

QUALITY OF HUMAN RESOURCES, DETERMINATION OF WORK TARGET AND SUSTAINABILITY OF THE REALIZATION OF PERFORMANCE-BASED BUDGETS (CASE STUDY ON OFFICIAL TRAVEL BUDGET IN IMMIGRATION DIVISION OF WEST JAVA REGIONAL OFFICE)

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Abstract. The purpose of this research is to analyze and discover partially and simultaneously the quality of human resources, determination of work target and sustainability of the realization of performance-based budgets in Immigration Division of West Java Regional Office. Population of this research is a whole unit of Immigration Division of West Java Regional Office, as many as 32 employees. The samples that have been used is crude sample, therefore whole population became a respondent sample. The method of this research is descriptive and verificative quantitative, whereas the data analysis using Multiple Linear Regression. The result of hypothesis test shows that (1) Quality of Human Resources affected positively and significant towards the achievement of performance-based budget realization. (2) Determination of Work Target affected positively and significant towards performance-based budget realization, (3) Quality of Human Resource and Determination of Work Target altogether affected positively and significant towards performance-based budget realization in Immigration Division of West Java Regional Office about 61,1%, and the rest affected by other factors outside this research about 38,9%.

Keyword: Quality of Human Resources, Determination of Work Target, Budget Realization Sustainability, Performance-Based

1. INTRODUCTION

Human resources is the most vital resource in organization and considered as the most valuable asset for the company. Human resource that qualified that based on professionalism on business development, is a main key to company sustainability and a core value for the organization.

The quality of human resources hold a key role for the business operation in organization. For a governmental institution/foundation, a loss or a transfer of a good human resource is a huge loss that considered waste of budget that has been paid by the organization in order to develop the human resource that mentioned. Governmental institution/organization would likely to experience chances to develop the human resource that mention, to improve the performance and organization sustainability.

Ministry of Law and Human Rights of the Republic of Indonesia is a ministry in Indonesian Government that specialized in law enforcement and human rights. Ministry of Law and Human Rights of the Republic of Indonesia is under the authority also hold accountability

to President. Ministry of Law and Human Rights of the Republic of Indonesia (Kemenkumham) obtained awards of Best Budgeting Performance 2021 with a predicate of very good from the Ministry of Finance. Kemenkumham also ranks second best with the score of 96,57 with big ceiling category. The national budget revenue (APBN) in Kemenkumham used totally for community interest. As small as the amount of revenue that stated should have impact for service quality that accepted by community.

The good use of national budget revenue started from accountable and professional human resources. Kemenkumham then took partnership with Indonesian Accountants Association to improve competency of human resources in financial development. If the competence of human resources in financial development improved, the quality of national budget revenue management will also increase and can be accounted for. (<https://www.kemenkumham.go.id/berita/kemenkumham-peroleh-penghargaan-kinerja-anggaran-predikat-sangat-baik>).

Generally, a budget realization is an achievement of the estimation that desired to be achieved in a mean time period (Abdul Halim dan Syam Kusufi, 2018). Budget is an ammount of money that spent in the mean time period in order to implement a program (Mardiasmo, 2019). Budget realization is one of few indicator that indicates a success of a program or a policy that implemented by government. A good budget adsorption can be seen by the rate of physical realizaztion and budget realizaztion that scheduled is in accordance with with the work plan in one year period of budgetting. In the middle of year, a budget adsorption realization should be 50% and in the end of year it should be 100% (Rifai, dkk., 2017), meanwhile the official travel budget of Immigration Division of West Java Regional Office period 2017-2021, the lowest achievement is 2017 (47,23%) and the highest is in 2018 (62,59%) followed by 2021 (57,27%).

According to Regulation of the Minister of Finance of the Republic of Indonesia No.7/KMK.02/2003 regarding Domestic Service Travel for State Officials, Civil Servants and Non-Permanent Employees, official travel is a trip out of the domicile that is at least 5 (five) kilometers from the city limits, which is carried out within the territory of the Republic of Indonesia for the benefit of the State on the orders of the Authorized Officer, including travel from the domicile to the place of leaving Indonesia to go abroad and from the place of arrival in Indonesia from abroad to the destination in the country.

Based on the description above, this reserach aims to determine the contribution of management and financial performance in the immigration division of the West Java Regional Office, which cannot be separated from the intervention and hard work of quality and competent organizational human resources so that institutional organizations are able to achieve their goals. Therefore the author is interested in further researching the management of human resources in making reports in the form of setting targets and their realization on official travel budgets at the Immigration Division of the West Java Region of the Ministry of Law and Human Rights by analyzing the quality of human resources, work targets, and the sustainability of the realization of performance-based budgets within the Division. Immigration Kemenkumham West Java Regional Office and analyze the influence of each variable both partially and simultaneously.

2. LITERATURE REVIEW

2.1 Quality of Human Resources

A quality of human resources The quality of human resources is a characteristic of a person who is able to distinguish one individual from another, both physical and non-physical qualities. Individuals in the organization who make a valuable contribution to the achievement of organizational goals with aspects of skills that are determined by the level of education, honesty and experience. (Sedarmayanti, Ndraha in Pratiwi, Soekidjo Notoatmojo, Hutapea, 2023).

2.2 Work Target

Work targets or SKP (Employee Performance Targets) are performance plans and targets made by employees and then must be achieved within a certain period of time. Every year, every Civil Servant (PNS/ASN) is required to prepare Employee Performance Targets (SKP) as a form of performance evaluation for each PNS/ASN (PP No. 30 of 2019, concerning Assessment/target Performance on Budget Utilization). Specifically for 2021, the preparation of the SKP is slightly different from previous years, because it is a transitional year for changes in the existing performance appraisal pattern. The following is a brief discussion related to the change or transformation of the civil servant performance appraisal system. On the way to achieving work targets, obstacles often arise so that a special strategy is also needed to solve them. Known as the SMART method (Specific, Measurable, Achievable, Relevant, and Time-bound) which was introduced by George T. Duran (1981).

2.3 The Realization of Performance-Based Budgets

The Ministry of Finance (2016) explains that performance-based budgeting is an approach in the state budgeting planning system that shows clearly the link between funding allocations and the expected performance of the expenditure allocation and pays attention to efficiency in achieving performance. According to Halim and Kusufi (2014), performance-based budgets are prepared to overcome the various weaknesses found in traditional budgets and performance budgets emphasize the concept of value for money. The definition of Budget Realization according to Munandar (2012), is a budget implementation activity which includes analysis and evaluation of budget implementation. The purpose of budget realization is to provide feedback and follow up so that in subsequent periods it will be even better.

3. RESEARCH METHODS

In this research a research method with a quantitative approach was used to examine the effect of Quality of Human Resources and determination of work targets on the Sustainability of Realization of Performance-Based Official Travel Budgets in the Immigration Division of the Ministry of Law and Human Rights Regional Office of West Java. The method used in this study uses descriptive and verification research methods. Method (Sugiyono, 2019).

Descriptive method is a method that aims to describe or analyze a company research results then arranged systematically to be used as a conclusion. This method is proposed to answer a formulation of the problem, namely how is the quality of human resources, how is determination of work target and the sustainability of the Realization of Performance-Based Budgeting in the Immigration Division of the Ministry of Law and Human Rights Regional Office of West Java.

The verificative method is a method that is carried out to test the truth of the hypothesis with a certain population or sample and uses statistical calculations shown to answer questions in the formula How much influence does quality of human resources, determination of work targets on the Achievement of Performance-Based Budget Realization in the Immigration Division of the Ministry of Law and Human Rights Kanwil West Java, both partially or simultaneously.

This research method measures research variables, by measuring the dimensions of research variables through parameters and statistical measurement techniques through **multiple linear regression** using a quantitative approach. Data obtained from the source directly through the research instrument in the form of a closed questionnaire. In data processing, this study uses ordinal data types which are converted to intervals for statistical data processing. The data is obtained by adding up the score of each indicator,

which is then processed using a statistical software program, namely SPSS 26, Microsoft excel, and the successive interval method program.

4. RESULTS AND DISCUSSION

The research data comes from the results of the answers to the questionnaire 155 respondents who are employees of the Immigration Division of the Ministry of Law and Human Rights Regional Office of West Java. Based on the data processed from the results of the questionnaire, it was found that most of the respondents were in the age range of 20-30 years, namely 78 respondents out of a total of 155 respondents. Most of the respondents were male, namely 89, the rest were women. the most recent educated respondent was a bachelor's degree, namely 78 respondents out of a total of 155 respondents. The marital status of the most respondents, namely married, amounted to 106 respondents. The longest working period of the respondents was in the span of less than 5 years totaling 72 respondents.

Through the validity test, the results show that all instrument items have a value greater than 0.157. So it can be concluded that all instrument items in Variable X1, Variable X2 and Variable Y are declared valid. To test this reliability, researchers used the Cronbach's Alpha method with a significance of 0.6 so that the questionnaire data would be considered reliable if it had a value > 0.6 and vice versa the questionnaire data was considered unreliable. It can be seen that the reliability test results for Variable X1, X2, and Y Variables of 0.850, 0.770, 0.859 have Cronbach's Alpha values > 0.60 so that it can be said that all variables are said to be reliable.

Respondents' Responses About Quality of Human Resources

The results of the study on variable X1 obtained answers from 155 respondents with a total of 10 questions or statements as instrument items. The results of these calculations, the response regarding the quality of human resources shows 80.58%. This shows that the quality of human resources is included in **the high criteria** seen from all the indicators above based on the established criteria.

Respondents' Responses About Work Targets

Based on the above, to find out the respondents' responses about work targets, the results of the calculations obtained by the respondents' responses showed a value of 81.66%. This shows that the work target **includes high criteria**.

Respondents' Responses About Budget Realization

Based on the above, to find out the responses of respondents, the results of these calculations, the responses regarding performance-based budgets show 82.60%. This shows that the realization of performance-based budgets is included in **the high criteria**.

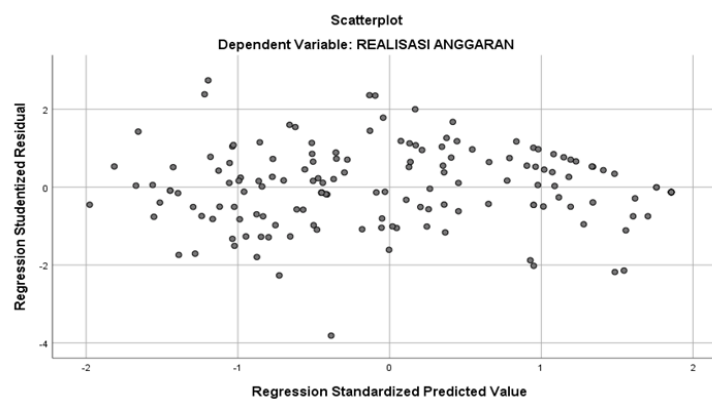
Verification Analysis

Verificative analysis determines the average value of changes in each research variable and is an analysis to prove and seek the truth of the proposed hypothesis. The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis. The purpose of testing this classical assumption is to provide certainty that the regression equation obtained has accuracy in estimation, is not biased and is consistent. Classical assumptions are the conditions that must be met for the model to be valid as an estimator. The classical assumption tests commonly used are the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

The results of testing the normality test value in this study obtained a value of 0.200 and based on the criteria if the probability > 0.05 it can be concluded that the distribution of the regression model is normal.

The results of the multicollinearity test in this study obtained a VIF value for the Quality of Human Resources variable (X1) and work target (X2) of 4.467 for the VIF value obtained <10, so it can be said that there is no collinearity between the Quality of Human Resources variable (X1) and work targets (X2) so it can be concluded that the multiple regression line model used for the independent variable (X) with the dependent variable (Y) is appropriate.

The results of the heteroscedasticity test using SPSS software in this study obtained results based on the scatterplots output. It can be seen that there is no clear pattern, and the dots spread above and below the number 0 on the Y axis so that it can be concluded that there is no heteroscedasticity.



Based on the table above, the partial correlation between quality of human resources (X1) and performance-based budget realization (Y) shows that the relevance relationship is 0.749. If it is interpreted against the guideline table to provide an interpretation of the correlation coefficient (table 3.8), it means that the relationship between variable X1 and variable Y is strong and the relationship is positive, meaning that the higher the quality of human resources, the higher the realization of performance-based budgets.

The partial effect between quality of human resources (X1) and work targets (X2) shows that the relevance relationship is 0.881, meaning that the relationship between variables X1 and X2 is very strong and the relationship is positive, meaning that the higher the quality of work, the higher the work target. While the partial effect of work targets (X2) on performance-based budget realization (Y) shows that the relevance relationship is 0.766, meaning that the relationship between variable X2 and variable Y is strong and the relationship is positive, meaning that the higher the work target, the higher the realization performance-based budgeting.

Multiple Linear Regression Analysis

Model	Coefficients ^a		Standardized Coefficients	t	Sig.
	Unstandardized Coefficients	Std. Error			
	B		Beta		
1 (Constant)	-.376	1.399		-.269	.789
KUALITAS SDM	.231	.074	.332	3.107	.002
TARGET KERJA	.380	.086	.473	4.430	.000

a. Dependent Variable: KEBERLAJUTAN | REALISASI ANGGARAN

Based on the table above, the multiple linear regression equation is obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = -0.376 + 0.231X_1 + 0.380X_2 + e$$

Analysis of the Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.782 ^a	.611	.606	2.61282	1.502

a. Predictors: (Constant), TARGET KERJA, KUALITAS SDM

b. Dependent Variable: KEBERLAJUTAN REALISASI ANGGARAN

The results of the analysis of the coefficient of determination of 0.611 from these results can be concluded that the influence of the variable quality of human resources (X1) and the work target variable (X2) on the sustainability variable of performance-based budget realization (Y) has a value of 61.1%, while the remaining is 38.9% is influenced by other factors not examined in this study.

Hypothesis Test (Simultaneous Test-F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1632.450	2	816.225	119.562	.000 ^b
	Residual	1037.676	152	6.827		
	Total	2670.126	154			

a. Dependent Variable: Keberlanjutan Realisasi Anggaran

Based on the table above, it is known that the value of Sig. is equal to 0.000. Because the value of Sig. < 0.05 and the value 119,562 > 3.00, according to the basis of decision making in the F test it can be concluded that the hypothesis is accepted thus there is a simultaneous influence between the quality of human resources (X1) and work targets (X2) simultaneously on the sustainability of performance-based budget realization (Y).

Partial Test -T test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	-.376	1.399		-.269	.789
KUALITAS SDM	.231	.074	.332	3.107	.002
TARGET KERJA	.380	.086	.473	4.430	.000

a. Dependent Variable: KEBERLANJUTAN REALISASI ANGGARAN

In the table above it is known that the significance value (Sig.) of the X1 variable is 0.002 and the Tcount = 3.107 because the Sig. 0.002 < 0.05 and a value of 3.107 > 1.975, it can be concluded that H0 or the hypothesis is accepted or there is a significant effect between the quality of human resources (X1) on the realization of performance-based budgeting (Y) and the significance value (Sig.) of the X2 variable is 0.000. Because the value of Sig. 0.002 < 0.05, it can be concluded that H0 or the hypothesis is accepted or there is an influence between work targets (X2) on performance-based budget realization (Y).

CONCLUSION

The quality of human resources, determination of work targets, and the sustainability of performance-based budget realization within the Immigration Division of the Ministry of Law and Human Rights of the West Java Regional Office, it can be concluded in this study that:

1. The condition of the quality of human resources, the setting of work targets and the sustainability of the realization of performance-based budgets are included in the high criteria.
2. The quality of human resources partially has a strong influence on the realization of performance-based budgets and has a positive relationship, meaning that the higher the quality of human resources, the higher the realization of performance-based budgets.
3. The partial effect of work targets on performance-based budget realization shows a strong influence and a positive t relationship, meaning that the higher the work target, the higher the performance-based budget realization.
4. The quality of human resources and work targets have a simultaneous effect on the realization of a performance-based budget of 61.1%, while the remaining 38.9% is influenced by other factors not examined in this study.

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