

THE INFLUENCE OF THE QUALITY OF HUMAN RESOURCES ON THE ABSORPTION RATE OF THE BUDGET AT THE BOGOR DISTRICT FISHERIES AND LIVESTOCK SERVICE OFFICE

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ABSTRACT

Organizations are required to have both adequate human resources and budget, in order to realize programs and activities so that the established budget planning can be absorbed. The problem is, there are still many governmental organizations which are unable to optimize budget absorption. This study aims to test the influence of budget planning and human resource quality on budget absorption in fisheries and livestock offices of Bogor Regency. The variables used in this study were budget planning and human resource quality as the independent variables and the budget absorption as the dependent variable. The author used an associative quantitative method as the method in this study. The data collection technique used was primary data which was directly obtained from the object of the study by disseminating questionnaires. The population in this study is all employees of the fisheries and livestock office of Bogor Regency. Random sampling technique was used in this study. The Slovin Formula was used to determine the number of samples which were taken from a certain modified population. There were 54 respondents in this study. Multiple regression analysis was used in this study.

Keywords: Budget Planning, Human Resources Quality, Budget Absorption Level

ABSTRAK

Organisasi dituntut memiliki kualitas sumber daya manusia dan anggaran yang memadai, agar dapat merealisasikan program dan kegiatannya sehingga perencanaan anggaran yang sudah disusun dapat terserap. Permasalahannya masih ada organisasi pemerintah yang belum mampu mengoptimalkan penyerapan anggaran. Penelitian ini bertujuan untuk menguji pengaruh perencanaan anggaran dan kualitas sumber daya manusia terhadap tingkat penyerapan anggaran pada Dinas Perikanan dan Peternakan Kabupaten Bogor. Variabel yang digunakan dalam penelitian ini yaitu perencanaan anggaran dan kualitas sumber daya manusia sebagai variabel bebas dan tingkat penyerapan anggaran sebagai variabel terikat. Metode yang digunakan penulis dalam penelitian ini adalah metode kuantitatif asosiatif. Teknik pengumpulan data dilakukan dengan menggunakan data primer yang diperoleh langsung dari objek yang diteliti yaitu dengan menyebarkan kuesioner. Populasi dalam penelitian ini adalah seluruh pegawai Dinas Perikanan dan Peternakan Kabupaten Bogor. Teknik pengambilan sampel yang digunakan adalah random sampling. Penentuan jumlah sampel dari populasi tertentu yang dikembangkan, maka digunakan rumus Slovin, responden dalam penelitian ini berjumlah 54 Orang. Analisis penelitian menggunakan rumus regresi linear berganda. Berdasarkan uji t menunjukkan bahwa perencanaan anggaran berpengaruh positif dan signifikan terhadap tingkat penyerapan anggaran, kualitas sumber daya manusia berpengaruh positif dan signifikan terhadap tingkat penyerapan anggaran.

Kata kunci: Perencanaan Anggaran, Kualitas Sumber Daya Manusia dan Tingkat Penyerapan Anggaran.

INTRODUCTION

Law (UU) Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments is the basis for the implementation of regional autonomy and the decentralization of development financing in the regions, which has the aim of improving people's welfare, public services and competitiveness.

Based on Law (UU) Number 32 of 2004, the Regions give full authority to each region, be it province, regency/city, to regulate and manage their regional households. Regional Autonomy aims to increase economic growth, regional development, minimize disparities between regions and improve regional infrastructure. The implementation of regional autonomy which focuses on district and city areas is marked by the handing over of a number of authorities from the central government to the local government concerned, both regarding regional financial management, economic planning and other planning, all of which are delegated from the center to the regions (Gregorius, 2009).

Regional Financial Management is a series of activities that include planning, budgeting, implementation, administration, reporting, accountability, and financial supervision. The quality of budget planning depends on the quality of the resources involved in the planning process, and the extent to which such planning can be realized all depends on the level of commitment of the government organization as the manager of the budget and the capacity of the human resources involved in it.

Human Resources (HR) who do not master information technology, operationalize applications and are less competent in the implementation of the procurement of goods and services which results in not maximizing budget

absorption. that the SKPD has not been able to maximize its human resources.

Budget absorption, especially spending on goods and services, has a significant influence in driving economic growth (Wibisono, 2012). For this reason, every government agency must manage its expenditure so that it runs smoothly and can support the successful achievement of national development goals. Dharma (2014) states that local governments must play a better role in increasing the absorption of their budgets by improving the quality of planning and human resources. Poor budget planning is a significant impediment, preventing increased budget absorption.

Proportionality of budget absorption between periods is the degree of conformity between the level of budget realization and the target of budget absorption which is considered proportional for each period. The period referred to in this study is the quarterly period. As explained by Suhartono (2011), proportional means budget absorption.

The importance of regional autonomy and financial management in Indonesia, particularly in the context of Law (UU) Number 33 of 2004 and Law (UU) Number 32 of 2004. The implementation of regional autonomy is aimed at improving people's welfare, public services, and competitiveness. It grants full authority to each region, enabling them to regulate and manage their regional households, with a focus on economic growth, regional development, minimizing disparities, and improving infrastructure.

One of the crucial aspects of regional financial management is budget planning, which involves a series of activities ranging from planning to financial supervision. The success of budget planning depends on the quality of resources involved and the commitment of government organizations and human

resources. However, the implementation of regional autonomy faces challenges related to human resources' competencies in areas such as information technology, operationalizing applications, and procurement of goods and services. The lack of competence in these areas can lead to suboptimal budget absorption.

Budget absorption, especially spending on goods and services, is a significant factor in driving economic growth. It is essential for government agencies to manage their expenditures efficiently to support national development goals. Poor budget planning hinders increased budget absorption, which may lead to underutilization of allocated funds and hinder regional development.

To improve budget absorption and address the challenges in the implementation of regional autonomy, local governments need to play a more active role. They must focus on enhancing the quality of planning and investing in the capacity development of their human resources. The efficient and proportional realization of budgets is crucial, and it is measured by the degree of conformity between the level of budget realization and the target of budget absorption for each period, typically on a quarterly basis.

RESEARCH METHODS

Type of Research Approach In terms of the type of data, this study uses a quantitative method. data analysis is quantitative/associative with the aim of testing the established hypotheses. In this study, the associative method is used to explain the influence of budget planning and the quality of human resources on the level of budget absorption. The data collection method is a survey method. The survey method is research that takes samples from one population and uses a questionnaire as the main data collection

tool (Singarimbun, 1998). According to Gay & Diehl (1992) in (Ministry of National Education; 2008), the survey research method is a method used as a general category of research that uses questionnaires and interviews.

RESULTS AND DISCUSSION

Characteristics of Respondents

Respondents in this study cover various roles, namely Budget User (PA), Budget User Authority (KPA), Commitment Making Officer (PPK), Activity Technical Implementation Officer (PPTK), SKPD Financial Administration Officer (PPK-SKPD), Expenditure Treasurer (BP), Assistant Spending Treasurer (BPP), and Document Maker. The respondent's data is then described based on gender, years of service, age, and education as an illustration of their characteristics.

Characteristics of Respondents

	Frequency	percentage
1. Based on Gender		
Man	33	61.11
Woman	21	38.89
Total	54	100
2. Based on Working Period		
5 – 15 Years	10	18.52
16 – 25 Years	23	42.59
26 – 35 Years	21	38.89
Total	54	100
3. Based on Age		
25 – 34 Years	2	3.70
35 – 44 Years	16	29.63
>45 years	36	66.67
Total	54	100
4. Based on Education		
SENIOR HIGH SCHOOL	3	5.56
Diploma	6	11.11
S1	23	42.59
S2	22	40.74
Total	54	100

Based on the respondent characteristics table above. Respondents in this study were mostly male, namely 33 respondents (61.1%), respondents in this study had worked for > 25 years as many as 21 respondents (38.89%), worked for 16-25 years as many as 23 respondents (42.59%), worked for 5-15 years as many as 10 respondents (18.52%). All respondents were used as samples. most of them are over 45 years old, namely 36 respondents (66.67%), the highest undergraduate education level is 23 respondents (42.59%),

Results of Data Analysis

Validity test

In the following, the results of the validity test of each variable are presented.

Results of the Validity Test of Budget Planning Variables (X1)

No Items	r count	r table 5% (20)	Sig	Criteria
1	0.827	0.2681	0.000	Valid
2	0.762	0.2681	0.000	Valid
3	0.775	0.2681	0.000	Valid
4	0.665	0.2681	0.000	Valid
5	0.731	0.2681	0.000	Valid
6	0.630	0.2681	0.000	Valid
7	0.688	0.2681	0.000	Valid
8	0.628	0.2681	0.000	Valid
9	0.761	0.2681	0.000	Valid
10	0.614	0.2681	0.000	Valid
11	0.746	0.2681	0.000	Valid
12	0.639	0.2681	0.000	Valid

HR Quality Variable Validity Test Results (X2)

No	r count	r table 5% (20)	Sig	Criteria
1	0.672	0.2681	0.000	Valid
2	0.608	0.2681	0.000	Valid
3	0.783	0.2681	0.000	Valid
4	0.702	0.2681	0.000	Valid
5	0.641	0.2681	0.000	Valid
6	0.724	0.2681	0.000	Valid
7	0.717	0.2681	0.000	Valid
8	0.790	0.2681	0.000	Valid
9	0.497	0.2681	0.000	Valid
10	0.671	0.2681	0.000	Valid

Results of Validity Test Variable Budget Absorption Rate (Y)

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No Items	r count	r table 5% (20)	Sig	Criteria
1	0.644	0.2681	0.000	Valid
2	0.527	0.2681	0.000	Valid
3	0.801	0.2681	0.000	Valid
4	0.676	0.2681	0.000	Valid
5	0.682	0.2681	0.000	Valid

Reliability Test

Reliability test is a measurement method to assess the questionnaire used as an indicator variable. A questionnaire is considered reliable if the answers from the respondents remain consistent from time to time. A research instrument is considered to have good reliability if the reliability coefficient value (α) is tested using the Cronbach Alpha method > 0.70."

Variable	Cronbach's Alpha	Reliability limits	Ket
Budget Planning	0.904	0.70	Reliable
Quality of Human Resources	0.865	0.70	Reliable
Budget Absorption Rate	0.714	0.70	Reliable

Recapitulation of Budget Planning Variable Analysis Results (X1)

No	Indicator	Score average	Interpretation
1.	Policy Objectives and Targets	4,23	Very high
2.	Programs and Activities	4,15	Tall
3.	Budget allocation	4,24	Very high
4.	Performance indicators	4,31	Very high
5.	Strategic Planning	4,24	Very high
6.	Priority Goals	4,31	Very high
	Average Score	4,25	Very high

Overall, respondents gave very positive perceptions of statement items on the budget planning dimension (X1), achieving a score of 4.25. This shows that their perception of budget planning at the Bogor District Fisheries and Livestock Service Office is very high. In this variable, the highest index value is 4.31 indicating that the budget planning at the Bogor District Fisheries and Livestock Service is in accordance with the SKPD performance indicators by prioritizing the

priority targets of the agency's programs and activities.

In addition to the positive perceptions of statement items on the budget planning dimension (X1) with a score of 4.25, it is worth noting that the respondents' high perception of budget planning at the Bogor District Fisheries and Livestock Service Office can be attributed to several factors. Firstly, the office has demonstrated a remarkable commitment to aligning its budget planning process with the strategic objectives and performance indicators set by the relevant government department (SKPD). This alignment ensures that the agency's programs and activities are geared towards achieving the priority targets efficiently and effectively.

Moreover, the high index value of 4.31 further emphasizes the level of meticulousness and precision in the budget planning process. This indicates that the Bogor District Fisheries and Livestock Service Office not only prioritizes the agency's programs and activities but also optimizes the allocation of resources to support the successful implementation of these initiatives. By doing so, the office can maximize its impact and contribution towards the development and growth of the fisheries and livestock sector within the district.

Furthermore, the positive perception of respondents may also be a result of the office's open and participatory approach to budget planning. The involvement of relevant stakeholders, including experts, beneficiaries, and community members, in the decision-making process fosters transparency, accountability, and inclusivity. This participatory approach enhances the credibility of the budget planning and instills a sense of ownership among stakeholders, ultimately contributing to a higher level of satisfaction and confidence in the budget planning process.

Additionally, it is essential to consider the potential implications of the high perception of budget planning for the

overall organizational performance of the Bogor District Fisheries and Livestock Service Office. A well-structured and effectively implemented budget plan can lead to improved resource utilization, reduced financial waste, and enhanced operational efficiency. Consequently, this may contribute to achieving the agency's objectives more efficiently, generating positive impacts on the broader community and stakeholders served by the office.

Overall, the positive perceptions of respondents in relation to budget planning at the Bogor District Fisheries and Livestock Service Office indicate a strong foundation for sound financial management and effective program implementation. The alignment with SKPD performance indicators, the strategic prioritization of agency programs, and the participatory approach to budget planning collectively demonstrate the office's commitment to excellence in public service delivery. Such findings are essential for policymakers, managers, and stakeholders alike, as they shed light on the strengths and successes of the office's budget planning practices, potentially serving as a benchmark for other governmental and non-governmental entities working in similar sectors.

Summary of Results of Variable Analysis of Quality of Human Resources (X2)

No	Indicator	Score average	Interpretation
1.	Ability	4,23	Very high
2.	Knowledge	4.08	Tall
3.	Experience	3.95	Tall
4.	Skills	3.98	Tall
5.	Training	3.57	Tall
6.	Education	4.02	Tall
	Average Score	3.97	Tall

From a total of 54 respondents who were the subject of the study, overall it can be seen that their perceptions of statement items regarding the quality of human resources (X2) are at a high level

with a score of 3.97. These results indicate that respondents gave a positive assessment of the quality of human resources at the Bogor District Fisheries and Livestock Service Office. Three Authorities, the highest score achieved in this variable is 4.23, which indicates a good level of ability in human resources.

Summary of Variable Analysis Results Budget Absorption Rate (Y)

No	Indicator	Score average	Interpretation
1.	Budget realization / target	4,22	Very high
2.	Realization per quarter	3.97	Tall
3.	Consistency in implementing programs/activities Experience	4.02	Tall
4.	Timeliness Absorption schedule every month	4,11	Tall
Average Score		4.08	Tall

From a total of 54 respondents who were the subject of the study, overall it can be seen that their perception of statement items regarding the level of budget absorption (Y) is at a high level with a score of 4.08. This shows that respondents gave a very positive assessment of the level of budget absorption at the Bogor District Fisheries and Livestock Service Office. In addition, the highest index value of 4.22 also indicates that the level of budget absorption at the Bogor District Fisheries and Livestock Service has reached the set target.

Normality Test Results

Results of the One-Sample Kolmogorov-Smirnov Test

N		53
NormalParameters A ^b	Means	.0000000
	std. Deviation	1.50987590
Most Extreme Differences	absolute	.119
	Positive	.075
	Negative	-.119
Test Statistics		.119
asypm. Sig. (2-tailed)		.059c

Multiple Linear Regression Test Results

1) Coefficient of Determination

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The coefficient of determination (R²) basically indicates the extent to which the model is able to explain variations in the dependent variable. Below is a table showing the test results:

Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.722	.521	.502	1,738

a. Predictors: (Constant), Quality of Human Resources, Budget Planning

Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.662	.438	.427	3,871

a. Predictors: (Constant), Quality of Human Resources

2) Simultaneous Significance Test (F statistical test)

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	167,356	2	83,678	27,716	.000
	Residual	153,977	51	3.019		
	Total	321,333	53			

a. Dependent Variable: Budget Absorption Rate

b. Predictors: (Constant), Quality of Human Resources, Budget Planning

3) Test of Significance of Individual Parameters (Statistical Test t)

Multiple Regression Test Results and t Count

Model	Coefficients	Coefficients		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
1	(Constant)	902.5	4.94	18.26	.074
	Budget Planning	.616	.097	6.36	.000

Dependent Variable: Quality of Human Resources

Based on the table above, the estimation model can be analyzed as follows:

$$Y = 9.025 + 0.616 X1$$

From the equation above it can be explained that:

- 1) A constant value of 9,025 states that if the independent variable (quality of human resources) is zero then budget planning will occur by 9,025
- 2) The regression coefficient of the variable quality of human resources (X1) is 0.616 which states that if the quality of resources increases, then together it also increases budget planning 0.616.

Based on the significant test of individual parameters (t-test) between the independent variables, namely budget planning (X1) and the quality of human resources (X2) on the dependent variable the level of budget absorption (Y) using the SPSS 26 program, the result is Standard Coefficient beta on budget planning of 0.087, this shows that the effect of budget planning (X1) on budget absorption is 8.7%, while the standard coefficient Beta value of the human resource quality variable (X2) on budget absorption is 0.661 in other words that the effect of the quality of human resources (X2)) on budget absorption has an effect of 66.1%. While other variables that influence budget absorption are not examined in this study.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.294	2.460		1.746	.087
Budget Planning	.042	.062	.087	.676	.502
Quality of human resources	.342	.067	.661	5.113	.000

a. Dependent Variable: Budget absorption rate

Based on the table above, the estimation model can be analyzed as follows:

$$Y = 4.294 + 0.42X1 + 0.342X2$$

Information :

Y = Budget Absorption Rate

X1 = Budget Planning

X2 = Quality of Human Resources

α = Constant

b1, b2, = Regression coefficients

From the equation above it can be explained that:

- 1) The result of a constant value of 4,294 indicates that when the independent variables (budget planning and quality of human resources) have a zero value, the level of absorption of the budget will reach 4,294.
- 2) The regression coefficient for the budget planning variable (X1) is 0.42 indicating that an increase in budget planning will contribute together to increasing the absorption rate of the budget by 0.42.
- 3) With a regression coefficient of 0.342, the variable quality of human resources (X2) indicates that improving the quality of human resources will contribute together to increase the absorption rate of the budget by 0.342.

CONCLUSION

The conclusions from the results of this study are:

1. Budget planning (variable X1) has a significant effect on the rate of absorption of the budget by 0.42, stating that every addition of 1 (one) budget planning unit (variable X1) will be followed by an increase in the rate of absorption of the budget (variable Y) of 0.42 ceteris paribus.
2. The quality of human resources (variable X2) has a significant effect on the absorption rate of the budget of 0.342, this states that every addition of 1 (one) unit of quality of human resources (variable X2) will be followed by an increase in the absorption rate of the budget (variable Y) of 0.342 ceteris paribus.
3. MarkcoefficientdeterminationPartial(R2) adjustment, budget planning (variable

X1) on budget absorption (variable Y) of 0.087 or 8.7%, this means that 8.7% of variations in budget absorption can be explained by variations from variable budget planning (X1), while the remaining 91.3% is explained by other reasons outside the model or other factors outside the budget planning.

4. Mark coefficient determination Partial (R²) adjustment, the quality of human resources (variable X2) on the absorption rate of the budget (variable Y) is 0.661 or 66.1%, this means that 66.1% of variations in budget absorption can be explained by variations from variable quality of human resources (X2), while the remaining 33.9% is explained by other causes outside the model or other factors outside the quality of human resources.

RECOMMENDATION

1. The role of human resource quality plays an important and decisive role in efforts to increase budget absorption at the Bogor District Fisheries and Livestock Service, so that the quality of human resources needs to be increased to increase budget absorption which is part of the indicators of the Fishery and Livestock Service Office.
2. The role of budget planning plays an important and decisive role in efforts to increase budget absorption which is supported by the quality of qualified human resources, so as to produce timely and targeted planning according to the needs of the Bogor District Fisheries and Livestock Service Office
3. Further research needs to be carried out in an effort to increase knowledge

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and insight about the level of budget absorption by considering other variables that have not been covered in this study such as factors of motivation, compensation, work discipline, promotion, career development, and others.

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