



The Effects of Budget Planning, Human Resource Competence, and The Utilization of Information Technology on Budget Absorption at the Regional Development Planning, Research and Development Agency (Bappeda) of North Toraja Regency

Hendra Pongsilurang, Abdul Rahman Kadir, Maat Pono

- 1) North Toraja Governmental Staff
- 2) Department of Management, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Management, Faculty of Economics and Business, Hasanuddin University

This research aims to investigate the effects of the budget planning, competence of the human resources, and the using of information technology on the budget absorption in the Government of North Toraja Regency.

The research used the qualitative approach. The data used were the primary data. The 56 samples as respondents were chosen using the purposive sampling technique. Those respondent were the apparatus of budget management, namely the head of planning and the treasurers of each work unit in the work units of the Regional Government of North Toraja Regency. the method of the data collection was the survey using the questionnaires distributed to the respondents. The data were then analyzed using the multiple Regression analysis with the help of the Statistical Package for the Sosial Sciences (SPSS) version 24.

The research results indicated that (1) the planning had an a effect on the budget absorption, (2) the human resource competence had an a effect on the absorption, (3) the using of information technology had an a effect on the budget absorption.

Keywords: *Planning, Human Resource Competence, Utilization of Information Technology, Budget Absorption*

Received 17 Jan, 2022; Revised 28 Jan, 2022; Accepted 31 Jan, 2022 © The author(s) 2022.

Published with open access at www.questjournals.org

I. INTRODUCTION

The problem of budget absorption exceeding the budget ceiling still often occurs in several ministries as well as government agencies and work units. For low spending absorption has a wider risk. BPKP (2011) explains that budget absorption that does not meet the target causes funds to be late or even not channeled to the community and not channeled into the economic system, so that beneficiaries cannot fully enjoy the results of development and services financed by the public budget. In line with this statement, research results from the Indonesian Institute of Sciences (LIPI) also state that low budget absorption is a serious problem because it will worsen the economy in general (Willy, 2013).

There are two points of view related to the low absorption of the budget, the first is the amount of budget realization at the end of the year compared to the budget amount and the second is in terms of the disproportionate absorption (Halim, 2014). The condition of low budget absorption shows that there are serious problems among budget users which are repeated every year. And if studied more closely, government spending always spikes drastically in the middle to the end of the third quarter of the fiscal year. The trend is that the last four months have always jumped very sharply (Anfujatin, 2016).

Although within the framework of performance-based budgeting, the high and low absorption of the budget is not a target for budget allocations because performance-based budgeting focuses more on performance than absorption itself. To measure the performance of an activity, what is seen is its output and outcome. However, the variables driving Indonesia's economic growth are still dominated by consumption factors, so that government spending, which is government consumption, is the main driver of accelerated growth. So, activities that directly touch the interests of the community, the earlier the implementation of the activities, the benefits and effects of the stimulus will also be greater. And if the implementation tends to be slow even until the end of

the year, then the community will be the ones who will suffer, because the benefits to be received are delayed (Halim, 2014).

The World Bank (2015) mentions that developing countries such as Indonesia have uniform problems in budget absorption which are called "slow back-loaded", meaning that absorption is low at the beginning to the middle of the fiscal year, but spikes towards the end of the fiscal year. The accumulation of disbursement of funds in the fourth quarter is a reflection that the absorption of the budget is not in accordance with the activity plan that has been determined (Syarah, 2016).

The problem of "slow back-loading", is also a homework for local governments, one of which occurs in North Toraja district. All districts within the scope of the South Sulawesi provincial government have the same problem in budget absorption. Even though absorption meets the target at the end of the year, the percentage of achievements seems to accumulate at the end of the budget year. This kind of pattern is certainly not healthy for the regional economy and the prosperity of society in general. One of the districts that has become his concern is North Toraja district, which is considered to have not been able to optimize budget absorption. Problems like this are caused by the less than optimal performance of Regional Apparatus Organizations (OPD). The following is the result of the disbursement of the North Toraja district government budget for 2017-2020.

Year	Quarter				
	I	II	III	IV	Total
2017	8,53%	19,14%	42,47%	90,35%	40,12%
2018	5,12%	22,35%	52,35%	94,12%	43,49%
2019	2,88%	9,30%	57,99%	93,56%	40,93%
2020	4,76%	28,07%	46,26%	96,12%	43,80%
Average	5,32%	19,72%	49,77%	93,54%	42,09%

Source: North Toraja Regency Government

The target set by the North Toraja district government is in accordance with the ideal pattern of budget absorption required by the Director General of Treasury of the Ministry of Finance 2020, namely 15% for the first quarter, 20-25% for the second quarter, 30-35 for the third quarter and 20-30% for the third quarter. fourth quarter. Based on data from the Director General of Treasury, the trend of budget absorption of ministries/agencies and local governments from 2009 to 2014 in the first quarter was only around 9.5% and for the second quarter it was 18.4%. This forced a buildup in the third and fourth quarters.

The low achievement of budget absorption is very contrary to the principle of "the three Es" (Economical, Efficient, Effective) in public sector budget theory (Jones and Pendlebury, 1998). In addition, this will also have an impact on the national economy in general. First, the fiscal policy function does not work in order to increase economic growth effectively. Second, the loss of spending benefits is due to the fact that not all of the allocated budget can be utilized, which means idle money occurs. Third, the delay in the implementation of government programs related to poverty reduction. Fourth, the accumulation of bills at the end of the fiscal year is very unhealthy for the government's cash management (Seftianova 2013). Especially for goods and capital expenditures. These expenditures can improve the quality of life and welfare of the community through increasing consumption values, increasing labor productivity, reducing poverty and realizing macroeconomic stabilization (David, 2010). Priatno's research (2013) also concludes that if low budget absorption continues, this will disrupt the performance plan of APBD policies on the economy in general and will also have an impact on economic growth, employment, and poverty alleviation, which are specific fiscal policy targets.

Basically, the expectation of maximum budget absorption without being accompanied by good budget planning can be said to be something that is almost impossible to achieve (Halim, 2014). Yunarto (2011) also stated that poor budget planning often creates obstacles in its implementation, so it must be revised or even cannot be realized at all. In addition to planning, human resource capacity (HR) is also a key element in budget management. HR is the design of formal systems within an organization to ensure the effective and efficient use of human talent to achieve organizational goals (Mathis and Jackson, 2006). HR is the main element in every activity carried out, with competence in the form of experience and motivation that makes HR a key factor in budget management (Zarianah, 2015). HR competence is absolutely necessary so that budget management can be carried out properly because poor human resources make budget management bad and result in delays in budget realization (Nina et al. 2016). In line with that, the results of Sutiono's research (1997) also found that the factors that affect the slow absorption of finance, one of which is because the quality of human resources involved in management is not adequate and has not been spread evenly according to regional needs. This condition can be seen from the fact that there are officials who are not careful in planning and budgeting. The official only proposed a development program, but did not know the actual situation on the ground. When the budget has been approved, it is difficult to realize it because there are various field constraints (Halim, 2014).

II. LITERATURE AND THEORETICAL REVIEW

2.1. Budget Absorption

According to Halim (2014), that budget absorption is the achievement of an estimate to be achieved during a certain period of time which is seen at a certain time (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.

2.2. Budget Planning

According to Mardiasmo (2009) budget planning is a statement regarding the estimated performance to be achieved during a certain period of time stated in financial measures. Notoatmodjo (2003) "planning is the core of management because all the activities of the organization concerned are based on the plan". If planning can be carried out regularly, then there will be no problems. The point of planning is one of the anticipation steps for future events based on the goals that have been set at the beginning. Budget planning is one part of organizational planning, both for public organizations and private organizations.

2.3. Human Resources Competence

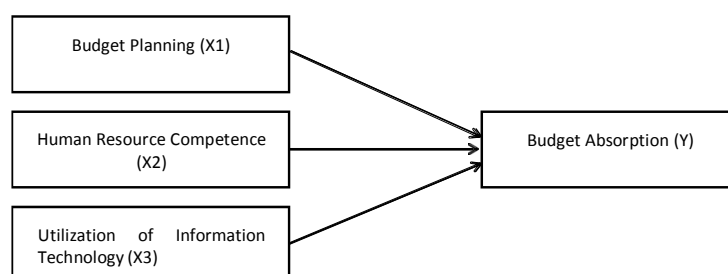
In the organization, human resources are the main key for achieving organizational goals. Therefore, human resource management must be carried out as well as possible in order to provide maximum contribution to the organization. According to Sutrisno (2009) human resources are resources that have reason, 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 possessed 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 be difficult to achieve its goals (Harsono, 2011).

2.4. Utilization of Information Technology

Utilization of information technology according to Thomson et al. (1991) in Tjhai (2003:3) are the benefits expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, frequency of use, and the number of applications or software used. The use of appropriate information technology and supported by the expertise of the personnel who operate it can improve the performance of the institution as well as the performance of the individual concerned.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

3.1. Conceptual Framework



3.2. Hypothesis

1. Budget Planning towards Budget Absorption

H1: Budget Planning has a significantly positive effect towards Budget Absorption

2. Human Resource Competence towards Budget Absorption

H2: Human Resource Competence has a significantly positive effect towards Budget Absorption

3. Utilization of Information Technology towards Budget Absorption

H3: Utilization of Information Technology has a significantly positive towards Budget Absorption

IV. RESEARCH METHOD

4.1. Research Method

The type of research is explanatory research which aims to determine the causal relationship between variables through a hypothesis testing (hypothesis testing) (Jogiyanto, 2013)

4.2. Time and Location

This research will be conducted at the North Toraja BAPPEDA Office located in Marante, Tondon, North Toraja Regency, Jalan Poros Rantepao - Palopo Toraja Utara, South Sulawesi. The research time is planned for a period of 2 (two) months, namely September - October 2021.

4.3. Population, Sample, and Sampling Technique

The population in this study were officials/employees of the Regional Apparatus Organization (OPD) in the North Toraja district government. With a total of 3,332 subjects from 30 work units consisting of the Agency and the Service. Meanwhile, to determine the number of samples, purposive sampling method was used, namely the method of determining the sample by taking samples from the population based on certain criteria (Sekaran and Bougie, 2009). Thus, there are 2 subjects who meet the criteria as research samples for each OPD. Because there are 30 SKPD, the total sample is 60 respondents.

4.4. Data Types and Sources

The type of data used in this research is quantitative data, namely data presented in the form of numbers, which indicate the value of the variable it represents. The data in this study based on the source are primary data and secondary data. Primary data is data obtained directly from respondents who are members of the sample in the form of questionnaires, while secondary data in the form of supporting data include: journals, books, articles, lecture materials, internet and other literature related to research.

4.5. Data Gathering Technique

Data was collected through a survey by distributing questionnaires which were distributed directly by the researcher to employees who were directly involved in budget management at the Regional Apparatus Organization (OPD) of North Toraja Regency. The questionnaire given contains a number of requests for filling out questionnaires to the respondents accompanied by a list of questions or structured statements submitted to the respondents to be responded to in accordance with the conditions experienced by the respondents concerned. This questionnaire uses a closed question model. The closed form is a question that has been accompanied by previous alternative answers, so that the respondent can choose one of the alternative answers.

4.6. Research Instrument

The instrument in this study uses a questionnaire (questionnaire) which is done by giving a set of questions and written statements to the respondents to be answered (Sugiyono, 2012). The statements in this questionnaire are taken from previous studies. This research instrument is used to collect data which is a description of the variables to be studied and serves as a proof of the hypothesis.

V. RESEARCH RESULT

5.1. Data Quality Test

1. Validity Test

The research was carried out using a questionnaire as a research instrument using a Likert scale with points 1 to 5, the answer choices ranged from strongly disagree (SD) to strongly agree (SA). Before the research data that has been obtained from the answers to questions/questionnaire statements can be used for further analysis, it is necessary to test the validity and reliability of the research instrument. Testing the validity with Pearson correlation, the instrument is declared valid if the correlation value (r) ≥ 0.3 (Ghozali, 2013).

Variable	Item	Correlation	Conclusion
Budget Planning (X1)	X1.1	0,931	Valid
	X1.2	0,847	Valid
	X1.3	0,922	Valid
	X1.4	0,966	Valid
	X1.5	0,953	Valid
	X1.6	0,876	Valid
	X1.7	0,939	Valid
	X1.8	0,928	Valid

Human Resources Competence (X2)	X1.9	0,951	Valid
	X1.10	0,956	Valid
	X2.1	0,664	Valid
	X2.2	0,917	Valid
	X2.3	0,917	Valid
	X2.4	0,772	Valid
	X2.5	0,884	Valid
	X2.6	0,922	Valid
	X2.7	0,928	Valid
	X2.8	0,943	Valid
Information Technology Utilization (X3)	X3.1	0,889	Valid
	X3.2	0,843	Valid
	X3.3	0,923	Valid
	X3.4	0,931	Valid
	X3.5	0,939	Valid
	X3.6	0,913	Valid
	X3.7	0,874	Valid
Budget Absorption (Y)	Y.1	0,941	Valid
	Y.2	0,922	Valid
	Y.3	0,954	Valid
	Y.4	0,916	Valid
	Y.5	0,897	Valid
	Y.6	0,926	Valid

The table above shows the correlation value of all question/statement items from all variables on the questionnaire having a value above or greater equal to 0.03 (≥ 0.03). Thus, it can be concluded that all question/statement items have met the validity requirements.

2. Reliability Test

The research instrument is declared reliable if the Cronbach alpha value is above or greater equal to 0.6 (≥ 0.6)

Variable	Alpha Cronbach	Information
Budget Planning (X1)	0,979	Reliable
Human Resources Competence(X2)	0,958	Reliable
Information Technology Utilization(X3)	0,954	Reliable
Budget Absorption (Y)	0,964	Reliable

The table above shows the Cronbach alpha values for the five research variables having values above or greater than 0.6 (≥ 0.6). Thus it can be concluded that the research instrument has met the valid and reliable requirements, so that the data obtained from the research instrument (questionnaire) can be used for analysis at a later stage.

5.2. Classic Assumption Test

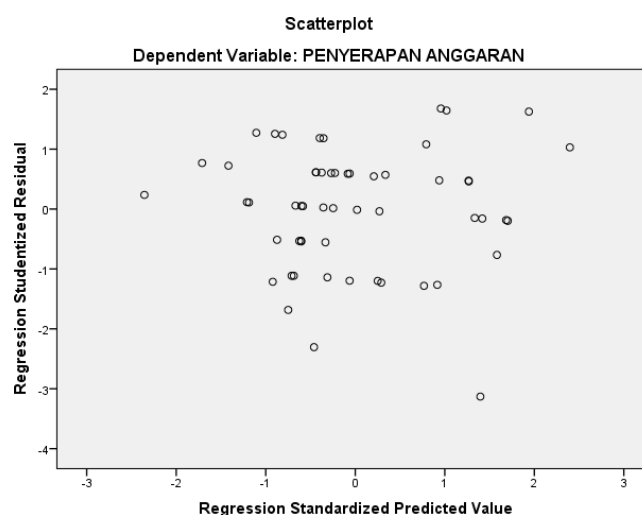
1. Normality Test

Variable	Sig	Information
Budget Planning	0,129	Normal
Human Resources Competence	0,253	Normal
Information Technology Utilization	0,064	Normal

2. Multicollinearity Test

Variable	Tolerance	VIF	Information
Equation 1	1,000	1,000	Non Multicollinearity
Equation 2	1,000	1,000	Non Multicollinearity
Equation 3	1,000	1,000	Non Multicollinearity

3. Heteroskedasticity Test



5.3. Hypothesis Test

1. Effect of Budget Planning Towards Budget Absorption

The table below is the result of calculations from the budget planning regression test (X1), on budget absorption (Y), with the help of the SPSS version 24 application. Based on these results, the coefficient of determination R square is 0.890 or 89%. This means that the budget absorption variable is influenced by 89% by budget planning, while the remaining 11% is influenced by other variables that are outside the variables studied in this study.

Variable	Coefficient	T	Sig t	Information
Constant	5,844	6,989	0,000	
Budget Planning (X1)	0,445	20,868	0,000	Significant
Rsquare = 0,890				

The regression equation model to test the first hypothesis is as follows:

$$Y = \alpha + \beta X_1 + \varepsilon$$

$$= 5,844 + 0,445 X_1 + \varepsilon$$

Description:

Y = Budget Absorption

α = Constant

β = Regression Coefficient

X1 = Budget Planning

ε = Error Term

T-test of the effect of the Budget Planning variable (X1) on Budget Absorption (Y). In the budget planning variable, the t-count value t-table (20,868 > 1.645) and the t-significance value is equal to 0.000 (sig t ≤ 0.05), then partially the budget planning variable (X1) has a significant effect on budget absorption (Y). Based on the value of the regression coefficient (0.445) is positive, which means that the more the budget planning variable (X1) increases, the more budget absorption (Y) will increase. Conversely, the lower the budget planning (X1), the lower the level of budget absorption (Y). In accordance with this explanation, then H1 namely: Budget planning has a positive and significant effect on budget absorption, is declared accepted.

2. Effect of Human Resource Competence Towards Budget Absorption

The table below is the result of calculations from the regression test of human resource competence (X2), on budget absorption (Y), with the help of SPSS version 24. Based on this, the coefficient of determination R square is 0.916 or 91.6%. This means that the budget absorption variable is influenced by 91.6% by HR competence, while the remaining 8.4% is influenced by other variables that are outside the variables studied in this study.

Variable	Coefficient	T	Sig t	Information
Constant	-1,282	-1,269	0,210	
Human Resources Competence (X2)	0,696	24,246	0,000	Significant
<i>Rsquare</i> =	0,916			

The regression equation model to test the second hypothesis is as follows:

$$Y = \alpha + \beta X_2 + \varepsilon$$

$$= -1.282 + 0.696 X_2 + \varepsilon$$

Description:

Y = Budget Absorption

α = Constant

β = Regression Coefficient

X₂ = HR Competence

ε = Error Term

T-test of the influence of the HR Competency variable (X₂) on Budget Absorption (Y). In the HR competency variable, the t-count value t-table (24,246 > 1.646) and the t-significance value is equal to 0.000 (sig t 0.05), then partially the HR competency variable (X₂) has a significant effect on budget absorption (Y). Based on the value of the regression coefficient (0.696) is positive, which means that the higher the HR competency variable (X₂), the higher the budget absorption (Y). Conversely, the lower the competence (X₂), the lower the level of budget absorption (Y). In accordance with this explanation, H₂, namely: Human resource competence has a positive and significant effect on budget absorption, is declared accepted.

3. Effect of Information Technology Utilization Towards Budget Absorption

The table below is the result of calculations from the regression test of the use of Information Technology in terms of using the SIMonev application (X₃), on budget absorption (Y), with the help of SPSS version 24. Based on this, the coefficient of determination R square is 0.858 or 85.8%. This means that the budget absorption variable is influenced by 85.8% by the competence of HR, while the remaining 14.2% is influenced by other variables that are outside the variables studied in this study.

Variable	Coefficient	T	Sig t	Information
Constant	1,501	1,250	0,217	
Information Technology Utilization (X3)	0,783	18,092	0,000	Significant
<i>Rsquare</i>	0,858			

The regression equation model to test the third hypothesis is as follows:

$$Y = \alpha + \beta X_3 + \varepsilon$$

$$= 1.501 + 0.783 X_3 + \varepsilon$$

Description:

Y = Budget Absorption

α = Constant

β = Regression Coefficient

X₃ = HR Competence

ε = Error Term

T-test of the effect of the variable Use of Information Technology (X₃) on Budget Absorption (Y). In the Information Technology Use variable, the t-count value t-table (18,092 > 1,646) and the t-significance value is equal to 0.000 (sig t 0.05), then partially the Information Technology Use variable (X₃) has a significant effect on budget absorption (Y). Based on the value of the regression coefficient (0.783), it is positive, which means that the more the Information Technology Use variable (X₃) increases, the more budget absorption (Y) will increase. Conversely, the lower the use of Information Technology (X₃), the lower the level of budget absorption (Y). In accordance with this explanation, then H₃ namely: The use of Information Technology has a positive and significant effect on budget absorption, is declared accepted.

VI. DISCUSSION

6.1. Effect of Budget Planning towards Budget Absorption

Based on the results of testing the budget planning variable (X1) on the budget absorption variable (Y) with a significance level of 0.000 and a regression coefficient value of 0.445, it shows a significant positive effect. This means that the better the budget planning, the higher the absorption rate of the budget will be. In other words, the more mature the budget manager in managing and planning, the programs and activities in one fiscal year will run well, so that the budget absorption target can be achieved. These results are in accordance with the first hypothesis which suspects the influence of budget planning on the level of budget absorption, so that the first hypothesis is declared accepted.

The results of this study are in accordance with research conducted by Dadan Ramdhani (2017) which shows that one of the factors that influence the absorption of the development budget in the Banten Province Regional Apparatus Organization is budget planning. According to him, good budget planning is very capable of minimizing obstacles in its implementation, so that the level of target achievement is higher. Furthermore, research conducted by Malahayati (2015), also shows that planning factors affect the delay in budget absorption in the Banda Aceh City Government SKPD Work Unit. The study found several factors that became problems in planning, namely blocking activities, late ratification, DIPA that needed to be revised and the schedule for implementing activities that were not in accordance with DIPA. In line with the results of research conducted by Arif, E. (2012) which was carried out in districts/cities in Riau Province in 2011, found that budget planning that was not carried out in accordance with good budget planning principles resulted in delays in budget approval, thus hampering budget absorption.

6.2. Effect of Effect of Human Resource Competence Towards Budget Absorption

Based on the results of testing the competency variable of human resources (X2) on the budget absorption variable (Y) with a significance level of 0.000 and a regression coefficient value of 0.696, it shows a significant positive effect. It can be interpreted that the higher the competence of human resources (HR), the level of budget absorption will increase. In other words, the more competent the budget manager, the easier it is for organizational goals such as budget absorption to be realized. So that the influence of the Quality of Human Resources (X2) is positive and significant on Budget Absorption (Y) in the Regional Government of North Toraja Regency. So it can be concluded that the second hypothesis which states: "The quality of human resources has a positive effect on budget absorption" is tested for truth (the hypothesis is accepted).

In terms of budget absorption properly, the Regional Government of North Toraja Regency requires professional human resources who have high quality and competence, especially for those who sit in positions. Therefore, in good absorption of local budgets, Regional Apparatus Organizations (OPD) in the North Toraja Regency Government area must have quality human resources, supported by educational backgrounds, often attend education and training, and have experience in the field of management.

This is in line with research conducted by Rumenser (2014) which found that the lack of human resource capacity is one of the factors that affect the delay in absorption of the budget in the Manado City Government work unit. The same thing was found in Arif's research (2013) that the lack of human resource capacity was a factor causing the lack of absorption of the 2011 fiscal year budget in Pelalawan Regency, Riau Province. Zarinah's research (2015) also found that the quality of human resources had an effect on the level of absorption of the SKPD budget in North Aceh Regency.

From the results of the analysis, it can be concluded that the quality of human resources has a strong impact in increasing the absorption of the budget in the Regional Government of North Toraja Regency.

6.3. Effect of Information Technology Utilization Towards Budget Absorption

Based on the results of testing the budget planning variable (X3) on the budget absorption variable (Y) with a significance level of 0.000 and a regression coefficient value of 0.783, it shows a significant positive effect. The results of hypothesis testing indicate that the use of information technology has a positive effect on budget absorption. These results provide an understanding that the use of information technology will affect the budget absorption process.

The results of the survey and researchers' observations of the questionnaires concluded that the absorption of the budget in the scope of the North Toraja district government cannot be separated from the use of information technology, both hardware and software. This can be seen from the respondent's input to the questions asked by the author where it can be concluded that the absorption of the budget starting from the data collection of the budget proposals of each work unit, both income and expenditure plans to the preparation of planning documents and budget execution cannot be separated from the use of information technology through SIMonev application (software). The planning document up to the absorption of the budget must be realized on time, this can be achieved with the role of the technology component (Jogiyanto, 1995).

The results of this study are in line with the results of research conducted by Andriani (2010), Hullah (2012), Riyanti (2015) and Pratikyo (2016) which state that the use of technology is one of the factors that affect the effectiveness of budget absorption. This finding proves the literature which states that the use of information technology will produce timely information. Timeliness is one of the dimensions of the effectiveness of budget management (Sunaryo, 2006).

VII. CONCLUSION

7.1. Conclusion

Basically, this study aims to determine, test and analyze the effect of Budget Planning, Human Resource Competence (HR), and the Use of Information Technology on Budget Absorption at BAPPEDA, North Toraja Regency. The data analysis technique uses Statistical Product and Service Solutions (SPSS) Ver. 24, with the amount of data obtained from the distribution of questionnaires as many as 56 respondents. Based on the results of data analysis and discussion, the conclusions of the research can be stated as follows:

1. There is a significant positive effect of budget planning factors on budget absorption. This means that the better the budget planning, the better the level of budget absorption. This means that the more mature the government apparatus as budget managers in planning, then each of these work programs/activities in one fiscal year will run well too, so that the budget absorption target can be achieved.
2. There is a significant positive effect of human resource competence (HR) on budget absorption. This means that the better the competence of available human resources, the better the performance of Human Resources in realizing the budget, so that budget absorption can be realized proportionally and budget objectives can be achieved properly.
3. The use of information technology, namely the use of the SIMonev application, has a significant effect on budget absorption. This means that the use of information technology (SIMonev) has a very important role and function. Especially to ensure that the process of implementing ongoing activities is truly "on the track" according to project and program objectives. Monitoring as an "on going evaluation," which is carried out while the activity is in progress to carry out repairs "in the middle of the road" when necessary. While the evaluation referred to is a "terminate evaluation," which is carried out at the end of the project to ascertain whether the implementation and benefits of the project are in accordance with their objectives or not. Then, the results can be used as input for planning the next project/program.

7.2. Implication

1. This research is expected to contribute to the addition of literature or references in economics and business, especially regional finance regarding the absorption rate of regional budgets associated with budget planning, human resource competence and the use of information technology.
2. This research can be an input for the development of regional finance science, and can provide an overview of the perceptions of regional budget managers, so that the government can make more efforts to improve and re-evaluate work program policies/activities as well as fund allocations in order to increase budget absorption. In addition, this research can provide information for the development of economics and business in general.

7.3. Suggestion

1. For the Government
 - a. It is recommended to the government, especially the North Toraja district government to always maximize the budget planning that is carried out and try to improve the competence of budget managers by referring to the principles of the public sector budget, so that budget absorption continues to increase.
 - b. Furthermore, it is recommended that the use of information technology, namely the use of the SIMonev application, needs to be carried out by training/bimtek related to its use which is required for every OPD, especially in the program section. In addition, it is also necessary to improve the connectivity of the SIMonev network because based on the results of the study there are still some respondents who answered that when the volume of application usage is high where all OPD generally do it simultaneously, errors often occur in the SIMonev application.
2. For the next researcher
 - a. It is recommended for further research that the time used to collect data and the research process is extended so that researchers have time for testing and collecting questionnaire data.
 - b. Future researchers should be able to add other variables such as transparency (openness) and accuracy.

- c. This study only focuses on one district with a small and limited sample size, so it is hoped that further research can be developed in several districts/cities to obtain more complete data, so that the data obtained is more accurate, more comprehensive in order to complete the various shortcomings contained in the this research.

REFERENCES

- [1]. Abdullah, Willy. 2013. *Integrated Research Methods Information Systems Theoretical Modeling, Measurement, and Static Testing*. Yogyakarta: Publisher Andi
- [2]. Anfujatin. 2016. *Analysis of the Factors Causing the Low Absorption of Expenditures at the SKPD of Tuban Regency*. Journal of Public Administration. University of 17 August Surabaya.
- [3]. Anggaeni, Shenny. 2012. *Relationship between Capital Expenditure Budgeting and Effectiveness of Capital Expenditure Budget Absorption. Study on District/City Government Region IV Priangan, West Java*. Universitas Pendidikan Indonesia.
- [4]. Bastian, Indra. 2010. *Public Sector Accounting, An Introduction. Third Edition*. Erlangga Publisher: Jakarta
- [5]. Fatma, A. Lubis, 2011, *Accounting Research Methods and Thesis Writing Format*, First Issue, USU Press, Medan.
- [6]. Ghozali, Imam. 2013. *Multivariate Analysis Application with IBM SPSS 24 Update PLS Regression Program*. Semarang: Diponegoro University Publishing Agency.
- [7]. Halim, Abdullah. 2014. *Public Sector Financial Management the problem of government revenues and expenditures*. Jakarta: Selemba Empat.
- [8]. Ifa Ratifah, Mochammad Ridwan. 2012. *Organizational Commitment Moderates the Effect of Regional Financial Accounting Systems on the Quality of Financial Reports*, *Trikonomika Journal* Vol 11 No 1.
- [9]. Jin, Fung Tjhai (2003), *Analysis of Factors Affecting the Utilization of Information Systems and Information Systems and Information Technology and the Effect of Utilization of Information Systems and Information Systems and Information Technology on the Performance of Public Accountants*, *Business Journals and Accounting*, Vol. 5, No.1.
- [10]. Jurnal, Teddy dan Bambang Supomo. 2002. *The Influence of the Suitability of Technology Tasks and the Utilization of Information Technology on the Performance of Public Accountants*. *Indonesian Journal of Accounting Research* Vol.5.No.2, Page : 63-77
- [11]. Komarasari Warih. 2017. *The Influence of Human Resource Capacity, Utilization of Information Technology and Accounting Internal Control on the Reliability of Regional Financial Reporting. (At SKPD Bantul Regency Accounting and Finance Division) Thesis*. Yogyakarta. University of PGRI Yogyakarta
- [12]. Komputer, Wahana. 2003. *Computer Network Concepts and Development*. Salemba Infotek.
- [13]. Kuncoro, Mudrajad, 2013. *Research Methods for Business and Economics 4th Edition*. Jakarta: Erlangga
- [14]. M. Zarinah, Darwanis and S. Abdullah, *The Effect of Budget Planning and the Quality of Human Resources on the Level of Budget Absorption of Regional Apparatus Work Units in North Aceh Regency*, *Journal of Masters in Accounting*, vol. 1, pp. 90-97, 2016.
- [15]. Mardiasmo. 2009. *Public sector accounting*. Yogyakarta: Andi Yogyakarta Matutina. 2001. Human Resource Management second print. Jakarta: Gramedia Widia Sarana Indonesia.
- [16]. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 86 of 2017 concerning Procedures for Planning, Controlling and Evaluation of Regional Development.
- [17]. Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems.
- [18]. Government Regulation Number 58 of 2005 concerning Regional Financial Management
- [19]. Government Regulation Number 8 of 2008 concerning Stages, Procedures for Preparation, Control, and Evaluation of the Implementation of Regional Development Plans.
- [20]. Priyanto, Duwi. 2013. *Correlation, Regression and Multivariate Analysis with SPSS*. Publisher Gava Media Yogyakarta.
- [21]. Seidman, Robert B. 1978. *The State, Law and Development*, New York: St. Martins Press Inc.
- [22]. Sugiyono. 2015. *Quantitative, Qualitative, and R&D Research Methods*. Bandung : ALFABETA.
- [23]. Sukarta, I Wayan. 2017. *The Influence of Competence, Utilization of Information Technology, Commitment and Budget Revision on the Effectiveness of Udayana University's Budget Management*. E-Journal Bali. University of Udayana
- [24]. Sumarsono, Sonny. 2003. *Economics of Human Resource Management and Employment*. Yogyakarta : Graha Ilmu.
- [25]. Thoha, Miftah, 2011 *Organizational Behavior Basic Concepts and Their Applications*, Jakarta: Rajawali Grafindo Persada
- [26]. Law No. 17 of 2003, concerning the integration of the performance accountability system into the budgeting system.
- [27]. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.
- [28]. Yani, Ahmad. 2013. *Financial Relations Between Central and Regional Governments in Indonesia*. Jakarta: Rajawali Press.
- [29]. Yunarto, I. 2011. *Understanding the Budgeting Process to Drive Optimization of Budget Absorption*. Yogyakarta
- [30]. Zarianah, 2015. *The Effect of Budget Planning and the Quality of Human Resources on the Level of Absorption of the Budget of North Aceh District SKPD. Banda Aceh*: University of Syiah Kuala.