



## Section: Management and Economics

## Analysis of Budget Planning, Competence of Human Resources and Implementation of the VIII Lldikti Region Budget with Organizational Commitment as A Moderation

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### Abstract:

The aim of research to analysis factors that effect to absorption of the budget. The factors that affects the absorption of the budget are budget planning, Human resources kompetence, and commitment. Limited sources of state revenue require the government to prioritize activities and allocate effective and efficient budgets. Failure to target the absorption of the budget indicates an inefficiency and the ineffectiveness of budget allocations (Carsidiawan, 2009). This research will be conducted at LLDIKTI Region VIII, Denpasar-Bali. The sampling technique used is saturated sample because researchers want to make generalizations with relatively small errors.. The number of samples in this study is 36. Testing the effect of budget planning, HR competence on budget absorption using multiple regression analysis. Moderated Regression Analysis (MRA) with interaction tests is used to test the effect of the moderating variable interactions. The following equation model is used to answer hypothesis 1 ( $H_1$ ), hypothesis 2 ( $H_2$ ), hypothesis 3 ( $H_3$ ) and hypothesis 4 ( $H_4$ ). The result research show that: Budget planning has a statistically positive effect on the absorption of the Region VIII LLDIKTI budget. HR competencies have a statistically positive effect on the absorption of the Region VIII LLDIKTI budget. Organizational commitment strengthens the influence of budget planning on the absorption of the Region VIII LLDIKTI budget. Organizational commitment does not strengthen the influence of HR competencies on the absorption of the Region VIII LLDIKTI budget.

**Keyword:** Budget planning, HR competencies, Organizational commitment, Organizational commitment absorption of budget.

### I . Introduction:

One of the issues highlighted today related to budget management is the low absorption of government budgets, both central and regional governments. One measure of the government's performance in driving the economy is the absorption of the budget. President Joko Widodo when opening a limited meeting on the realization

and prognosis of the implementation of the 2018 budget year in Jakarta, July 9, 2018 asked the ministries and agencies (K / L) to focus and immediately complete the planned program. This is done so that the realization of the State Budget in the second semester of 2018 can be maintained and improved. The reason, the President reminded the increasingly uncertain global economy. For this

reason Ministries / Agencies need to ensure that the implementation of the program, and strategic projects are immediately executed on time, safeguard governance and on target. The reason is that the impact of the project or program can be directly felt. Improve budget absorption patterns so that they do not accumulate at the end of the year while maintaining the quality of existing output. Not to forget, the President also reminded the ministers about village funds. "Transfers to the regions and village funds must be immediately disbursed and minimize the deposition of government budgets in banks.

One that affects the absorption of the budget is budget planning. This arises because there is still an assumption that not all proposed budgets will be approved, so that the proposed budget is greater than needed without regard to ease of implementation and real needs in the field (Seftianova and Helmy, 2013). The failure of the budget absorption target does result in the loss of the benefits of spending, because the allocated funds are not all of them can be utilized, which means there is idle money. Limited sources of state revenue require the government to prioritize activities and allocate effective and efficient budgets. Failure to target the absorption of the budget indicates an inefficiency and the ineffectiveness of budget allocations (Carsidiawan, 2009).

The Region VIII Private Higher Education Coordination (Kopertis) called Region Higher Education Services (LLDIKTI) Region VIII as one of the work units under the Ministry of Research, Technology and Higher Education, is obliged to prepare Work Unit Budget Work Plans (RKA-satker) as a basis for determine the Budget Implementation Entry List (DIPA) that will be used in the implementation of the budget each year in accordance with Government Regulation of the Republic of Indonesia number 90 of 2010 concerning Preparation of Work Plans and Budgets of State Ministries / Institutions (RKA / KL). The formulation and stipulation of the budget for

LLDIKTI Region VIII is very dependent on the budget of income obtained from the government revenue which is commonly referred to as Pure Rupiah (RM). The funds obtained are the basis for establishing a budget that will be managed by the Region VIII LLDIKTI in one fiscal year period.

Even though the realization of the LLDIKTI Regional VIII budget absorption in the second quarter of 2016-2018 has increased from 37.23 percent in 2016 and 44.70 percent in 2017 but for 2018 it has decreased by 42.71 percent, but this percentage is much smaller from a predetermined target. Similar conditions also occur at the end of the year. The realization of budget absorption is still below the target set, which is 100 percent.

The low absorption of the budget raises macroeconomic risks and weakens the economic growth target. The slow absorption of the budget or accumulation in the final quarter also poses a risk of State financial accountability, such as imposing unnecessary activities, weak planning of activities, and declining quality of activity implementation (BPKP, 2012).

Planning has an important role in the success of an activity or program. Ideally, planned activities are truly needed activities of both type and number in order to fulfill the main tasks and functions of the organization. A good planning process is expected to minimize the deviation between needs with the type and number of activities included in the activity plan and budget (RKA-K / L), (Yunarto, 2011).

Bad planning often creates obstacles in its implementation, so it must be revised or even not realized at all (Yunarto, 2011). This poor budget planning will cause the budget stipulated in the Budget Implementation List (DIPA) to be revised, resulting in hampered expenditure absorption processes. Even worse if the revision of the Budget Implementation List (DIPA) is carried out several times, resulting in hampered expenditure absorption processes (Seftianova, 2013).

In addition to budget planning, human resource competency in this case the civil servants who

served as financial management apparatus also became a factor that affected the delay in absorption of the budget. To speed up the process of absorption of the budget, the government has determined the parties responsible for financial management consisting of Budget User Proxies (KPA), Commitment Making Officials (PPK), Officials Signing Paying Orders (PPSPM), Treasurer of Expenditures (BP), Assistant Expenditure Treasurer (BPP) and Assistant Staff Commitment Making Officer (PPK). Herriyanto (2012) states that human resources are a factor that influences the delay in budget absorption.

To produce effective budget planning, it is necessary to have adequate Human Resource Competence in understanding the rules in the preparation of RKA so that it can realize DIPA and POK on time, then research conducted by Putri (2014) in Fahlevi and Ananta (2015) on Analysis Factors Affecting Budget Absorption in the Regional Work Unit in the Bengkulu Provincial Government shows that there are 5 factors that influence budget absorption, one of which is Human Resource Competence. Previous research related to budget absorption was carried out by Malahayati (2015) who found that the capacity of human resources affected the absorption of the SKPD budget in the Banda Aceh City Government. Herriyanto (2012) also found the results that Human Resources affect the delay in the absorption of the budget in the Ministry / Institution Work Unit in the Jakarta area.

Budget absorption is an interesting phenomenon to study, related to the existence of two contradictory research results. Several previous studies related to factors that influence the delay in budget absorption include research conducted by Siswanto and Rahayu (2010). There are four main causes of low absorption of expenditures, namely related problems: (1) internal K / L, (2) mechanisms for the procurement of goods and services, (3) budget implementation documents and revision mechanisms, and (4) other problems. Kuswoyo (2011) states, four factors cause the accumulation

of absorption of expenditure at the end of the year, including (1) budget planning factors, (2) budget implementation factors, (3) goods / services procurement factors, and (4) satker internal factors. Herriyanto (2012), revealed, there are 5 factors that cause delays in budget absorption, including (1) planning factors, (2) administrative factors, (3) human resource factors, (4) procurement document factors, and (5) money change factors (GU) inventory.

Understanding that there are indications that budget absorption is still low at the beginning of the year and is still concentrated in the second semester, so that based on existing phenomena, the author tries to conduct research that is thought to affect the low budget absorption at the beginning of the year and accumulate at the end of the year. This condition is also supported by the results of the evaluation of the realization of the LLDIKTI Tri Quarter II Budget Year 2018 by the Ministry of Finance and General Bureau where the LLDIKTI Region VIII is in 12th position from 14 LLDIKTI in Indonesia with a budget absorption percentage of 42.71%. This indicates that the Region VIII LLDIKTI is expected to make systematic and continuous improvements regarding aspects of performance planning, performance measurement, performance reporting, performance evaluation, achievement of output performance and other outcomes and performance. Based on the description in the background of the above problems, conduct a study of the analysis of factors that influence budget absorption in Region VIII LLDIKTI.

## **ii. Literature Review:**

### ***Goal Setting Theory:***

The grand theory underlying this research is the Goal-Setting Theory (the theory of goal setting) implies that an individual is committed to the goal (Robbins, 2015: 137). If an individual has a commitment to achieve his goals, then that commitment will affect his actions and the consequences of his performance. Commitment to achieving goals can result from member

participation in determining organizational goals (Locke, 1968). Locke (1968) suggested that commitment to goals is the degree of individual commitment to achieving certain goals and is a key aspect of goal-setting theory.

The Goal-Setting Theory aims to increase efficiency and effectiveness by specifying the expected results in which individuals, groups and organizations work (Siagian, 2004: 191). Achievement of the goals (objectives) that are set can be seen as the goals / level of performance that the individual wants to achieve. Overall, intention in relation to the goals set, is a strong motivation in realizing its performance. Individuals must have the skills, have goals and receive feedback to assess their performance.

Achievement of goals (objectives) has an influence on employee behavior and performance in organizations (Locke and Latham in Lunenburg, 2011). Locke in Kusuma (2013) found that goal-setting had an effect on budget accuracy. Every organization that has set goals that are formulated into the budget plan is easier to achieve its performance targets in accordance with the organization's own vision and mission. A budget does not only contain the plan and the nominal amount needed to carry out activities / programs, but also contains the goals the organization wants to achieve.

Based on the research that has been done, the main finding of goal setting theory is that people who are given specific goals, difficult but achievable, have better performance than people who accept goals that are easy and specific or have no purpose at all. At the same time, a person must also have sufficient ability, accept the goals set and receive feedback related to performance (Latham et al. 2008).

### ***Theory of Reasoned Action (TRA):***

Theory of Reasoned Action (TRA) was developed by Ajzen and Fishbein (1980). Theory of Reasoned Action (TRA) explains that behavior is done because individuals have the intention or desire to

do it (behavioral intention). Behavioral intention (behavioral intention) will determine behavior (behavioral) (Jogiyanto, 2008: 26). The desire to behave individually is determined by the attitude of the person toward behavior and also subjectively determined subjective norms.

The determination of the organization's goal in the form of the target of absorbing the budget in each Work Unit (Satker) will have an impact on the attitudes and behavior of employees in the environment. Organizational goals that have been set, demanding all relevant government officials to be able to implement it in each agency, so that the factors of employee behavior greatly influence the success of organizational goals.

### ***Contingency Approach:***

To resolve differences from various research results, it can be done using a contingency approach (Govindarajan, 1986). Based on the contingency approach, there is an assumption that there are other situational factors that might interact with each other in influencing certain situations. Researchers have applied many contingency theories to analyze and design control systems especially in the field of management accounting systems. Some researches in management accounting test to see the relationship of contextual variables such as environmental uncertainty (Outley, 1980).

The contingency approach used in this study aims to identify various contingency variables that affect budget absorption. The results of previous studies indicate that there is inconsistency between one researcher and another researcher, so it is concluded that there are other variables that influence it. To find out the differences in these findings can be done by doing a contingency approach that allows the existence of variables that can act as moderating and intervening.

The contingency approach can explain the relationship between the relationship between organizational commitment and budget planning and human resource competencies. The

contingency approach in this study argues that budget planning and human resource competence in the absorption of the budget will depend on certain conditions, one of which is organizational commitment.

### ***Budget Planning:***

The Directorate General of Fiscal Balance (2013: 127) states that planning as a reference for budgeting is basically the process of preparing a plan for income, expenditure, and financing for a certain period of time. Planning aspects that are not mature in determining the budget that will be presented will have an impact on the failure of the work program to work properly, this is due to the inconsistency between budget planning and work programs that will be implemented so that it becomes one of the factors causing minimal absorption of the budget (Arif & Halim, 2013).

According to Law Number 25 of 2004 concerning the National Development Planning System (SPPN), planning is a process for determining appropriate future actions, through a sequence of choices, taking into account available resources. Budget planning in this analysis focuses on the administrative and technical processes involved in translating priorities that might have been identified in strategic planning documents in the form of programs or activities and detailed budgets until the DIPA is ready to be implemented. The planning documents include the Strategic Plan, Work Plan and Activity and Budget Plan. The budget allocation managed by the Work Unit is reflected in the RKA which is an annual document.

This RKA is the estuary of planning and budgeting documents. Furthermore, the RKA Satker will become the basis for establishing a budget implementation document, namely DIPA. According to Philips (2000) effective strategic planning is very influential on financial performance. This statement was reinforced by a study conducted by Bracker et. al (1998) which states the relationship between the planning process and financial performance shows significant results (Asmarani, 2006)

Glennard and Maina (2007) identify problems related to the ability to spend available budgets due to the fragmentation of the planning and financial allocation processes due to weak planning capacity at all levels in the system. Top-down approaches that are implemented at the central level without clarity of roles and responsibilities, inappropriate direction and poor communication cause uncertainty and hinder the planning process for Government Agencies. Fluency and success of the organization to be able to achieve goals effectively and efficiently are determined by the existence of careful planning. This plan is basically one of the management functions.

### ***Human Resource Competence (HR):***

The success of an organization in achieving a goal is largely determined by the quality and capabilities of Human Resources in it. In public sector organizations, the role of Human Resources is more emphasized on the ability to provide the best service for the community, so that the organization still has a reputation for superior and accountable performance in the eyes of the community. Therefore, the competence of Human Resources at each level of management becomes urgent both at the leadership and government staff levels.

Susanto (2007) defines competencies that are often used are the characteristics that underlie individuals to achieve superior performance. Competence is also knowledge, understanding, skills, and abilities and behaviors related to work.

Human resources are human labor units in the organization and not just the sum of existing employees. As a unity, human resources must be seen as a system in which each employee functions to achieve organizational goals. Human resources are measured based on the educational background obtained by employees (Susanto, 2007). Someone who is competent will work with his knowledge and skills so that he can work easily, quickly, intuitively and with experience to minimize errors. These three trends are also in line with the notion of competence in the explanation of article 3 PP

No.101 of 2000 concerning Civil Servants Education and Training that, what is meant by competence is the ability and characteristics possessed by PNS in the form of knowledge, skills and attitudes needed in carrying out office duties.

According to Hutapea and Thoha (2008: 28), there are three main components of competency formation, namely: 1. Knowledge, information possessed by an employee to carry out their duties and responsibilities in accordance with the fields they are engaged in (for example), such as computer language. 2. Ability (skill), something that is owned by individuals to carry out tasks or jobs that are charged to employees. For example the standard of behavior of employees in choosing work methods that are considered more effective and efficient. 3. Individual behavior (attitude), feeling (happy-not happy, likes or dislikes) or reaction to a stimulus that comes from outside. For example, a reaction to the economic crisis, a feeling of a salary increase.

Based on the research conducted by Putri (2014) in Fahlevi and Ananta (2015) there are 5 factors that influence Budget Absorption on Regional Work Units in the Bengkulu Provincial Government, one of which is the competence of Human Resources, where budget absorption also affects the effectiveness of the budget. These factors are (1) Planning Documents, (2) Administration Records, (3) Competence of Human Resources, (4) Procurement Documents and (5) Inventory Money (UP).

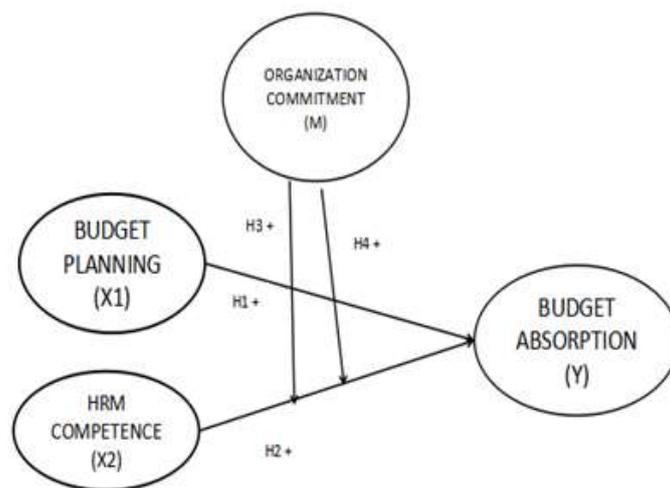
## Hipotesis

The main theory in this research is Goal-Setting Theory (theory of goal setting) supported by Theory of Reasoned Action also uses a contingency approach and is supported by a theoretical study of Budget Planning, Human Resource Competence and Organizational Commitment. The empirical study in this study was guided by previous studies conducted by: Siswanto and Rahayu (2010), Kuswoyo (2011), Miliasih (2011), Herriyanto (2012), Seftianova and Adam (2013), Priatno (2013), Zarinah (2015), Malahayati (2015) and Rifai (2016).

The theoretical study and empirical study were used to develop the problem formulation and

construct the hypothesis in this study. The hypothesis that has been built and analyzed by statistical methods aims to obtain research results. After the results of the research from statistical analysis are obtained and carried out discussion, the researcher can draw conclusions and suggestions to be used by the next researcher in developing the same type of research in the future.

One indicator of government performance is considered good, when the realization of budget absorption is in accordance with the set targets. To find out the causes of budget realization that are not in line with the target and result in low budget absorption at the beginning of the year and accumulate at the end of the year, it is necessary to examine the variables that influence budget absorption in Region VIII LLDIKTI. These variables, including budget planning ( $X_1$ ), human resource competency ( $X_2$ ) and organizational commitment ( $M$ ) on budget absorption ( $Y$ ).



Picture 1 Conceptual Thinkin

- H1: Budget planning has a positive effect on the absorption of the Region VIII LLDIKTI budget.
- H2: Human Resource Competence has a positive effect on the absorption of the Region VIII LLDIKTI budget.
- H3: Organizational commitment strengthens the influence of budget planning on budget absorption.
- H4: Organizational Commitment strengthens the influence of the competence of Human Resources on Budget Absorption.

**III. Research Method:**

This research will be conducted at LLDIKTI Region VIII, Denpasar-Bali. The reason for choosing Region VIII LLDIKTI as a research location is because there are indications that the Region VIII LLDIKTI budget management is still ineffective as reflected in the deviation between budget realization and the relatively high LLDIKTI Region VIII budget plan, budget absorption patterns which are still concentrated in the second semester of each year so that it is still far from expectations, often revised budget due to inappropriate budget planning.

This study was designed to examine variables that are thought to influence the absorption of the Regional VIII LLDIKTI budget. These variables are budget planning and human resource competencies as independent variables while organizational commitment as a moderating variable. This research plan will be carried out from October to December 2018. The distribution of the questionnaire is planned to be held in October 2018.

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 to conclusions (Sugiyono, 2016: 115). The population of this study were all Financial Management Officers, Budget Planning Teams, Agency Accounting System Officers (SAI) and the

2018 Internal Supervisory Unit (SPI) in 36th LLDIKTI Region VIII.

Samples are part of the number and characteristics possessed by the population (Sugiyono, 2016: 116). The sampling method used in this study is classified as a Non Probability Sampling which is a sampling method that does not provide equal opportunities for each element or member of the population to be selected as a sample. The sampling technique used is saturated sample because researchers want to make generalizations with relatively small errors (Sugiyono, 2016: 122). The number of samples in this study is 36.

Testing the effect of budget planning, HR competence on budget absorption using multiple regression analysis. Moderated Regression Analysis (MRA) with interaction tests is used to test the effect of the moderating variable interactions. The following equation model is used to answer hypothesis 1 (H<sub>1</sub>), hypothesis 2 (H<sub>2</sub>), hypothesis 3 (H<sub>3</sub>) and hypothesis 4 (H<sub>4</sub>).

**IV. Research and Discussion:**

*Moderation Regression Analysis (Moderated Regression Analysis / MRA)*

Tests conducted to determine whether a variable is a moderating variable is to conduct an interaction test. The results of the MRA analysis can be seen in Table 1.

**Table 1 Results of Moderation Analysis of Interaction Tests**

| Variabel                          | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|-----------------------------------|-----------------------------|------------|---------------------------|--------|-------|
|                                   | B                           | Std. Error |                           |        |       |
| (Constant)                        | 0,057                       | 0,074      |                           | 0,764  | 0,451 |
| Budget Planning (X <sub>1</sub> ) | 0,478                       | 0,098      | 0,586                     | 4,865  | 0,000 |
| HRM Competence (X <sub>2</sub> )  | 0,293                       | 0,088      | 3,383                     | 3,316  | 0,002 |
| Organization Commitment (M)       | 0,013                       | 0,074      | 0,022                     | 0,174  | 0,863 |
| X <sub>1</sub> *M                 | 0,144                       | 0,055      | 0,271                     | 2,624  | 0,014 |
| X <sub>2</sub> *M                 | -0,061                      | 0,054      | -0,116                    | -1,121 | 0,271 |
| F                                 | 20,328                      |            |                           |        |       |
| Sig F                             | 0,000                       |            |                           |        |       |
| R Square                          | 0,772                       |            |                           |        |       |
| Adjusted R Square                 | 0,734                       |            |                           |        |       |
| Source: Data, 2019                |                             |            |                           |        |       |

From Table 1 the regression equations that can be arranged are as follows:

$$Y = 0,057 + 0,478 X_1 + 0,293 X_2 + 0,013 M + 0,144 X_1 * M - 0,061 X_2 * M$$

Based on the results of the regression analysis test above, it can be explained regarding the Goodness of Fit test, the adjusted R square value, and the statistical test t (t-test).

- 1) *Goodness of Fit*. The feasibility test of the model (F statistical test) was carried out aimed to determine the feasibility of the variable model used whether the regression model used was appropriate (fit) or not. The testing criteria used are by comparing degrees of trust with a significant level of 0.05 ( $\alpha = 5\%$ ). The hypothesis will be rejected if the significance value is greater than  $\alpha$ , which means the regression model is not fit. Conversely, if a significant value is smaller than  $\alpha$ , the hypothesis is accepted which means the regression model is fit. Based on the test results in Table 5.15, the F value of 20,328 with a significance of 0,000 is smaller than the level of significance that has been set  $\alpha = 0.05$ . So it can be concluded that the results of the F test show that the research model used is feasible and the hypothesis can be continued.
- 2) *Adjusted R square value*. The coefficient of determination (R<sup>2</sup>) is used to see how much the independent variable can explain the dependent variable. If the determination coefficient number approaches 1, then the influence of the independent variable on the dependent variable is getting stronger. This means that the independent variables provide almost all the information needed to predict variations in the dependent variable. While the value of the coefficient of determination (R<sup>2</sup>) is small independent variables in explaining the dependent variables are limited (Ghozali, 2011). Table 1 shows the magnitude of the determination coefficient value adjusted R square (R<sup>2</sup>) of 0.772 means

that 77.2% absorption of the LLDIKTI budget Region VIII can be explained by the variable budget planning and HR competencies, while the remaining 22.8% is explained by other variables not included in research model.

- 3) *Test the Hypothesis*. Based on the regression equation in Table 1, it can be seen that:
  - a) Constant ( $\alpha$ ): 0.057, a constant value is positive, meaning that if the budget planning variable score, HR competency and organizational commitment are considered to be absent or equal to 0, then the budget absorption score will increase.
  - b) Coefficient ( $X_1$ ): 0.478, the coefficient of the budget planning variable is positive with a significance level of 0,000, meaning that the effect of budget planning on budget absorption is positive and significant, so the first hypothesis ( $H_1$ ) is accepted. This proves that budget planning affects the absorption of the budget and has a direction of positive influence ( $\beta = 0.586$ ) with a t-statistic value of 4.865. If the budget planning score increases, the absorption of the budget will be higher assuming other variables are constant.
  - c) Coefficient ( $X_2$ ): 0.293, HR competency variable coefficient is positive with a significance level of 0.002, meaning that the influence of HR competencies on budget absorption is positive and significant, so the second hypothesis ( $H_2$ ) is accepted. This proves that human resource competence has a significant effect on budget absorption and has a positive direction of influence ( $\beta = 0.293$ ) with t-statistics 3.316. If the HR competency score increases, the absorption of the budget will be higher assuming other variables are constant.
  - d) Moderation regression coefficient ( $X_1 * M$ ) of 0.144, is positive with a significance level of 0.014 smaller than  $\alpha = 0.05$ , which means that the variable organizational commitment

strengthens the effect of budget planning on the absorption of Region VIII LLDIKTI budget. The higher the organization's commitment in improving budget planning, the target of budget absorption will be fulfilled, so that this result accepts the third hypothesis ( $H_3$ ). Based on Table 5.15, information is obtained that the organizational commitment variable (M) is a moderator homologizer, meaning that the organizational commitment variable has the potential to be a moderator variable. It is shown that organizational commitment has an indirect influence on budget absorption and does not interact with budget planning.

- e) Moderation regression coefficient ( $X_2 * M$ ) of -0.061, negative with a significance level of 0.271 greater than  $\alpha = 0.05$ , which means that the variable organizational commitment does not strengthen the influence of HR competencies on the absorption of Region VIII LLDIKTI budget. So this result rejects the fourth hypothesis ( $H_4$ ). Table 5.15 shows that the organizational commitment variable (M) is a type of pure moderator variable (pure moderator). This indicates that the organizational commitment variable does not have a direct influence on budget absorption, but only interacts with HR competencies.

## Results and Discussion:

The results and discussion of the study outlines the explanation of the results of the analysis carried out in the form of empirical facts obtained, linkages with the study of theory used as well as previous empirical research. The magnitude of the influence of the independent variable (independent variable) on the dependent variable (dependent variable) and the effect of moderating variables have been stated previously. Based on the hypothesis testing that has been done, the discussion of the results of the research can be presented as follows:

### *The Effect of Budget Planning on Budget Absorption ( $H_1$ ):*

Based on the results of testing the budget planning variable ( $X_1$ ) on budget absorption (Y) as in Table 5.15 proves that budget planning has a positive

and significant effect on budget absorption. This means that the better the budget planning, the higher the absorption rate of the budget. In other words, the more mature the budget manager is in planning, then the program and activities in a budget year will run well, so that the target of budget absorption can be achieved. The opposite can happen if budget planning and work programs do not work in harmony, causing the lack of absorption of the budget (Arif and Halim, 2013). These results are in accordance with the first hypothesis ( $H_1$ ) which presumes the positive influence of budget planning ( $X_1$ ) on the level of budget absorption (Y), so that the first hypothesis is declared accepted.

Planning can indeed be said to be the most crucial stage in the context of the budget manager, because all activities formulated in the planning will eventually become a measure of the amount of budgetary needs that must be provided, so the success of budget management starts from the planning. Activities planned are activities that are really needed both in type and amount in order to fulfill the main tasks and functions of the organization. This is evidenced by the answers from respondents which indicate that the planning and needs indicators have the highest score, namely the planned output of programs / activities supporting the achievement of targets / strategic plans in the Region VIII LLDIKTI.

The preparation of the Region VIII RKA-KL LLDIKTI often occurs so that budget document revisions often affect the level of absorption of the budget. This is evidenced by the answer score of the respondents with the revision indicator / change showing the lowest score. This immature budget planning will certainly have an impact on the Budget Implementation List (DIPA). DIPA itself is the result of budget planning contained in the Budget Work Plan (RKA). This poor budget planning will cause the budget stipulated in the DIPA to be revised, resulting in hampered expenditure absorption processes. Even worse if the revision of the Budget Implementation List

(DIPA) is carried out several times, resulting in hampered expenditure absorption processes (Seftianova, 2013).

The results of this study support the research conducted by Akadira (2010), Zarinah (2015) and Malahayati (2015) which states that good planning will greatly assist absorption rates. This result is also supported by research conducted by Herriyanto (2012), which states that planning factors influence the delays in absorbing the budget in the ministry / agency work units in the Jakarta Region. Testing the first hypothesis ( $H_1$ ) is acceptable where budget planning has a positive effect on budget absorption. It can be concluded that the better the budget planning, the better the level of budget absorption.

### ***Effect of HR Competence on Budget Absorption ( $H_2$ ):***

Based on the results of testing the human resource competency variable ( $X_2$ ) on the budget absorption variable (Y) as in Table 5.15, it proves that HR competency has a positive effect on budget absorption. It can be interpreted that the higher the level of human resource (HR) potential, the higher the absorption rate of the budget. In other words, the higher the competency of the budget manager, the organizational objectives such as budget absorption are more easily realized. This condition is caused by the knowledge possessed by the budget managers in LLDIKTI Region VIII fully supporting implementation in managing the budget. This is evidenced by the answers from each respondent who stated that of the three competency indicators, namely knowledge, skills and attitudes, the knowledge indicator had the highest score. These results are in accordance with the second hypothesis ( $H_2$ ) which presumes the positive influence of human resource competence ( $X_2$ ) on the level of budget absorption (Y), so that the second hypothesis ( $H_2$ ) is declared accepted.

Human resource competencies are absolutely necessary so that budget management can be

implemented. HR competency is a characteristic of someone who has the knowledge, skills and behavior to do a job or perform tasks and functions effectively. If the employee's competence towards his job is high, it can be predicted that his behavior will work hard to achieve organizational goals, of course if factors such as internal environment (technology, vision, mission and goals of organization, capital, and leadership) and the external environment of the organization (economic life, politics, social, and culture) does not inhibit employee work behavior (Wirawan, 2009: 10).

The results of this study are in accordance with the research conducted by Putri (2014) with the title Analysis of the factors that influence budget absorption in the Regional Work Unit in the Bengkulu Provincial Government, finding that the competence of human resources has a significant influence on budget absorption.

### ***The Role of Organizational Commitment in Moderating Budget Planning on Budget Absorption ( $H_3$ ):***

Based on the results of testing the organizational commitment variable (M) as moderating the relationship between budget planning ( $X_1$ ) and budget absorption (Y) as in Table 5.15 shows that organizational commitment strengthens the influence of budget planning on the absorption of Region VIII LLDIKTI budget. It can be interpreted that the high and low commitment that government officials have as budget managers can influence the relationship of budget planning to the level of budget absorption. Based on these results, the third hypothesis ( $H_3$ ) suspects that organizational commitment strengthens the relationship of budget planning with the absorption of the budget stated to be accepted.

Organizational commitment is a strong belief and support for the values and goals that the organization wants to achieve. Strong organizational commitment will encourage budget managers participating in budget planning to exert

all their abilities to plan budgets accurately. This will not happen, when the budget of the Region VIII LLDIKTI is limited. The planned program / activity is based on priority scale, so that the participation of the budget manager is limited to continuing what is proposed from the lower level, without being directly involved in the planning process. Of course this will affect the confidence and support of the budget manager to the goals of the organization. The lack of involvement of budget managers in planning budgets will certainly affect their commitment to the organization and have an impact on the organizational goals to be achieved, namely budget absorption.

Arranged planning must be able to describe the long-term vision and mission in more detail, which requires comprehensive thinking and forms of participatory planning (bottom-up). The commitment of all stakeholders is the key to the success of the program and the magnitude of this commitment depends on the extent to which they are involved in the planning process (Kuncoro, 2012: 67). The higher the commitment of budget managers involved in the planning process will affect the success of organizational goals, when the target of absorption of the budget is achieved.

Organizational commitment that is able to strengthen the influence of budget planning on budget absorption is also influenced by the high desire of budget managers to remain members of the organization. This is evidenced by the average response of respondents who stated that they have high loyalty to the organization and accept each type of job assignment that is in accordance with their fields in order to continue working in the organization. This condition is also supported by descriptions of respondents' data, where the age of the respondents was nominated by the age of 20-49 years which reached 63.89%. This means that budget managers at LLDIKTI Region VIII are mature enough to think and act, thus affecting performance in managing the budget. The results of this study support the empirical evidence by

Nouri and Parker (1996), Chong and Chong (2002), Wentzel (2002), Puspitawati (2013), and Wardhana (2015) which state that the higher organizational commitment the higher individual efforts in carrying out every task given to him.

#### ***Role of Organizational Commitment in Moderating HR Competence on Budget Absorption (H<sub>4</sub>):***

Based on the results of testing the organizational commitment variable (M) as a restoration of the relationship between human resource potential (X<sub>2</sub>) and budget absorption (Y) as in Table 5.15 shows that organizational commitment does not strengthen the influence of HR competencies on budget absorption. It can be interpreted that the lower the organization's commitment, the budget management efforts (government) in an effort to increase budget absorption will also experience a decline. Based on these results, the fourth hypothesis (H<sub>4</sub>) suspects that organizational commitment strengthens the relationship of human resource competencies with the absorption of the budget declared rejected.

Strong organizational commitment within individuals will cause individuals to strive to achieve organizational goals in accordance with the goals and interests of the organization and will have a positive outlook and try to do the best for the benefit of the organization. Conversely, individuals with low organizational commitment will have low attention to achieving organizational goals and tend to try to fulfill their personal interests. This means that, organizational commitment greatly influences each budget manager in the LLDIKTI Region VIII provides maximum effort to the organization to achieve organizational goals.

Testing the fourth hypothesis is rejected where organizational commitment does not strengthen the influence of HR competencies on budget absorption. This is due to a lack of organizational commitment in adding employees so that employees are still given other responsibilities or

multiple tasks to carry out the budget or other administrative duties, so that there is often a buildup of tasks that have an impact on performance to implement the budget that is ineffective for completed according to the specified time. Excessive workload can cause competency in human resources to decline because if the workload given exceeds the ability of employees it can affect performance in terms of absorption of the Region VIII LLDIKTI budget. So that employees tend to ignore the goals set by the organization. Low organizational commitment will have low attention to achieving organizational goals and tend to try to fulfill their personal interests. The results of this study are not in line with the research conducted by Sardjito (2007) and Testa (2001) which states that organizational commitment has a positive influence on the performance of government officials.

## V. Conclusion and Sugesstion:

### *Conclusion:*

Based on the results of the analysis and discussion, the results of this study can be summarized as follows:

- 1) Budget planning has a statistically positive effect on the absorption of the Region VIII LLDIKTI budget. This means that the better the budget planning, the better the level of absorption of the budget. This means that the more mature the government apparatus as the budget manager in planning, then each work program / activity in one fiscal year will run well too.
- 2) HR competencies have a statistically positive effect on the absorption of the Region VIII LLDIKTI budget. This is meaningful if the government apparatus that manages the budget is supported by high employee competencies, it will affect the work behavior of the government apparatus which then influences its performance and organizational performance. That is, the higher the competency of the budget manager, the more it will improve organizational performance in

this case the target of absorption of the budget.

- 3) Organizational commitment strengthens the influence of budget planning on the absorption of the Region VIII LLDIKTI budget. This means that the commitment of all stakeholders is the key to the success of the program and the magnitude of this commitment depends on the extent to which they are involved in the planning process. The higher commitment of budget managers involved in the planning process will affect the success of organizational goals, namely the achievement of the target of absorption of the budget.
- 4) Organizational commitment does not strengthen the influence of HR competencies on the absorption of the Region VIII LLDIKTI budget. This means that the lower the organizational commitment, the budget management effort in this case the government to increase the absorption of the budget will also be low.

### *Suggestion:*

Based on the discussion and formulation of the conclusions above, the following matters can be suggested:

#### A. For the government

- 1) It is recommended that policy makers in the Region VIII LLDIKTI always maximize budget planning and try to improve the competence of budget managers so that budget absorption continues to increase.
- 2) Budget planning in LLDIKTI Region VIII must make a priority scale in preparing useful programs / activities. In addition, commitment from all parties is needed, so that the planning of various programs / activities can be carried out properly.
- 3) In order for financial management of the Region VIII LLDIKTI to be better, it is expected to have quality human resources, supported by educational backgrounds, often attend education and training on the

use of technology related to the use of financial applications, procurement of goods and services and have experience in finance

B. For the next research party

- 1) The researcher can then add independent variables because this study only tests two independent variables, namely budget planning and human resource competencies, and one moderating variable is organizational commitment, so it is recommended for future researchers to test other variables.
- 2) This study only focuses on one place with a small and limited number of samples, so that further research is expected to be developed in several work units (satker) to obtain more complete data. And extend the time of research so that the data obtained is more accurate, more comprehensive, in order to be able to complement the various deficiencies found in this study.

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