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The Effect of Budget, Budget Execution, Procurement Goods/Services and Human Resources on Absorption Budget (Study at Opd in Central Lombok Regency, West Nusa Tenggara Province, Indonesia)

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I. Introduction

State/Regional Budget is an embodiment of people's sovereignty so that the determination is made every year by law. APBD should be implemented optimally in the regional development financing process. High and low budget absorption is a crucial indicator of the success or failure of development. Bastian (2006), explains that the Regional Revenue and Expenditure Budget (APBD) is an embodiment of the work plan of the Regional Government in the form of a unit of money for a period of one year and is oriented towards the goal of public welfare. In line with that, as stated in the Minister of Finance Regulation No. 249 / PMK.02 / 2011, it is explained that budget absorption is one indicator of performance evaluation on aspects of implementation. Budget absorption is also an element of financial accountability in the Government Agency Performance Accountability Report (LAKIP). Thus the issue of budget absorption is a very strategic issue and can have a systemic impact. Disruption of budget absorption can result in delays in development. Substantial budget absorption is one indicator that can show the success of programs or policies implemented by the government.

Sudarwati *et.al,* (2015) in his research that identifies inhibitors BP2LHK budget absorption in Manado, North Sulawesi, found that the factor of budget planning and execution are the two causes of delay in budget absorption. Sudarwati et al findings are supported by the results of research ardiansyah et al. (2017) who found that there was a significant relationship between financial management and budget absorption in Sumbawa Regency, West Nusa Tenggara. The same result was also stated by Herryanto (2012) who found that suboptimal planning caused the absorption of the budget in ministry work units that were domiciled in the Special Capital Region of Jakarta, and by Priatno (2013) in KPPN Blitar.

Related to the process of procurement of goods and services, Putri (2014) in her research in Bengkulu Province found that the documentation (administration) process of procurement of goods and services had a significant effect on budget absorption. These findings are supported by the results of research conducted by Priatno (2013) who conducted research at KPPN Blitar, and Nurhayati et al (2017) who also found that *e-procurement* supported by the use of technology had a significant effect on budget absorption in East Java Province.

Research by Sudarwati *et.al* (2015) also found that human resource (HR) factors contributed significantly to budget absorption. Similar results were also shared by Putri (2014) who examined budget absorption in Bengkulu Regency, and Ruwaida et al (2015) who examined the realization of education spending in Aceh Province. But different results were stated by Priatno (2013) and Herriyanto, where HR is not closely related to budget absorption.

Taking into account the determinants of budget absorption in previous studies, specifically related to differences in results in terms of HR as one of the

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determinants of budget absorption performance, this research will focus on the influence of budget planning and implementation, the procurement process of goods and services, and HR . The four variables are found in previous studies but juxtaposed with different variables. This study will reexamine the consistency of planning and budgeting variables as well as the procurement of goods and services variables which have proven to have a significant effect on budget absorption in studies, and HR variables that differ in their findings. The main difference between research and previous research lies in the location, time of implementation, and research respondents. This research was conducted in Central Lombok Regency and was carried out in 2019. Respondents were from OPDs in the scope of Central Lombok Regency.

Based on a brief description of theoretical and empirical phenomena that occur in OPD throughout Central Lombok District, the authors are interested in conducting a study of "The Effects of Planning, Implementation, Procurement Officers and Human Resources on budget absorption. Research Purposes included:

1) To analyze the effect of budget planning on budget absorption in DPOs in Central Lombok Regency.
2) To analyze the effect of budget execution on budget uptake in OPD throughout Central Lombok Regency.
3) To analyze the effect of procurement of goods/services on budget absorption in OPD in Central Lombok Regency
4) To analyze the effect of human resources on budget absorption in OPD in Central Lombok Regency.

II. References Study

Finance is a part of economics that studies government financial activities. Glen A. Welsch, *et.al* (2000), explains that public finance is a form of statement of a plan and also a policy. The policy concerns management that is used in a certain period, that is guidance in that period. Meanwhile, according to Suparmoko (1992), that public finance is a science of the effects of the state (public) revenue and expenditure budget on the economy, especially the influence on achieving the objectives of economic activities such as economic growth, price stability, more equitable distribution of income, increasing efficiency and creating job opportunities.

According to Mardiasmo (Mardiasmo, 2009: 61), the budget is a statement of the estimated performance to be achieved during a certain period of time stated in financial measures, while budgeting is a process or method for preparing a budget. There is a close relationship between budget, planning and control, where planning is used to look ahead related to what actions should be taken to achieve certain goals, while control looks backwards, determines what actually happened and compares it with similar planning.

Planning is a process that starts from setting organizational goals in the form of determining strategies to achieve overall goals and formulating a comprehensive planning system to integrate and coordinate all organizational work, until the achievement of these goals (Robbins and Coulter, 2002 in Bastian, 2010: 165).

According to Spencer and Spencer (1993), quoted by Sutrisno (2009: 221), competence is an underlying characteristic of an individual that is associated with the results obtained in a job. Competence as an underlying characteristic of a person and related to the effectiveness of individual performance in his work. In line with this opinion, according to Government Regulation Number 101 of 2000 Article 3, states that competence is the ability and characteristics possessed by Civil Servants (PNS), both in the form of knowledge, skills, and behavioral attitudes required to support the implementation of the duties of his position . Assessment of competency achievement needs to be done objectively, based on the performance of employees in an organization, with evidence of their mastery of knowledge, skills, values and attitudes as a result of learning (Sutrisno, 2009: 223).

The organization of human resources is the main key to achieving organizational goals. Therefore human resource management must be done as well as possible in order to be able to make the maximum contribution to the organization. According to Sutrisno (2009) human resources are resources that have reason, feelings, desires, abilities, skills, knowledge, encouragement, power and work (ratio, taste and intention). All of these potentials affect the organization's efforts in achieving its goals. This can be interpreted that the better the capabilities, skills and knowledge of human resources owned by an organization, the better the performance of the organization. Human resources in principle are the only resources that determine the organization. Without good and quality human resources, an organization that has good goals and sophisticated facilities and infrastructure will find it difficult to achieve its goals (Harsono, 2011).

Herriyanto (2012) reports that planning has a significant effect on late budget absorption in Ministries and Institutions caused by among others the existence of a blocked activity budget, DIPA that needs to be revised because it is not in accordance with the needs, and the implementation of activities / project does not see the plans / schedules listed in the DIPA. the budget planning process that requires quite a long time above can affect the level of budget absorption. Delays in determining the APBD can result in a delayed implementation of the budget. Therefore, several constraints that are expected to occur in the budget

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planning process include work plans proposed by the executive not in line with the results of the Development Plan Conference, difficulty in establishing an agreement with the DPRD, submission of RKA documents that are not timely by OPD to be reviewed by TAPD, Based on the description above, the first hypothesis developed is, (H1) Budget planning has a positive effect on budget absorption.

Based on a theoretical review and some results of empirical studies as stated In the context of the budget, budget execution in OPD includes activities in the OPD's internal itself and the payment mechanism (budget disbursement) from the Regional Treasury. Kuswoyo (2011) and Gagola et al (2015) found that budget execution affects the size of the budget absorption. The better the implementation of the budget, the better the absorption of the budget and will affect the performance of the WTO in carrying out its tasks and objectives in accordance with organizational goals and public expectations. Based on the description above, the first hypothesis developed is, (H2) Budget implementation factors have a positive effect on budget absorption.

Based on a brief review of the implementation of *procurement* and improving the quality of its performance, such as the use of technology (*e-procurement*), it is expected to accelerate and increase the realization of government spending. But in fact, the results of research by Arif (2012); Sukadi (2012); Juliani & Sholihin (2014); Astadi, Sutarja & Nadiasa (2015); Malahayati, Islahudin, & Basri (2015) show thatpractices *procurement* are one of the main factors that cause delays in budget absorption. Furthermore, Siswanto and Rahayu (2010) emphasize that the caution ofimplementing institutions *procurement*, the lack of certified staff / employees, and the low quality of *procurement* at the OPD level contribute to slow budget absorption. Based on these empirical results, the third hypothesis of this study is as follows: (H3) Procurement of goods / services has a positive effect on budget absorption.

The absorption of the budget by OPD depends on the capacity of OPD human resources (HR). The capability referred to here is the competency as defined by UNDP (2008), namely the ability possessed by a person or individual, which refers to the skills, experience, and knowledge they have to do a good job that can be obtained through education and training. Triani (2013) suggests that in the region keuagan management, HR issues surrounding local governments, among others, (a) inadequate quality dan quantity of human resources finance manager finance background, particularly accounting; (b) the placement of human resources that is not relevant to their educational background, experience and knowledge; (c) the weak level of understanding of staff regarding state financial administration; and (d) an*reward system*inaccurate. These four problems contribute to weak financial management in local governments where one of the indicators is budget absorption. Based on the description above, the fourth hypothesis is as follows: (H4) HR competency factors have a positive effect on budget absorption.

III. Research Methods

The researchers took a number of samples equal to the total population or referred to as the census of OPD in Central Lombok District consisting of PA / KPA, PPK, Subdivision of Planning and Finance, Officials / Working Groups for Procurement and Treasurer of Expenses totaling 135 peoples. Data Analysis Techniques used descriptive analysis. This analysis aims to describe each variable in the form of the results of the frequency distribution, then analysis of the mean, standard deviation, level of achievement of respondents and coefficients and provide interpretation of the analysis.

Method of Analysis used Adjusted Coefficient Determination (R^2), and Partial Influence t-test.. Testing The coefficient of determination aims to measure the extent to which the model's ability to explain variations in independent variables. This coefficient of determination is between zero and one ($0 < R^2 < 1$).R value^2 smallmeans the ability of independent variables in explaining the variation of the dependent variable are very limited. Nearly one value means that the independent variables provide almost all the information needed to predict variations in the independent variable. Test statistic basically shows how much influence or independent variables individually in explaining the variation of the dependent variable. The testing criteria are based on a significance probability of less than 0.05 (α), then the independent variables individually affect the dependent variable. However, if the significance probability is greater than 0.05 (α), then the independent variables individually do not affect the dependent variable

IV. Results

a) Descriptive Statistics

Budget Execution is the respondent's response to the tasks that have been given and done so far, the way they are carried out and the relation between the task and the task the other. Respondents to the 9 statement items can be seen that the average total acquisition budget execution variable of the respondents amounted to 3.38 with either category.

Procurement of Goods / Services, referred to in this study is this variable measures respondents' perceptions related to the procurement of goods and services that include the quantity and quality of human resources involved, caution in the procurement of goods /services services, unwillingness to become a

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procurement officer because of the unbalanced occupational risks with the benefits received, and so on. Based on the indicators in table 4.7 illustrating the basis for a shared understanding of the budget managers in implementing the procurement of goods / services is already high at an average of 3.48.

This variable measures perceptions respondents related to the capacity or competence of HR who are directly involved in budgeting activities that include an understanding of planning documents (RKA) and implementation documents (DPA), understanding of various regulations relating to the administration of the Regional Budget (eg Permendagri No. 13 of 2006), and so on. Respondents' responses on the level of achievement of budget realization OPD expenditure in the third quarter m at a minimum of 75%. each employee to be able to carry out their duties properly.

b) The Result Hypothesis Test

Testing is testing the effect of budget planning on partial budget absorption. To see the effect partially using the t test, the results of testing hypotheses I, II, III and IV can be seen in the following table:

Table 1: Coeffecients

\Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	2.589	0.946	
	X1	-0.170	0.036	0.320
	X2	0.007	0.018	0.026
	X3	0.044	0.019	0.169
	X4	0.418	0.036	0.464

Based on the table above, the regression equation between the independent variables and the variables the dependent in this study are:

$$Y = 2{,}589 + 0.320\,X1 + 0.026X2 + 0.169\,X3 + 0.464X4$$

From the linear regression equation above it can be explained that: Constant value of 2,589 means that if the independent variable is zero then the budget absorption value will be worth 2,589. Budget planning coefficient value of positive 0.320 means that each increase in the quality of budget planning is 100 then the budget absorption variable value will increase by 32.0 with the assumption that the other independent variables in the regression model are fixed. The coefficient of budget execution is positive 0.026 means that each increase in Planning value is 100 then the budget absorption variable value will increase by 2.6 assuming the other independent variables in the regression model are fixed. The coefficient value of the budget implementation is positive 0,169 means that every increase in the value of the budget implementation is 100 then the value of the budget absorption variable will increase by 16.9 with the assumption of other independent variables in the model regression is fixed. The coefficient value of the budget implementation (X2) is positive 0.464 means that every increase in the value of the budget implementation is 100 then the value of the budget absorption variable will increase by 46.4 with the assumption of other independent variables in the regression model is fixed.

c) Partial Significance Test

The results of the statistical test t to see the partial effect between HR Quality, planning, budget executions on the budget absorption variable.

Table 2: Coefficients

Unstandardized Coefficients		Standardized Coefficients	t	Sig.
B	Std. Error	Beta		
2.589	0.946		2.738	0.007
0.170	0.036	0.320	4.767	0.000
-0.007	0.018	-0.026	-0.401	0.689
0.044	0.019	0.169	2.317	0.022
0.418	0.063	0.464	6.638	0.000

Based on the test results in Table 2. with decision making criteria using a significance value of α = 0.05 (5%) and a t table value of 1.639, partially the influence of each independent variable on the dependent variable is described as follows:

Budget planning variables have a significance level of 0,000 less than α = 0.05 and the calculated t value of 4767 is greater than t table 1.639 and the regression coefficient is positive then H0 is accepted so it can be concluded that the budget planning variable

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has a significant effect on the budget absorption variable. Budget execution variable has a significance level of 0.689 is greater than α = 0.05, and the calculated t value of 401 is smaller than t table 1.639 and a regression coefficient that is positive then Ha is rejected so it can be concluded that the budget execution variable has no significant effect on the variable budget absorption. The variable of goods / services procurement (X3) has a significance level of 0.022 less than α = 0.05 and the t value of 2.317 is greater than t table 1.639 and the regression coefficient is positive then Ha is accepted so it can be concluded that the variable procurement of goods / services has a significant positive effect on budget absorption variables. The human resource variable (X4) has a significance level of 0,000 less than α = 0.05 and the t value of 6.638 is greater than t table 1.639 and the regression coefficient is positive then Ha is accepted so it can be concluded that the human resource variable is influential significant to the budget absorption variable.

V. Discussion

Based on the results of hypothesis testing it can be concluded that budget planning (X1) has a significant positive effect on budget absorption which is equal to 0,000> from α = 0.05, budget execution (x2) does not affect budget absorption which is obtained results of 0.689 is greater than the value of α = 0.05, procurement of goods / services (X3) affects the budget absorption of 0.022 is smaller than the value of α = 0.05 and human resources (X4) has a positive and significant effect on the absorption of the budget of 0,000 smaller than α = 0.05 1.

a) Effect of Budget Planning Against Budget Absorption

Based on the results of hypothesis testing it can be concluded that budget planning (X1) has a significant positive effect on budget absorption. The results of this study are in line with what Sundari (2016) stated that. his research results show that budget planning has a significant effect on budget absorption with a value (sig 0.021) and human resource competence has a significant effect on budget absorption with a value (sig 0.034), in line with the findings of research conducted by) Jullie J. Sondakh) Jessy DL Warongan 3) where the results of his research indicate that partially budget planning, budget execution, procurement of service goods, management commitment and the bureaucratic environment have a positive and significant effect on the absorption of the regional budget (APBD) of the Talaud Islands Regency Government. In line with the results of research by Heidi Theana (2012) the results of his research indicate that planning, human resource competence, and procurement of goods and services have a positive and significant impact on the absorption of spending.

b) The Effect of Budget Implementation on Budget Absorption

Variable of budget execution does not affect the budget absorption variable. The results of this study indicate that the appointment of financial management officials at OPD does not affect budget absorption. The financial manager at OPD determines the decree and other administrative requirements on time so that they can start the activity on time. In addition, when receiving DPA at OPD also affects budget absorption. The sooner an OPD receives back the DPA OPD, the sooner the OPD can start carrying out its activities. PP 58 of 2005 states "Regional Financial Management Officials approve DPA-OPD with the approval of the Regional Secretary and no later than 7 (seven) days after being passed on to the head of the OPD"

In addition, the Government's dependence on Transfer Funds especially the Special Allocation Fund (DAK) which is already regulated by the central government in relation to the direction of its use and the time of its implementation, if the regional government does not refer to theguidelines technical set by the central government then the funds will not be realized. This causes the implementation of the budget does not affect the budget absorption.

c) The Effect of Goods / Services Procurement on Budget Absorption

Variable procurement of goods / services affects the budget absorption variable. An effective and efficient procurement of service goods will facilitate the budget absorption process, and have an impact on payment mechanisms (disbursing the budget). Realization of activity payments is budget absorption (Herriyanto, 2012). The proportion of the service goods procurement budget is more than 30-40 percent (Indonesia Procurement Watch, 2011). This large portion is caused by the procurement of service goods which is a Government activity that has a broad impact on the economy. Failure to target the absorption of the budget related to procurement of goods and services carried out by the Government (agent) will result in the loss of expenditure benefits because the funds allocated have not all been utilized, which means there is idle money. This if related to physical development (facilities and infrastructure) for public facilities, the impact of this delay will result in a delay in the benefits to be received and enjoyed by the community as the trust provider (principal). In government organizations, budget absorption can be used as an indicator of performance. The results of this study support the research of Jullie J. Sondakh et al., Which proved that the procurement of service goods affects budget absorption. Likewise, Jauhari's research (2012) provides the results that the procurement of service goods has a positive and significant effect on budget absorption.

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d) The Influence of HR on Budget Absorption

quality of HR has a significant effect on budget absorption variables. The results of this study are in line with what was stated by David Sundari (2016) which states that the human resource factor has a significant effect on budget absorption and the results of Jauhari's research (2012) which also states that the quality of human resources has a significant effect on budget absorption. But contrary to the results of research conducted by Elypaz Donald Rerung et al who stated that HR capacity does not significantly influence budget absorption.

The quality of human resources is affected by capacity building / quality through training. From the results of the research conducted it appears that the leadership support in improving human resources is very good as seen from the survey results on the item There is a high commitment from the leadership of the OPD by encouraging its staff to increase their capacity in terms of budget management including high, namely 3.91. Besides, item OPD allocate part of its budget in an amount sufficient for the sake of the development of the quality of staff through *training*/ education and training in the areas of budget management, including good if the human resources well then certainly the implementation of the accelerated realization of amggaram or uptake of the budget would be better.

VI. Conclusion

Budget planning has a positive and significant impact on budget absorption. This means that if the budget planning gets better the budget absorption will be higher and vice versa if the budget planning is not good the budget absorption will be lower. Budget execution does not affect absorption It means that the implementation of the budget does not make the budget absorption low depending on budget planning, if the planner is good then the implementation of the budget. Procurement of goods / services has a positive and significant effect on budget absorption. This means that if the procurement of goods / services is getting better the budget absorption will be higher and vice versa if the procurement of goods / services is not good then the budget absorption will be lower. Human resources have a positive and significant impact on budget absorption. This means that if human resources get better the budget absorption will be higher and vice versa if the procurement of goods / services is not good then the budget absorption will be lower.

VII. Recommendations

Improving the quality of human resources in the Central Lombok District Government can be done by adjusting the number of civil servants with a minimum bachelor degree in each SKPD so that the distribution is evenly distributed. Related to the suitability of educational background, it is necessary to reposition (*position*) employees who have an accounting/economic background but do not work in finance/programs and vice versa. In addition, it is necessary to pay attention to the amount of budget for civil servant training related to the field of work because the current budget is very less. Researchers Future are expected to be able to conduct more in-depth studies of the same study variables, especially related to the implementation of activities

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