

**THE EFFECT OF BUDGET PLANNING, HUMAN RESOURCE
COMPETENCE AND ORGANIZATIONAL COMMITMENT ON BUDGET
ABSORPTION IN THE NORTH SUMATERA REGIONAL POLICE SATKER**

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Abstract

The purpose of this research is basically to be able to find out, test and analyze the effect of budget planning, human resource competence, organizational commitment to budget absorption in the North Sumatra Regional Police. The research used a qualitative descriptive method with a survey approach. Meanwhile, the data analysis used the SEM-PLS approach. The research findings: First, budget planning does not have a significant effect on budget absorption in the North Sumatra Regional Police. Second, the competence of human resources does not have a significant effect on budget absorption in the North Sumatra Regional Police. Third, organizational commitment has a significant effect on budget absorption in the North Sumatra Regional Police.

Keywords: budget planning, human resource competence, organizational commitment, budget absorption.

1. INTRODUCTION

The budget is the most important economic tool owned by the government in an effort to mobilize socio-economic development, ensure sustainability, and improve people's quality of life. (Mardiasmo, 2002; Sayuti, Majid & Juardi, 2018; Rahmaini, et. al, 2014). The level of absorption of the central and regional government budgets is often a topic of discussion by economic observers, as an indicator of the failure of the bureaucracy. Not all funds allocated can be used by the government in triggering the emergence of idle funds (Rahmaini et. al., 2014). In implementing its budget, the government of the Republic of Indonesia is always faced with a classic problem that always occurs, namely the problem of budget absorption.

One of the problems in managing government budgets or public sector organizations is budget absorption which tends to be low at the beginning of the year and accumulates at the end of the year, causing uneven budget absorption (Sukendri, 2011). The World Bank (2015) also mentions that developing countries such as Indonesia, have uniform problems in budget absorption, which is called "slow back-loaded", meaning that absorption is low at the beginning to the middle of the fiscal year, but increases at the end of the year. budget. The ratio of realization to budget proves that the budget has been absorbed in various programs/activities that have been determined.

The information obtained shows that the realization of the budget in the first and second quarters is less than the Fund Withdrawal Plan or the Budget Absorption Plan (RPD/RPA), so that in the third and fourth quarters there is a buildup. The slow absorption of the budget or the accumulation of the budget in the final quarter can certainly pose a financial accountability risk, such as forcing the implementation of unnecessary activities, weak commitment in influencing activity participation, and decreasing the quality of activity implementation.

The phenomenon of problems within the North Sumatra Regional Police is related to budget planning. There are several factors that cause budget absorption is not optimal at the Regional Police of North Sumatra, in terms of budget planning, namely:

- a) Preparation of a Fund Withdrawal Plan/Budget Absorption Plan that is less than optimal, resulting in a buildup of budget withdrawals at the end of the year;
- b) Lack of effective coordination of implementing activities in determining the schedule/plan of activities and ideal budget requirements;
- c) The budget planning document that is prepared still contains errors, this is because operators often copy and paste the proposed needs of the previous year;
- d) The budget activity plans that have been prepared have not covered all of the needs and tend to be disproportionate so that budget revisions are often carried out resulting in delays in budget absorption;
- e) The delay in the proposal for the work unit budget requirements because the proposal process is still offline;
- f) The approval process from the leadership on the proposed Work Unit budget needs is relatively long so that a review or review by the leadership will have an impact on the delay in the proposed budget needs.

Problems with the competence of human resources in managing finances at the Regional Police of North Sumatra include lack of understanding of human resources in

the framework of budget planning governance and budget execution, this can be proven by the classification of education that is not in accordance with the field of work handled related to budget planning and budget execution.

Furthermore, problems within the North Sumatra Regional Police are related to organizational commitment. Police personnel who are assigned to and assigned to the general planning and budget functions still consider it not a favorite place so that many Polri personnel are forced to be assigned to general planning and budgeting; There is no selection of interests and talents of personnel in the field of General Planning and Budget of the Police.

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 (Sirin, et al, 2020).

Based on the background and phenomena mentioned above, the researchers are interested in re-examining the factors that influence the delay in budget absorption by setting the research title: "The Influence of Budget Planning, HR Competence and Organizational Commitment to Budget Absorption in the North Sumatra Regional Police Satker".

The purposes of this study are: To find out, test and analyze the effect of Budget Planning on Budget Absorption in the Regional Police of North Sumatra. knowing, testing and analyzing whether there is an effect of Organizational Commitment on Budget Absorption in the Regional Police of North Sumatra.

2. LITERATURE REVIEW

The Effect of Budget Planning on Budget Absorption

In an effort to accelerate budget absorption, strengthening planning such as the accuracy of allocation and determination of activities needs to be carried out so that implementation is in accordance with planning and can run smoothly. Tailored to the

needs in order to avoid inefficiency and increase the flexibility of SKPD (Zarinah, 2016).

According to Suhendri (2011), budget absorption can be done through participation, data accuracy, ratification of the APBD, approaches and instruments in budget preparation, planning and needs, revisions or changes. So that the basis for preparing a work plan with budget absorption based on budget planning can be realized, even in accordance with Government Regulation Number 20 of 2004 concerning Government Work Plans and Government Regulation Number 21 of 2004 concerning RKA-KL.

Good budget planning will facilitate the implementation of budget execution, so that when it is associated with financial managers, this will affect budget absorption. Humans influence both jointly and partially on the level of absorption of the SKPD budget.

H1. Budget Planning Affects Budget Absorption

The Effect of HR Competency on Budget Absorption

Competence is the ability (ability) or a person's capacity to do various tasks in a job, where this ability is determined by two factors of intellectual ability and physical ability. According to Boulter, et al. (2013), competence is a basic characteristic of a person that allows him to provide performance excel in a particular job, role, or situation. Miliasih's research (2012) also found that the lack of qualified human resources, both management officials and staff, can result in delays in budget absorption. So it can be said that the higher the quality of human resources, the better the level of budget absorption. If the human resources are less competent then the absorption of the budget may be low. Based on the theory, the better the quality of the human resources of a work unit in carrying out programs and activities, the better the budget absorption will be because the human resources understand their main duties and functions. In the implementation of regional financial management, the quality of human resources will affect the absorption of the budget.

H2. The Effect of HR Competency on Budget Absorption

The Effect of Organizational Commitment on Budget Absorption

Organizational commitment is the attitude or form of a person's behavior towards the organization in the form of loyalty and achievement of the vision, mission and goals of the organization. A person is said to have a high commitment to the organization, which can be identified by characteristics such as a strong belief in and acceptance of the goals and values of the organization, a strong will to work for the organization and a strong desire to remain a member of the organization. According to Robert and Kinicki (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 are committed are expected to demonstrate their availability to work harder to achieve organizational goals and have a greater desire to stay with a company.

Zulkarnaini (2013) organizational commitment and internal control have an effect on budget absorption in Bener Meriah and Pidie Jaya districts.

H3. Organizational Commitment to Budget Absorption

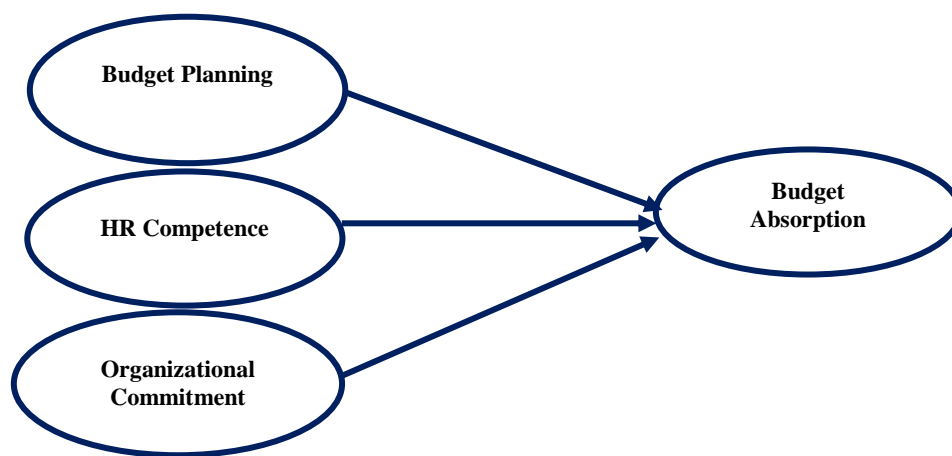


Figure 1. Research Framework

Hypothesis Development

Based on the framework above, the writer formulates a hypothesis which is a provisional estimate from the research as follows:

1. Budget Planning has an effect on Budget Absorption in the Regional Police of North Sumatra.
2. HR competence has an effect on Budget Absorption in the Regional Police of North Sumatra.

3. Organizational commitment has an effect on budget absorption in the North Sumatra Regional Police.

3. RESEARCH METHODS

a. *Types of research*

This type of research is associative, the population in this study is all work units in the North Sumatra Regional Police, totaling 55 (fifty five) work units. The sampling technique in this study used saturated/census sampling, namely the work unit within the North Sumatra Regional Police with a total of 110 people.

b. *Variable Operational Definition*

Table 1
Variable Operational Definition

NO	VARIABLE	DEFINITION	INDICATOR	SCALE MEASUREMENT
1	Budget Planning (X1)	Budget planning is a statement about the estimated performance to be achieved during a certain period of time stated in financial measures. (Mardiasmo, 2009).	a. Participation b. Data Accuracy c. Approval of the state budget d. Approaches and instruments in budgeting e. Planning and needs f. Revision or change	Ordinal
2	HR Competency (X2)	Competence is the basic foundation of people's characteristics and indicates a way of behaving or thinking, equating situations, and being supportive for a long period of time. (Sutrisno, 2009)	a. Knowledge b. Understanding c. Ability / Skills (skills) d. value (value) e. attitude f. Interest (interest)	Ordinal
3	Organizational Commitment (X3)	organizational commitment is as follows: "Organizational commitment is an important behavioral dimension that can be used to assess the tendency of employees to remain as members of the organization". (Robbins, SP & Judge, 2008)	a. there is a willingness to help colleagues complete organizational tasks, b. Unite the activities and priorities that are owned to achieve the goals of the larger organization, c. Understand the organization's need to achieve the larger organizational goals, and d. Select appropriate organizational needs rather than following several professional interests.	Ordinal

4	Budget Absorption (Y)	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. (Halim, 2014)	a. Comparison of budget realization with budget absorption targets; b. Realization per quarter c. Consistency of implementation (activities and time).	Ordinal
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Source: Data Processed, 2021

c. Research Instrument Test

Validity test

The results of data analysis through a limited validity test on each variable are stated as follows:

Table 2
Test The Validity of Budget Planning

Statement Items	Corrected Item-Total Correlation	r- critical	Information
Item 1	0.546	0.30	Valid
Item 2	0.437	0.30	Valid
Item 3	0.612	0.30	Valid
Item 4	0.522	0.30	Valid
Item 5	0.686	0.30	Valid
Item 6	0.587	0.30	Valid
Item 7	0.761	0.30	Valid
Item 8	0.377	0.30	Valid
Item 9	0.253	0.30	Invalid
Item 10	0.528	0.30	Valid
Item 11	0.592	0.30	Valid

Source: Data Processed, 2021

Table 2 shows that the statement items related to the budget planning variable distributed in the trial are limited to 30 respondents, with a total of 11 items of statements. The result is that there is one question item in the invalid category, namely the statement in item 9.

Table 3
Test The Validity of Human Resources Competence

Statement Items	<i>Corrected Item-Total Correlation</i>	r- critical	Information
Item 1	0.485	0.30	Valid
Item 2	0.565	0.30	Valid
Item 3	0.588	0.30	Valid
Item 4	0.674	0.30	Valid
Item 5	0.434	0.30	Valid
Item 6	0.089	0.30	Invalid
Item 7	0.464	0.30	Valid
Item 8	0.520	0.30	Valid
Item 9	0.559	0.30	Valid

Source: Data Processed, 2021

Table 3 shows that the statement items related to the competency variable of human resources distributed in the trial are limited to 30 respondents, with a total of 9 items of statements. The result is that there is one question item in the invalid category, namely the statement in item 6.

Table 4
Test The Validity of Organizational Commitment

Statement Items	<i>Corrected Item-Total Correlation</i>	r- critical	Information
Item 1	0.567	0.30	Valid
Item 2	0.354	0.30	Valid
Item 3	0.562	0.30	Valid
Item 4	0.684	0.30	Valid
Item 5	0.349	0.30	Valid
Item 6	0.368	0.30	Valid
Item 7	0.489	0.30	Valid
Item 8	0.586	0.30	Valid
Item 9	0.096	0.30	Invalid

Source: Data Processed, 2021

Table 4 shows that the statement items related to the organizational commitment variable distributed in the trial are limited to 30 respondents, with a total of 9 items of statements. The result is that there is one question item in the invalid category, namely the statement on item 9. Thus, the invalid statement item will be discarded and not included in the statement in the overall questionnaire distribution.

Table 5
Budget Absorption Validity Test

Statement Items	<i>Corrected Item-Total Correlation</i>	r- critical	Information
Item 1	0.780	0.30	Valid
Item 2	0.681	0.30	Valid
Item 3	0.906	0.30	Valid
Item 4	0.804	0.30	Valid
Item 5	0.740	0.30	Valid
Item 6	0.596	0.30	Valid

Source: Data Processed, 2021

Table 5, shows that the statement items related to the budget absorption variable distributed in the trial are limited to 30 respondents, with a total of 6 statements. The result is that all statement items are in the valid category. Thus, all statement items will be included in the overall distribution of the questionnaire.

Reliability Test

Where the results of data analysis in a limited reliability test can be stated as follows:

Table 6
Research Instrument Reliability Test

Variable	Cronbach' Alpha	Conditions Value r	Information
Budget Planning (X1)	0.846	0.6	Reliable
Human Resources Competence (X2)	0.791		Reliable
Organizational Commitment (X3)	0.759		Reliable
Budget Absorption (Y)	0.903		Reliable

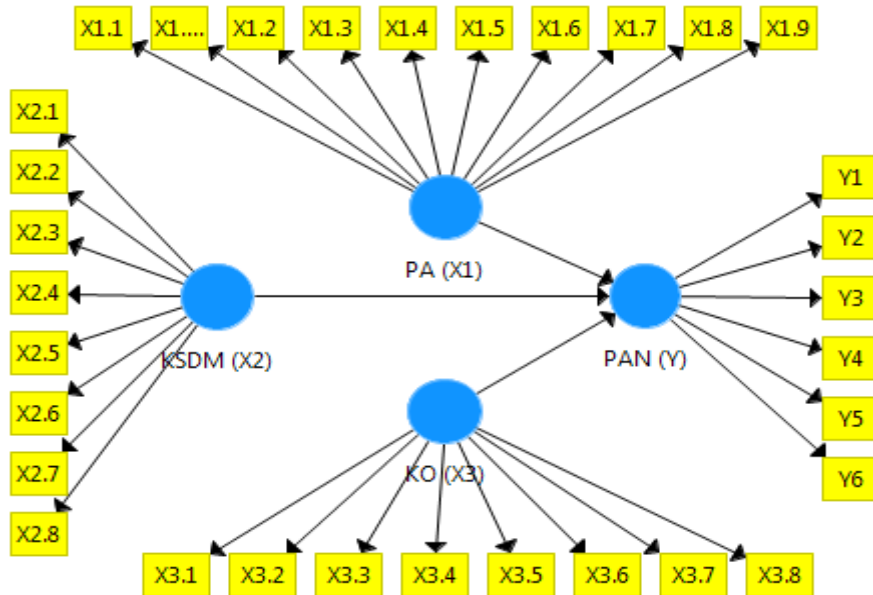
Source: Data Processed, 2021

Table 6 suggests that the level of reliability of each variable has a Cronbach' value > 0.6.

d. Data Analysis Technique

The data analysis technique used in this study used descriptive statistics and statistical analysis using partial least squares – structural inquiry model (PLS-SEM). In the Partial Least Square (PLS) method, the analytical technique used is to test the structural model (inner model). The analysis of the structural model (inner model) in

this study was carried out by looking at (a) the coefficient of determination test (r-square); (b) effect size test / f-square (F2); (c) Goodness Of Fit (GoF) test; and (d) hypothesis testing.



Source: Data Processed, 2021

Figure 2. Structural Model of PLS Research

Testing the measurement model (outer model) and structural model (inner model) in PLS was carried out with the help of Smart PLS ver software. 3 for Windows. Figure 2 is a picture of the measurement model (outer model) and structural model (inner model) formed in this study.

4. RESULTS AND DISCUSSION

Respondents Descriptive Statistics

The results of descriptive statistical analysis can be stated in the table below:

Table 7
Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Budget Planning	110	17.00	50.00	35.5909	6.73113
Human Resources Competence	110	17.00	39.00	32.0364	3.88346
Organizational Commitment	110	14.00	39.00	31.1455	3.93021
Budget Absorption	110	6.00	29.00	227000	3.81342
Valid N (listwise)	110				

Source: Data Processed, 2021

Table 7 can explain the results of the analysis related to the number of respondents, minimum value, maximum value, average value (mean) and standard deviation of each variable as follows:

In the budget planning variable, the number of samples analyzed was 110 samples. Where the minimum value of budget planning is 17.00 and the maximum value of budget planning is 50.00. The average value (mean) of budget planning is 35.5909. So it can be concluded that the maximum average increase in budget planning is 35.5909 and the maximum average decrease in budget planning is 35.5909. On the other hand, the budget planning standard deviation value of 6.73113 is in a position below the average when compared to the average value (mean). So it can be concluded that budget planning has a level of deviation in the very small category.

In the variable of human resource competence, the number of samples analyzed was 110 samples. Where the minimum value of human resource competence is 17.00 and the maximum value of human resource competence is 39.00. The average value (mean) of human resource competence is 32.0364. So it can be concluded that the maximum average increase of human resource competence is 32.0364 and the maximum average decrease of human resource competence is 32.0364. On the other hand, the standard deviation value of human resource competence is 3.88346 which is in a position below the average when compared to the average value (mean). So it can be concluded that the competence of human resources has a deviation level in the very small category.

On the organizational commitment variable, the number of samples analyzed was 110 samples. Where the minimum value of organizational commitment is 14.00 and the maximum value of organizational commitment is 39.00. The average value (mean) of organizational commitment is 31.1455. So it can be concluded that the maximum average increase of organizational commitment is 31.1455 and the maximum average decrease of organizational commitment is 31.1455. On the other hand, the standard deviation of organizational commitment is 3.93021 which is in a position below the average when compared to the average value (mean). So it can be concluded that organizational commitment has a level of deviation in the very small category.

In the budget absorption variable, the number of samples analyzed was 110 samples. Where the minimum value of budget absorption is 6.00 and the maximum

value of budget absorption is 29.00. The average value (mean) of budget absorption is 22,7000. So it can be concluded that the maximum average increase in budget absorption is 22,7000 and the maximum average decrease in budget absorption is 22,7000. On the other hand, the standard deviation value of budget absorption is 3.81342 which is in a position below the average when compared to the average value (mean). So it can be concluded that the absorption of the budget has a deviation rate in the very small category.

Coefficient of Determination Test

Testing on the structural model (inner model) basically aims to see the relationship between variables. The measurement is done by looking at the R-Square value. Where later it can be known the level of variance against changes in the independent variable (budget planning, human resource competence and organizational commitment) to the dependent variable (budget absorption). The results of the R-Square analysis can be presented in the table below:

Table 8
R-Square

Budget Absorption	R-Square
	0.167

Source: PLS 3.0 Processing Data, 2021

Table 8 shows the R-Square value of the budget absorption variable of 0.167. So it can be explained that the variance in the budget planning variable, human resource competence and organizational commitment is able to explain the budget absorption variable of 0.167. Based on Chin's opinion (Ghozali and Latan, 2015) put forward the R-Square criteria if the Rule of Thumb is 0.67 then the research model is in the strong category, 0.33 the research model is in the moderate category, 0.19 the research model is in the weak category. Based on research findings where the R-Square value is 0.167. So the research model is in the weak category.

Hypothesis Testing Research Results

Based on the results of data analysis using SEM-PLS in hypothesis testing, the following table can be stated:

Table 9
Hypothesis Testing

		Original Sample	T Statistics	P Values	Decision
BOARD	***▶	0.143	1,238	0.215	H0 Accepted
KSDM PAN	***▶	0.300	1,415	0.158	H0 Accepted
KO PAN	***▶	0.254	2,509	0.012	H0 Rejected

Source: PLS 3.0 Processing Data, 2021.

Table 9 can be explained that the provisions in testing the hypothesis in this study are carried out by looking at the original sample value as the coefficient value or also called the beta value. In determining the acceptance or rejection of H0 in hypothesis testing, it can be seen from the value in the T Statistics column and the value in the P Values column. The stipulation is that if the value of t statistic is greater than the value of t table ($t \text{ statistic} > t \text{ table}$) at a significance level of 5% (t table is seen from the number of samples, where the sample in this study amounted to 110 people) or use the value of P Value provided that if <0.05 , where the conclusion rejects H0, thus it can be stated that there is a significant effect, and vice versa.

Discussion

a. The Effect of Budget Planning (X1) on Budget Absorption (Y).

The results of the study concluded that budget planning did not have a significant effect on budget absorption with a p value of $0.215 > 0.05$. So the results of these findings are concluded that H0 is accepted or Ha1 is rejected. So that the budget planning variable has no significant effect on budget absorption.

These findings contradict the basic concept of budget planning which is a fundamental part of efforts to control and manage the direction or goals that an organization, especially a government organization, seeks to achieve optimally. Because budget planning basically has a very important factor for the success of the organization, one of which is the effort to absorb the budget by distributing it optimally, so that it is expected to contribute to organizational improvement and development. However, the results of this study found that budget planning did not have a positive and significant effect on budget absorption at the North Sumatra Regional Police.

The findings of this study were certainly carried out in a structured and systematic manner by measuring the budget planning variables using four construct indicators, after going through an analysis of discriminant validity. The four construct

indicators, namely data accuracy, are important factors in preparing budget planning; budgeting based on accurate data can anticipate errors in determining accounts; a comprehensive approach is needed in the preparation of the budget, to avoid delays in the implementation of activities during the revision of DIPA – RKA – K/L; and various supporting instruments are needed so that the preparation of the budget is in accordance with the work plan of the work unit (Satker).

The absence of the influence of budget planning on budget absorption is inseparable from the 4 number of statements that meet the criteria as indicators in measuring the effect of budget planning on budget absorption, but the outer loading value is not in the perfect category (perfect outerloading 1,000). The respondents' answers from the four indicators are: the first indicator, since the statement about data accuracy is an important factor in preparing budget planning, the majority of respondents gave agreed answers as many as 44 people (40%) with an average score of 3.58 included in the good category. The second indicator relates that statements about budgeting based on accurate data can anticipate errors in determining accounts, the majority of respondents gave an agreeable answer as many as 48 people (43, 60%) with an average score of 3.51 included in the good category. The third indicator relates to a statement about the need for a comprehensive approach in preparing the budget, to avoid delays in the implementation of activities when the DIPA – RKA – K/ revision occurs, the majority of respondents gave an agreeable answer as many as 60 people (54.50%) with an average score of 3, 55 included in the good category. The fourth indicator relates to statements about the need for various supporting instruments so that the preparation of the budget is in accordance with the work plan of the work unit (Satker), the majority of respondents gave an agreed answer as many as 46 people (41.80%) with an average score of 3.42 included in the sufficient category. good. The third indicator relates to a statement about the need for a comprehensive approach in preparing the budget, to avoid delays in the implementation of activities when the DIPA – RKA – K/ revision occurs, the majority of respondents gave an agreeable answer as many as 60 people (54.50%) with an average score of 3, 55 included in the good category. The fourth indicator relates to statements about the need for various supporting instruments so that the preparation of the budget is in accordance with the work plan of the work unit (Satker), the majority of respondents gave an agreed answer

as many as 46 people (41.80%) with an average score of 3.42 included in the sufficient category. good. The third indicator relates to a statement about the need for a comprehensive approach in preparing the budget, to avoid delays in the implementation of activities when the DIPA – RKA – K/ revision occurs, the majority of respondents gave an agreeable answer as many as 60 people (54.50%) with an average score of 3, 55 included in the good category. The fourth indicator relates to statements about the need for various supporting instruments so that the preparation of the budget is in accordance with the work plan of the work unit (Satker), the majority of respondents gave an agreed answer as many as 46 people (41.80%) with an average score of 3.42 included in the sufficient category. good. 50%) with an average score of 3.55 included in the good category. The fourth indicator relates to statements about the need for various supporting instruments so that the preparation of the budget is in accordance with the work plan of the work unit (Satker), the majority of respondents gave an agreed answer as many as 46 people (41.80%) with an average score of 3.42 included in the sufficient category. good. 50%) with an average score of 3.55 included in the good category. The fourth indicator relates to statements about the need for various supporting instruments so that the preparation of the budget is in accordance with the work plan of the work unit (Satker), the majority of respondents gave agreed answers as many as 46 people (41.80%) with an average score of 3.42 included in the sufficient category. good.

The findings of this study which state that budget planning does not have a significant effect on budget absorption, are in line with research conducted by Dewi, et al., (2017) in Tabanan Regency Government, Andisari (2019) on SKPD in DKI Jakarta Provincial Government, Harahap et. al., (2020) in Dumai City OPD. However, the findings of this study are different/contrary to research conducted by Putri, et al., (2017) on SKPD in the Regional Government of Bali Province, Ramdhani and Anisa (2017) in Banten Province Regional Apparatus Organization, Suyono (2020) on Wonosobo Regency Government Regional Apparatus Work Unit, Syakhrial (2018) at the Secretariat of the Construction Development Agency, which states that budget planning has a significant effect on budget absorption.

Planning is a process in determining actions to be taken at a time span in the future. So budget planning needs to be structured, systematic and conceptual. Through budget planning, it is possible to estimate the performance to be achieved over a certain

period of time, which is expressed in financial measures (Mardiasmo, 2009). In addition, measuring the success of budget planning in maximizing budget absorption, especially within the North Sumatra Regional Police, according to Suhendri (2011) can be done through participation, data accuracy, ratification of the APBD, approaches and instruments in budget preparation, planning and needs, revisions or changes. So that the basis for preparing a work plan with budget absorption based on budget planning can be realized, even in accordance with Government Regulation Number 20 of 2004 concerning Government Work Plans and Government Regulation Number 21 of 2004 concerning RKA-KL. However, in reality, the research findings show that it is possible that budget planning does not apply the theoretical basis of budget planning and Government Regulation No. 20 of 2004 and PP No. 21 of 2004.

b. The Effect of Human Resource Competence (X2) on Budget Absorption (Y).

The results of the study concluded that the competence of human resources did not have a significant effect on budget absorption, with a p value of $0.158 > 0.05$. So the results of these findings concluded that H_0 is accepted or H_{a2} is rejected. So that the variable of human resource competence has no significant effect on budget absorption.

These findings certainly cannot be separated from the differences in human resources at the Regional Police North Sumatra which is still low, especially in educational qualifications and work professionalism, so that it has an impact on the competence of human resources of employees/personnel. Based on the level of education in relation to human resource competence, 26 employees/personnel with S-2 education (7%), S-1 education (115 people) (35%), D-3 graduates 14 people or (4%) and High school education equivalent as many as 171 people (52%). Likewise, education and training activities are still limited to be carried out both internally and externally.

The findings of this study are of course carried out in a structured and systematic manner by measuring the competency variable of human resources using four construct indicators, after going through an analysis of discriminant validity. The four indicators of the construct are that all members of the work unit must be able to understand the use of the budget according to their needs (not according to their wishes); understanding in using the budget as needed will have an impact on the completion of the entire work plan; the moral values of all work units become one of the bases for the responsible use

and use of the budget; positive attitudes and behaviors have an impact on optimizing the utilization and use of the budget for all members of the work unit.

The absence of the influence of human resource competence on budget absorption is inseparable from the 4 number of statements that meet the criteria in measuring the effect of human resource competence on budget absorption, but the outer loading value is not in the perfect category (perfect outer loading 1,000).

The findings of this study which states that human resource competence does not have a significant effect on budget absorption, in line with research conducted by Dewi, et. al., (2017) in Tabanan Regency Government, Harahap et. al., (2020) in Dumai City OPD. However, the findings of this study are different/contrary to research conducted by Putri et. al., (2017) on SKPD in the Regional Government of Bali Province, Ramdhani & Anisa (2017) in Banten Province Regional Apparatus Organization, Aldita & Muniruddin (2018) at the Langsa City SKPD which stated that human resource competence had an effect on budget absorption.

This condition certainly shows that the competence of human resources at the Regional Police North Sumatra is still low when viewed from the level of education. Because qualifications at the education level will basically contribute to increasing the competence of human resources. So that it has an impact on the performance of employees / personnel, especially in the absorption of the budget in work operational activities that have been structured and systematic.

The competence of human resources possessed by a person certainly cannot be separated from the knowledge, skills, and abilities possessed by a person, which are part of him, so that he can carry out certain cognitive, affective, and psychomotor behaviors. (McAshan in Sudarmanto, 2009). In fact, it is often associated with individual success in getting a job effectively. So that Hasibuan (2016) argues, competence is the basic foundation of people's characteristics and indicates how to behave or think, equate situations, and support for a long period of time. Therefore, efforts to improve the competence of human resources at the Regional Police North Sumatra, especially in the budgeting section (treasury) both from the aspect of educational qualifications and opportunities to participate in education and training (training).

c. The Effect of Organizational Commitment (X3) on Budget Absorption (Y).

The results of the study concluded that organizational commitment had a significant effect on budget absorption, with a p value of $0.012 < 0.05$. So the results of these findings are concluded that H_0 is rejected or H_{a3} is accepted. So that the organizational commitment variable has a significant effect on budget absorption.

Although the results of this study explain that there is a significant effect of organizational commitment on budget absorption. However, the real commitment of the employees/personnel at the Regional Police North Sumatra is still low. Based on the results of observations and interviews with employees/personnel at the Regional Police North Sumatra, that the general planning and budgeting function is of the view that this field of work is not a favorite place, the assessment and selection process for placement in the general planning and budgeting field is not carried out objectively, even the low motivation of employees/personnel at work. So this problem will certainly indirectly have an impact on organizational commitment so that it affects the agenda and work activities of employees/personnel which ends in the low absorption of the budget provided at the Regional Police North Sumatra for personnel operational activities.

The findings of this research are of course carried out in a structured and systematic manner by measuring the organizational commitment variable using one construct indicator, after going through an analysis of discriminant validity. One indicator of the construct is attending formal and non-formal education to deal with increasingly complex environmental changes for the sake of the progress of the agency/organization.

The findings of this study which states that organizational commitment has a significant effect on budget absorption, is in line with the research conducted Tofani et. al., (2020) on Working Unit of the Supreme Court in Riau and Riau Islands Region, Yumiati et. al., (2016) in the Aceh Government. However, the findings of this study are different/contrary to the research conducted Andisari (2019) at the SKPD in the DKI Jakarta Provincial Government, Alumbida et. al., (2016) on Talaud. Islands Regency Government which states that organizational commitment has no significant effect on budget absorption.

This condition certainly shows that organizational commitment is basically a character possessed by a person to survive and be firm in order to remain in the organization, and be able to carry out the tasks assigned by the organization with full responsibility. In Mowday's view (Sopiah, 2008), identification and involvement of someone who is relatively strong in the organization and is willing and trying hard to be able to achieve organizational goals. So when organizational commitment has an influence on budget absorption, at the Regional Police North Sumatra, one of which is the need for a very strong employee/personnel organizational commitment in carrying out work activities. So efforts to optimize organizational commitment at the Regional Police North Sumatra needs to be given encouragement, respect, appreciate contributions and give appreciation for individuals in their work. Therefore, the organization's concern for the existence and welfare and respect for the personal contribution of members/employees, then the commitment of members/employees will increase to the organization where someone works.

5. CONCLUSIONS

Based on the results of data analysis and discussion, the conclusions of the research can be stated as follows: Budget planning has no significant effect on budget absorption in the North Sumatra Regional Police. Competence of human resources has no significant effect on budget absorption in the Regional Police of North Sumatra. Organizational commitment has a significant effect on budget absorption in the North Sumatra Regional Police.

Suggestion

Based on the problems faced by employees/personnel within the North Sumatra Regional Police related to budget planning, human resource competence, organizational commitment and budget absorption. So the suggestions in this research include:

1. North Sumatra Regional Police need to make a more structured and focused budget plan in an effort to optimize the operational activities of the work unit. The budget plan that is prepared must be continuous in the sense that the budget planning that is prepared is in the short, medium and long term. So that the optimization of budget absorption can be realized on time because the budget plan is prepared according to the work agenda set based on the date and type of activity.

2. North Sumatra Regional Police Leaders, both at the highest level (Kapolda) to the lowest leadership (Kapolsek) need to always pay attention to the competence of human resources both internally and externally. The form of improving the competence of human resources in an internal form is to provide opportunities for employees/personnel to attend education and training both formally and non-formally. Externally, this can be done by recruiting employees/personnel in the planning and budgeting department by taking into account qualifications based on a minimum education level of D-3 and S-1 with a financial/accounting education background. It is even expected that employees who will be recruited have special certifications in the accounting/finance field.
3. North Sumatra Regional Police Chief, both from top to bottom level, it is necessary to always pay attention to subordinates by providing continuous positive motivation and encouragement. By convincing employees/personnel that work in planning and budgeting is a job that has prospects for career advancement in the future. Thus, their commitment to the work given will be carried out with a full sense of responsibility, and they are always willing to continue working in the planning and budgeting field/work unit.

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