

## INVESTIGATION OF DETERMINANT ROOTS IN THE ABSORPTION OF EDUCATION BUDGET

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**Abstract:** This study aims to analyze the effect of budget planning, human resource competence, and budget execution on budget absorption with motivation as a mediating variable at State High School Sub-Rayon IV Semarang City. In this study, the sample was all employees related to budgeting at State Senior High Schools in Sub-Rayon IV Semarang City, totaling 64 respondents (census method). The analysis tools are 1) a validity test, 2) a reliability test. 3) classic assumption test (multicollinearity test). 4) heteroscedasticity test. 5) hypothesis testing (t and F). 6) intervening test (Sobel test). 7) test the coefficient of determination. 8) stepwise multiple regression analysis. The research results show that: 1) budget planning, human resource competence, and budget execution significantly and positively affect budget absorption. 2) budget planning, human resource competence, and budget execution significantly and positively affect motivation. 3) Motivation has a significant and positive effect on budget absorption. 4) motivation can mediate the effect of budget planning, human resource competence, and budget execution on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. The research concludes that budget planning, human resource competency, and budget implementation affect motivation and budget absorption in SMA Negeri in Sub Rayon IV Semarang City.

**Keywords:** planning, competence, budget, motivation, absorption

**Abstrak:** Penelitian bertujuan menganalisis pengaruh perencanaan anggaran, kompetensi sumber daya manusia dan pelaksanaan anggaran terhadap penyerapan anggaran dengan motivasi sebagai variabel mediasi di Sekolah Menengah Atas Negeri Sub Rayon IV Kota Semarang. Dalam penelitian ini sampelnya seluruh pegawai yang berhubungan dengan penganggaran di Sekolah Menengah Atas Negeri di Sub Rayon IV Kota Semarang berjumlah 64 responden (metode sensus). Adapun alat analisisnya, yaitu : 1) uji validitas, 2) uji reliabilitas. 3) uji asumsi klasik (uji multikolonieleritas). 4) uji heteroskedastisitas. 5) uji hipotesis (t dan F). 6) uji intervening (uji sobel). 7) uji koefisien determinasi 8) analisis regresi berganda bertahap. Hasil penelittian menunjukkan bahwa : 1) perencanaan anggaran, kompetensi sumber daya manusia, pelaksanaan anggaran berpengaruh signifikan dan positif terhadap penyerapan anggaran. 2) perencanaan anggaran, kompetensi sumber daya manusia dan pelaksanaan anggaran berpengaruh signifikan dan positif terhadap motivasi. 3) Motivasi berpengaruh secara signifikan dan positif terhadap penyerapan anggararn. 4) motivasi dapat memediasi pengaruh perencanaan anggaran, kompetensi sumber daya manusia dan pelaksanaan anggaran terhadap penyerapan anggaran di Sekolah Menengah Atas Negeri di Sub Rayon IV Kota Semarang. Kesimpulan peneitian adalah perencanaan anggaran, kompetensi sumber daya manusia, pelaksanaan anggaran berpengaruh terhadap motivasi dan penyerapan anggaran pada SMA Negeri di Sub Rayon IV Kota Semarang.

**Kata kunci:** perencanaan, kompetensi, anggaran, motivasi, penyerapan

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## INTRODUCTION

The School Revenue and Expenditure Budget (APBS) includes funds given to schools to carry out school activities for one year. One of the funds schools receive is the School Operational Assistance (BOS) fund that comes from central funds. According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 1 of 2018 concerning Technical Instructions for School Operational Assistance which contains rules on procedures for allocating funds, the timing of distribution, and instructions for the use of funds which are expected to be able to optimally meet school needs so that government programs can run free schools can be implemented. It should be noted that the distribution of funds (BOS) for Education Operational Assistance is based on dapodik data from the cut off results every quarter so that the funds given to each school are by the data so that there will be no excess or under-allocation of funds to each of the schools receiving funding assistance (BOS). The logical consequence of increasing community demands for school accountability should encourage schools to be responsible and transparent in every policy, action and performance produced in the school financial management process, the budget is one of the critical problems that must be faced. Funding for education is allocating resources to activities or programs for implementing educational operations or in the teaching and learning process (Matin, 2014).

The budgeting stage is critical because an ineffective and unoriented budget will cause budget absorption to be inconsistent with the plans prepared and agreed upon by the school financial manager. Funds provided by the central government are School Operational Assistance (BOS) funds, which according to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 1 of 2018 concerning Technical Instructions for School Operational Assistance, the purpose of providing special School Operational Assistance (BOS) funds for SMA/SMALB/ Vocational High School is to help non-personnel school operational costs, increase gross enrollment rates, reduce dropout rates, realize partiality from the central government (affirmative action) for students whose parents/

guardians cannot afford by waive and/or discount fees) school fees and other costs in SMA/SMALB/ SMK schools, providing equal opportunity for students whose parents/guardians cannot afford to obtain affordable and quality education services and/or improve the quality of the learning process in schools.

Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 1 of 2018, it is hoped that schools are able to carry out budget planning as well as possible in order to provide full service for students, where budget planning in schools must prioritize the needs of priority scale schools aimed at providing fulfillment teaching and learning facilities for students and after those infrastructure facilities that support learning activities in schools. The performance targets at State High School Sub-Rayon IV Semarang City will be successful if all budget makers can prepare a mature budget plan, of course, it will have an impact on the implementation of budget implementation documents on time without notes of delays and subsequent performance does not require much budget revision. School Operational Costs (BOS) the percentage of funds expected by the central government regarding the absorption of funds that have been agreed in the Technical Operational Assistance for Schools (BOS) is still not appropriate, where the expected absorption of funds is for the first quarter of funds that can be absorbed by 20%, for the second quarter of 40%, for the third quarter of 20% and for the fourth quarter of 20%, it is budgeted with the realized funds given and some have more and less difference. Whereas ideally the funds absorbed should be in accordance with the budgeted, so schools need to pay attention to the problem of absorption of School Operational Costs so that related parties can anticipate early.

The phenomenon in the field shows that there is a shift in the implementation of the budget due to non-absorption of planning at the beginning of the quarter which causes a buildup of the budget in the next quarter, if this phenomenon cannot be handled properly, there will be non-optimal schools in providing services to students so that resource competence is needed. human resources who can provide solutions to this so that teaching and learning activities in schools can run according

to what has been planned and expected by the school financial manager to run properly. Many researches on budget absorption have been carried out. However, there are some differences in the results for each variable. The discrepancy in the results of previous studies regarding the effect of Budget Planning, Human Resources, and Budget Execution on budget absorption can be seen in the Table 1.

The gap between the relevant themes of previous research results (research gap) has created a sense of wanting to examine more deeply the relationship between these variables. Based on this, the researcher tried to use the work motivation variable as a mediating variable. The choice of work motivation is due to the fact that the parties in budgeting management are dominated by teachers who generally have a very large workload and sometimes the additional positions they occupy are through general elections by the school community and even direct appointments by the principal, so the researcher wants to know the motivation of the school budget manager who is expected to be able to mediate the variables of budget planning, human resource competence and budget execution so that they will be able to influence the budget absorption variable.

This study aims to analyze the effect of budget planning, human resource competence and budget execution on budget absorption with motivation as a mediating variable at State High School Sub-Rayon IV Semarang City.

## METHODS

This type of research is Explanatory Research, which clarifies the relationship between research variables and tests the hypotheses formulated with a quantitative approach. The research method is a survey method. The data source that the authors use in this study is secondary data. Secondary Data is a type of data related to the problem under study. The type of data in this study is in the form of budget absorption, data on the realization of the use of Education Operational Assistance funds in State Senior High Schools in Sub-Rayon IV Semarang City. The research location was carried out at a State Senior High School in Sub Rayon IV Semarang City and the research was carried out in the period September– December 2020.

The population of this study includes all employees related to budgeting totaling 64 people and at the same time being sampled (census method) as many as 64 people as respondents In this study the research variables, namely:

Table 1. Research Gap

Issue	Researcher (Year)	Result
The effect of Budget Planning on Budget Absorption	Ramdhani & Anisa (2017); Zarinah (2015); Gagola et al. (2017); Ramadhani & Setiawan (2019)	Budget planning has a positive and significant influence on Budget Absorption
	Rifai et al. (2016); Nugroho & Alfarisi (2017); Zulaikah & Burhany (2019)	Budget planning does not have a positive and significant effect on Budget Absorption
The Effect of Human Resource Competence on Budget Absorption	Mutmainna. (2017); Ramdhani & Anisa (2017)	Human resource competence has a positive and significant effect on Budget Absorption
	Nugroho (2017); Ramadhani & Setiawan (2019); Zulaikah & Burhany (2019)	Human resource competence does not have a positive and significant effect on Budget Absorption
The Effect of Budget Implementation on Budget Absorption	Ramdhani & Anisa (2017); Rerung et al. (2017)	Budget implementation has a positive and significant impact on Budget Absorption
	Nugroho & Alfarisi (2017); Zulaikah & Burhany (2019)	Budget implementation does not have a positive and significant effect on Budget Absorption

- 1) Independent variables: budget planning (Indicator: Preparation of the budget in accordance with the technical guidelines; Preparation of a budget with a needs reviewer; Planning system; Compilation of ceilings with market prices; Distribution of funds in each field); Human Resource Competence (Indicator: Understanding of regulations; Scientific field specifications; Risks faced; Ability to have creative ideas; Ability to solve problems); and Budget Execution (Indicator: Implementation of activities based on RAB; The accuracy of the implementation of activities; Completion of work according to procedures; Procurement documents complete).
- 2) Intervening variable: Work motivation (Indicator: Administrative discretion; Conducive working conditions; Very strict supervision; Interpersonal relationships; Incentive).
- 3) Dependent variable: budget absorption (Indicator: Preparation of budget realization reports; Budget absorption percentage; Budget absorption percentage rating; Evaluate last year's budget absorption to improve next year's budget absorption).

Data collection methods used are questionnaires and questionnaires. In Likert scale research, measurable variables are translated into answer indicators such as instrument items that use a Likert scale.

- a). the answer Strongly Agree is given a score of: 5.
- b). Agree answers are given a score of: 4.
- c). Neutral answers are given a score: 3.
- d). Disagree answers are given a score: 2.
- e). the answer Strongly Disagree is given a score: 1.

In this quantitative research the form of: descriptive analysis, among others: frequency distribution, average statistics and index values. Data analysis technique, are: 1) validity test, 2) reliability test. 3) classic assumption test (multicollinearity test). 4) heteroscedasticity test. 5) hypothesis testing (t and F). 6) intervening test (Sobel test). 7) test the coefficient of determination. 8) stepwise multiple regression analysis. For the regression analysis equation, namely:

$$Y1 = \beta1X1 + \beta2X2 + \beta3X3 + e \quad (\text{equation 1})$$

$$Y2 = \beta1X1 + \beta2X2 + \beta3X3 + \beta4Y1 + e \quad (\text{equation 2})$$

Information: Y1 (Motivation); X1 (Budget Planning); X2 (Human Resources Competence); X3 (Budget Execution);  $\beta1$ - $\beta4$  (Regression coefficient of

independent variable); e (Standart Error); Y2 (Budget Absorption)

### Effect of Budget Planning on Budget Absorption

The planning process in budgeting is an important step in budget management. Good planning is needed so that the implementation of the activity program that has been prepared does not encounter obstacles so that budget absorption will run effectively and on time. The preparation of the budget must be carried out by conducting a study of the needs of the school and the activities proposed must be in accordance with the planning and needs of the school. Planning and preparation of the school budget must pay attention to the provisions stipulated in the provisions for the use of Operational Assistance funds in Schools. The budget preparation plan has actually been stated in Minister of Education and Culture Regulation Number 8 of 2017 in the 2017 School Operational Assistance Technical Guidelines where management uses School Based Management, which provides freedom in planning, managing and monitoring programs that are adapted to school conditions and needs. The use of School Operational Assistance funds is only for the benefit of improving educational services and there is no intervention or deduction from any party. The management of the School Operational Assistance Fund involves the teacher council and school committee. In the case of managing School Operational Assistance using school-based management, it must: 1) Manage funds in a professional manner by applying the principles of efficiency, effectiveness, accountability and transparency; 2) conduct an evaluation every year; 3) prepare a Medium Term Work Plan (RKJM), Annual Work Plan (RKT) and School Activity and Budget Plan (RKAS) with the provisions: 1) RKAS contains School Operational Assistance funds, 2) RKJM is prepared every 4 (four) years, 3) RKJM, RKT and RKAS are prepared based on the results of school self-evaluations, 4) RKJM, RKT and RKAS must be approved at a teacher council meeting after taking into account the considerations of the School Committee and ratified by the provincial/District/City Education Office in accordance with their authority. The budget distribution plan has actually been included in the technical guidelines for the distribution of School Operational Assistance funds, but sometimes the Activity Budget Plan (RAB)

does not reflect the budget absorption plan because schools are based on dapodik data which has been cut off, the data is more or less disbursed. Usually the problems that arise in the allocation of book purchases that cannot be absorbed are due to the lack of availability of books according to qualifications. As a result, activities will be concentrated at the end of the year where schools try to use or spend the budget according to the allocation of funds in the budget. Mutmainna & Iqbal (2017), Gagola et al. (2017), Kurniawan & Mulyanto (2014), Malahayati et al. (2015), Ramadhani & Setiawan (2019) stated that planning factors have a significant influence on budget absorption. H1 : Budget planning effects budget absorption

### **Effect of Human Resource Competence on Budget Absorption**

HR competencies are abilities and characteristics in the form of knowledge, skills, attitudes and behavior in carrying out their duties in a professional, effective and efficient manner (PP Number 101 of 2000). Human Resources as executor of the budget in a work unit that has the task of being a committee for the procurement of goods/services must understand the technical procedures for the procurement of goods/services. When there is a lack of complete understanding of the legal basis, regulations, procedures and procedures for the procurement of goods/services within their jurisdiction, it results in excessive fear in the procurement process. An attitude of fear will cause a delay in the process of implementing the procurement of goods/services so that budget disbursement is hampered. Limitations of government officials who have certification of goods/services procurement also result in the Government procurement of goods/services committee carrying out the duties of more than one (multiple) positions and the goods/services procurement process follows the availability of time for the goods/services procurement team/committee so that it experiences delays in budget absorption. The treasurer's lack of understanding of the purpose of using the funds that have been stipulated in the technical instructions for using School Operational Assistance funds, so that there is a feeling of anxiety in using the funds due to fear of misuse of the budget which results in the school having to return the funds that have been used because the accountability letter for funds is not according to what is stated in the technical

manual. Research that produces results that human resources have the most dominant and significant influence on low budget absorption, including research conducted Ramdhani & Anisa (2017) show that there is a positive and significant influence on the quality of human resources on budget absorption within the Regional Government of Banten Province. H2: Human Resource Competence effect on Budget Absorption

### **Effect of Budget Execution on Budget Absorption**

Budget execution is a stage in financial management after the budget planning process, namely the activity of realizing all plans that have been prepared and determined. The principles of implementing regional budgets include: 1) every expenditure expenditure at the expense of the APBD must be supported by evidence complete and legal (validated by an official who is authorized and responsible for material truth); 2) cash disbursements at the expense of the APBD cannot be paid before the draft regional regulations on the APBD are stipulated and archived in regional gazettes, except for binding expenditures and mandatory expenditures. The expenditure treasurer in schools is administratively obliged to account for the use of School Operational Assistance funds to the school principal every month for the use of funds that have been implemented and every quarter the treasurer must report the use of funds to the Central Java Provincial Education Office. This is done by closing the general cash book every month and making a report for the disbursement of the budget plan for the next quarter. Research which states that budget execution has a statistically significant effect on budget absorption includes research conducted by Jauhari (2017). Gagola et al. (2017) states that budget execution has a positive and significant effect on budget absorption. Malahayati et al. (2015), gave the result that budget implementation has a positive effect on SKPD budget absorption where this can be interpreted that the better the budget execution carried out by SKPD within the Banda Aceh city government, the better SKPD budget absorption will be. H3: Budget implementation effect on Budget Absorption

### **Effect of Budget Planning on Work Motivation**

Planning is a process for determining appropriate future actions, through a sequence of choices, taking into account available resources. In the context of government development planning, its preparation is

mainly guided by Law Number 25 of 2004 concerning the National development planning system. Hasibuan (2016) states that motivation comes from the Latin word *movere* which means encouragement or driving. Motivation is the provision of driving force that creates a person's passion for work, so that they want to cooperate, be effective and integrated with all efforts to achieve satisfaction. Kurniawan & Mulyanto (2014) in their research stated that the budget planning variable has a positive effect on budget absorption, which means that if budget planning increases, budget absorption increases. H4 : Budget Planning has an effect on work motivation

### **Effect of Human Resource Competence on Work Motivation**

Increasing competence will be able to improve employee performance, abilities that come from the innate character of an individual is one of the conditions used by organizations to place them in a position in order to achieve the goals of the organization. The goal of motivation is to achieve a sense of belonging to a common goal by ensuring that, as far as possible, the wants and needs of the organization and the wants and needs of its members are in a state of harmony so that proper leadership gives important attention to the availability of capabilities and skills of Human Resources (HR). HR needed in the framework of implementing a program or activity. Based on previous research that employee competence has a significant effect on work motivation (Kurniawan & Mulyanto, 2014). H5: Human Resource Competence has an effect on work motivation

### **Effect of Budget Execution on Work Motivation**

Budget execution is the stage in budget management after the budget planning process, namely the activity of realizing all plans that have been compiled and determined. So that if the planning is carried out effectively and measurably, then the implementation of the budget will create a good pattern by providing positive motivation for the implementation of the budget. The implementation of activities statistically has a significant effect on budget absorption, meaning that every increase or decrease in budget execution affects an increase in absorption (Jauhari, 2017). There is a need for motivation for budget execution so that it can complete work efficiently and on time. So the research hypothesis can be taken. H6 : Budget Execution affects work motivation

### **Effect of Work Motivation on Budget Absorption**

Motivated people have a tendency to do a better job than those who are not. The factors that affect the motivation of organizational members differ from one another, including in terms of needs and desires. This is different because each member of the organization is unique biologically and psychologically, and develops on the basis of different processes. Motivation is very important because with this motivation it is hoped that each individual will work hard and enthusiastically to achieve high productivity. Motivation must be carried out by leaders towards their subordinates because of the dimensions regarding the division of work to be done as well as possible. In previous research, work motivation has a significant effect on budget absorption (Kurniawan & Mulyanto, 2014). H7 : Work Motivation has an effect on Budget Absorption

## **RESULTS**

### **Validity test results**

Based on the validity test, it turns out that all indicators in the variables of budget planning, human resource competence, budget execution, motivation and budget absorption have a significant value  $> 0.05$ , then all items in the instrument are valid and can be used for further analysis.

### **Reliability test results**

Based on the reliability test, it turns out that all indicators in the variables of budget planning, human resource competence, budget execution, motivation and budget absorption are reliable because the Cronbach Alpha value is  $> 0.600$ , meaning that the instrument can be used for further research and analysis in this study.

### **Multicollinearity test results**

Based on the multicollinearity test, it turned out that the data did not experience multicollinearity. The test results are known in the variables of budget planning, human resource competence, budget execution, motivation and budget absorption have a tolerance value  $> 0.10$  and have a VIF value  $< 10$  meaning the data can be used for further analysis.

### Heteroscedasticity Test Results

Based on the heteroscedasticity test, it turns out that the data in the variables of budget planning, human resource competence, budget execution, motivation and budget absorption have a significant value  $> 0.05$ , meaning that the data does not experience heteroscedasticity and multiple regression tests can be used.

### Multiple Regression Analysis Results

Based on Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2) in column 2 and column 3 above, finally the results of the multiple regression test are obtained to make equations 1 and 2, which can be formulated with the regression equation, namely:  $Y_1 = 0,231X_1 + 0,371X_2 + 0,264X_3$  for equation 1 and  $Y_2 = 0,204 X_1 + 0,246X_2 + 0,207X_3 + 0,379Y_1$  for equation 2. It means : 1).  $\beta_1$ - $\beta_3$  for equation 1, all are positive, meaning that if the budget planning, human resource competence and budget execution are getting better, the motivation will increase. 2)  $\beta_1$ - $\beta_4$  for equation 2, all are positive, meaning that if budget planning, human resource competence, budget execution and motivation are getting better, budget absorption will increase. Regression coefficient of work motivation = 0.379, is the variable that has the greatest influence on the absorption of employee budgets related to budgeting in State Senior High Schools in Sub-Rayon IV Semarang City. The variable with the smallest regression coefficient that gives the smallest effect is also planning = 0.204.

### Intervening Test Analysis

The results of the intervening test, the sobel test value =  $1.716 > 1.660$ . This means that motivation can be an intervening variable from the effect of budget planning on budget absorption, then motivation mediates budget planning on budget absorption. The results of the intervening test, the Sobel test value =  $1.077 < 1.660$ . This meaning that motivation can be an intervening variable from the effet of human resource competence on budget absorption, then motivation mediates human resource competence on budget absorption. The results of the intervening test, the sobel test value =  $1.663 > 1.660$ . This means that motivation can be an intervening variable from the effect of budget execution on budget absorption, then motivation mediates budget execution on budget absorption.

### Model Test

Table 3 shows the results of the anova model test. Based on table 3 it can be analyzed further. The anova regression model for equation 1, shows that the Fcount value is 14.400 with a probability value of =  $0.000 < 0.05$ . This meaning that simultaneously budget planning, human resource competence, and budget execution have a significant effect on motivation. The anova regression model for equation 2, show that the Fcount value is 24,214 with a probability value of =  $0.000 < 0.05$ . This meaning that simultaneously budget planning, human resource competence, budget execution, and motivation have a significant effect on budget absorption.

Tabel 2. Multiple Regression Analysis Results (Eq 1 & Eq 2)

Model	Standardized	Standardized	t (Eq 1)	t (Eq 2)	Sig.(Eq 1)	Sig.(Eq 2)
	Coefficients	Coefficients				
	(Eq 1)	(Eq 2)				
	B	B				
(Constant)			.008	.231	.993	.818
Planning (X1)	.231	.204	2.096	2.196	.040	.032
HR Competence (X2)	.371	.246	3.482	2.589	.001	.012
Execution (X3)	.264	.207	2.456	2.261	.017	.027
Motivation (Y1)		.379	.	3.603		.001

Table 3. Anova Model Test

Model	F	Sig.
Equation 1	14.400	.000 <sup>b</sup>
Equation 2	24.214	.000 <sup>b</sup>

b. Predictors: (Constant)

### Coefficient of Determination

Based on the results of the coefficient of determination, it can be analyzed further. Equation 1: Rsquare value of 0.419. This means that the variables of budget planning, budget execution and HR competence have an effect on motivation of 41.9% and the remaining 58.1% is effected by other variables outside the model. Equation 2: Rsquare value of 0.621. This means that the variables of budget planning, HR competence, budget execution and motivation have an effect on budget absorption of 62.1%. The remaining 37.9 % is effected by other variables outside the model.

### The Effect of Budget Planning on Budget Absorption

Below are the results of the analysis from Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of tcount 2.196 > ttable 1.66256 and the value of sig.= 0.032 < 0.05 then hypothesis 1 is accepted, meaning that there is a significant and positive effect of budget planning on budget absorption.

The results of the analysis show that budget planning has a significant and positive effect on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. The results of this study are in line with Gagola et al (2017), Zarinah (2015), Ramadhani & Setiawan (2019); Ramdhani & Anisa (2017), Sudasri (2016), that budget planning has a positive and significant effect on budget absorption. Basically, the planning at State Senior High Schools in Sub-Rayon IV Semarang City is good enough. It is recommended for financial managers at State Senior High Schools in Sub-Rayon IV Semarang City to prioritize needs with a priority scale aimed at providing fulfillment of learning facilities for students but still sticking to on the technical guidelines that have been set in the management and School Operational Assistance (BOS). Even though in reality the distribution of funds is delayed from the time it should be, the financial manager must be nimble to revise the Budget Plan (RAB) so that the implementing parties can adjust and complete activities

and make complete accountability in accordance with technical and timely procedures. However, the results of this study contradict Rifai et al. (2016), Zulaikah & Burhany (2019), Nugroho & Alfarisi (2017) that budget planning actually has no effect on budget absorption.

### The Effect of HR Competence on Budget Absorption

Below are the results of the analysis from Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of tcount 2.589 > ttable 1.66256 and the value of sig.= 0.012 < 0.05 then hypothesis 2 is accepted, meaning that there is a significant and positive effect of human resource competence on budget absorption.

The results of the analysis show that human resource competence has a positive and significant effect on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. The results of this study are in line with Mutmainna. (2017), Ramdhani & Anisa (2017) which show that HR has a significant effect on budget absorption. Even though financial managers at State Senior High Schools in Sub-Rayon IV Semarang City are appointed directly by the principal or some are chosen openly by the school community. They are able to carry out the tasks that have been assigned to them, but it is better if this ability is followed by a certificate stating that the financial manager really competent. It will be faster and more skilled at doing it. The more diverse types of work a person does, the wider and richer his work experience will be that will support his performance. However, the results of this study are contrary to Ramadhani & Setiawan (2019), Nugroho (2017), Zulaikah & Burhany (2019) that the competence of human resource management has no effect on budget absorption.

### The Effect of Budget Execution on Budget Absorption

Below are the results of the analysis from Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of tcount 2.261 > ttable 1.66256 and the value of sig.= 0.027 < 0.05, so hypothesis 3 is accepted, meaning that there is a significant and positive effect of budget execution on budget absorption.



The results of the analysis show that the budget execution has a significant and positive effect on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. The results of this study are in line with Ramdhani & Anisa (2017), Rerung et al (2017) which show that budget execution has a significant effect on budget absorption. Basically, the implementation at State Senior High Schools in Sub-Rayon IV Semarang City is quite good, it can be seen that even though the budget absorption is not in accordance with the technical guidelines but is able to absorb the maximum budget. In this case the implementing party must be able to choose and sort out partners who are invited to cooperate, namely whether already have the terms and conditions in the technical guidelines and are able to cooperate and be able to complete the activity accountability report correctly and on time. However, the results of this study are contrary to Zulaikah & Burhany (2019), Nugroho & Alfarisi (2017) that budget execution does not affect budget absorption.

#### **The Effect of Budget Planning on Work Motivation**

Below are the results of the analysis from table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of  $t_{count}$  2.096 >  $t_{table}$  1.66256 and the value of  $sig.= 0.040 < 0.05$  then hypothesis 4 is accepted meaning that there is a significant and positive effect of budget planning on motivation.

The results of the analysis show that budget planning has a significant and positive effect on motivation in State Senior High Schools in Sub-Rayon IV Semarang City. This meaning that if the budget planning is good, the motivation is also good or high. Conversely, if the budget planning is low, the motivation will also be low. This research is in line with Zarinah et al.(2016), Ramadhani & Setiawan (2019) in their research stated that the budget planning variable has a positive effect on budget absorption, which means that if the budget planning is getting better, the budget absorption will increase. Hasibuan (2016) states that motivation means encouragement or driving. Motivation is the provision of a driving force that creates a person's passion for work, so that they are willing to cooperate, be effective and integrated with all efforts to achieve satisfaction in budget planning.

#### **The Effect of HR Competence on Work Motivation**

Below are the results of the analysis from Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of  $t_{count}$  3.482 >  $t_{table}$  1.66256 and the value of  $sig.= 0.001 < 0.05$  then hypothesis 5 is accepted, meaning that there is a significant and positive effect of Human Resource Competence on motivation.

The results of the analysis show that human resource competence has a significant and positive effect on motivation at State Senior High Schools in Sub-Rayon IV Semarang City. This meaning that if the competence of human resources is good, then motivation is also good or high. Conversely, if the competence of human resources is low then motivation will also be low. Intrinsic motivation is motivation that arise due to encouragement from within employees, while extrinsic motivation arises because there is encouragement from outside such as the work environment which is convenient (Sugiarto & Panjaitan, 2021). This study is in line with previous research that employee competence has a significant effect on work motivation (Kurniawan & Mulyanto, 2014). The goal of motivation is to achieve a sense of belonging to a common goal by ensuring that, as far as possible the wants and needs of the organization and the desires and needs of its members are in a state of in a harmonious manner so that it is appropriate for leaders to pay important attention to the availability of the human resources (HR) capabilities and skills needed in the context of implementing a program or activity.

#### **The Effect of Budget Execution on Work Motivation**

Below are the results of the analysis from table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The results of the test, the value of  $t_{count}$  is 2.456 >  $t_{table}$  1.66256 and the value of  $sig.= 0.017 < 0.05$  then hypothesis 6 is accepted meaning that there is a significant and positive effect of budget execution on motivation.

The results of the analysis show that the budget execution has a significant and positive effect on motivation in State Senior High Schools in Sub-Rayon IV Semarang City. This meaning that if the budget execution is good, the motivation is also good or high. Conversely, if the budget execution execution is low,

the motivation will also be low. Budget execution is a stage in budget management after the budget planning process, namely the activity of realizing all plans that have been compiled and determined. The planning is carried out effectively and measurably, then the execution budget will create a good pattern by providing positive motivation for the budget execution. The results of this study support the research of Nengsy et al (2013) which states that budget execution has a significant and positive effect on motivation.

### **Effect of Work Motivation on Budget Absorption**

Below are the results of the analysis from Table 2 regarding Multiple Regression Analysis Results (Eq 1 & Eq 2). The test results, the value of  $t_{count} 3.603 > t_{table} 1.66256$  and the value of  $sig.= 0.01$  is smaller than  $0.05$ , so hypothesis 7 is accepted, meaning that there is a significant and positive effect of motivation on budget absorption.

The results of the analysis show that motivation has a significant and positive effect on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. This meaning that motivational variables are able to mediate budget absorption by financial managers at State Senior High Schools in Sub-Rayon IV Semarang City. Basically, the implementation at State Senior High Schools in Sub-Rayon IV Semarang City is quite good with working conditions and conducive personal relationships among financial managers so as to be able to make financial managers solid and compact in doing their work, it is hoped that in the future the Provincial Education Office Government Central Java could consider a better policy in the future in terms of respecting financial managers in schools. Based on the theory stated by Bajpai & Rajpot (2018) in Suliati et al (2022), it shows that motivation plays an important role in employees' performance which leads to the improvement of their commitment toward the organization. The results of this study support Kurniawan & Mulyanto (2014). Utomo & Mulyanto (2014) that motivation has a significant and positive effect on budget absorption.

### **Managerial Implications**

The planning process in budgeting is an important step in budget management. Good planning is needed so that in planning the program of activities that have been prepared there are no obstacles so that the absorption of

the budget will run effectively and on time. Research on the analysis of the factors that affect the absorption of the budget (Zarinah, 2015; Ramadhani & Setiawan, 2019; Ramdhani & Anisa, 2017; Sudasri, 2016). Likewise with Gagola, et al. (2017), also produced the same research.

Budget execution is a stage in budget management in the budget planning process, namely the activity of realizing all plans that have been prepared and determined. So that if planning is carried out effectively and measurably, a good budget absorption pattern will be created. The results of Jauhari (2017) also show that one of the factors that causes a buildup in the realization of the spending budget at the end of the year is budget execution.

Competence of Human Resources as executors of the budget in work units must understand technical and technical procedures which lead to the suitability of activities as determined by the government as the provider and school operational assistance. This is in line with research conducted by Gagola (2017), Mutmainna (2017), Malahayati et al. (2015). which gave the result that Human Resource Competence has a positive and significant effect on budget absorption.

Motivation significantly moderates the effect of budget planning on budget absorption. This is because the results of the motivational analysis are able to make budget planning run well, where with the motivation of delayed budget planning activities can be revised very well so that even though there is a delay in the distribution of funds the financial manager can arrange the placement of activity plans without causing the activity benefits to decrease. This result is in line with Hasibuan (2016) stating that motivation comes from the Latin word *movere* which means encouragement or driving. Motivation is the provision of driving force that creates a person's passion for work, so that they want to cooperate, be effective and integrated with all efforts to achieve satisfaction.

Motivation significantly moderates the effect of Human Resource Competence on budget absorption. This is because the results of the motivational analysis are able to make Human Resource Competency who has a strong will be able to influence budget absorption. The more diverse types of work a person does, the wider and richer his work experience will support his performance. 6. Motivation significantly moderates the

effect of budget implementation on budget absorption. This is because the results of the motivational analysis are able to make the implementation of the budget run well, where with motivation the implementation of the budget can be carried out even though there are delays in the distribution of funds by the government. The results of this study are in line with research conducted by Jauhari (2017) which shows that the motivational variable strengthens the relationship between the influence of budget execution on budget absorption.

The managerial implications in this study are: 1. Planning staff and technical implementers of activities should concentrate on preparing cash budgets more carefully. Good coordination and communication are also needed to minimize the problem. 2. The planning staff can place the Expenditure Budget Plan properly and budget for activities that cannot be postponed to avoid delays in the distribution of funds from the Central Government. 3. Changing the mindset of financial managers that the Budget Plan can be easily revised. Budget managers really prepare the budget before the start of the fiscal year. 4. Carry out activity control coordination meetings held every trimester prior to submission of the Expenditure Budget Plan in the following semester. 5. In material terms, the school's financial manager, especially the committee and School Operational Assistance, does not receive a reward even though the risk and time must be sacrificed, so it is hoped that the office holders in SMA Sub Rayon 4 Semarang City can submit requests for appropriate compensation to the central government.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

Budget planning, human resource competence, budget execution have a significant and positive effect on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City. Budget planning, human resource competence and budget execution have a significant and positive effect on motivation in State Senior High Schools in Sub-Rayon IV Semarang City. Motivation can mediate the influence of budget planning, human resource competence and budget execution on budget absorption in State Senior High Schools in Sub-Rayon IV Semarang City.

### Recommendations

The research suggestion is that because it is only limited to State Senior High Schools in Sub Rayon IV Semarang City so it cannot be generalized beyond the object of research. Therefore, future research agendas can add research locations and add independent variables such as level of knowledge and other factors in budget management that affects budget absorption. This is because the knowledge variable can indirectly affect the achievement of good budget absorption and there are many factors that can be discussed to improve better and more efficient budget absorption.

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