one year (Sreenivasa Murthy, 2018). According to Shim, J. K., Siegel, J. G., & Shim, A. I. (2011), the budget is the result of planning related to various activities in an integrated manner, which is expressed in units of money within a certain period of time. Based on these two definitions, it can be concluded that the budget is the result of planning in the form of a list of various integrated activities, both related to revenue and expenditure expressed in units of money within a certain period of time, generally one year (Syamsurijal, 2019).

Budget Absorption

According to Rahmawati (2020) budget absorption is a description of the local government's ability when carrying out and providing accountability for each activity which is an accumulation of the accumulated absorption of the absorption that has been carried out by the work unit.

Budget Planning

According to Shah in Christin et al (2020), planning is closely related to budget absorption, because failed budget planning will result in a lack of government work programs which indirectly has a negative impact on government performance.

Budget Implementation

Budget implementation is a stage of financial management that must be carried out after the budget planning process is complete (Dahana, 2020). Implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined (BPKP, 2011). Budget implementation related to the use of budgets.

Administrative Recording

In the Law of the Republic of Indonesia Number 30 of 2014 concerning government administration, the definition of government administration is the procedure for making decisions and or actions by government agencies or officials. There are several components in determining administrative records, namely budget preparation documents, the process of preparing budget documents, budget ceilings and understanding regulations.

According to Cooper, (2012), administration is a series of clerical activities, work activities, actions, and various activities that are usually carried out repeatedly according to the same framework to achieve their goals. In his time, administration was considered as a profession known as administrators who worked in both government and private environments.

Human Resource Competencies

Competensi according to Permendagri Number 2 of 2013 (8) article 1 is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills and behavioral attitudes needed in carrying out the duties of his position so that the Civil Servant can carry out his duties professionally, effectively and efficiently.

Assessing humans as competent resources in carrying out the duties and functions of an organization can be seen from the responsibility and competence of these human resources (Sukawati, et al., 2020). The better the quality of human resources used, the better the performance results obtained so that organizational goals are achieved Muda et al (2018) in Martua et al (2021), According to Kennedy (2020), individual skills are an added value for people in doing work, the ability of competent State Civil Apparatus (ASN). Which is assessed from a linear level of education according to their field, and receives regular technical training from the world of work, as well as developing the experience they have and the extensive opportunities they receive, it can be recognized that highly educated and technically qualified employees will more

easily assimilate and be able to transform externally. This means that organizations / agencies with employees who have quality and implementation can carry out a good level of budget absorption.

Organizational Commitment

The organizational commitment factor is one of the actors in the organization that is interesting to study and study more deeply from each individual involved in the budget absorption process and is responsible for absorbing the budget in accordance with what has been determined so that it can achieve organizational targets and goals economically, efficiently and effectively.

According to Sutiye, et al., (2020), providing a definition of organizational commitment, namely: "Organization commitment is the degree to which employees believe in and accept organizational goals and desire to remain with the organization." (Organizational Commitment is the degree to which employees believe and accept organizational goals and will stay or will not leave the organization.

Policy Overview

Regulation of the Minister of Finance of the Republic of Indonesia Number 62 of 2023 concerning budget planning, budget implementation, and accounting and financial reporting, Regulation of the Minister of Finance Number 22/PMK 0.2/2021 concerning measurement and evaluation of budget performance on work plans and budgets of ministries and institutions, Regulation of the Director General of Finance Number PER 5/PB/2022 dated March 18, 2022 concerning technical guidelines for assessing budget implementation perf.

3. Methodology

In this study, researchers used qualitative research methods by conducting interviews with sources, because by conducting interviews they could find out the phenomena or events that occurred at the Papuan provincial secretariat, besides that the sources would be free to answer questions submitted by researchers. The data obtained from this research is qualitative data, the data will be analyzed using qualitative descriptive techniques, after which the data will be classified and analyzed using descriptive analysis techniques, namely the method used when the data has been successfully collected, then compiled, explained and then analyzed, so that conclusions can be drawn. In the technique there are four data analysis processes, namely data collection, data classification, data explanation and then drawing conclusions.

4. Empirical Findings/Result

Factors affecting budget absorption

The National Commission of the Papua Representative Secretariat as a state institution that is bound by laws and regulations to achieve state goals carried out is to provide services for receiving complaints on human rights violations experienced by the community, this is in accordance with the theory according to Prajudi Admosudirjo

(Inu K.S 2020: 23) that Public Administration is the administration of the state as an organization, and the administration that pursues the achievement of goals of a state nature. The implementation of government, in this case complaint services, is supported by the state budget (APBN), the Budget as an instrument of economic policy and accountability that functions in realizing economic growth and stability as well as income distribution in order to achieve state goals. In Article 1 paragraph (7) of Law Number 17 of 2003 concerning State Finance, it is stated that "The State Budget, hereinafter referred to as the APBN, is the annual financial plan of the state government approved by the House of Representatives". And it is also stated that state spending / regional spending is detailed down to the organization, function, activity program and type of spending and must obtain approval from the DPR in line with Mulyadi's theory (2000 p 488), suggesting that the budget is a work plan expressed quantitatively, which is measured in standard monetary and other units of measure covering a period of one year."

In the administration of the government, financial management is carried out by fulfilling the provisions in the 1945 Constitution where the management of State finances in the government administration system is regulated in a package of State financial legislation, such as in Law No. 17 of 2003 concerning state finances, Law No. 1 of 2014 concerning the State treasury, Law No. 15 of 2004 concerning Audit, Management and Financial Accountability. This research was conducted with the object of research is the office of Komnas HAM secretariat representative of Papua through observation, interviews and documentation with key informants who are the head of the secretariat of the Papua representative, the head of the general subdivision and the auxiliary expenditure treasurer, the researcher observes what factors affect budget absorption at Komnas HAM representative of Papua so that with these factors and what strategies will be carried out to increase budget absorption.

When carrying out this task, the Papuan representative secretariat will be accountable for the budget managed in line with the theory of Rahmawati (2020) that budget absorption is a description of the local government's ability to carry out and provide accountability for each activity which is an accumulation of the accumulated absorption of the absorption that has been carried out by the work unit.

The results of observations show that there are several factors that affect budget absorption, including budget planning factors, budget execution, administrative recording, commitment to the development of Human Resource Competencies, and the last is Organizational Commitment In accordance with the theory of Rahmawati (2020) that there are several factors that affect budget absorption including budget planning, budget execution, regulation, human resources, and procurement of goods and services, and according to Kennedy (2020) that the factors that affect budget absorption are planning, quality of human resources, organizational commitment, administrative recording, and internal control systems. In addition, after making observations, the researcher continued the process by conducting interviews with several key informants or informants, from the interview process, several information was obtained, among others:

Budget planning factors

The budget planning process at the representative secretariat is not carried out by a special sub-section but is carried out by several employees or staff and becomes an additional task ideally if it is equated with other agencies for representative offices usually have a sub-section in this case is a sub-section related to budget planning so that the impact on the planning process is hampered because it requires long coordination between the secretariat office and the head office, However, with these limitations, representatives are able to carry out planning according to procedures according to the budget ceiling given to representatives with absorption which is still low when compared to other representative secretariats which results in a low number of complaints received, this is in accordance with the theory which states that planning is closely related to budget absorption, because failed budget planning will result in a lack of government work programs which indirectly adversely affect government performance, Shah et al (2002) in Tofani et al. (2020 in Christin et al (2020) on the occasion of an interview with (n1) on October 26, 2023, said that:

"The budget planning process so far that has occurred is in accordance with the process, such as when getting a memorandum of service from the Bureau of Planning Supervision and Work related to the preparation of a Cost Budget Plan (RAB) for the next fiscal year, a meeting of the Papuan representative secretariat (internal) will be held and attended by all officials and staff, after which it will be submitted to a coordination meeting to convey the program and the amount of budget that will be received by representatives, namely office services and Rp.250.000.000, - every year. The informant considers this as an institutional weakness of Komnas HAM because it provides the same budget PAGU for the six (6) representative offices, of course it will not reflect the different characteristics, needs and regions so when the budget is equalized, it is certainly unfortunate because it is not based on the planning submitted by the representative ".

Based on this information, it is true that the planning process has been going well because, this is done by following up on every official memorandum issued by both the secretariat general and the planning and internal control bureau of Komnas HAM This is in line with what was conveyed by (n2) on October 26, 2023, who said that:

"budget planning is an integral part of central planning, not special planning for the representative secretariat, but what has happened since the establishment of the Papua representative secretariat of Komnas HAM is that the planning is centralized, even though there is a request for proposals from the representative secretariat, the distribution of the amount of the budget will be determined at Rp.250,000,000- / so that it cannot do anything and this is different from other institutions. In the planning process, it is carried out by planning the next year's budget in the current fiscal year according to the schedule given by the directorate general of the budget, submitting a budget based on the quota given with the realization of the revision, for the budget planning process attached to the user or head of the representative secretariat by getting information from other sub-sections as a reference, the budget should be based on the needs of the level of cost, and the specifications of the representative office are

different in reality because the operational area is quite expensive but the budget is the same as other representative secretariats.

The information of the two speakers is a condition that occurs in the Papuan provincial secretariat budget planning has been carried out or followed up by the Papuan representative secretariat according to the Service Memorandum issued by the Secretary General and the Head of the General Bureau both in budget planning for the coming year, requests for data completeness in the form of TOR, RAB and RPD, Participation in meetings both offline and through zoom meetings has been carried out, but if in terms of budget planning it is not supported by the appropriate Budget Allocation or equated with the Secretariat of other provinces which have different numbers of staff and different levels of cost, this factor will affect the budget absorption process but will also be an obstacle in good budget planning and absorption because the secretariat will have difficulty in allocating the budget to which section or to which line item. The results of this study have similarities or similarities with research conducted by Muhamad et al (2022) Prasetyo (2021) Fera (2020) and Martus (2021) whose research results Budget planning affects budget absorption, from the results of this study and supported by the results of previous researcher research both of which state that budget planning is a factor that supports the budget absorption process therefore requires good budget planning in order to meet the needs in carrying out tasks in terms of public services to the community.

Budget Implementation Factors

The budget implementation process is a step that is carried out after budget planning, activities based on what has been implemented, but it often happens that budget implementation often occurs not according to a predetermined schedule. Budget implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined (BPKP, 2011). Budget implementation related to budget use, according to Informant (n1) on October 26, 2023 that:

"The implementation of the previous function activity program was not described in the representative POK so that the implementation of the function had to be carried out by submitting to each bureau (at the center) to respond to cases resulting in weaknesses - Weaknesses such as no planning for handling cases of human rights violations due to the absence of a clear budget with a time distance that became a problem because it had to coordinate with the commitment-making official in the Bureau, As well as the preparation of the document, the weaknesses of the budget document and the time distance In the implementation of the budget so far in the absorption target for the past few years there have been weaknesses or delays but it can be fulfilled above the year with a revision mechanism and targets and settlements with third parties, but it must be recognized that there are problems such as the matter of human resources who carry out the revolving process in previous years, the process of filing conveyed by the disbursement of the budget both operational and functional activities are not carried out not done in the representation of Papua because it is not a work unit and it becomes its own weakness and becomes an obstacle ".

The information above is in line with what was conveyed by (n2) on Wednesday, October 26, 2023, that

"The budget absorption process is not only about the process of using money and the level of budget absorption is fast but must be adjusted to the evaluation monitoring report, inventory realization report, goods realization report and stock-taking control card, which has been ignored to slow down absorption. The most important thing is to catch up by doing realization is good but it has not been running optimally because some parts have not been optimal other than in the function of complaint services cannot be generalized because handling cases in other representatives with representatives of Papua, for example in terms of the level of cost".

In contrast to the statement conveyed by (n3) on October 11 that:

"The process of implementing activities is in accordance with the (fund withdrawal plan), in accordance with the POK and SPJ Preparation is also in accordance with the specified time (5 Working Days, but there are obstacles in the process, among others: experiencing delays because the Operational Staff is only one person who is at the head office or Jakarta and is responsible for the six representative secretariat offices besides that there is no bpp in the budget revision process".

From the information of the sources above, the implementation of the budget is carried out by carrying out activities in the form of office services in the form of payment of office expenditures which are expenditures to support the service of receiving complaints which are only limited to the Papuan representative secretariat office, because if it is carried out outside the office, for example in the form of proactive complaints, it will affect or shift the budget, while part of the budget is routine expenditure, therefore budget implementation is a factor that has an influence on budget absorption. The results of this study are in accordance with research conducted by previous researchers by Martus (2021) and Muhamad et al (2022) whose results budget implementation affects budget absorption as well as research conducted by researchers that in the implementation of the budget is not in accordance with the Fund Withdrawal Plan Document and POK, budget absorption will not be maximized.

Administration Recording Factor

In the Law of the Republic of Indonesia Number 30 of 2014 concerning government administration, the definition of government administration is the procedure for making decisions and or actions by government agencies or officials. There are several components in determining administrative recording, namely budget preparation documents, the process of preparing budget documents, budget ceilings and understanding regulations.

According to Kennedi (2020) administration is a series of clerical activities, work activities, actions, and various activities that are usually carried out repeatedly according to the same framework to achieve their goals. In his time, administration was valued as a profession known as administrators who worked in both government and private environments. according to (N1) on October 11, 2023, that.

"administrative records have so far been inputted nationally so that the process runs according to the required / needed documents and is well documented, even if there are weaknesses there is an improvement mechanism, even if until the end there is an examination of both internal supervisors (PI) and external supervisors (BPK)".

According to (N2) in an interview on October 26, 2023 that.

"the administrative records at the representation are already digitized, but there must be centralization, there is no category if the archive treatment must be separated but in terms of recording it must be centralized and running well and there are already staff in 2023 who do this work so it needs to be developed and improved".

According to (n3) on October 26, 2023 said that:

"the administrative recording process has been digitized, uses Link and is well recorded".

Based on the information of the informant above, it is in accordance with what is happening in the modern era where every administration has been carried out online, this is what the Papuan representatives are trying to do by creating a link that can be used or downloaded link (<https://sites.google.com/view/komnas-ham-perwakilan-papua/home>) on the cellphone which is used to archive financial files so as to facilitate the administrative process in carrying out activities. Based on the information above, it can be concluded that to carry out maximum budget absorption we need administrative records that are carried out by archiving financial files properly, this is also the result of previous research conducted by Muhamad et al (2022), the results of which are that administrative records have an influence on budget absorption.

Human Resource Competency Factors

Assessing humans as competent resources in carrying out the duties and functions of an organization can be seen from the responsibility and competence of these human resources. The better the quality of human resources used, the better the performance results obtained so that organizational goals are achieved Muda et al (2018) in Martua et al (2021), According to Kennedy (2020). According to information (n1) that

"Individual skills are an added value for people in doing work, the ability of competent State Civil Apparatus (ASN). Which is assessed from a linear level of education according to their field, and receives regular technical training from the world of work, as well as developing the experience they have and the extensive opportunities they receive, it can be recognized that highly educated and technically qualified employees will more easily assimilate and be able to transform externally. This means that organizations / agencies with employees who have quality and implementation can carry out a good level of budget absorption ".

This is in line with what was conveyed by (n2) that the competence of human resources is needed in managing finances at the secretariat of the Papuan representative.

"The competence of human resources in this case education, for the education level of financial management staff is economics but the management system policy uses a

new system that continues to change, it is also a problem in itself, for example using SAKTI, it is a problem, in quantity it is fulfilled while the quality of the financial system continues to change without training or training for managers, besides that, occupying certain positions nationally must have a certificate for certain positions but because the manager does not have certification but because of special needs so that he occupies the position. Nationally, the National Human Rights Commission does not regularly provide allocations, and it is rarely included in the capacity development program so it is a problem for the center and for representatives so that they do everything by ototidat or self-learning and continuous coordination and for the competence of human resources needs development because so far they have done everything independently through official, routine and field training, The representative secretariat needs education and training related to this but does not have a budget so it cannot do it, ideally it is prepared by the process of being submitted independently by conducting a process of submitting a training request letter but this is adjusted to the availability of the budget from the relevant section, as for the budget manager in the representation, so it does not require people who are really financial. , or do not need to be specific because of the small budget".

Meanwhile, according to rh (n3) on October 11, 2023 that "So far, I have been doing my job, there is no special training, until I became an EMB I learned by myself because there was no training, procedurally I did not have financial certification when I served as an EMB, but there was a request from a representative to replace the EMB (Special Request, I have never participated in training related to financial management). And they want to get or attend training to manage finances because they do not understand what they are doing".

From the information above, it is in accordance with the conditions that occur both in the representative secretariat and at the center that there is a limited budget in carrying out training to improve employee competence so that what is done is to do independent learning, attached data on involvement in training, besides that the distance between the representative office and the center so that the organization and HR Apparatus unit (OSDM Unit) will consider or be more selective in selecting employees to be involved in career development or training.

Based on PP no11 of 2017 as amended by PP no17 of 2020 that every Civil Servant has the same right to be included in competency development, taking into account the results of performance appraisal and competency assessment of the civil servant concerned at least 20 hours of study (20 jp) in one year, therefore Komnas HAM encourages to increase competence and professionalism to be able to support optimal performance.

Table 1. Number of employees who participated in training

| Types Of Competency Development | Year | | | | |
|-----------------------------------|------|------|------|------|------|
| | 2018 | 2019 | 2020 | 2021 | 2022 |
| Technical training | 42 | 255 | 16 | 18 | 178 |
| CPNS basic training | | 3 | 121 | 12 | 29 |
| Functional training | 3 | 3 | 8 | 20 | 4 |
| Leadership training | 2 | | 5 | 1 | 1 |
| Development of other competencies | 8 | 8 | | 21 | |
| TOTAL | 55 | 269 | 150 | 72 | 212 |

Source: LKJiP General Bureau

Based on the information above, it is concluded that the competence of human resources is very important in order to carry out both planning, implementation, administrative recording of the National Human Rights Commission and representation in order to encourage optimal budget absorption in the secretariat of Papua representatives, this is in accordance with the results of research conducted by Muhamad et al (2022) and Fera (2021) that the competence of human resources has an influence or link to budget absorption as well as this study that the competence of human resources is important to carry out the duties and functions of the secretariat of Papua representatives.

Organizational Commitment Factors

According to Wiener (Sopiah 2008: 156) defines organizational commitment as "Individual self-drive to do something in order to support the success of the organization in accordance with goals that prioritize the interests of the organization". Moyday et.al (Spector and Wiley, 1989) in (Sopiah, 2008: 165) developed a scale to measure the description of commitment indicators, namely:

- Acceptance of organizational goals: All members of the organization must unite the goals of each individual with the goals of the company.
- Desire to work hard: Willingness to work on behalf of the organization, where the person will do his/her best wherever placed.
- The desire to stay part of the organization the desire to stay together and be in the organization where in the organization employees who are declared to have commitment are those who want to remain in the organization.

According to (n1) on October 11, 2023 said that:

"All staff have a commitment that is done by increasing capacity which can be seen by the existence of innovations and carried out continuously for the budget planning process and the absorption of angagran is carried out continuously because state institutions must follow the trend of state finances at all times, so there is no other choice, so planning is based on commitment and innovation".

The information conveyed by (n1) is in line with that conveyed by (n2) that:

"The name of commitment is needed by both staff organizations and position holders, the goal is for the organization and bureaucracy to run optimally and optimally in order to achieve the goal, and commitment is important, the learning process in the organization so when you say it is already then you will stop learning, to the maximum it is much better but the matter of commitment to improve learning has become a commitment in each individual to achieve the goals of the organization".

The same information was also conveyed by rh (n3) that:

"As far as employees do the best service in terms of budget absorption by striving for maximum budget realization in each current month, and so far with high loyalty can maintain the existence of the organization".

Based on the information of the three interviewees, it can be concluded that the planning, implementation, and competence of human resources are still lacking but the secretariat of the Papua province remains committed to achieving the vision and mission of the National Commission on Human Rights, if and with commitment to this organization, it will indirectly affect the process of implementing activities in the secretariat of Papua representatives and affect budget absorption.

Strategies for Improving Budget Absorption

There are several strategies that want to be carried out in increasing budget absorption at the secretariat of Papua representatives, among others:

Budget Planning Factors

1. Increase budget absorption by improving planning, executing activities in a relevant and scheduled manner, identifying and accelerating activities that can be carried out and optimizing budget absorption proportionally every month and every quarter.
2. Clarity of SOP or Workflow of Financial Managers, so that there is no confusion in carrying out their duties and responsibilities.

Budget Implementation Factors

1. Carry out activities in accordance with those listed in the Fund Withdrawal Plan for each month and to achieve the monthly target, you must compile an activity plan which will then become an activity calendar and to do this requires discipline from the Papuan provincial secretariat office to do this.
2. Coordinating Every sub-section or related official so that budget implementation planning

Budget Administration Recording Factors

Improve the process of recording administration by not only relying or centralizing on just one person but to all staff because if seen it is well digitized.

Human Resource Competency Factors.

1. With the limited status of the Papuan representative secretariat which has an impact on the limited budget, so it requires the activeness of the head of the secretariat who is assisted by the head of the general subdivision to be able to respond to each submission of followers in terms of training so that it does not become a personal submission but there is a responsibility from the leadership while the competence of human resources is needed in carrying out the activities of one organization. Making a list of training needs needed by all employees and then made in an official memorandum addressed to the head of the general bureau cq OSDM unit, in this case there needs to be an action made, because when thinking only to budget limitations it will continue to come to the conclusion that there will be no

development of representative secretariat employees, but when we submit a document changing the official memorandum, it can be found that there is seriousness or need.

2. The existence of Internal Meeting Activities every month involving representatives and the central finance department so that representative management staff can find out what things to maintain and what to evaluate in addition to updating the latest regulations and applications.

Organizational Commitment Factors

1. Commitment of the Head of Representative to increase the capacity and innovation of not only staff, so that the vision and mission of the National Human Rights Commission can be achieved.
2. There is an understanding between the Head of Secretariat, related officials and all staff so as not to blame each other.

Factors that hinder budget absorption

a. Planning factor

Budget planning is an important factor if you want to achieve optimal budget absorption, but what happens to the Papua Secretariat of the National Human Rights Commission can hinder the budget absorption process because there is a mismatch between the allocation of the budget ceiling, the level of costliness and the number of employees with the amount of budget allocation that is equalized for each representative so that it has an impact on the budget planning process.

b. Implementation Factors

Budget implementation in the form of implementing activities at the representative secretariat is something that can hinder budget absorption if the process is not in accordance with what is planned or contained in the Fund Withdrawal Plan.

c. Administrative Recording Factor

Administrative recording is also very important in terms of budget absorption because if it is not recorded or archived properly it will hinder the budget planning process.

d. Human Resources Competency Factor

The competence of human resources is a very important factor in terms of budget absorption, this is because if you do not have a competent staff, it will result in not optimal absorption so that if this factor is not made a necessity for the National Human Rights Commission, the Papuan representative secretariat will become an obstacle in efforts to increase budget absorption at the Papuan representative secretariat.

e. Organizational Commitment Factor

Organizational commitment, this factor is a factor that also has an influence on budget absorption, because when in an organization both leaders and employees are committed to realizing the vision and mission of the organization, they will also be committed to carrying out every task and responsibility in carrying out tasks to increase budget absorption but if it is not done then this factor will also be an obstacle in carrying out budget absorption.

5. Conclusions

This study has explained the strategy in increasing budget absorption by looking at the factors that affect budget absorption at the National Human Rights Commission of the Papua provincial secretariat, researchers found that to increase budget absorption requires a strategy by increasing factors that have an influence in increasing budget absorption. Factors needed to improve budget absorption are budget planning factors, budget execution, administrative records, human resource competencies and organizational commitment. The planning factor is a factor that supports to increase budget absorption can be seen from the preparation of RAB in accordance with the budget allocation even though the budget allocation has the same amount as other representatives which should be seen from the level of costliness is different. The implementation factor is a factor that supports increasing budget absorption can be seen from the implementation of activities carried out in accordance with what has been planned, but the implementation of these activities can be constrained if there is a shift that results in late budget implementation. The administrative recording factor is a factor that supports budget absorption, it can be seen from the digitized administrative recording process which is an effort to accelerate the budget absorption process. The human resource competency factor that supports budget absorption, the development of human resource competencies is needed to be able to carry out the planning process, the implementation of good activities. Organizational commitment factors that support budget absorption can be seen from the commitment of leaders and staff to realize organizational goals by being consistent with the work being done.

The strategic steps taken as an effort to increase budget absorption are making official memorandum related to the allocation of budget PAGU to match the Level of Expensiveness and Number of Employees at the National Commission on Human Rights Secretariat of Papua Province, making SOPs related to financial management, strengthening Human Resources, and conducting Monitoring and Evaluation.

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