



Analysis of Factors Affecting the Absorption of the Government of Toraja Utara Regency

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ABSTRACT: Phenomenon Based on what happened to the absorption of the budget in North Toraja Regency so that researchers wanted to see the factors that could influence it. This study aims to analyze and explain the factors that can affect the absorption of the North Toraja Regency Government Budget. This research method uses quantitative research methods, where this method can be interpreted as a method based on the philosophy of positivism, used to examine a particular population or sample, data collection using research instruments, quantitative/statistical analysis. The sample that we used in this study were 93 respondents. The data analysis used in this study is the Partial Least Square (PLS) approach. The results of this study indicate that the quality of human resources has a significant effect on budget absorption in OPD in North Toraja Regency, while the variables of budget planning and budget execution as an intervention in this study indicate a relationship that can mediate HR quality on budget absorption.

KEYWORDS: HR quality, budget planning, budget execution, and budget absorption.

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I. Introduction:-

Developments The low level of budget absorption in Indonesia is a phenomenon that almost occurs every year, both at the Ministry/Agency (K/L) and regional levels. The government has issued 3 (three) packages of legislation in the field of state finance, namely those regulated in Law No. 17 of 2004 concerning State Finance and Law no. 1 of 2004 concerning the State Treasury and Law Number 15 of 2004 concerning Auditing the Responsibility and Management of State Finances.

The low absorption of the budget for the procurement of goods/services is due to various problems, both administratively and technically. These problems include a slow tender process, delays in Budget Implementation Documents (DPA), very limited quality Human Resources (HR), reluctance of employees to be appointed as Commitment Making Officers (PPK), and the lack of employees who have certificates of expertise in procurement of goods/ services are things that can hinder the implementation of the budget so that it has an impact on the absorption of the budget that is not optimal (Report of the News Team of the Financial and Development Supervisory Agency, 2011). Acceleration of budget absorption related to goods/services procurement expenditures, especially capital expenditures, should be a serious concern of the government in order to achieve public services as mandated in Law Number 25 of 2009 concerning Public Services. The benefits of accelerating the absorption of the budget for the procurement of goods/services must be enjoyed by all levels of society with faster development results such as the construction of roads, hospitals, as well as better Net Present Value from the APBD (UKP4, 2012)

Various studies have tested the relationship between planning and HR competence with the level of budget absorption, including the research of Kadek Mia Ranisa Putri (2017). The results of this study show that budget planning has a positive effect on the quality of budget absorption. In Emkhad's research (2012), the results show that the factor of human resource capacity, regulation, the slow approval of last year's budget has an effect on the lack of budget absorption.

TABLE 1 Realization of North Toraja Regency Local Government Budget

No.	YEAR	BUDGET	RELIZATION	PERCENTAGE
1	2016	964.059.154.561	873.277.459.288	90,58
2	2017	970.110.105.000	937.099.746.186	96,60
3	2018	1.120.005.844.237	1.058.775.411.390	94,53
4	2019	1.137.434.491.687	1.118.131.308.458	98,30
5	2020	1.142.576.248.841	1.039.273.172.675	90,96

Based on the table above, it can be concluded that budget absorption has fluctuated, in 2020 there was a decrease from 1,118,131,308,458 to 1,039,273,172,675 this happened because as we all know in the midst of the Covid-19 pandemic, it caused a decrease in budget absorption in Toraja Regency. North.

Then it can be seen that there are still many unabsorbed budgets. The table above shows that the unabsorbed budget in 2016 was around Rp. 90,981,695.000,00, in 2017 it was around Rp. 33,010,359.000, 00 and in 2020 around Rp. 103,303,000.000.00. The non-achievement of the budget target results in the occurrence of excess budget calculations (silpa). This excess budget should be utilized by the government for activities with a priority scale for the benefit of the community.

This phenomenon always occurs in government circles. Budget absorption in OPD is always less absorbed at the beginning of the year, but always starts to increase in the middle of the year until the end of the year. Many government agencies are too careful when spending. So it seems slow and not optimal in doing budget absorption.

This will lead to a disproportionate level of budget absorption. A disproportionate level of budget absorption will result in the ineffective functioning of fiscal policy in order to increase economic growth, delays in the implementation of government programs related to poverty reduction, delays in the implementation of economic and social stability programs, and accumulation of bills at the end of the year which is unhealthy for typical government management. .

Based on previous research, there are still inconsistencies in research results on factors that affect the level of budget absorption so that researchers feel the need to retest this variable again with a different sample and period. So that it can be used to make decisions in planning the next year's budget and assessing government performance in regional work units in managing regional budget funds.

This study refers to Elypaz Donald Rerung's research (2017) on the level of budget absorption in OPD in South Bolaang Mongondow Regency. However, in this study the variables are budget planning, budget execution, and procurement of goods and services. While the object of research is the entire OPD of North Toraja Regency because OPD is a government work tool that manages state finances and budget funds that have been made by the government in a certain period. In addition, the Regional Apparatus Organization (OPD) provides a larger number of samples, which is expected to produce a better generalization level than previous studies.

Based on the above background, the researchers are interested in conducting research with the title: "ANALYSIS OF FACTORS AFFECTING THE ABSORBILITY OF THE REGENCY OF TORAJA UTARA GOVERNMENT APBD"

II. Literature Review:-

Stewardship Theory

The grand theory that underlies this research is part of the agency theory, namely stewardship theory. Donaldson et al. (1997) in his research found factors that distinguish between Agency Theory and Stewardship Theory. Stewardship theory describes a situation where management is not motivated by individual goals but rather is aimed at their primary outcome goals for the benefit of the organization. The theory assumes a strong relationship between satisfaction and organizational success. Organizational success reflects the utility maximization of principals and management groups. Maximizing the utility of this group will ultimately maximize the interests of individuals in the organizational group.

In Agency Theory there is a relationship between the Principal as the owner of capital and the agent as the manager of management and each has different interests to benefit himself, but in the Stewardship theory, management is not motivated by individual goals but is more aimed at target outcomes. their primary interest in the organization.

Stewardship theory views management as a party who can be trusted to act in the best possible way for the public interest in general and stakeholders in particular. Managers will behave according to common interests and when the interests of the steward and principal are not the same, the stewards will try to cooperate rather than oppose them. This is because the stewards feel that common interests and behaving in accordance with the principal's behavior are rational considerations and the stewards will look at efforts to achieve organizational goals.

The implication of stewardship theory in this study is that stewards in this case are budget managers are

expected to work as well as possible for the interests of the principal, namely the community and their agencies so that Udayana University as a higher education institution can be trusted to act in accordance with the public interest by carrying out its duties and functions properly. properly, plan and implement the budget that has been entrusted to him, so that the objectives of budget management can be achieved to the fullest. To carry out these responsibilities, stewards are expected to mobilize all the capabilities and expertise of their Human Resources by utilizing Information Technology, Commitment of all employees involved in budget management so that they are expected to achieve more effective budget management.

Budget absorption

According to Halim (84:2014), budget absorption is the achievement of an estimate to be achieved during a certain period of time viewed at a certain time (realization of the budget). In public sector organizations or government entities, budget absorption is defined as the disbursement or realization of the budget as stated in the Budget Realization Report (LRA) at a certain time.

Budget absorption is one of the stages of the budget cycle which starts from budget planning, budget determination and approval by the House of Representatives (DPR), budget absorption, budget oversight and accountability for budget absorption. This stage of budget absorption begins when the Law (UU) on the State Revenue and Expenditure Budget (APBN) is passed by the DPR. In the context of a unified understanding and unified steps in implementation, the government as the executor of the APBN Law then issues a Presidential Decree (Keppres) on Guidelines for the Implementation of the State Revenue and Expenditure Budget as the legal basis for implementing the APBN. At this time the applicable Presidential Decree is Presidential Decree No. 42 of 2002.

Definition of Planning

In a narrow sense planning is a preparatory activity in policy formulation; while in a broad sense planning includes policy formulation, policy determination and implementation of the policy. Such thinking arises from the existence of various planning theories.

The planning agency is a separate organization, with its own office and staff body. The partnership responsibilities for these agencies vary from country to country. Often the agency works under the Ministry of Finance. This is not the best solution, because the views of finance officials and planning officials are not the same. A planning officer should be more interested in making policies and setting new goals.

Budget Execution

According to BPKP (2011), implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined. The implementation process includes setting up the use of the necessary tools, who will carry it out, how to implement it, when it will be implemented and where it will be implemented. Based on this understanding, it can be explained that the implementation of the budget is an effort to realize the budget planning that has been made including problems that occur in the internal work unit such as: delays in determining the decision letter for financial management personnel, the absence of rewards and punishments, and the habit of delaying work. (Herriyanto, 2012),

Appropriate execution of the budget depends on many factors including the ability to cope with changes in the macroeconomic environment and the ability of the satker to implement them. Budget execution involves more people than its preparation and considers feedback from actual experience. Therefore, the implementation of the budget must: (a) ensure that the budget will be implemented in accordance with the authority given both in financial and policy aspects; (b) adapting budget execution to significant changes in the macro economy; (c) decide any problems that arise in its implementation; (d) handle the purchasing and use of resources efficiently and effectively. The budget implementation system must ensure compliance with budgetary authority and have the ability to carry out monitoring and reporting that can immediately detect problems with budget execution and provide flexibility for managers.

III. Research Methods:

This study aims to analyze and explain the factors that can affect the absorption of the North Toraja Regency Government Budget. This research method uses quantitative research methods, where this method can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, quantitative/statistical analysis. The sample that we used in this study were 93 respondents. . The data analysis used in this study is the Partial Least Square (PLS) approach. The variables in this study are the quality of human resources, budget planning, budget execution, and budget absorption

IV. Results:-

Description of Research Results

Direct Effect

Direct effect analysis is used to test the hypothesis of the direct effect of an independent variable on the dependent variable. The criteria used to determine the existence of a direct effect, namely p-value <0.05.

Table 2 Direct Effect

	Original Sample (O)	P Values
HR Quality (X) -> Budget Absorption (Y3)	0.521	0.004
HR Quality (X) -> Budget Planning (Y1)	0.853	0.000
HR Quality (X) -> Budget Execution (Y2)	0.918	0.000
Budget Planning (Y1) -> Budget Absorption (Y3)	0.677	0.000
Budget Execution (Y2) -> Budget Absorption (Y3)	0.971	0.000

Based on the table above, it shows a direct influence between the independent variable and the dependent variable. The following is the value of the direct influence of each variable.

- HR quality (X) has a significant effect on Budget Absorption (Y3) with a p-value of 0.004 <0.05.
- HR quality (X) has a significant effect on Budget Planning (Y1) with p-value 0.000 <0.05.
- Human Resources Quality (X) has a significant influence on Budget Execution (Y2) with a p-value of 0.000 <0.05.
- Budget Planning (Y1) has a significant effect on Budget Absorption (Y3) with p-value 0.000 <0.05.
- Budget Implementation (Y2) has a significant effect on Budget Absorption (Y3) with p-value 0.000 <0.05.

Indirect Effect

The indirect effect analysis aims to test the hypothesis of the indirect effect of an independent variable on the dependent variable through the intervening variable. The criteria in determining the indirect effect is if the p value < 0.05 then there is an indirect effect. That is, the intervening variable can mediate the relationship between the independent variable and the dependent variable.

Tabel 3 Specific Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
HR Quality (X) -> Budget Planning (Y1) -> Budget Absorption (Y3)	0.577	0.583	0.092	6.252	0.000
HR Quality (X) -> Budget Execution (Y2) -> Budget Absorption (Y3)	0.892	0.884	0.136	6.582	0.000

Sumber: Data diolah, SmartPLS 3.0, 2022

Based on the table above, there is an indirect effect, this is evidenced by the results of testing between the quality of human resources (X) on budget absorption (Y3) through budget planning (Y1) with a p value of 0.000 <0.05. Likewise with the HR quality variable (X) on budget absorption (Y3) through budget implementation (Y2) with a p value of 0.000 <0.05

Hypothesis test

Hypothesis testing was conducted to explain the influence between latent variables. Hypothesis testing using the smartPLS program with bootstrapping operation. Hypothesis testing in this study by looking at the value of the path coefficient or inner model. If the value of t-count > t-table, then there is an influence between these variables and the alpha value or p value <0.05 indicates that the variable has a significant effect.

Tabel 4

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
HR Quality (X) -> Budget Planning (Y1)	0.853	0.858	0.031	27.591	0.000
HR Quality (X) -> Budget Execution (Y2)	0.918	0.920	0.019	47.610	0.000
HR Quality (X) -> Budget Absorption (Y3)	0.521	0.535	0.181	2.881	0.004
Budget Planning (Y1) -> Budget Absorption (Y3)	0.677	0.678	0.098	6.908	0.000
Budget Execution (Y2) -> Penyerapan Anggaran (Y3)	0.971	0.961	0.149	6.503	0.000
HR Quality (X) -> -> Budget Planning (Y1) -> Budget Absorption (Y3)	0.277	0.583	0.092	6.252	0.000
HR Quality (X) -> -> Budget Execution (Y2) -> Budget Absorption (Y3)	0.592	0.884	0.136	6.582	0.000

Based on the table above shows the results of hypothesis testing which will be discussed as follows:

1. The HR quality group (X) has a positive and significant effect on Budget Planning (Y1) with a t-count value of $27.591 > 1.6621$ and a p-value of $0.000 < 0.05$. H2 = accepted
2. The influence of the HR quality variable (X) on Budget Execution (Y2) is positive and significant, this is evidenced by the results of the t-test test of $47.610 > 1.6621$ and the p value of $0.000 < 0.05$. H3 = accepted.
3. HR quality variable (X) on budget absorption (Y3) has a positive and significant effect. This is indicated by the results of t arithmetic $2.881 > 1.6621$ and p-value $0.004 < 0.05$. H1 = accepted
4. The Budget Planning Variable (Y1) has a positive and significant effect on budget absorption (Y3) with test results showing a t-count value of $6.908 > 1.6621$ and a p value of $0.000 < 0.05$. H4 = accepted.
5. Budget Implementation Variable (Y2) has a positive and significant effect on budget absorption (Y3) with a t-count value of $6.503 > 1.6621$ and a p value of $0.000 < 0.05$. H5 = accepted
6. Quality of HR (X) has a positive and significant effect on budget absorption (Y3) through Budget Planning (Y1) with an indirect influence value of 0.277 and p value $0.000 < 0.05$. That is, if X increases by one unit, Y3 can increase indirectly through Y1 by 27.7%.
7. Quality of HR (X) has a positive and significant effect on budget absorption (Y3) through Budget Execution (Y2) with an indirect influence value of 0.592 and p value of $0.000 < 0.05$. That is, if X increases by one unit, Y3 can increase indirectly through Y1 by 59.2%.

SEM Analysis With Mediation Effect

Testing the mediation effect in this study uses the T-Statistics value from the results of smartPLS data processing. If the t-statistics value of the independent variable and the mediating variable on the dependent variable is more than 1.96, then the mediating variable used can mediate the relationship between the independent variable and the dependent variable.

Tabel 5

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
HR Quality (X) -> Budget Planning (Y1) -> Budget Absorption (Y3)	0.277	0.583	0.092	6.252	0.000
HR Quality (X) -> Budget Execution (Y2) -> Budget Absorption (Y3)	0.592	0.884	0.136	6.582	0.000

Based on the results of the analysis above, it shows that the t-statistics value of the influence of HR quality on budget absorption mediated by budget planning is $6.252 > 1.96$ with a significance value of 0.000. Thus, the budget planning variable can mediate the relationship between the quality of human resources and budget absorption. Furthermore, for the t-statistics value of the influence of HR quality on budget absorption with the budget implementation variable, namely $6.582 > 1.96$ with a significance value of 0.000. This means

that the budget implementation variable can mediate the relationship between the quality of human resources and budget absorption.

V. Discussion:

The influence of HR quality (X) on budget planning (Y1)

The results of the analysis that have been carried out show that the quality of HR (X) has a positive and significant effect on planning with a t-count value of $27.591 > 1.6621$ and a p-value of $0.000 < 0.05$. In this study, the coefficient value is 0.853. It means that if X increases by one unit, Y1 can increase by a value of 0.853. This study also shows that the quality of human resources owned by OPD will improve the quality of budget planning carried out in the long term, because budget planning has a very important role in the governance of State finances that must be carried out. The existence of good planning will certainly support the achievement of optimal budget absorption and good planning must be followed by good quality human resources as well. The indicator has a low response to the HR Quality variable, namely, with their own initiative, employees try to improve their mastery of their own quality by reading literature or attending training outside the office environment. This proves that it is necessary to increase the reading interest of the human resources in the organization.

This research is in line with Anwar, who examines the influence of HR quality on budget planning. The results of the study indicate that human resources have a very large influence on budget planning and budget absorption that should be carried out. The existence of good quality human resources will certainly encourage the achievement of goals or budget targets that must be absorbed every year. Meanwhile, if the quality of available human resources is still minimal, it will disrupt the planning process and budget absorption.

The influence of the quality of human resources (X) on the implementation of the budget (Y2)

The results of the analysis that have been carried out show that the quality of HR (X) has a positive and significant effect on budget execution with a t-count value of $47.610 > 1.6621$ and a p value of $0.000 < 0.05$. In this study, the coefficient value is 0.918. That is, if X increases by one unit, Y2 can increase by a value of 0.918. This shows that the quality of human resources owned by the OPD will improve the quality in the implementation of the budget carried out so that the planned budget will be executed properly. Budgeting is the stage of financial management that must be carried out after the budget planning process is complete. Implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined (BPKP, 2011). The implementation process includes setting up the use of the necessary tools, who will carry it out, how to implement it, when it will be implemented and where it will be implemented.

This research is in line with that conducted by (Dadan Ramdhani 2017) which examines the effect of budget planning, the quality of human resources and budget execution on budget absorption in the Banten province regional apparatus organization. Where the results of this study together have an influence on the quality of human resources on implementation, this study also proves that the implementation of the planned budget certainly requires high-quality human resources.

Effect of HR quality (X) on budget absorption (Y3)

The results of the analysis that have been carried out show that the quality of HR (X) has a positive and significant effect on budget absorption with a t-count value of $2.881 > 1.6621$ and a p-value of $0.004 < 0.05$. The coefficient value in this study is 0.521, meaning that if X increases by one unit, Y3 can increase by a value of 0.521. So it can be concluded that the 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 North Toraja Regional Government requires professional human resources who have high quality and competence, especially for those who sit in positions. Therefore, in good absorption of the regional budget, the Regional Work Apparatus Unit (SKPD) in the North Toraja Regional Government area must have quality human resources, supported by an educational background, often attend education and training, and have experience in the financial sector. In the budget absorption section, the indicator that must be given special attention is the Budget referring to the Budget Implementation Document and the Cash Budget Plan, because it is an indicator that receives low responses from respondents, so it needs to be improved again by strengthening the reference to the Budget Implementation document and the Cash Budget Plan. One way of management to increase productivity, creativity, quality of human resources, motivation, and improve employee performance is to provide compensation Bahtiar (2022)

This research is in line with Kadek Mia Ranisa Putri, 2017, which influences Budget Planning, Quality of Human Resources and Organizational Commitment to 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.

The effect of budget planning (Y1) on budget absorption (Y3)

The results of the analysis that have been carried out show that budget planning (Y1) has a positive and significant effect on budget absorption with a t-count value of $6.908 > 1.6621$ and a p value of $0.000 < 0.05$. This shows that planning has a significant effect on the budget absorption variable. The coefficient value in this study is 0.677, meaning that if Y1 increases by one unit, Y3 can increase by a value of 0.677. The results of this study are consistent with Heryanto (2012), Malahayati, et al (2015), and Zarinah, et al (2015) which state that planning has a significant positive effect on budget absorption but contradicts the research of Yumiati, et al (2016) which states that planning has a negative effect to budget absorption. The indicator that has a low response to the planning variable is the lack of coordination. Coordination is one of the management functions that plays an equally important and equal role with other management functions, the success of coordination will ensure the success of budget planning or the achievement of organizational goals.

The effect of budget implementation (Y2) on budget absorption (Y3)

The results of the analysis that have been carried out show that the implementation of the budget (X) has a positive and significant effect on budget absorption with a t-count value of $6.503 > 1.6621$ and a p value of $0.000 < 0.05$. The coefficient value in this study is 0.971, meaning that if Y2 increases by one unit then Y3 can increase by a value of 0.971. This shows that the implementation of the budget has a significant effect on the budget absorption variable. On the budget implementation variable that has a low response from respondents is compliance with budget implementation regulations. Compliance with various applicable budget implementation regulations is a prerequisite to become a good budget implementer. Therefore, OPD must always keep abreast of changes in various regulations relating to and budget regulations in general.

The results of this study are in line with research conducted by Malahayati, et al (2015) which states that budget execution affects budget absorption. The results of this study indicate that late appointments of financial management officials in SKPD affect budget absorption. The longer the SK for financial management is established, the longer it will take for activities in the SKPD to begin. In addition, when DPA receipts in SKPD also affect budget absorption. The sooner an SKPD receives back the SKPD's DPA, the sooner the SKPD can start implementing its activities. PP 58 of 2005 states "Regional Financial Management Officials ratify DPA-SKPD with the approval of the Regional Secretary and no later than 7 (seven) days after ratification submitted to the head of the SKPD." head of SKPD but based on respondents' answers there are SKPD that only received back DPA in March. The process of issuing SPM by Budget Users since the SPP is received from the Expenditure Treasurer is also still not on time, which is still more than 2 (days).

Human Resources Quality (X) Against Budget Absorption (Y3) Through budget planning (Y1)

HR quality (X) has a positive and significant effect on budget absorption (Y3) through budget planning (Y1) with a direct influence value of 0.277 and p value $0.000 < 0.05$. That is, if X increases by one unit, Y1 can increase directly through Y3 by 27.7%. For the mediation test, the t-statistics value of the influence of HR quality on budget planning mediated by budget planning is $6.252 > 1.96$. Thus, the budget planning variable can mediate the relationship between the influence of the quality of human resources on budget absorption. The quality of human resources can increase the absorption of the budget in an OPD by paying attention to budget planning.

This research is in line with Ramdhani, 2017. The Effect of Budget Planning, Quality of Human Resources and Budget Execution on Budget Absorption in Banten Province Regional Apparatus Organizations. Where the results of this study prove jointly the quality of human resources and planning have an influence on budget absorption.

Human Resources Quality (X) Against Budget Absorption (Y3) Through budget implementation (Y1)

HR quality (X) has a positive and significant effect on budget absorption (Y3) through budget implementation (Y2) with a direct influence value of 0.592 and p value $0.000 < 0.05$. That is, if X increases by one unit, Y2 can increase directly through Y3 by 59.2%. For the mediation test, the t-statistics value of the influence of HR quality on budget planning mediated by budget planning is $6.582 > 1.96$. Thus, the budget implementation variable can mediate the relationship between the influence of the quality of human resources on budget planning. The quality of human resources can increase the absorption of the budget in an OPD by paying attention to the implementation of the budget.

This research is in line with Novie, 2017. Analysis of the Effect of Quality Human Resources, Planning and Budget Execution on Budget Absorption at the North Sumatra Provincial Government Skpd Using Information Technology as a Moderating Variable. Where the results of this study prove jointly the quality of human resources and budget execution have an influence on budget absorption.

VI. Conclusion:

Based on the results of the research and discussion above, it can be concluded:

1. The quality of human resources (X) has a positive and significant effect on budget planning for OPD in North Toraja Regency. This shows that when the quality of human resources increases, it will also improve budget planning.
2. The quality of human resources (X) has a positive and significant effect on the implementation of the budget for OPD in North Toraja Regency. This shows that when the quality of human resources increases, the implementation of the budget will also increase.
3. The quality of human resources (X) has a positive and significant effect on budget absorption for OPD in North Toraja Regency. This shows that when the quality of human resources increases, the absorption of the budget will also increase.
4. Budget planning (Y1) has a positive and significant effect on budget absorption for OPD in North Toraja Regency.
5. The implementation of the budget budget (Y2) has a positive and significant effect on budget absorption for OPD in North Toraja Regency.
6. The quality of human resources (X) has a positive and significant effect on budget absorption mediated by budget planning at OPD in North Toraja Regency.
7. The quality of human resources (X) has a positive and significant effect on budget absorption mediated by the implementation of the budget at the OPD in North Toraja Regency.

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