



Research Paper

The Effect of Human Resources Planning and Competency on Budget Implementation Moderated by Organizational Commitment in the Government of North Toraja Regency

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This study aims to determine and analyze the effect of planning on budget absorption, the influence of HR competence on budget absorption, the effect of planning on budget absorption with organizational commitment as a moderating variable, and the influence of HR on budget absorption with organizational commitment as a moderating variable, in North Toraja Regency. The type of research used in this research is quantitative research. The results showed that 1) Budget Planning had a significant effect on budget absorption in Regional Work Units (OPD) in North Toraja Regency, 2) Competence had a significant effect on Budget Absorption in OPD in North Toraja Regency, 3) Budget planning moderated by Organizational Commitment had an effect on budget absorption in OPD. in North Toraja Regency, and 4) Competence moderated by Organizational Commitment has an effect on budget absorption for OPD in North Toraja Regency.

Keywords: Budget Planning, Budget Absorption, Organizational Commitment, Competence

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I. INTRODUCTION

Budget is a statement regarding the estimated performance to be achieved during a certain period stated in financial measures, while budgeting is a process or method for preparing a budget. The budget is the most important economic tool owned by the government to direct social and economic development, ensure sustainability, and improve people's quality of life (Mardiasmo, 2006). There is a budget function as a planning tool which shows that the plan has targets to be achieved by the government. As a budget control tool, it provides detailed plans for government revenues and expenditures so that the expenditures made can be accounted for to the public (Mardiasmo, 2006). Without a budget, the government cannot control wasteful spending.

The slow absorption of the budget that occurs in Indonesia is a problem every year. This has an impact on the slow realization of the implementation of government programs and activities. The government has an important role in maximizing the management of potential and human resources in improving people's quality of life. This can be fulfilled if it is done effectively and efficiently.

From various literacy, it can be seen that there are several factors causing the low absorption of the budget. First, there is excessive fear (legal repercussions) from each apparatus in various institutions related to the use of the budget. Second, many institutions do not have a mature, clear and measurable planning concept. Third, there is a lack of understanding of the apparatus in various institutions regarding the mechanism for using the budget and the accountability model.

Consistency between planning and budgeting is important because it is an indicator in assessing the performance of local governments, so that all government programs and activities run well to achieve the stated goals. This greatly affects the achievement of the vision, mission, goals, targets and policies that have been set. planned in the planning document and has an important role in the implementation of development to improve the welfare of the community through programs aimed at increasing the competence of human resources and increasing economic growth.

The separate planning and budgeting processes have resulted in inconsistencies between the plans prepared and the expenditure allocations in the budgeting process. This condition causes a bias in the allocation of spending for various types of activities. This will lead to inconsistencies in the allocation of regional

expenditures, even though the main problem faced is the limited source of income in the region itself that can be used to finance an activity. North Toraja Regency relies heavily on transfer funds from the central government to the regions. Therefore, efficiency and effectiveness of spending are needed through integration between planning and budgeting in North Toraja Regency. The phenomenon so far encountered in planning is that sometimes there are programs/activities in OPD that are inserted, so in the RPJM the document is revised because it is considered no longer connected with the document others, so that this may lead to inconsistencies between BAPPEDA planning and budgeting in North Toraja Regency. So that in this study it is assumed that good budget planning will have an influence on budget absorption, this research is in line with Ni Luh Putu Lestari Dewi (2017) where the results of his research show that budget planning has a positive and significant effect on budget absorption.

Another factor that can affect the absorption of the budget in North Toraja Regency is the competence of human resources. According to Gomes (1995) states that all the potential of human resources is very influential on the organization's efforts in achieving its goals. No matter how advanced technology is, the development of information, but without human resources it will be difficult for the organization to achieve its goals. Therefore, human resources who work with all their abilities, skills, knowledge will be effective for achieving organizational goals. For the government, the goal to be achieved is the welfare of the community, the achievement of which is carried out through absorption of the budget for programs and activities that have been budgeted for in the APBD. The absorption of the APBD budget by several SKPDs has not yet been maximized, indicating that these SKPDs have not been able to maximize their human resources (Maulana, 2011). Herriyanto (2012) states that human resources are factors that affect the delay in budget absorption. This research is also supported by research conducted by Egidius Imanuel Laka (2017) which examines the relationship between HR competence and budget absorption, the results of this study indicate that there is a positive and significant influence on budget absorption in North Toraja Regency.

In addition to HR competence, there is also an organizational commitment factor. Employees who are committed to achieving goals will strive to achieve them and fully support the values and goals to be achieved by the organization. In local government, one of the goals to be achieved is to improve the welfare of the community. This requires a budget for its implementation. Employees with high commitment will try to implement the programs and activities that have been budgeted for properly. According to Yumiati (2016) and Yogi (2016) organizational commitment has a positive effect on budget absorption. The lack of supervision carried out by the OPD leadership in the implementation of activities and budgets, and the implementation of activities that are not in accordance with the planning are an illustration of the lack of organizational commitment which ultimately affects the level of budget absorption.

II. THEORETICAL AND LITERATURE REVIEW

2.1. Stewardship Theory

Stewardship theory The grand theory that underlies this research is part of agency theory, namely Stewardship Theory (Donaldson and Davis, 1991), which describes a situation where management is not motivated by individual goals but is more focused on their primary outcome goals for the benefit of the organization. The theory assumes that there is a strong relationship between satisfaction and organizational success.

2.2. Human Resource Management

According to Hasibuan (2017, p.10) Human Resource Management is the science and art of regulating the relationship and role of the workforce so that they are active and efficient in helping the realization of company, employee and community goals. According to Mangkunegara (2013, p.2) Human Resource Management is a management and utilization of resources that exist in individuals. The management and utilization are developed optimally in the world of work to achieve organizational goals and individual employee development.

2.3. Budget Absorption

According to Munandar (2012: 1), budget absorption is all budget implementation activities which also include analysis and evaluation of implementation activities. In addition, the Permendagri explains that budget absorption is a systematic plan that contains all activities and activities that apply within a certain period of time to be realized in real terms. Absorption of the budget, particularly expenditure on goods and services, has a significant influence in encouraging economic growth. For this reason, every government agency must regulate its expenditure so that it runs smoothly and can support the success of achieving national development targets.

2.4. Planning

According to D. Conyers and Hills (1984), planning is a continuous process, consisting of decisions or choices of various ways to use existing resources, with the aim of achieving certain goals in the future. According to Handoko (1999), planning is the basic process by which management decides on goals and how to achieve them

by selecting a set of activities and deciding what to do, when, how and by whom. From the various definitions above, it can be concluded that planning is mental work to choose the goals, policies, procedures and programs needed to achieve what is desired in the future. Thus, planning is processed by the planner, the result becomes a plan.

2.5. Human Resource Competence

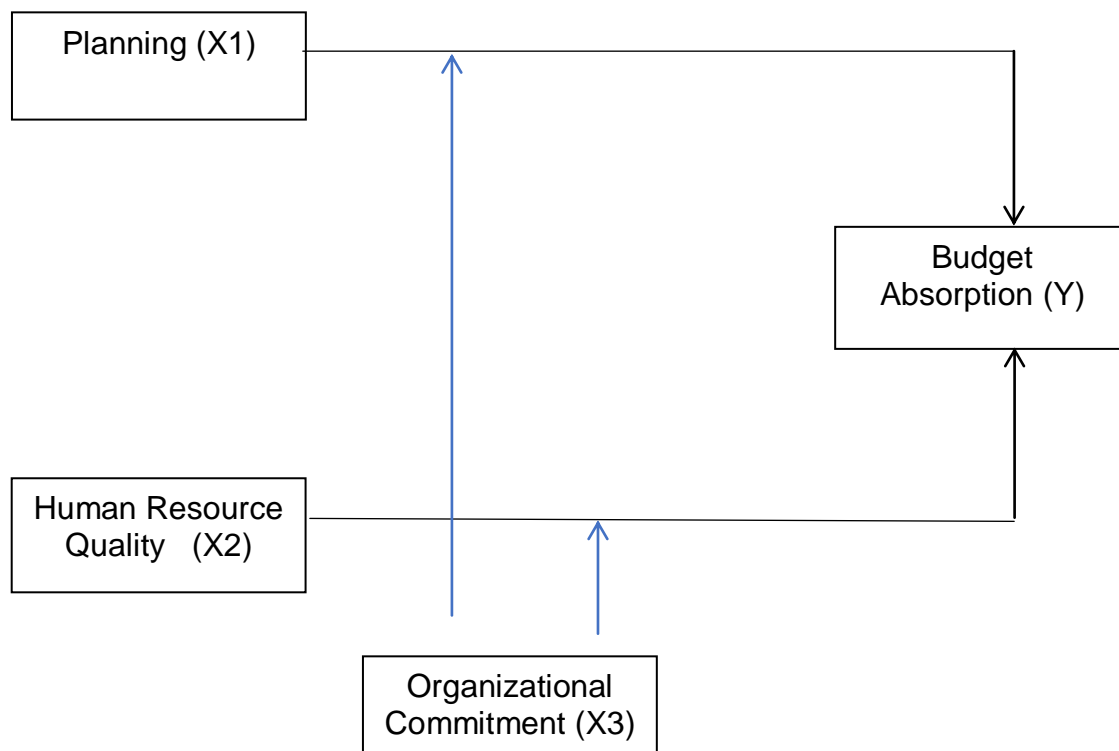
According to Mangkunegara (2012:40), human resource competencies are competencies related to knowledge, skills, abilities and personality characteristics that directly affect performance. According to Bohlarander and Snell (2010:4), human resources is a science that studies how to empower employees in the company, create jobs, work groups, develop employees who have the ability, identify an approach to be able to develop employee performance and reward them for their work.

2.6. Organizational Commitment

Understanding Organizational Commitment According to Robert and Kinicki (in Robert Kreitner, 2011) that organizational commitment is a reflection where an employee recognizes the organization and is bound to its goals. This is an important work attitude because people who have commitment are expected to show their availability to work. work harder to achieve organizational goals and have a greater desire to stay with a company.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

3.2.1. Effect of Planning towards Budget Absorption

H1: Planning affects significantly towards Budget Absorption

3.2.2. Effect of Human Resource Competence towards Budget Absorption

H2: Human Resource Competence affects significantly towards Budget Absorption

3.2.3. Effect of Planning towards Budget Absorption with Organizational Commitment as Moderation

H3: Organizational Commitment strengthens the effect of Planning towards Budget Absorption

3.2.4. Effect of Human Resource Competence towards Budget Absorption with Organizational Commitment as Moderation

H4: Organizational Commitment strengthens the effect of Human Resource Competence towards Budget Absorption

IV. RESEARCH METHOD

4.1. Research Design

The type of research used in this research is quantitative research. Quantitative research method is one type of research whose specifications are systematic, well-planned and clearly structured from the beginning to the making of the research design.

4.2. Research Location

The location of the research was carried out in each regional government work unit in the work area of the North Toraja Regency Government, South Sulawesi Province.

4.3. Population and Sample

The population in this study is the government of North Toraja Regency. There are 31 OPD in North Toraja Regency. The research sample is the head of the OPD, the head of the program sub-division, the treasurer in the local government agency located in the North Toraja Regency Government. (93 respondents).

4.4. Data Types and Sources

There are two types of data used in this paper, namely quantitative data, namely data in the form of numbers, and qualitative data, namely data that is not in the form of numbers originating from:

1. Data Types
 - a. Qualitative Data, is data obtained in the form of information, both orally and in writing, obtained from the local government in North Toraja district.
 - b. Quantitative Data, is data obtained from the local government in the form of figures, which are related to the problem under study, such as data on the number of OPDs in North Toraja district.
2. Data Sources
 - a. Primary Data, is the data obtained by the author directly through the techniques of observation, interviews, and questionnaires with the respondents, related to the writing of this thesis.
 - b. Secondary Data, is data obtained from documentation collecting data on the number of employees, library materials, literature, and scientific essays issued as well as other data closely related to the problems to be discussed.

4.5. Data Gathering Method

1. Field Research

Field research is research that is carried out directly at the institution under study with a view to obtaining primary data, namely data obtained through:

- a. Observation, namely data collection techniques by observing directly the object of the researcher.
- b. Interview, which is a data collection technique by asking questions orally to research subjects related to the problem under study.
- c. Questionnaires, which are data collection techniques by making a list of questions related to the object under study, are given one by one to respondents who are directly related to the object under study.

2. Literature Research

Namely data collection techniques to obtain secondary data by conducting a literature study in order to obtain a theoretical basis in solving the problem under study. Data from the literature is useful as consideration for data obtained from research.

3. Internet Research

The technique of collecting data from sites or websites is carried out by utilizing the internet network and the site is related to various information needed in the research under study.

4.6. Research Instrument

In this study, the authors used a Likert scale. The Likert scale is used to measure attitudes, opinions, influences and perceptions of a person or group of people about social phenomena (Sugiyono, 2009). The Likert scale is an interval scale so it can be analyzed using parametric analysis tools such as regression analysis (Suliyanto, 2011). According to Ghozali (2011) the Likert scale can also be considered an interval. In line with Ghozali, Sekaran (1992) also argues that the Likert scale is a measurement scale that produces interval data.

In this Likert scale procedure, a number of questions are arranged with respondents' answers on a continuum between strongly agree to strongly disagree with the following weightings:

Answer	Score
Strongly Agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

4.7. Data Analysis Method

Research data analysis is part of the data testing process after the selection and data collection stages in research. Data analysis in this study was carried out using multiple linear regression analysis with the help of the SPSS (Statistical Package for Social Science) program.

V. RESULTS AND DISCUSSION

5.1. Research Variable Description

Based on the results of data collection in the field through the collection of answers obtained from respondents, concrete information is obtained about the research variables in question. This study aims to determine the effect of planning and human resource competence on budget absorption moderated by organizational commitment in the North Toraja Regency government. This study uses two independent variables, namely budget planning (X1), HR competence (X2), and organizational commitment (Z) as the moderating variable, and budget absorption (Y) as the dependent variable.

1. Budget Planning (X1)

No.	Statement	Respondents' Answer					Score	Category
		SA	A	N	D	SD		
1	Budget planning is in accordance with organizational needs	40	46	7	0	0	4,35	Very Good
2	The RPJMD document describes the vision, mission, and programs of the regional head to be achieved.	32	50	10	1	0	4,21	Very Good
3	The plans made have measured work and the funding is appropriate.	14	40	24	8	7	3,49	Good
4	There is a synchronization of programs and activities between SKPD and SKPD performance in accordance with the minimum service standards set.	24	50	12	6	1	3,96	Good
5	In the preparation of the RKA-SKPD, RAPBD and their discussions refer to the KUA and PPAS that have been agreed upon between the government, DPRD, and the SKPD itself.	32	61	0	0	0	4,34	Very Good
6	The determination of the APBD to become a regional regulation is carried out after an evaluation of the APBD from the province and the evaluation of the APBD from the regency/city	26	54	13	0	0	4,13	Good
7	The preparation of the Satker RKA has involved all relevant units in accordance with the legislation.	18	39	29	6	1	3,72	Good
Average							4,02	Good

Regarding respondents' responses to the budget planning variable (X1), it shows that from each of the statements submitted, most of them gave a very agree response. Budget planning is in accordance with organizational needs, obtaining the highest score of 4.35, which is included in the Very Good category and for respondents' responses to the planning that has been made, the work has been measured and the funding is appropriate, obtaining the lowest score of 3.72. The data above shows that the employees of the North Toraja Regency Government have carried out budget planning in accordance with organizational goals and have confidence that good budget planning can increase their work budget absorption, so most respondents choose the option strongly agree for each indicator on the budget planning variable.

2. Human Resource Competence (X2)

No.	Statement	Respondents' Answer					Score	Category
		SA	A	N	D	SD		
1	Carry out the budget in accordance with the authority given in the financial aspect	31	56	6	0	0	4,26	Very Good
2	The staff always works by prioritizing ethics and code of ethics as an employee	32	43	11	6	1	4,06	Good
3	Staff understand the regulations governing APBD management	18	56	16	3	0	3,95	Good
4	Understand every job given and ready to do development with the ability that I have	19	61	11	2	0	4,04	Good
5	In carrying out my work, I am supported by the technological knowledge that the staff has according to the staff's work	31	62	0	0	0	4,33	Very Good
6	Able to complete the implementation of the budget that is adjusted to the problems that arise	42	51	0	0	0	4,45	Very Good
7	The implementation of the budget that has been adjusted to the specified Budget Execution List (DIPA)	20	52	20	1	0	3,97	Good
Average							4,15	Good

The table above shows that the responses of respondents who received the highest score were the statement Able to complete the implementation of the budget that was adjusted to the problems that emerged, which was 4.45 in the fifth category, which was very good, and the statement that the budget implementation had been adjusted to the specified DIPA. obtained the lowest score of 3.95. Thus, the competence of human resources owned by budget managers still needs to be improved, especially in the implementation of the budget which must be adjusted to the stipulated DIPA. However, based on the average response of the respondents, they chose the agree option, which means that the indicators in this study are in the good category.

3. Organizational Commitment (Z)

No.	Statement	Respondents' Answer					Score	Category
		SA	A	N	D	SD		
1	The staff is very concerned about the values of public budget management in carrying out various agency assignments	30	54	9	0	0	4,29	Very Good
2	Services provided in accordance with established procedures	40	48	5	0	0	4,37	Very Good
3	If a problem arises in the workplace, it is always resolved together.	30	60	2	1	0	4,27	Very Good
4	Every staff work prioritizes public services over personal/group interests.	38	49	6	0	0	4,34	Very Good
5	Staff feel that what the agency's goals are staff goals	30	48	15	0	0	4,16	Very Good
6	When given a task, the staff tries to complete it on time.	40	48	5	0	0	4,37	Very Good
Average							4,3	Very Good

Based on table above the results of respondents' responses indicate that the statement of services provided is in accordance with established procedures and if given the task of the staff trying to complete it on time, the highest score of 4.37 each is included in the fifth category, which is very good, and the statement of the staff feels that what is the agency's goal is the staff's goal to get the lowest score of 4.16. Most employees choose the agree option for each item or statement submitted on the questionnaire. Thus, the organizational commitment variable, in this case the employee, accepts the variable well to be used as a variable that can increase budget absorption.

4. Budget Absorption (Y)

No.	Statement	Respondents' Answer					Score	Category
		SA	A	N	D	SD		
1	The absorption capacity of the satker budget is in accordance with the target.	22	57	13	1	0	4,07	Good
	Comparison of realization with the target realization is	31	50	10	2	0	3,86	Good

No.	Statement	Respondents' Answer					Score	Category
		SA	A	N	D	SD		
2	equivalent or not much different.							
3	Involvement of agencies in the preparation and revision	35	53	4	1	0	4,31	Very Good
4	Consistency of implementation (activities and time)	31	28	33	1	0	3,95	Good
5	There is a quarterly realization	38	39	14	2	0	4,21	Very Good
6	There is an evaluation of the implementation of programs and activities	15	28	37	13	0	3,48	Good
7	All activities carried out by SKPD are always monitored.	32	42	18	1	0	4,12	Gppd
Average							3,99	Very Good

Table above shows that the statement of agency involvement in the preparation and revision obtained the highest score of 4.31 in the fifth category, which is very good. Meanwhile, the statement of the existence of an evaluation of the implementation of programs and activities obtained the lowest score of 3.48 in the good category. Thus, the absorption of the budget has a high assessment of the North Toraja Regency Government.

5.2. Validity and Reliability Test

1. Validity Test

Variabel	Indikator	Corrected item total correlation	Keterangan
Perencanaan Anggaran (X1)	X1.1	.477	Valid
	X1.2	.598	Valid
	X1.3	.432	Valid
	X1.4	.539	Valid
	X1.5	.374	Valid
	X1.6	.333	Valid
	X1.7	.322	Valid
Kompetensi (X2)	X2.1	.632	Valid
	X2.2	.616	Valid
	X2.3	.533	Valid
	X2.4	.519	Valid
	X2.5	.681	Valid
	X2.6	.602	Valid
	X2.7	.709	Valid
Komitmen Organisasi (Z)	Z1	.640	Valid
	Z2	.804	Valid
	Z3	.617	Valid
	Z4	.853	Valid
	Z5	.760	Valid
	Z6	.822	Valid
Penyerapan Anggaran (Y)	Y1	.685	Valid
	Y2	.794	Valid
	Y3	.829	Valid
	Y4	.827	Valid
	Y5	.574	Valid
	Y6	.361	Valid
	Y7	.722	Valid

From the results of the validity test in the table above, the questionnaire contains 2 independent variables, one moderator variable, and one dependent variable, there are 93 questionnaires that have been filled out by 93 respondents in this study. Table 5.8 above shows the correlation values of all question items on the questionnaire for all indicators and items with values above 0.3. based on the results obtained, it can be concluded that all items have met the validity requirements.

2. Reliability Test

Variable	Alpha Cronbach	Reliability Limit	Conclusion
Perencanaan Anggaran (X1)	0.615	0.6	Reliable
Kompetensi (X2)	0.840	0.6	Reliable

Komitmen Organisasi (Z)	0.909	0.6	Reliable
Penyerapan Anggaran (Y)	0.878	0.6	Reliable

The table above shows the Cronbach Alpha value of the five research variables above 0.6. Thus, it can be concluded that the instrument has met the valid and reliable requirements, so that the data obtained from the research instrument (questionnaire) can be used for data analysis at a later stage.

5.3. Multiple Linear Regression and Moderated Regression Analysis (MRA)

The data that has been collected was analyzed using statistical analysis tools, namely multiple linear regression analysis to determine the effect of Budget Planning (X1), Competence (X2), on Budget Absorption (Y). Then test with MRA, Moderated Regression Analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables) where the moderating variable in this study is Organizational Commitment (Z) so that the regression formula used are:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_1 Z + b_4X_2 Z + e$$

Dalam hal ini adalah:

- b_0 = Constant
- X_1 = Budget Planning
- X_2 = Competence
- Z = Organizational Commitment
- $X_1 Z$ = Interaction of Budget Planning with Organizational Commitment
- $X_2 Z$ = Interaction of competence with Organizational Commitment
- $b_1, b_2, b_3, b_4,$ = Regression Coefficient
- e = error term

By using the SPSS Version 26 data analysis program tool, the regression coefficient value of each variable which includes Budget Planning, and Competence can be explained as follows:

Simple Linear Regression Estimation

		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
Model		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-.626	.384		-1.628	.107
	PLANNING	.268	.112	.197	2.398	.019
	HR COMPETENCE	.393	.115	.318	3.402	.001
	ORGANIZATIONAL COMMITMENT	.457	.116	.396	3.929	.000

a. Dependent Variable: BUDGET ABSORPTION

MRA Estimation

		Coefficients ^a		Standardized Coefficients Beta	T	Sig.
Model		Unstandardized Coefficients B	Std. Error			
1	(Constant)	1.732	.192		9.034	.000
	X1 MODERATION	.059	.022	.349	2.728	.008
	X2 MODERATION	.072	.019	.477	3.735	.000

a. Dependent Variable: BUDGET ABSORPTION

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formula above obtained a constant value of -0.626
2. The regression coefficient value of Budget Planning (X1) of 0.268 means that there is a positive influence of Budget Planning on Budget Absorption in North Toraja Regency of 0.268 so that if the value or score of Budget Planning increases by 1 point, it will be followed by an increase in the Budget Absorption score of 0.268 points.
3. Competence regression coefficient value (X2) of 0.393 means that there is a positive influence of Competence on Budget Absorption in North Toraja Regency of 0.393 so that if the Competency value or score increases by 1 point, it will be followed by an increase in the Budget Absorption score of 0.393 points.

4. The regression coefficient value of the moderating variable of Organizational Commitment and Budget Planning (Moderate X1) of 0.059 means that there is a positive influence of Budget Planning on Budget Absorption moderated by Organizational Commitment in North Toraja Regency of 0.059.

5. The regression coefficient value of the moderating variable Organizational Commitment and Competence (Moderate X2) of 0.072 means that there is a positive influence of Competence on Budget Absorption moderated by Organizational Commitment in North Toraja Regency of 0.072.

Partial Test (t-test)

Model		Coefficients ^a		Standardized Coefficients Beta	T	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-.626	.384		-1.628	.107
	PLANNING	.268	.112	.197	2.398	.019
	HR COMPETENCE	.393	.115	.318	3.402	.001

a. Dependent Variable: BUDGET ABSORPTION

The results of the t-test of each variable can be explained as follows:

1. Effect of Budget Planning (X1) on Budget Absorption in OPD in North Toraja Regency (Y)

a) Formulate hypotheses

i. $H_0 : b_1 = 0$, meaning that X1 partially has no significant effect on Y or there is no influence of the Budget Planning variable on Budget Absorption in North Toraja Regency.

ii. $H_a : b_1 \neq 0$, meaning that X1 partially has a significant effect on Y or there is an influence of the Budget Planning variable on Budget Absorption in OPD in North Toraja Regency.

b) Calculating the value of t test

Based on the results of calculations using the SPSS version 26 test tool, it is known that the tcount value of the Budget Planning variable is 2,398 with a significance level of 0.019.

c) Acceptance criteria

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom $(n-k-1; 93 - 2 - 1 = 90)$. at 5% so that the T table value is 1.661

d) Comparing the value of tcount with the value of ttable

Therefore, tcount of 2,398 is greater than t table of 1,661 which means that the Transparency variable has a positive and significant influence on Budget Absorption in OPD in North Toraja Regency, while of 0.019 is smaller than 0.05.

2. Effect of Competence (X2) on Budget Absorption in OPD in North Toraja Regency (Y)

a) Formulate hypotheses

i. $H_0 : b_1 = 0$, meaning that X1 partially has no significant effect on Y or there is no influence of the Competency variable on Budget Absorption in OPD in North Toraja Regency.

ii. $H_a : b_1 \neq 0$, meaning that X1 partially has a significant effect on Y or there is an influence of the Competency variable on Budget Absorption in OPD in North Toraja Regency.

b) Calculating the value of t test

Based on the results of calculations using the SPSS version 26 test tool, it is known that the tcount value of the Competency variable is 3,402 with a significance level of 0.001.

c) Acceptance criteria

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom $(n-k-1; 93 - 2 - 1 = 90)$. at 5% so that the T table value is 1.661

d) Comparing the value of tcount with the value of ttable

Therefore, the tcount of 3,402 is greater than the t table of 1,661, which means that the Competency variable has a positive and significant influence on Budget Absorption in OPD in North Toraja Regency, while is 0.001 which is smaller than 0.05.

Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.804 ^a	.647	.635	.34980

a. Predictors: (Constant), ORGANIZATIONAL COMMITMENT, PLANNING, HR COMPETENCE

The value of the coefficient of determination (Adjusted R square) is 0.851 which means that the independent variable (X) which includes Budget Planning and Competence on Budget Absorption in OPD in North Toraja Regency is 63.5%, while the remaining 36.5% is influenced by by other variables not included in this research model.

5.4. Discussion

5.4.1. Effect of Budget Planning towards Budget Absorption in Regional Work Units (OPD) in North Toraja Regency

Poor budget planning is a significant obstacle that prevents budget absorption. Planning as a reference for budgeting is basically a process to prepare revenue, expenditure and financing plans for a certain period of time, including regarding participation, data accuracy, ratification of APBD, approaches and instruments in budgeting, planning and needs as well as revisions or changes (Zarinah, 2016).

Budget planning determines the quality of absorption of regional work unit budgets (Anfujatin, 2016). The budget as a planning tool indicates the target to be achieved by the local government. However, in reality, the targets set by the work unit are often inaccurate and the plans are not even reported. Poor budget planning by not setting a priority scale will cause slow budget absorption.

The results of the calculation in this study obtained that the t count for the budget planning variable is greater than t table, namely $2.398 > 1.661$ and the significance value is less than 0.05, namely 0.019. Thus the budget planning variable has a positive and significant influence on Budget Absorption in OPD in North Toraja Regency, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the budget planning variable on Budget Absorption in OPD in North Toraja Regency is 0.268 which means that the budget planning variable contributes 26.8% to the rise and fall of Budget Absorption in OPD in North Toraja Regency. This study proves that compliance theory can encourage a person to comply more with applicable regulations, as well as organizations that seek to submit financial reports in a timely and transparent manner because apart from being an organizational obligation to submit financial reports on time, it will also be very beneficial for stakeholders. financial statement users. Then the lowest indicator on the planning variable is that the planning that has been made has measured work and the funding is appropriate, where respondents still think this needs to be reviewed so that it can increase budget absorption.

This research is in line with Kadek Mia Ranisa Putri who researched the EFFECT OF BUDGET PLANNING, QUALITY OF HUMAN RESOURCES AND ORGANIZATIONAL COMMITMENT ON BUDGET ABSORPTION (Survey on SKPD in the Regional Government of Bali Province). The results of this study state that: (1) the budget planning variable (X1) has a positive and significant effect on budget absorption, (2) the human resource quality variable (X2) has a positive and significant effect on budget absorption, and (3) organizational commitment variable (X3) has a positive and significant effect on budget absorption.

5.4.2. Effect of Competence towards Budget Absorption in Regional Work Units (OPD) in North Toraja Regency

The individual's ability to complete various tasks in his work is an important factor in achieving the goals of an organization. This individual ability or capacity is known as competence (Robbins, 2008:38). The higher a person's competence tends to increase the productivity of his performance. Hypothesis testing has proven, the higher the competence of financial management officials in each OPD tends to increase the performance of budget absorption in the OPD. Competence or ability can be improved by attending education, training and also having experience in the field of work (Widodo, 2001). The higher the competence possessed by budget implementers in an organization, it is expected that the performance of budget absorption will be of higher quality and on time.

The results of the calculation in this study obtained that the t-count for the Competence variable was greater than t-table, namely $3.402 > 1.661$ and the significance value was less than 0.05, namely 0.001. Thus, the Competency variable has a positive and significant influence on Budget Absorption in OPD in North Toraja Regency, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the Competency variable on Budget Absorption in OPD in North Toraja Regency is 0.393 which means that the budget planning variable contributes 39.3% to the ups and downs of Budget Absorption in OPD in North Toraja Regency. Competence is an ability that a person has to carry out or perform a job or task based on skills and knowledge and is supported by the work attitude required by the job as well as budget absorption. The results of this study are in line with Rahmawati (2021) who examined the evaluation of budget planning and human resource competence on budget absorption with management commitment as moderating in the work unit of the Ministry of Religion of the Republic of Indonesia in Jambi City. The results of the study indicate that budget planning and human resource competence simultaneously have a significant effect on budget absorption which is always high at the end of the year. There is a partially significant positive effect of budget planning factors on budget absorption. There is a partially significant positive effect of human resource competence (HR)

on budget absorption. Management commitment moderates the influence between budget planning and budget absorption. Management commitment moderates the influence between human resource competence and budget absorption.

5.4.3. Organizational Commitment Moderates the Effect of Budget Planning towards Budget Absorption in Regional Work Units (OPD) in North Toraja Regency

Organizational commitment is an individual's attachment to the organization, so that the individual feels ownership and tries to achieve organizational goals. Strong organizational commitment will encourage employees to achieve organizational goals, have a positive perception and do their best for the benefit of the organization. Conversely, employees with low organizational commitment will have low attention to achieving organizational goals, and even tend to try to fulfill personal interests. Strong organizational commitment will encourage the budgeting team to participate and mobilize all capabilities to plan the budget well (Sari, et al. 2019). Programs and activities are planned based on the participation of the needs of the work unit in line with organizational goals.

The results of the calculation in this study using moderation obtained t count for the Budget Planning variable moderated by Organizational Commitment is greater than t table, namely $2.728 > 1.661$ and the significance value is less than 0.05, namely 0.008. Thus, the Organizational Commitment variable can moderate the relationship between Budget Planning and Budget Absorption in OPD in North Toraja Regency. Beta coefficient value (standardized coefficient) of the moderating effect of Organizational Commitment from Budget Planning on Budget Absorption in OPD in North Toraja Regency is 0.059.

Therefore, it can be concluded that organizational commitment is able to moderate the relationship between budget planning and budget absorption. So, although the high organizational commitment of a budget manager strengthens the influence of budget planning on budget absorption, this is because the budget planning process is carried out by fully involving all relevant units. The involvement of all related units will of course affect their organizational commitment to the organization with this involvement encouraging each level of position to be responsible for each of the tasks it carries so that officials from the top to the bottom level will increase the organizational goals achieved, namely absorption budget.

The results of the research Sari, et al. (2019) shows that organizational commitment is a moderating variable because it is able to strengthen the relationship between the influence of budget planning on budget absorption. In contrast to the research results Dewi, et al. (2017) which shows that organizational commitment is not able to strengthen the influence of budget planning on budget absorption.

5.4.4. Organizational Commitment Moderates the Effect of Competence towards Budget Absorption in Regional Work Units (OPD) in North Toraja Regency

Understanding Organizational Commitment According to Robert and Kinicki (in Robert Kreitner, 2011) that organizational commitment is a reflection where an employee recognizes the organization and is bound to its goals. This is an important work attitude because people who have commitment are expected to show their availability to work. work harder to achieve organizational goals and have a greater desire to stay with a company.

The results of the calculation in this study using moderation obtained t count for the Competence variable moderated by Organizational Commitment is greater than t table, namely $3.735 > 1.661$ and the significance value is less than 0.05, namely 0.000. Thus, the Organizational Commitment variable can moderate the relationship between Competence and Budget Absorption in OPD in North Toraja Regency. The Beta coefficient value (standardized coefficient) of the moderating effect of Organizational Commitment from Competence on Budget Absorption in OPD in North Toraja Regency is 0.073. So it can be concluded that the higher the commitment to the organization that is owned can strengthen the competence of the financial management apparatus so that it will affect the absorption of the budget in North Toraja Regency.

The results of this study are in line with those conducted by Ni Luh Putu Lestari Dewi (2017) who examined the ability of organizational commitment to moderate the influence of budget planning and HR competence on the absorption of the Tabanan Regency Government's budget. The results of this study indicate that organizational commitment can moderate the relationship between competence and budget absorption.

VI. CONCLUSION

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

1. Budget Planning has a significant effect on Budget Absorption in OPD in North Toraja Regency. Thus, the better the budget planning, the better the absorption of the budget for the OPD in North Toraja Regency.
2. Competence has a significant effect on Budget Absorption in OPD in North Toraja Regency. Thus, the higher the knowledge, experience and skills of financial managers, the more effective the absorption of the budget for OPD in North Toraja Regency.

3. The results of the analysis show that budget planning moderated by Organizational Commitment has an effect on budget absorption in OPD in North Toraja Regency, so it can be said that Organizational Commitment can strengthen the influence of planning on budget absorption.

4. The results of the analysis show that competence moderated by Organizational Commitment has an effect on budget absorption in OPD in North Toraja Regency, so it can be said that Organizational Commitment can strengthen the influence of competence on budget absorption.

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