



Research Paper

The Effect of Budget Planning, Implementation, Human Resources Quality, and Supervision on Budget Absorption on Regional Organizations of Mamuju Regency

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This research aims to determine the effect of planning, implementation, quality of human resources and supervision on budget absorption. This research is a quantitative descriptive study using primary data with a questionnaire. The population in this study were 621 employees consisting of 34 units consisting of heads of departments, agencies and sections. This study uses sample criteria. The criteria used are the head of the regional work unit, the head of the financial division of the regional work unit, the head of the planning section of the regional work unit and the treasurer for the expenditure of the regional work unit as many as 43 people. The data were analyzed using SPSS 25. The results showed that budget planning had a significant positive effect on budget absorption, budget execution had a significant positive effect on budget absorption, the quality of human resources had a significant positive effect on budget absorption and supervision had no significant effect on budget absorption.

Keywords: Planning, Implementation, Human Resources Quality, Supervision, Budget Absorption

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I. INTRODUCTION

1.1. Introduction

In Indonesia, the current condition, namely a slowdown in budget absorption by local governments, has become a classic problem that occurs every year. The small budget absorption at the beginning of the year will continue to experience a significant increase at the end of the year. These conditions have an impact on the slow realization of the implementation of a work program and government activities. This has an impact on physical development activities for public facilities, the impact of the delay also results in delays in the benefits that will be obtained and enjoyed by the community, in addition to the poor quality of goods and services provided in a limited time (Malahayati, 2015).

If the condition fails the target, it will have an impact on the absorption target of the budget which has an impact on the loss of spending benefits, this is because not all of the funds distributed can be utilized properly by the government, which means there are idle money. If the budget allocation is efficient, then the limited sources of funds owned by the State can be optimized in funding strategic activities. The limited sources of state revenue require the government to develop a priority scale for activities and budget allocations that are effective and efficient. When budget absorption fails to meet the target, it means that there has been inefficiency and ineffectiveness of budget allocation (BPKP, 2011).

The problem that exists in the budget planning system at the Mamuju Regency government is that there are activities that are not in accordance with the planning, where the Regional Work Unit (SKPD) planning in preparing the RKA does not determine the priority scale which can cause the absorption of the budget to be not maximal with the plan to absorb the budget or cash budget every quarter. The existence of problems in the planning system is caused by less than optimal implementation. From field observations by researchers, the implementation of the Mamuju Regency government budget is still not optimal. The existence of regional financial performance that cannot be carried out optimally due to delays in implementing activities so that there is a swelling of financial performance at the end of the year.

For example, in July 2017 the implementation of the Regional Revenue and Expenditure Budget (APBD) generated by the Mamuju Regency Government only reached 30% of the budget set, in the fiscal year it will end soon, but even though in December the absorption of the direct budget reached 93%, it means that there is a buildup in the implementation of government programs and activities. end of the year. Then, for the 2018

Mamuju Regency APBD, the absorption in December reached 91.45% of the total APBD that year of IDR 1.129 Trillion (BPKAD Mamuju Regency, 2019).

In 2019 Mamuju Regency received the amount of the budget approved by the DPRD in the amount of Rp. 1.175 Trillion in December the absorption of the Mamuju Regency APBD budget only reached 95% (BPKAD Mamuju Regency, 2019). One of the factors that can cause implementation not in accordance with this plan is influenced by the quality of human resources owned by the Mamuju Regency government.

Research conducted by Malahayati (2015) shows that human resource capacity, budget planning and budget execution have a positive effect either simultaneously or partially on budget absorption with the Regional Government Work Unit (SKPD) of the Banda Aceh City Government. The reason for the low absorption at the planning stage is usually because they are still waiting for the approval of the Revised APBD, which is late to be received by the SKPD. Another reason is due to an error in determining the type of expenditure in the DPA so that the activity cannot be carried out. In addition, budget absorption is also influenced by the implementation of activities specifically in terms of procurement of goods/services. The limited human resources on the procurement committee have caused the auction process to have to follow the time availability of the auction team/committee. This causes delays in determining the winner which affects the absorption of the budget. Another factor is the delay in determining the procurement committee due to the limited number of certified human resources and a reluctance to become a member of the committee/officer for the procurement of goods and services.

1.2. Problems

Based on the statements above, the main problems (questions) in this study are:

1. Does budget planning affect the absorption of the budget in the Regional Apparatus Organization of Mamuju Regency?
2. Does budget implementation affect the absorption of the budget in the Regional Apparatus Organization of Mamuju Regency?
3. Does the quality of human resources affect the absorption of the budget in the Regional Apparatus Organization of Mamuju Regency?
4. Does supervision affect budget absorption in the Mamuju Regency Regional Apparatus Organization?
5. Do planning, budget execution, quality of human resources and supervision have a joint effect on budget absorption in the Mamuju Regency Regional Apparatus Organization?

II. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1. Budget Planning

et al (2017) Planning is an important element in organizations. Planning determines all the activities that need and will be carried out to achieve the goals and objectives to be achieved. To realize the plan, a budget is needed. According to Sukarna (2011:39) regional budgets are prepared based on a performance approach, namely a budget system that prioritizes efforts to achieve performance results or outputs from the cost allocation planning or specified inputs.

2.2. Budget Implementation

BPKP (2010) Budget implementation is an activity or effort carried out to realize all plans and policies that have been prepared and have been determined. The implementation process includes setting up the use of the necessary tools, how to implement them and where to implement them. Budgeting is the stage of financial management that must be carried out after the budget planning process is complete. Implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined (Anisa, 2017).

Budget implementation is the stage where resources are used to implement budget policies. The implementation of the budget is carried out by the Head of the SKPD after the SKPD Budget Implementation Document (DPASKPD) is determined by the PPKD with the approval of the Regional Secretary. According to Government Regulation 58 of 2005, the preparation of the draft SKPD budget implementation document must be notified to all SKPD Heads by the regional financial management officer (PPKD) no later than 3 (three) working days after the Regional Regulation on APBD is enacted.

2.3. Human Resources Quality

Rahmawati et al. (2021) The key to the success of an organization in achieving its goals is largely determined by the abilities and skills of its employees in addition to the ability to move and direct subordinates or employees of the organization's leadership itself. The importance of the quality of human resources in an organization or company makes competence one of the aspects that determine the success of an organization or company.

Humans (HR) at a macro level are citizens who have entered the age of the workforce who have the potential to behave productively (with or without formal education) who are able to meet the needs of themselves and their families, which affect the level of community welfare in the nation or country.

2.4. Supervision

Patiran & Bonsapia (2018) Monitoring is the measurement of performance and taking action to ensure the desired results. Is an important and positive role in the management process, ensuring that everything goes as it should and on time. Supervision is needed to find out whether the plans have been prepared. The essence of supervision is to prevent as early as possible the occurrence of irregularities, waste, abuse, obstacles, errors and failures in achieving goals and carrying out organizational tasks (Djiloy, 2016).

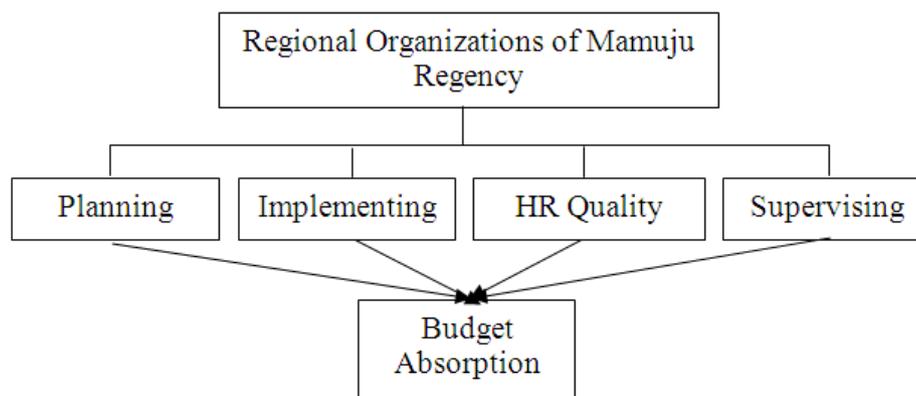
2.5. Budget Absorption

In the performance-based budgeting framework, budget absorption is not a target for budget allocations. However, until now, one of the indicators used to assess local government performance is the amount of budget absorption. Budget absorption describes the ability of local governments to carry out and account for every activity that has been an accumulation of budget absorption carried out by SKPD (Anisa, 2017).

Budget absorption is the achievement of an estimate to be achieved during a certain period of time viewed at a certain time (the realization of the budget). More simply, the general public calls it budget disbursement. Because what is being observed is a government entity or public sector organization, budget absorption can be interpreted as a disbursement or realization of the budget as stated in the Budget Realization Report (LRA) at a certain time (Ramadhani & Setiawan, 2019).

2.6. Conceptual Framework

The conceptual framework is a form of explanation related to the relationship between variables compiled from various theories that have been described (Sugiyono, 2013). The conceptual framework is used to indicate the direction of a research so that the results and objectives of the research can run within a predetermined scope. The Conceptual Framework for this research is as follows:



III. RESEARCH METHOD

3.1. Research Design

This research design is explanatory in nature. Research that originates in an organization that is used as the object of research, namely the Regional Apparatus Organization of Mamuju Regency and uses a questionnaire as a data collection technique by giving a question or a written statement to the respondent to be answered. This method was chosen because there are efficient data collection techniques. The time used in the study was less than 3 (three) months effective.

3.2. Population and Sample

Sugiyono (2013) population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The population in this study were employees of the Regional Apparatus Organization within the Mamuju Regency government. With a total of 621 subjects from 34 units consisting of the Service, Agency and Section.

Sugiyono (2013) the sample is part of the number and characteristics possessed by the population. This study uses sample criteria. The criteria used are the head of the regional work unit, the head of the financial division of the regional work unit, the head of the planning section of the regional work unit and the treasurer for the expenditure of the regional work unit as many as 43 people.

3.3. Data Gathering Technique

The data collection technique was carried out in the form of a survey by distributing questionnaires which were distributed directly by the researchers themselves to employees who were directly involved in budget management at the Regional Apparatus Organization of Mamuju Regency. Data collection techniques are carried out through a list of statements that must be filled in by respondents, questionnaires are distributed to obtain valid and reliable data, as well as relevant information related to the problems studied. In making the questionnaire, the Likert scale technique was used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena that occurred. The answer to each statement given will be given a value or score starting from the largest, namely 5 to 1. The following is a Likert scale table.

Table 1 Likert Scale

Kriteria	Bobot
Sangat Setuju (SS)	5
Setuju (S)	4
Kurang Setuju (KS)	3
Tidak Setuju (TS)	2
Sangat Tidak Setuju (STS)	1

3.4. Analysis Method

To solve the main problems faced in this research, the following analytical methods are used:

Sugiyono (2014) Descriptive analysis is a statistic used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the general public or generalizations. Descriptive analysis is a method that converts a collection of raw data into a form that is easy to understand and in the form of concise information, where the results of research and analysis are described in a scientific paper and then a conclusion will be formed from the analysis.

Questionnaire analysis method using validity test and reliability test. Classical assumption test consists of normality, multicollinearity, heteroscedasticity. Hypothesis testing using multiple regression analysis, correlation coefficient, coefficient of determination, T test and F test. This method is used to determine the effect of the independent variable on the dependent variable. Data processing using SPSS 25 as a tool used to process data in this study.

IV. RESEARCH RESULTS AND DISCUSSION

4.1. Research Results

4.1.1. Research Instrument Test

From the results of the validity test of all statements of the research variables, it is stated that the validity is because the calculated r value is greater than the r table value. Meanwhile, for reliability testing, all variables are declared reliable because the value of Cronbach's alpha of all variables that have been tested is already above 0.60, it can be concluded that all variables in this study are declared reliable.

4.1.2. Classic Assumption Test

4.1.2.1. Normality Test

The normality test uses the Kolmogorov-Smirnov test, which with this test can determine whether the data used is normally distributed or not.

Table 1 SPSS Normality Outputs of One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,07619230
Most Extreme Differences	Absolute	,085
	Positive	,085
	Negative	-,083
Test Statistic		,085
Asymp. Sig. (2-tailed)		,200 ^{c,d}

From the normality test with the One-Sample Kolmogorov-Smirnov Test table approach by looking at the Asymp value. Sig. (2-tailed) of $0.200 > 0.05$, it can be concluded that the data in the study were normally distributed.

4.1.2.2. Multicollinearity Test

Testing the assumption of multicollinearity is to test the independent variables used are not correlated with the dependent variable so that multicollinearity is not expected.

Tabel 2 Multicollinearity SPSS Output

Variable	VIF	Criteria	Information
X1	1,535	< 10	No Multicollinearities
X2	1,470	< 10	No Multicollinearities
X3	1,413	< 10	No Multicollinearities
X4	1,398	< 10	No Multicollinearities

From the results of multicollinearity testing through SPSS 25 on the four independent variables independent of multicollinearity. Therefore, the four variables have been appropriately used as independent variables and can be used for hypothesis testing.

4.1.2.3. Heteroskedasticity Test

Heteroscedasticity testing in this study was carried out through inferential with the glejser test and descriptive by paying attention to the distribution pattern of the residual data on the scatter plot. The results of the glejser test can be seen in the following table:

Tabel 3 Glejser Test SPSS Output

Variable	Significant	Criteria	Information
X1	1,000	>0,05	Free from Heteroskedasticities
X2	1,000	>0,05	Free from Heteroskedasticities
X3	1,000	>0,05	Free from Heteroskedasticities
X4	1,000	>0,05	Free from Heteroskedasticities

The results of the analysis of the assumption of heteroscedasticity through the Glejser approach on each independent variable have a significant relationship to the residual data so that it can be concluded that it is free from heteroscedasticity.

4.1.3. Hypothesis Testing

The hypothesis in this study is divided into two, namely partial and simultaneous. To prove the hypothesis in the study, previously the data was analyzed with multiple linear regression, correlation coefficient analysis and coefficient of determination analysis, t test and F test.

Tabel 4 Hypothesis Testing

Variable	Regression Coefficient	Error Standard	T Count	T Table	Sig.
Budget Planning (X1)	0,317	0,117	2,771	2,02439	0,010
Budget Implementation (X2)	0,221	0,086	2,565	2,02439	0,014
Human Resources Quality (X3)	0,408	0,101	4,020	2,02439	0,000
Supervision (X4)	-0,345	0,118	-2,926	2,02439	0,006
Constant (a)	6,690	4,847	1,380	2,02439	0,176
R	: 0,783 ^a				
R Square	: 0,613				
F Ratio	: 15,040				
Sig	: 0,000 ^b				

The coefficient value of 6.690 indicates that when the independent variables X1, X2, X3 and X4 are 0 (zero), then the Y variable, namely budget absorption, is worth 6.690. Based on the regression equation that has been compiled, it can be seen that there are three independent variables consisting of X1 (budget planning), X2 (budget implementation) and X3 (quality of human resources) stated to be positively related to the dependent variable Y while the X4 variable (supervision) has a positive relationship. negative on the dependent variable. The correlation value of R is 0.783 (0.60 – 0.799). So the variables X1, X2, X3 and X4 have a positive and strong relationship to the dependent variable Y. The coefficient of determination R Square is 0.613 or 61.3 while 38.7% can be explained by other variables not included in this study.

The calculated F value is 15,040 and it is known that the F table with a two-way test of sig 0.05 then the calculated F value of 3.86. So it can be concluded that F arithmetic 15,040 > F table 3.86 with the conclusion that Ha is acceptable. Thus, the hypothesis H5, namely budget planning, budget execution, quality of human resources and supervision simultaneously has a positive and significant effect on budget absorption in the Regional Apparatus Organization of Mamuju Regency is accepted or proven.

The T test is performed by comparing the value of T count with T table at a significance level of 0.05 and with the following equation:

$$\begin{aligned} T \text{ table} &= n - k - 1 : 0.05/2 \\ &= 43 - 4 - 1 : 0.05/2 \\ &= 39 : 0.025 \\ &= 2.02439 \end{aligned}$$

Description :

N : Number of Respondents

K : Number of Independent Variables

1: Constant

From the results obtained by T arithmetic and T table, then partial hypothesis testing can be described as follows:

1. Variable X1 (Budget Planning) shows the value of T count 2.771 > T table 2.02439 with a significant value of 0.010 < 0.025. So it can be concluded that Ha is accepted and means that budget planning has a significant effect on budget absorption in the Mamuju Regency Regional Government Organization.
2. Variable X2 (Budget Implementation) shows the value of T arithmetic 2.565 > T table 2.02439 with a significant value of 0.014 < 0.025. So it can be concluded that Ha is accepted and means that the implementation of the budget has a significant effect on budget absorption in the Mamuju Regency Regional Government Organization.
3. Variable X3 (Quality of Human Resources) shows the value of T arithmetic 4.020 > T table 2.02439 with a significant value of 0.000 < 0.025. So it can be concluded that Ha is accepted and means that the quality of human resources has a significant effect on budget absorption in the Mamuju Regency Regional Government Organization.
4. Variable X4 (Supervision) shows the value of T count -2,926 < T table 2,02439 with a significant value of 0,006 < 0,025. So it can be concluded that Ho is accepted and means that supervision has no significant effect on budget absorption in the Mamuju Regency Local Government Organization.

4.2. Discussion

4.2.1. Budget Planning Has a Positive and Significant Effect on Budget Absorption

The first hypothesis in this study is that budget planning has a significant effect on budget absorption. The results of the analysis show that the coefficient value in the budget planning variable is +0.317. This positive relationship shows that the higher the value or quality in budget planning, the higher the level of budget absorption. Budget planning can be said to be an important and crucial stage in the regional financial management system, because all activities that are formulated in the planning program will ultimately have implications for the amount of budget needed that must be available, so that success in using the budget cannot be separated from the planning. Planning is a reference in the process in order to be able to prepare income, expenditure and financing plans for a certain period of time. Good planning and systematically arranged will be able to carry out the OPD work program properly so that the budget can be absorbed optimally. Where in budget planning, the OPD in the Blood Government area of Mamuju Regency uses many dintar instruments using performance achievements, performance indicators, analysis of expenditure standards, unit price standards, and minimum service standards.

(Alimuddin, 2018) In goal-setting theory, the goal in budget absorption initially depends on individual understanding related to the objectives of an activity so that understanding will help improve individual performance. Setting the objectives of the activity and forming an understanding is a part of the planning activity. The results of statistical analysis obtained are in line with the goal-setting-theory where budget planning has a positive effect on budget planning. The results of this study are in line with those conducted by Putri (2017) and consistent with previous research by Anisa (2017) and Iqbal (2016) which examined the effect of budget planning and human resources on budget absorption and concluded that planning had a positive and significant effect on budget absorption.

4.2.2. Budget Implementation Has a Positive and Significant Effect on Budget Absorption

The second hypothesis in this study is that the implementation of the budget has a significant effect on budget absorption. The results of the analysis show that the coefficient value in the budget planning variable is +0.221. This positive relationship shows that the higher the value or quality in budget execution, the higher the level of budget absorption. In regional financial management, the implementation of the new budget can be carried out if the Work Plan and Budget (RKA) is approved and ratified into a Budget Implementation Document (DPA). Budget implementation is an action or process of a plan that has been compiled systematically and in detail. The implementation of the budget will be achieved properly if the budget planning has been implemented. Budget execution is a stage of financial management that must be carried out after the budget planning process is complete. The process of implementing this budget includes issues that will occur

internally in the work unit and the payment mechanism process. Both of these things affect the size of the budget absorption (Kuswoyo in Gagola, 2019).

According to (Gagola, 2019) Budget implementation will be able to affect budget absorption. In the perspective of agency theory, the better the implementation of the budget, the better the absorption of the budget will be. This will affect the Regional Apparatus Work Unit (agent) in carrying out their duties and responsibilities in line with organizational goals and as desired by the community (principals). The results of this study are supported by Gagola Sondakh & Warongan (2017) and (Djiloy, 2016) that budget implementation has a positive and significant effect on budget absorption.

4.2.3. Human Resources Quality Has a Positive and Significant Effect on Budget Absorption

The third hypothesis in this study is that the quality of human resources has a significant effect on budget absorption. The results of the analysis show that the coefficient value in the variable quality of human resources is +0.408. This positive relationship shows that the higher the value or quality of human resources, the higher the level of budget absorption. In terms of budget absorption properly, the Regional Government of Mamuju Regency requires professional human resources who have high quality and competence, especially for those who hold positions in the field of government financial management. Therefore, in good budget absorption, Regional Apparatus Organizations (OPD) in the Mamuju Regency Government area must have quality human resources, which are supported by a linear educational background, often attend education and training, and have experience in the financial sector. The results of the study are supported by previous research by Putri, Yuniarta & Prayudi (2017) that the quality of human resources has a positive and significant effect on budget absorption in the Pemetihan Region of Bali Province.

4.2.4. Supervision Has a Positive and Significant Impact on Budget Absorption

The fourth hypothesis in this study is that supervision has a significant effect on budget absorption. The results of the analysis show that the coefficient value in the quality of supervision variable is -0.345. This positive relationship shows that the lower the value or supervision, the lower the level of budget absorption. The results of this study are not in line with the theory of Goal Setting Theory, supervision is very much needed by the government in relation to improving budget performance, effective supervision can assist businesses in managing work so that it can be carried out properly. Thus the supervision has the higher the level of supervision, the higher the budget performance based on value for money because effective supervision can assist businesses in managing work so that it can be carried out properly.

According to Mardiasmo in (Rofifah, 2020) Supervision provides assurance that indicates that activities have been carried out in accordance with predetermined measurements effectively and efficiently. Efficiency and effectiveness are the main elements of budget performance with the concept of value for money in public sector organizations.

With good supervision, it will minimize any deviations that occur during the process of carrying out tasks and will be able to encourage the creation of accountability for the implementation of programs or activities that are getting better and better in the context of creating clean governance, good governance, and free of corruption, collusion and nepotism. The better the supervision carried out will provide better results on the performance of local governments. The results of this study are not in line with those of Jatmiko (2020) whose conclusion is that internal control affects the performance of local governments.

V. CONCLUSIONS

Based on the problem formulation, research objectives and research results that have been discussed previously, it can be concluded that:

1. Budget planning has a significant positive effect on budget absorption
2. Budget implementation has a significant positive effect on budget absorption
3. The quality of human resources has a significant positive effect on budget absorption
4. Supervision has no significant effect on budget absorption.

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