RESEARCH ARTICLE

THE INFLUENCE OF HUMAN RESOURCES COMPETENCE AND BUDGET PLANNING ON BUDGET REALIZATION AND ITS IMPLICATIONS ON THE PERFORMANCE OF STATE APPARATUS

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ABSTRACT

This research was conducted in a study at the Ministry of Education Dili, Timor Leste with the title The influence of Human Resource Competence and Budget Planning on Budget Realization and Its Implications on State Apparatus Performance. The research objectives are 1. To determine the competence of human resources that affect the performance of the State Apparatus 2. To determine the effect of Budget Planning on the Performance of the State Apparatus. 3. To find out the Realization of the Budget affects the Performance of the State Apparatus. And in chapter II the theoretical basis the author cites theories of experts to support the author's title such as the theory of human resource competence, the theory of budget planning, and the theory of Budget Realization and Performance of the State Apparatus. While in chapter III the author uses data analysis techniques, namely using multiple linear regressions. While the results of research from processing show that; Test Results, The T-count value of the independent variable, Human resource competence (X1) is 3,905 > and the T-table value is 1,986. or T-count > T-table, the null hypothesis is rejected and Ha (alternative hypothesis) is accepted, meaning that there is a positive and significant influence between human resource competence (X1) on Apparatus Performance (Y). Test Results, the T-count value of the independent variable, budget planning (X2) is 3,190 > and the T-table value is 1,986. Or T-count > T table, the null hypothesis is rejected and Ha (alternative hypothesis) is accepted, meaning that there is a positive and significant influence between planning (X2) on Apparatus Performance. (Y). Test Results, the T-count value of the independent variable, Budget realization (Z) is 3,160 > and the T-table value is 1,986. or T-count > T-table, the null hypothesis is rejected and Ha (alternative hypothesis) is accepted, meaning that there is a positive and significant influence between budget realization (Z) on the performance of the state apparatus. (Y). Coefficient of Determination, Based on the value (R Square) of 0.710 or 71.0%. This shows that the percentage contribution of the influence of the independent variable competence of human resources, budget planning and budget realization to the performance of the state apparatus is 0.55 or 5.5% of the two independent variables used to be able to explain 5.5% of the variation of the dependent variable performance of the apparatus. country. While the remaining 100% - 5.5% = 4.5% is influenced or explained by other variables that are not included in this research model.

INTRODUCTION

Timor Leste is a country that just became independent from Indonesia in 1999 through a poll by the people of Timor Leste supported by the United Nations (UN) body on 30 August 1999, where the results of the poll the majority of the people of Timor Leste chose to be independent themselves. and break away from Indonesia. After three years of independence from late 1999 to 2002, the government of Timor-Leste underwent a transition period under the auspices of the United Nations. During the transition period under the auspices of the United Nations (UN) agency, it prepared full independence for the people of Timor Leste and handed over responsibility to the people of Timor Leste to form a government to manage their own country.

Therefore, the Government as an executive agency has a function in carrying outlaws, and the Prime Minister as the head of government who heads the council of ministers. The government has the authority to make and submit a budget to parliament (www. Timor-leste.gov.tl, 2017). As explained in article 115 of the RDTL law (Constitution) paragraph (1) letters (a) and (d) concerning the government's authority to make budgets and participate in implementing them. Every private or public organization needs to build professional human resources to have high competence because high potential human resources will be a distinct advantage in a government agency as well as a supporter of competitiveness in the era of globalization that faces the work environment and social conditions of society that are changing. experiencing dynamic changes in carrying out each work program,

especially in terms of budget planning which is based on the existence of regulations as a guide in working is very necessary so that the competence of employees to understand about making decisions on the use of the budget in an institution. Because the competence of human resources is one of the internal factors that play an important role in the success of an institution to achieve its goals it is necessary to direct effective and efficient human resource management. So that human resources have a high work ethic, are skilled, and trained to conduct training, education, and guidance for human resources. It's just that to produce high performance and work performance because whether or not an institution develops is very much determined by the members or personnel themselves. The phenomenon if human resources lack competence then budget planning is likely to be below. Thus planning can be interpreted as a process to determine the appropriate future action, through a sequence of choices, taking into account the available resources. To carry out government development that has planned future development targets. Because planning is a process to determine future actions, it is important to do it before doing an activity/work. so that the budget as a planning tool in the public sector is made to plan what actions will be taken by the government, how much it will cost, and how much results will be obtained from state spending. Directorate General of Fiscal Balance (2013) planning as a reference for budgeting is a process for preparing income, expenditure, and financing plans for a certain period. The absence of a real budget planning concept will certainly have an impact on the emergence of some difficulties in directing the use of the budget on target. The budget as a planning tool is used (Mardiasmo, 2009): the first to formulate the goals and objectives of the policy so that it is following the vision and mission that has been set. The second is planning various programs and activities to achieve institutional goals and planning alternative sources of financing. Because poor budget planning is a significant obstacle in preventing budget absorption.

On the other hand, planning as a reference for budgeting is a process for preparing income, expenditure, and financing plans for a certain period, including participation, data accuracy, ratification of APBD, approaches, and instruments in budget preparation, planning, and needs, as well as revisions or changes. . The phenomenon that occurs is that sometimes the determination of budget planning allocations is not timely in the Menti of the Dili Timor Leste Education Office. Budget Realization is a report that describes the comparison between revenue and expenditure budgets with their realization that shows compliance with laws and regulations (2010;6) The Budget Realization Report (LRA) presents an overview of sources, allocations, and use of economic resources managed by the regional central government, which describes the comparison between the budget and its realization in one reporting period. The budget realization of the ministry of education and absorption institutions is below the average in 2013 - 2017 in budget absorption for each ministry and government institution of Timor Leste with budget absorption below the average during 2013-2017 ranging from 30.93%-41.03%. During 2014 absorption ministries and institutions were below the average by as much as 41.03%. Until 2017, there were still 30.93% of ministries and institutions with below-average budget absorption. Budget absorption is below average because the relevant ministries or agencies cannot allocate their budgets, and on the other hand, the overall budget usage report for all ministries and institutions in Timor

Leste is quite good, reaching an average of 80% more than the average. this contradicts the reality or budget allocation for each ministry and agency. In addition, according to the *"Government Accounting Standard Board (GASB)"*: "The budget is a financial operating plan, which includes an estimate of the proposed expenditure and the expected source of income to finance it within a certain period". The realization of the budget is still very far below the average. The budget as a policy tool can be used by the government to monitor revenues and expenditures in various sectors. The budget can be used as a standard for public service costs *by* government work units. Therefore, both budget revenues and expenditures require planning and control to achieve efficiency following the budgeting program.

This is in line with what was stated by Mardiasmo (2002:61), the budget is a managerial plan for action to support the achievement of organizational goals by taking into account the aspects that must be included in the public sector budget, namely: Planning Aspects; Control Aspects; and Accountability Aspects. The phenomenon is that sometimes there are obstacles in budget realization because of the influence on the performance and competence of human resources that are less professional in carrying out these tasks.

The performance of the State apparatus is a government agency that can be used for correction of policies, straightening out the main activities and main tasks of the agency, planning materials, determining the level of success (percentage of mission achievement) of the agency, and conducting periodic assessments of the effectiveness of institutional operations based on targets. , standards, and pre-defined criteria. Because the expenditure analysis standard is a standard for analyzing the expenditure budget used in program or activity units to produce a certain level of service that is under the needs of the community, this is a performance benchmark or indicator of success for each type of service in the fields organized by the Unit. Organization of government apparatus and is determined according to service standards set by each government, and then the cost standard is another component, namely the unit cost unit price applicable to each ministry.

The government as a non-profit organization requires information in the implementation of public service activities (service activity). Accounting techniques can be used in providing financial information in the context of managing government finances (Bahtiar Arif; 2002: 3). In line with Government Regulation No. 105 of 2000 article 38 which states that the head of government is required to compile government financial accountability reports, regional revenue and expenditure budgets must include the three components, expenditure analysis standards, performance benchmarks, and cost standards, these three components are described in determining the main tasks each organizational unit with performance measures as presented as follows: first *Input*, namely performance benchmarks based on the level or amount of funding sources, human resources, materials, time, technology, and so on that are used to implement programs and activities. ; Second. Output (Output) is a measure of performance based on products (goods or services) produced from programs or activities under the inputs used; third. *Outcomes* are performance benchmarks based on the level of success that can be achieved based on the outputs of programs or activities that have been implemented; the fourth *Benefit* is a measure of performance based on the level of benefit that can

be felt in addition to the community and local government; Fifth Impact is a measure of performance against macroeconomic conditions to be achieved from the benefits of the budget. The phenomenon that occurs in the ministry of education sometimes lacks professional performance in budget planning and budget realization every year because the competence of human resources is less professional and less competent. Therefore, from the background of the existing problems, the researcher is interested in taking the title of the research on the Influence of Human Resource Competence and Budget Planning on Budget Realization and Its Implications for State Apparatus Performance (Study at the Ministry of Education Dili Timor Leste.

Problem Formulation: The formulation of the problem is a question that will be answered through data collection. (Sugiono 2013). Based on the problems described in the background, the researchers formulated the problems in this study as follows:

- Is There Any Influence of Human Resource Competence on Budget Realization at the Minister of Education Dili Timor Leste?
- Is There Any Influence of Budget Planning on Budget Realization at the Ministry of Education Dili Timor Leste?
- Is there any effect of budget realization on the performance of state apparatus at the Ministry of Education Dili Timor Leste?
- Is There Any Influence of Human Resource Competence on Budget Planning on the budget realization that has an impact on the performance of State Apparatus at the Minister of Education Dili Timor Leste?

LITERATURE REVIEW

Understanding the Performance of State Apparatus: The performance of the apparatus is an important factor used to measure the effectiveness and efficiency of the organization. Hearn (1995) argues that managerialism describes management's concentration on how to manage an organization that involves the role and accountability of individual managers in their position as managers. From the notion of managerialism, evaluation can be carried out on the processes and responsibilities of management. A managerialism approach is an approach used for administrative processes in public sector institutions. According to Hoque (2003) that one of the focuses in measuring performance is people, whose assessment can be done through their roles and positions in the organization in the management function and the results of the evaluation are referred to as management performance. The performance appraiser aims to evaluate the goals and performance targets set with actual implementation to be able to provide information on whether the effectiveness of an organization has fulfilled the specified work. Everyone who occupies a managerial position is expected to be able to produce a managerial performance. Ahmad (2002) argues that performance is a tool used to assess how successful the implementation of a strategy is. In line with the opinion above, according to Otley (1999) performance *can* be said as something related to activities in doing a job and getting the desired result. Meanwhile, according to Mahsun (2002:25), that performance *is* a description of the level of achievement of the implementation of an activity or program, or policy in realizing the goals, objectives, mission, and vision of the organization contained in the planning strategy of an organization. According to Watkins (2007:1) define performance is the result to be achieved. Furthermore, O'Toole and Meier (2014) define performance for the public sector, namely the achievement of programs and organizational goals in terms of outputs and results achieved. Based on the definition of performance stated above, it can be concluded that performance is the result achieved through an activity carried out in an organized manner in a group within an organization. Ruseel (1984) defines managerial performance as the systematic integration of effort, monitoring, and evaluation, finance, and employee performance within an explicit framework related to organizational goals. Furthermore, according to Lau *et al* (1997) that managerial performance is the individual performance of members in an organization, by their respective authorities and responsibilities in managerial positions to achieve organizational goals.

The performance of the apparatus is the performance of individuals in apparatus activities, such as planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation Mahoney (1963). In line with this, according to Gandasuli et al (2009) that the managerial performance of the apparatus plays a role in determining the level of individual achievement obtained from a job as a contribution to the achievement of organizational goals. The performance of the apparatus can be measured by how a manager can carry out his managerial functions, such as planning, organizing, staffing, *leading, and controlling*, managerial performance describes the degree of success achieved by an individual, Ferris (1977); Mahoney, Jerdee, and Carroll, (1963) The managerial performance of the apparatus in this study plays a role in measuring the effect of budget planning and state spending. In addition, the managerial performance of the apparatus can also be assessed using a budget. The budget is a plan for the company's work activities for one year which is expressed quantitatively and measured in standard monetary units (Mulyadi, 2001).

The variable managerial performance of the apparatus was measured using a self-rating instrument developed by Mahoney (1965) in which each respondent was asked to measure his performance into eight dimensions, namely planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation. and one dimension of measuring the performance of ahead of service, head of a section, and head of the overall field.

Eight dimensions to measure the managerial performance of the apparatus were adopted from Mahoney (1965) namely Planning, Investigation, Coordination, Evaluation, Supervision, Staff Selection, Negotiation, and Representative. Ivancevich and Gilbert (1999) suggested that management performance measurement using a non-financial perspective is as follows: Manager's ability to make plans, Ability to hit targets, Manager gait outside the company. Furthermore, one form of consistency is the need for a form of activity, namely conducting community aspirations and clarity in participation in integrated budgeting so that a system can be achieved that can prevent or minimize errors in realizing *good governance*. Manager's performance will be said to be effective if the organizational goals that have been stated in the budget can be achieved.

Budget Realization

Budget Definition: The budget is a political document that contains a commitment from an agreement between the executive and the legislature regarding the use of public funds in carrying out activities in the public sector for the benefit of the welfare of the community at large in a country. The budget is not only a technical matter but the budget is a political tool (Political Tools), because the budget is not only prepared based on technical provisions or economic calculations, but the budget is prepared based on agreements and is a translation of the current government's vision and mission. . The opinion expressed by Wildavsky (1961) that the budget is the lifeblood of the government, which is reflected in finance for activities carried out or not carried out by the government. Viewed from the political aspect of the budget politics is about budgeting. The budget is a political activity, so the process and work product are political products related to who gets what, who is involved, and the problems and conflicts that arise in the preparation of the budget determination.

Mardiasmo (2005; 56) distinguishes between budgeting and budgeting; The budget is a statement regarding the estimated performance to be achieved in the future which is expressed in financial terms of how much is the expenditure/expenditure and how much is the income, while budgeting is the process of preparing a budget. According to Alfiah (2010; 1), he argues that the budget is a guideline for actions to be carried out by the government consisting of plans for revenues, expenditures, transfers, and financing measured in monetary units, which are measured according to certain classifications systematically for one period. The meaning arises mainly from the difficult choices it faces and preparing its budget, the government tries to run among its programs in achieving its overall goals, and the government chooses between groups but in the end has to choose between social and economic groups, between regions, and between today. and tomorrow.

Budget Realization Report: The Budget Realization Report (LRA) presents an overview of the sources, allocations, and use of economic resources managed by the Central/Regional Government, which describes the comparison between the budget and its realization in one reporting period. The Budget Realization Report (LRA) discloses the financial activities of the Central/Regional Government that indicate the position of the APBD.

- Shopping (Accrual Basis)
- Transfer
- Financing
- Receipt of payments, among others, can come from loans and investment returns. Expenditure receipts, among others, are used for the repayment of principal loans.

Budget Realization Reporting Period: The Budget Realization Report (LRA) is presented at least once a year. In addition, the Budget Realization Report is also presented twice a year, namely semiannual reports and annual reports. In certain situations, the reporting date of an entity changes, and the annual Budget Realization Report (LRA) is presented with a period that changes longer or shorter than one year, the entity discloses the following information:

- The budget reason for using the reporting period is not one year.

- The fact that the comparative amounts in the Budget Realization Report in the related records cannot be compared.

Reporting Timeliness: Timeliness is something that must be considered once in financial reporting because it can streamline decision-making time based on the results of financial reporting, semiannual or annual financial reports. Lending to other entities, and capital participation by the Government.

Benefits of Budget Realization Reporting: The Budget Realization Report (LRA) provides information on the realization of revenues, expenditures, transfers, surplus/deficit, and financing of a reporting entity, each of which is compared with its budget. This information is useful for reporting users in evaluating decisions regarding the allocation of resources. Economy, accountability, and compliance of reporting entities to budgets. In addition to the above, the Budget Realization Report (LRA) also provides useful information in predicting the economic resources that will be received to mark the activities of the Central and Regional Governments in the coming period by presenting a comparative report. Budget Realization Reports (LRA) can also provide information to users of reports on indications of the acquisition and use of economic resources.

Budget Planning

Burkhead (2018) argues that budget planning must pay attention to the nature of the budget, such as;

- *The budget is intended to present a comprehensive picture of the fiscal affairs of the federal government for the enlightenment of the citizen.*
- *The budget is intended to present to Congress the information and materials necessary for the action of the appropriations committees.*
- *The budget must establish a classification that facilitates control of expenditures once appropriations are made)*

In practice, budgeting is closely related to politics, that is, it involves bargaining between various powers that have the authority to determine which ones are important and which ones are not (budgeting is power and politics). As stated by Barr & Jefry (1982) budgeting is a largely decentralized political process, governed by rules that are very suitable for negotiating and for getting results that can be predicted by the parties or budget authorities. Anestasye (2014) stated that in the article Better Practice Guide: Developing and Managing Internal Budget published in the Australian National Audit Office on June 27, 2008, the budgeting process/system is the main step in most organizations. The Government of Timor Leste in the process of budgeting or budgeting is regulated through Decreto Lei No. 145:63, or the Constitution of the Democratic Republic of Timor Leste which reads that:

- The state budget and opinions are prepared by the government and ratified by the National Parliament.
- The budget must, based on efficiency and effectiveness, provide details of income and expenditure details, as well as avoid any allocation or secret state expenditure funds, as well as ensure that there are no secret diversions of funds.

- Budget execution is overseen by the high courts of administration, taxation, and audits as well as by the National Parliament.

By *Dekretu-Lei* No 41/2012, meaning 15:g (law No 41/2012 article 15:g) Timor Leste that the budget planning process involves all ministries and institutions in Timor-Leste. The budget planning is as follows;

- In March all ministries began to prepare Annual Action Plans for one fiscal year,
- In April the Fiscal Envelope is prepared i.e. the Government decides its priorities and the total amount it wants to spend, After the Government decides on a broad budget strategy, the Budget Office prepares a circular to all ministries to summarize the Government's strategy for the upcoming budget and outline the budget process and schedule.
- The Ministry of Finance began issuing circulars to all ministries to prepare for budget submissions. The Budget Directorate analyzes each budget proposal and prepares a brief for each to assist the budget committee. In the budget preparation process, the things that are done include setting a budget ceiling, training in filling out budget forms and RATs, filling out budget and RAT submission forms, analyzing budget proposals, preparing budget details (pasta Verde), and inserting budgets into *performance. budget system.*

Mulyadi (2001) defines budgeting activities as the process of making a work plan for a period of one year, which is expressed in monetary units and other quantitative units. In the process of preparing the budget, the responsibility center manager participates in preparing budget proposals as well as negotiating with the manager above who assigns a role to him. The budget preparation process starts with the preparation of the budget which is then submitted to the Legislature. The preparation process is highly politicized, in which parties and factions compete for the budget (Daniel and Mario, 2000). In the end, budget allocation requires a political process in which economic and technical principles have the little role (Ferojohn & Krehbiel, 1987). The objectives of this operational level must be consistent with the overall corporate objectives. An effective budgeting process is usually a combination of a *top-down budgeting* approach with a *bottom-up approach.* Furthermore, the preparation of a good public sector budget according to Indra Bastian (2006; 6) is;

- Based on the program,
- By responsibility center (cost center, profit center, revenue center, and investment center),
- as a planning and control tool, and
- as a tool for employee performance motivation.

Decreto Lei No. 145 article (2) of the Law of Timor Leste that budgeting must be based on efficiency and effectiveness, provide details of income and details of expenses, and avoid secret allocations or funds. (*the budget law shall provide based on efficiency and effectiveness, a breakdown of the revenue and expenditure of the state as well as preclude the existence of secret appropriation and funds*). In the budgeting process, Timor-Leste uses a traditional budgeting system with two main characteristic approaches, namely; the first line–item, and the second Incrementalism-item.

Line Item Budgeting: Line-item budgeting is the preparation of a budget based on where the funds come from (receipts items) and what the funds are used for (expenditure items). This type of budget is relatively considered the oldest and contains many weaknesses or is often called "traditional budgeting" (Bastian: 2006), Anthony and Vijay (2004). Line-item budgeting has several important characteristics, where the main objective is to exercise financial control and is very input-oriented, its determination is through an incremental approach (Jones and Pendlebury, 2000) and is not uncommon in practice using the ability to spend or absorb budget as one of the important indicators to measure the success of local government (Mardiasmo, 2002). The weakness of this method is related to the characteristics of budgeting by increasing a certain amount in the past or current budget amount (Bastian, 2006). Through this approach, an in-depth analysis of the success rate of each program is not carried out. As a result, there is no logical and rational information available about the planned budget allocation for the coming year. Who or which unit gets how much is often based on historical records alone and is not oriented towards local government goals. As a result of the various weaknesses above, the major problems faced by the line-item budgeting system are the 'effectiveness problem', 'efficiency problem', and 'accountability problem' (Bastian, 2006), David et al. (2005).

Incremental Budgeting: Incremental Budgeting is a budgeting system for expenditures and revenues that allows revisions during the current year, as well as the basis for determining budget proposals for the coming year (Bastian, 2006). The figure in the expenditure item is a change (increase) from the figure for the previous period. The problem that must be decided together is the incremental method from the previous year's budget figure. The logic of this budget system is that all activities carried out are a continuation of the previous year. According to Wildavsky (1978), the preparation of traditional-based budgeting is a setback because it uses an annual cash budget whose line items are not following the program, only paying attention to inputs and ignoring output or results, the program period is only one year. Furthermore, according to Wildavsky, budgeting should contribute to continuity (planning), change (policy evaluation), flexibility (to improve the economy), and limited spending. Mardiasmo (2009,76-77). The application of the traditional budgeting system is to increase or decrease the amount of the budget on the previous year's budget items without conducting an in-depth study so that it is not known whether the budget items are still relevant for the following year. The traditional budgeting system also does not allow for eliminating items in the budget structure, both revenue and expenses even if the item is no longer needed in the current period. Traditional budgeting is also unable to disclose the number of funds allocated for each work program because it tends to be centralized, specific, annual, and uses the gross budget principle.

According to Mardiasmo (2002), there are 9 weaknesses of the traditional model budgeting system, namely:

- The inadequate (broken) linkage between the annual budget and long-term development plans.

- The incremental approach causes a large number of expenditures to never be thoroughly evaluated for effectiveness.
- More input-oriented than output. This causes the traditional budget cannot be used as a tool to make policy and resource choices or monitor performance. Performance is evaluated in terms of whether funds have been spent, not whether objectives have been met.
- Rigid interdepartmental barriers make overall national goals difficult to achieve. This situation has the opportunity to cause conflict, overlapping, gaps, and competition between departments.
- There is fragmentation between the routine budget and the capital/investment budget.
- Traditional budgets are annual. The annual budget is too short, especially for capital projects and it can encourage undesirable practices (corruption and collusion).
- The centralization of budget preparation, coupled with inadequate information, leads to weak budget planning. The result is the emergence of budget padding or budgetary slack.
- Late budget approval, thus failing to provide control mechanisms for appropriate spendings, such as frequent budget revisions and "budget manipulation."
- Inadequate flow of information (financial information system) on which to base routine control mechanisms, identify problems, and take action.

Functions of Budget Planning and Objectives of Budget Planning: Moolchand *et al* (2012) define a budget as a formal management plan that serves as a guide in the implementation of strategies made during the one year budget period and as a tool used by management in carrying out supervision by carrying out management functions such as:

- The function of systematic planning is that the budgeting process provides a framework for implementing key strategic decisions and ensuring that limited and valuable resources are allocated efficiently and effectively to achieve specific measurable targets.
- The Coordination and Communication function is a function of the budgeting process to carry out coordination, cooperation, and communication among various organizational units, by conducting dialogue and understanding in linking various departments together to ensure that goals are achieved. The budget also serves as a tool to achieve targets and is used to measure performance.
- The function of Quantification and Cost Awareness is using the budget to achieve an optimal allocation of resources, with costs and quantification in achieving the appropriate benefits.
- Control and Evaluation, namely comparing the results with the budget used to measure performance and making corrections on the use of the budget.
- Motivation is a tool to encourage employees to achieve the goals and targets set through a strategy based on a budget plan.

The objectives of the public sector budget according to Indra Bastian (2010:12) are;

- The establishment of required income service.
- Planning services expenditure levels.
- Authorization of expenditure.

- The control of expenditure.
- A communication device.
- The process focuses attention.
- The motivation of managers.

Human Resources Competence: Competence is generally defined as the ability or skill or *"capability to perform"*. *Spencer & Spencer* (1993; 9) argue that competence is described as the basic characteristic of a worker who uses the deepest part of his personality and can influence his behavior when dealing with work and ultimately affect the ability to produce work performance. In the same way, competence is a characteristic that underlies a person and is related to the effectiveness of an individual's performance in his work (Spencer & Spencer, 1993; 9). According to Cheng *et al* (2002), competencies are someone who knows (education, expertise, and experience) and ethical behavior at work. Furthermore, according to Cheng *et al* (2002) competence includes four components, namely *Functional expertise, Broad Sector Perspective, Leadership qualities, and personal attributes.*

However, Palan (2003:5) defines competence, competence, and competence as showing a statement or quality of a person's ability or suitability for a job. The definition of competence in the workplace shows compatibility with the job. Defined as an individual's underlying characteristics that are causally related to the reference criteria for effective performance and/or excellence in a job or situation. Competence underlies a person's characteristics that indicate a person's way of behaving or thinking in generalizing the whole situation and surviving for a long time, in more detail Palan (2005) competencies or abilities possessed by a person consist of Knowledge (*Knowledge*) is showing information and one's learning about situations, such as the knowledge of an accountant in auditing financial statements. Skill (Skill) refers to a person's ability to perform certain tasks such as expertise in the areas of budgeting, accounting, and finance. The concept of attitudes and values (*Self-concept and values)* refers to attitudes, values, and self-image someone like an accountant's confidence in conducting audits. *Traits* are referring to physical characteristics and consistent answers to a situation or information obtained. Motivation (motivation) is referring to emotions, desires, and psychological needs or stimuli the same for acting. For example, accountants with a high interpersonal orientation will be responsible for their work with other team members.

According to Palan (2003: 21), there are several types of competencies, including *Core competencies*: related to competencies at the organizational level *Functional competencies* are competencies that explain a person's function regarding tasks and the results obtained, such as knowledge and skills required to do a job, which is related to competence at the positional level. *Behavioral Competencies* are competencies that refer to the required characteristics that underlie carrying out a job related to individual-level competencies. Competencies in the role (Role Competencies) are competencies related to the positional level and refer to the roles carried out by the Bell *et al* team (1999), competencies are abilities that must be possessed by individuals to carry out organizational missions more effectively and efficiently. For example, to achieve an effective organizational mission, a leader (financial manager) must: Have the ability to analyze

and be able to interpret the organization's financial statements as follows:

- Able to formulate and implement an increasingly limited budget
- Able to develop and implement complex and useful financial and management information systems
- Able to develop and measure performance.

In line with the definition stated above, as the understanding put forward by Hitt et al. (2007:6) that competence is a combination of knowledge (*knowledge*), skills (*skills*), attitudes (*attitude*), and experience (*experience*). According to him, human resources play an essential critical role, because, on the one hand, it is human capital for the development of an organization, on the other hand, it is a determinant factor of capability which is a set of expertise and skills in coordinating and integrating a series of existing resources in an organizational system, to produce an organizational system. competence. According to Mathis and Jackson (2004), a person acquires knowledge in a particular field through formal education, training, or experience.

Furthermore, Lado *et al* (1992) identify four types of competence as follows;

- Managerial competence and strategic focus;
- Identify inputs based on competence;
- Identify transformation-based competencies;
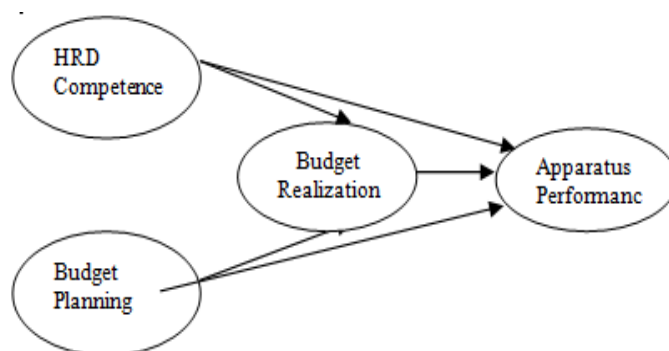- Identify outputs based on competence.

The same thing was also expressed by Marshall (2003:39) that psychological competence is a basic characteristic of a person that allows him to provide superior performance in certain jobs, roles, or situations. Furthermore, according to Marshall, competencies are divided into two main categories, namely *threshold competencies* (minimum competencies) and *differentiating competencies*. *Threshold competencies* include skills and knowledge while *differentiating competencies* include social roles or espoused values, self-image, character, and motives. Spencer and Spencer (1993; 9) competence can be defined as the underlying characteristics of a person related to the effectiveness of an individual's performance in his work or the basic characteristics of individuals who have a causal relationship that is used as an effective reference in doing excellent work *(A Competency is an underlying characteristic of an individual that is causally related to criteria referred to effective and or superior performance and a job or situation)* Broadly, according to Sofo Francesco (199) competence can be interpreted as *A Competency composed of skill, knowledge, and attitude but in particular the consistent application of those skills, knowledge, and attitude to the standard of performance required in employment.*

It can be interpreted that competence consists of skills, knowledge, and attitudes, but the most important thing is the application of the skills, knowledge, and attitudes needed in carrying out the work. The definition put forward by Shamsudin *et al* (2011) is that human resources act as the most important and valuable asset in an organization because human resources greatly determine the competitiveness of the organization where human resources are irreplaceable and or cannot be compared. (*Human resources are the most important assets in the organization and they, to a large degree,*

determine the competitiveness of the organization as they are irreplaceable, inimitable, rare, and valuable resources)

Based on the above opinion, it can be concluded that human resources are the most important asset for the organization because it determines the competitiveness of the organization, where Human Resources cannot be replaced, are difficult to imitate, rare, and are valuable resource. The quality of human resources involves two aspects, namely aspects of physical quality and aspects of non-physical qualities concerning workability, thinking ability, and ability in terms of other skills that are beneficial to the organization. The quality of human resources is a very important element in the organization and is used to improve services to public needs, therefore, there are two basic elements related to human resources, namely the level of education and skills possessed by employees/workers. With the various competencies possessed by each staff in making budget planning, competencies can be used to measure the performance of each apparatus in an organization. This is as expressed by Athey & Orth (1999) that competence is a series consisting of individual knowledge, skills, attitudes, and behavior as a collective team, organizational processes, and capabilities related to performance in an organization. Meanwhile, Luke (2012) argues that competence is a factor that appears as a positive step effect used to measure organizational performance. Workers in the organization. According to the results of research proposed by Qiao & Wang (2009) that workers who have high competence are a factor to improve organizational performance. Meanwhile, Cheng *et al* (2010) found a positive relationship between employee competence and employee performance.

Research framework

Source: Zarinah (2016) and Miliasih (2015)

Hypothesis

H1: Human Resource Competence Affects Budget Planning

Miliasih's research (2015) is based on the theory the better the quality of a sector's human resources in carrying out programs and activities, the better the budget planning because the human resources understand their main duties and functions. In the implementation of financial management, the competence of human resources will affect budget planning.

H2: Budget Planning Affects Budget Realization (Zarinah 2016)

To accelerate budget realization, strengthening planning such as the accuracy of allocation and determination of activities needs to be carried out so that implementation is following

planning and can run smoothly. the need to avoid inefficiency and increase flexibility (Zarinah, 2016). Good budget planning will facilitate the implementation of budget execution so that when it is associated with financial managers, this will affect budget realization.

H3: Budget Realization Affects the Performance of State Apparatus

Malayati's research suggests that budget realization is a process that must be realized to become a reality and in the process, it is necessary to take action from real performance and implementation so that the realization can be under the expectations desired by the performance of the State apparatus. (Malayati 2015)

H4: Performance of State Apparatus Affects Budget Realization

Research by Moenir (2001) suggests that if the performance is not good, it will affect the realization of the government budget.

RESEARCH METHODS

Types of research: This research is quantitative descriptive research, namely research that is carried out systematically to obtain a general conclusion that describes what is being researched and processes data in the form of numbers.

Population And Sample

- The population in this study is the area that researchers want to examine, as according to Sugiyono (2011: 80) the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics. The population that will be used by researchers is all employees in the finance department. at the Minister of Education Dili Timor Leste.
- The sample is part of the population that researchers want to examine, according to Sugiyono (2011: 81) the sample is part of the number of characteristics possessed by the population. The populations in this study were employees in the finance department at the Ministry of Education and Culture of Timor Leste. The sample in this study used a census and 75 employees at the Ministry of Education Dili Timor Leste.

Types and Sources of Research Data

Data Type

The types of data used in this study are

- Quantitative research. Sarwono (2006) defines: quantitative research methods are systematic scientific research on parts and phenomena and their relationships.
- Qualitative research is a type of data that is not in the form of numbers but the form of a description in the form of sentences used to complete quantitative data. Sarwono (2006).

Data source

Sources of data in this study sourced from:
- Primary Data, According to Sarwono (2006), primary data is data that can only be obtained from the original or first source.
- Secondary Data, According to Sarwono (2006), secondary data is data that is already available so that researchers just need to find and collect.

Data collection technique: To obtain the expected research results, data and information are needed that will support this research by using the following collection methods: (Sugiono 2013) Observation (direct observation), Interviews, Questionnaires, Documentation

Data analysis technique: In quantitative research, data analysis activities are divided into two, namely activities to describe data and perform statistical tests (inference). Activities to describe the data can be done by measuring descriptive statistics. In this study, the software used in SPSS 21 with the following data analysis:

- Validity and Reliability Test
- Validity and reliability tests were carried out to test whether the questionnaire was feasible to be used as a research instrument.
- Validity test, The validity test in this study was carried out using item analysis. Decision-making conditions:
- If r-count is positive and r-count > r-table, then the question items are valid.
- If r-count is negative or r-count < r-table, then the question item is invalid.
- Reliability Test

Classic assumption test: A classical assumption test was conducted to determine the feasibility of a regression model. Before performing the regression analysis, the classical assumption test was carried out first. In this study, the classical assumption tests used include:

Normality test

Testing the normality of the data in this study used the One-Sample Kolmogorov-Smirnov test, which was based on the decision making as follows:

- If the significance value is > 0.05, then the data is normally distributed
- If the significance value is < 0.05, then the data is not normally distributed
- Multicoloniarity Test
- Heteroscedasticity Test
- Multiple Linear Regression Test
- Coefficient of Determination (R2).
- Meanwhile, *time-series data* usually has a high coefficient of determination (Ghozali, 2009).
- Partial Test (Statistical t-test)

RESULTS AND DISCUSSION

Research Object: This research was conducted at the Ministry of Education Dili Timor Leste. The Ministry of Education of

Timor-Leste was established in 2000, because from 1975 to 1999 Timor-Leste or East Timor was part of the 27th province by the State of Indonesia, Indonesia was under pressure from the international community regarding human rights violations. Human Rights (HAM) was carried out by the Indonesian National Armed Forces (TNI/ABRI), then by the government of the Indonesian President BJ. Habibi offered two options to the people of East Timor at that time, namely Referendum or Autonomy, and to be precise on August 30, 1999, the popular consultation was carried out well in East Timor under the supervision of UNAMET-UN (Ian Martin). The people of East Timor voted for the Referendum, and at that time the education of East Timor (now Timor Leste) was called the Education and Culture Office (Dinas P&K) of East Timor Province by Indonesia.

After the Referendum on September 4, 1999, there was a transition from the government of East Timor to a transitional period, namely the transitional government of UNTAET under the leadership of Sergio de Melo (deceased), at that time the East Timor Education Office de facto joined the transition to UNTAET with the Minister, Pastor Filomeno Jaco, starting from 2000 to 2002, where the people who were originally East Timor became Timor Leste began to prepare themselves through the establishment of parties so that in 2002 there was a general election in which the Fretilin party won the general election so that the free government of Timor Leste was formed. and independence, where at that time the government of Timor Leste adopted a semi-presidential system where there was a Prime Minister (Mari'i Bin Alkateri) and a President (Jose Alexsander Gusmão) and coincided with the formation of the Timor Leste government, the Ministry of Education of Timor Leste was called the name Ministerio da Edu cação under the leadership of Dr. Armindo Maya, during his tenure the programs implemented were the re-establishment of the University of Timor-Timur/UNTIM (formerly) into the National University of Timor Leste (UNTL), and the policy was also to open private universities, schools which were destroyed after the popular consultation. started to be rehabilitated, new schools were built, with new curricula, scholarships were given to students to continue their education abroad, and so on. From a group of people who have a vision and mission in implementing and advancing the education of the children of Timor Leste.

Quality Test

Variable Data Validity TestHuman Resources Competence (X_1)

Item-Total Statistics

Instrument	Corrected Item-Total Correlation	Validity Standard	Information
Knowledge	0.447	0.30	Valid
Ability	0.435	0.30	Valid
Experience	0.431	0.30	Valid
Skills	0.361	0.30	Valid

Primary data source processed with SPSS version 16.0

Validity test: From the SPSS output display of the Human Resources Competency variable (X1) which consists of $_5$ tested indicator items, it turns out that all items that provide a high level of validity, where the *corrected total item correlation value* for all items in the Human Resources Competency variable (X1) gives a value greater than 0.30. So that all the questions asked in this study are valid.

Variable Data Validity Test Planning Budget (X_2)

Item-Total Statistics

Instrument	Corrected Item-Total Correlation	Validity Standard	Information
Participation	0.396	0.30	Valid
Data Accuracy	0.427	0.30	Valid
endorsement	0.569	0.30	Valid

Primary data source processed with SPSS version 16.0

From the output display of the SPSS Budget Planning Variable (X2) which consists of 3 tested indicator items, it turns out that all items that provide a high level of validity, where the *corrected total item correlation value* for each question item on the Budget Planning Variable (X2) gives a greater value from 0.30. So it can be concluded that all the questions asked in this study are valid.

Realization Variable Data Validity TestBudget(Y)

Item-Total Statistics

Instrument	Corrected Item-Total Correlation	Validity Standard	Information
Bndhra . Scale Designation	0.534	0.30	Valid
Admin Completion	0.475	0.30	Valid
Inspection Process	0.315	0.30	Valid
Budget Disbursement	0.455	0.30	Valid

Primary data source processed with SPSS version 16.

From the SPSS output display Variable Budget Realization(Y) which consists of 4 question items tested, it turns out that all question items provide a high level of validity, where the *corrected total item correlation value* for each question item on the Budget Realization Variable(Y) gives a value greater than 0.30. So it can be concluded that all the questions asked in this study are valid.

Apparatus Performance Variable Data Validity Test

Item-Total Statistics

Instrument	Corrected Item-Total Correlation	Validity Standard	Information
Work quality	0.534	0.30	Valid
Working Quantity	0.475	0.30	Valid
Cooperation	0.315	0.30	Valid
Responsibility	0.455	0.30	Valid

Primary data source processed with SPSS version 16.

From the performance variable spss output displayapparatus consisting of 3 indicator items tested, it turns out that all items that provide a high level of validity, where the *corrected total item correlation value* for each question item on the performance variableapparatus gives a value greater than 0.30. so it can be concluded that all the questions asked in this study are valid.

Reliability Test: Variable reliability test of Human Resources Competence, Budget Planning, Budget Realization, and Performance apparatus.

Variable	Cronbach's Alpha	Reliability Standard	Information
Human Resources Competence (X_1)	0. 7 38	0.60	reliable
Budget Planning	0. 8 68	0.60	reliable
Budget Realization	0.881	0.60	reliable
Performance apparatus	0.778	0.60	reliable

Primary data source SPSS version 16.0

From the SPSS output display for the Competency Variables of Human Resources, Budget Planning, Budget Realization, and Performance Apparatus the level of reliability indicated by the *Cronbach Alpha values* are all greater than 0.60.

Therefore, the instrument to measure the variables in this study is reliable in the category of very satisfactory reliability.
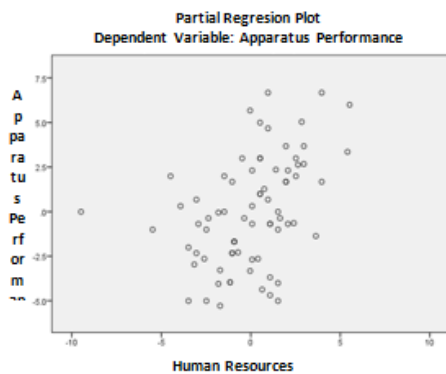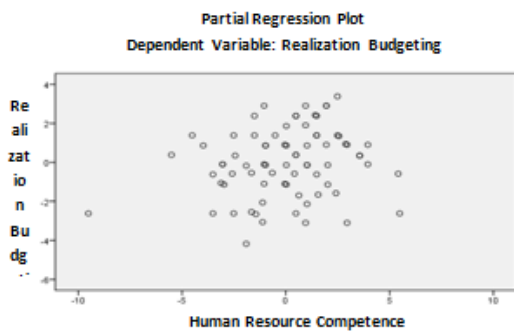
Classic assumption test

Variable	Tolerance	VIF
Human Resources Competence (X_1)	0.921	1.086
Budget Planning	0.921	1.086
Budget Realization	0.800	1,000

Multicollinearity Test: Based on the SPSS output display for the VIF value and the *Tolerance value*, there is no serious multicollinearity. The VIF values of the three variables 1.086 and 1,000 did not exceed 10 and the tolerance values of 0.921 and 0.800 were less than 0.10. This is also reaffirmed from the results of the correlation between the *variablesindependent* there is a fairly serious correlation.

Autocorrelation Test: The SPSS output display above shows the Durbin-Watson value of; 1. 223 Durbin-Watson values according to the table with n= 7 5.
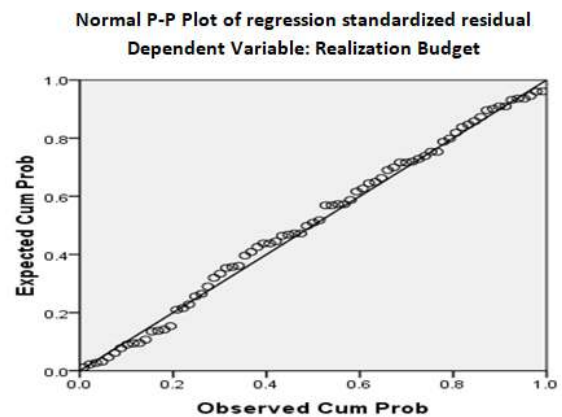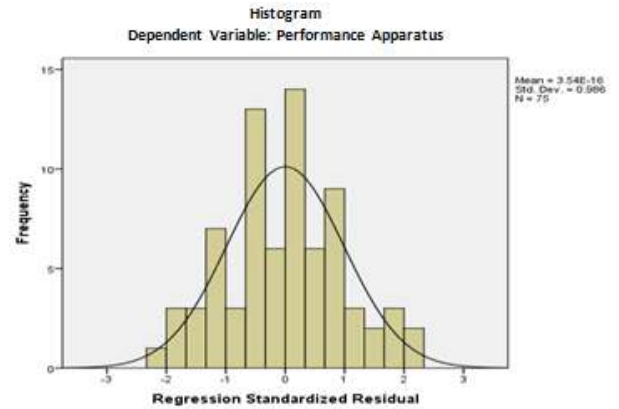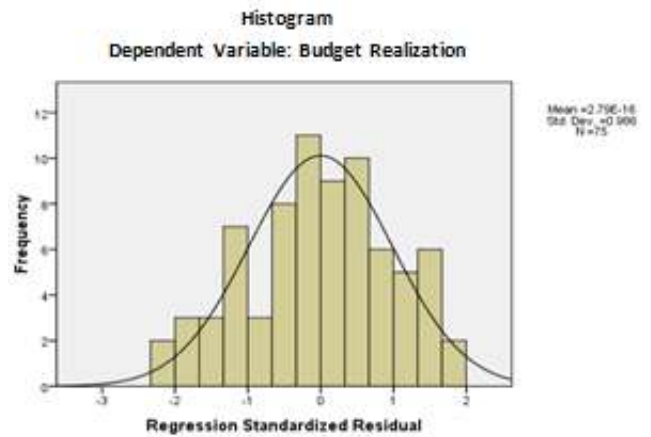
Heteroscedasticity Test: The following graph provides an overview of whether the regression model is Homoscedasticity or Heteroscedasticity. From the *scatterplot* graph, it can be seen that the points spread randomly, both above and below the number 0 on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model.

Partial Regression Plot
Dependent Variable: Realization Budgeting

Partial Regresion Plot
Dependent Variable: Apparatus Performance

Residual Normality Test: By looking at the appearance of the Histogram graph and the normal P-Plot graph, it can be concluded that the Histogram graph provides a distribution pattern that is skewed straight up, this indicates that the graph is normal. Meanwhile, the P-Plot graph shows that the points spread around the diagonal line, and the distribution is slightly away from the diagonal line.

Data analysis technique: The following are the results of processing the SPSS regression equation 1 and regression equation 2, as the basis for the analysis of the coefficient of determination, simple linear regression analysis (regression equation model 1), multiple regression equations (regression equation model 2), and path analysis (*path analysis*) about the influence of competence HR (X1) Budget Planning (X2), on Apparatus Performance (Y) and Budget Realization (Z) as Intervening variables.
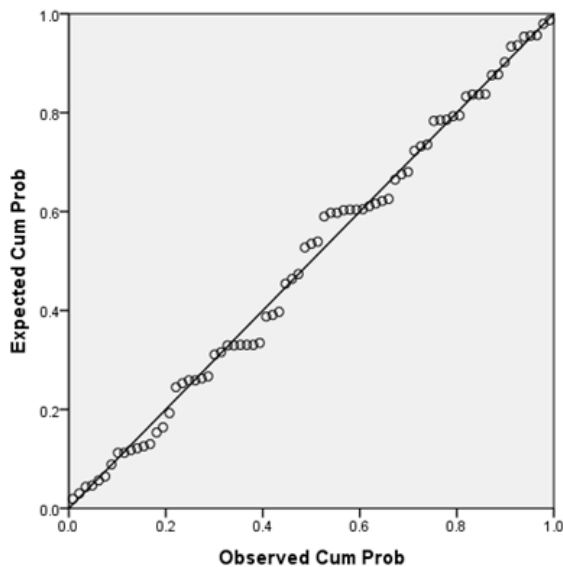
Furthermore, the statistical results in the analysis of linear regression equations 1 and 2 are shown in full in Table 4.6, as follows:

Coefficient of Determination: The coefficient of determination (R^2) essentially measures how far the model's ability to explain variations in the dependent variable is.

Histogram
Dependent Variable: Budget Realization

Histogram
Dependent Variable: Performance Apparatus

Normal P-P Plot of regression standardized residual
Dependent Variable: Realization Budget

Normal P-P Plot of regression standardized residual
Dependent Variable: Apparatus Performance

The coefficient of determination *(R Square)* is used how much the independent variable can explain the dependent variable. The value of determination is determined by the value of *Adjusted R square* for both (Regression 1) and Regression 2.

$$Z = a + b_1 X_1 + b_2 X_2 + e_1$$

Budget Realization =7.133 + 0.325 HR Competence + 0.381Budget planning +1.472 error.

The results of the regression equation show that HR Competency (X1) and Budget Planning (X2) have a positive coefficient direction towards Budget Realization (Z). The regression equation shows the value of Budget Realization (Z) before being influenced by HR Competency (X1) and Budget Planning (X2) of 7,133 and with each increase in HR Competence increases by one, will increase Budget Realization (Z) by 7,133, where the value of Budget Planning (X2) permanent. Likewise, an increase in Budget Planning by one will increase Budget Realization (Z) by 7,133, where the value of HR Competence (X1) remains. Based on this, the three independent variables can affect Budget Realization.

Multiple regression analysis (pers.reg.2): Different from the first test, the second regression equation model testing in this study, uses multiple regression, where testing of the dependent variable can use two or more independent variables and is required to meet the BLUE criteria (*Best Linear Unbiased Estimator*). Based on the results of the classical assumption test that has been carried out above, the data in the study meet the criteria in other words there is no multicollinearity, free autocorrelation, no heteroscedasticity, and normally distributed.

Regression Equation Test Results

Model	Independent Variable	Dependent Variable	B	Path Coefficient (Beta)	t-count	Sig.	f. count	Sig.	Adjusted R. Square
Reg. Equation 1	HR Competence	Budget Realization	0.431	0.325	3.660	0.001	9.926	0.000 ᵃ	0.594
	Budget Planning		0.458	0.381	3,800	0.000			
Reg. Equation 2	HR Competence	Apparatus Performance	0.504	0.409	3.905	0.000	13,341	.000	0.550
	Budget Planning	Apparatus Performance	0.458	0.329	3.190	0.002			
	Budget Realization	Apparatus Performance	0.577	0.447	3.160	0.002			

Based on data processing using SPSS ver.20, the coefficient of determination of the two research models is obtained in table 4.6 above. It can be seen that the results of the regression equation 1 test are used to analyze the effect of HR Competency (X1) and Budget Planning (X2), on Budget Realization (Z) as an Intervening variable. Shows the *adjusted* R square value of 0.550. This means that 55% of Budget Realization can be explained by HR Competence and Budget Planning. While the rest that is equal to (100%-55%) = 45% is explained by other variables outside the research.

Multiple regression analysis (pers.reg.1): Testing the first regression equation model in this study, using multiple regression using each of the three independent variables and one dependent. The variables tested in the regression equation model 1, namely HR Competence (X1) and Budget Planning (X2), on Budget Realization (Z) as Intervening variables. The results of the regression analysis used a probability with a significant level of 5%. Based on table 4.6 above, it can be seen that the value of the regression coefficient (B) is positive, which indicates that the independent and dependent variables have a positive relationship so that the regression model equation 1 is formed, as follows;

Therefore, the data has met the requirements for multiple linear regression. Based on regression analysis using a significance level of error tolerance of 5% and a confidence level of 95%, the multiple regression equation is obtained, as follows.

$$Y = a + b_1 X_1 + b_2 X_2 + Z$$

Apparatus Performance =7.130 + 0.409 HR Competence + 0.329 Budget Planning + 7133 Budget Realization + 2.386 error2. The results of the regression equation show that HR Competence, Budget Planning and Budget Realization have a positive coefficient direction. This shows that the increase in HR Competence, Budget Planning, and Budget Realization will also increase the value of Apparatus Performance. Although the value of Apparatus Performance before being influenced by HR Competence, Budget Planning, and Budget Realization is positive at 7,130, this is supported by every increase in HR Competence which will also increase Apparatus Performance by 0.409, whereas the value of Budget Planning remains. Likewise, every increase in one unit of Budget Planning will increase Apparatus Performance 0.329 where HR Competence and Budget realization remain.

Hypothesis test

Effect of X1, and X2 on Z

- The Influence of Human Resource Competence on Budget Realization. The results of the individual parameter significance test (t-*test*) regression equation 1, show the t - count value of 3.660 is greater than t- table 1.986, with a significant probability of 0.001 the probability is less than 0.05, so it can be said that Ho is rejected and Ha is accepted. Thus, the HR Competency variable has a positive and significant impact on Budget Realization.
- The Effect of Budget Planning on Budget Realization. The results of the individual parameter significance test (t-*test*) regression equation 1, show the t - count value of 3.800 is greater than t- table 1.986, with a significant probability of 0.000 the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Budget Planning variable has a positive and significant impact on Budget Realization.
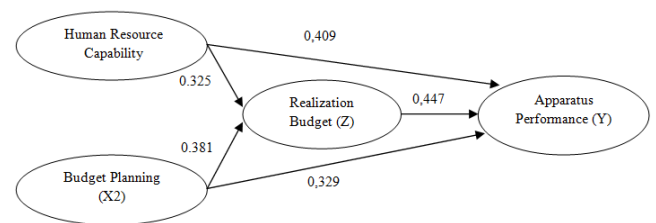
The Influence of HR Competence (X1), Budget Planning (X2), on Apparatus Performance (Y)

- The Effect of HR Competency on Apparatus Performance The results of the individual parameter significance test (t-*test*) regression equation 2 show the t - count value of 3.905 which is greater than t- table 1.986, with a significant probability of 0.000 the probability is less than 0.05, it can be said that H_o is rejected and H_a is accepted. Thus, the HR Competency variable has a positive and significant effect on the performance of the apparatus
- The Effect of Budget Planning on Apparatus Performance. The results of the individual parameter significance test (t-*test*) regression equation 2, show the t - count value of 3.190 which is greater than t- table 1.986, with a significant probability of 0.002 the probability is less than 0.05, so it can be said that Ho is accepted and Ha is rejected. Thus, the Budget Planning variable has a positive and significant effect on the performance of the apparatus.
- The Effect of Budget Realization on Apparatus Performance The results of the individual parameter significance test (t-*test*) regression equation 2 show the t - count value of 3.160 is greater than t- table 1.986, with a significant probability of 0.002 the probability is greater than 0.05, it can be said that H_o is accepted and H a rejected. Thus, the Budget Realization variable has a positive and significant effect on the performance of the apparatus.

Path Analysis (*path analysis***):** This research test also uses *path analysis*, which is an extension of multiple linear regression analysis. Both equation models using multiple regression analysis were carried out to determine the strength of the relationship of the independent variable (independent) to the mediating variable (intervening) and also the strength of the relationship of the independent variable (independent) to the dependent variable (dependent). The results of this path analysis are based on the output of the two regressions to obtain the beta coefficient and find a direct and indirect relationship. To test the effect of the intervening variables, the path analysis method was *used*. Path analysis is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate causality relationships

(causal models) between variables that have been previously determined based on theory (Ghozali, 2006: 210). Path analysis in this study can be described as follows:

Path Analysis

Based on Figure 4.5 above, it can be seen the influence between the variables, either directly or indirectly, which include:

Total Effect from X1 to Y through Z:

Direct Effect from (X1) to (Y)   = 0.409

- Indirect Effect from X1 to Y via Z = 0.325 x 0.447= 0.145
- Total effecf = 0.554
Total Effect from X2 to Y through Z
- Direct Effect from (X2) to (Y)= 0,329
- Indirect Effect from X2 to Y via Z = 0,381 x 0.447 = 0,170
- Total Effect   = 0.499

DISCUSSION

- HR Competence on Apparatus Performance The results of the study show that there is an influence, this study has similarities with Fitri (2013)'s previous research and the previous hypothesis can be proven true that there is an influence between HR Competence on Apparatus Performance
- HR Competence on Budget Realization The results of the study show that there is an influence, this study has similarities with the previous research of Muhammad Iqbal 2018, and the previous hypothesis can be proven.
- Budget Planning on Performance Research results show that there is an influence and in Anita, Mujibur & Ratih's 2012 research, there is a relationship and influence between planning and performance, this is according to the previous hypothesis, it can be proven true under the influence.
- Budget planning on budget realization, the results of the research have the effect of similarities with Muhammad Iqbal's 2018 research) and the previous hypothesis can be proven
- Budget Realization on the Performance of the research results has the effect of similarities with the research of Saputri & Puspita 2017 and the previous hypothesis can be proven.
- HR Competencies on Apparatus Performance through Budget Realization The results of the study show that there is an influence, this study has similarities with David's research (2010) and the previous hypothesis can be proven true that there is an influence between HR Competence on Apparatus Performance through Budget Realization

- Budget Planning on Performance through Budget Realization The results of the study show that there is an influence, this research has similarities with David's (2010) research. There is a relationship and influence between planning and performance through Budget Realization, this is according to the previous hypothesis, it can be proven true under the influence.

Enclosed: In closing this thesis, three main points will be presented as an integrated meaning of research, on all research results that have been obtained. The three main points consist of (1) Research conclusions, (2) Suggestions in exposure to implications which include theoretical implications, applied implications, and implications for further research, and (3) Recommendations.

Conclusion

Based on the results of research and discussion, the researchers drew the following conclusions:

- Based on multiple linear regression analysis:
- High and low employee work performance can be predicted through a regression equation.
- Based on multiple correlation coefficient analysis: The results of the regression equation show that HR Competence, Budget Planning and Budget Realization have a positive coefficient direction. This shows that the increase in HR Competence, Budget Planning, and Budget Realization will also increase the value of Apparatus Performance. Even though the value of Apparatus Performance before being influenced by HR Competence, Budget Planning, and Budget Realization is positive, it is supported by every increase in HR Competence which will also increase Apparatus Performance where the value of Budget Planning remains. Likewise, every increase in one unit of Budget Planning will increase Apparatus Performance where HR Competence and Budget realization remain.

Suggestion

Suggestions that can be conveyed from the research results obtained are as follows:

- Based on the results of research for the competency variable of human resources, it is necessary to pay close attention to and improve and maintain it with the current state because reliable human resource competencies in the organization can increase the quality and quantity of work and ultimately produce work performance in every work implementation.
- Based on the results of the research for the variable of budget planning, which is carried out by the ministry is very reliable, therefore, it needs to be considered carefully in budget planning so that later the realization of the budget will be more effective and efficient.
- Based on the results of the research for the budget realization variable, which is carried out by the ministry is so effective and efficient, therefore, it needs to be considered carefully. Because it will have a positive impact on the ministry.
- Based on the results of research for the performance variable of the ministry of education apparatus, it is necessary to pay close attention to and improve the

organization. Good apparatus performance requires good leadership in providing encouragement and providing appropriate compensation so that employees in carrying out their work can produce work performance and at the end of the organization goals are achieved properly, as expected.

Theoretical Implications: Based on the results of hypothesis testing that has been carried out in this study, there are three theoretical implications, namely:

- Variable Competence of human resources is measured using 4 indicators such as knowledge, ability, experience, and skills that are developed so that they provide maximum results in carrying out their duties and responsibilities that need to be maintained.
- Variable Budget planning, which is measured using 3 indicators such as participation, data accuracy, and validation, is developed to provide maximum results in carrying out tasks and responsibilities that need to be maintained.
- The variable Budget realization is measured by using 5 indicators such as the appointment of the treasurer scale, administrative completion, audit process, and budget disbursement which is developed to provide maximum results in carrying out tasks and responsibilities that need to be maintained
- Variable Apparatus performance is measured using 4 indicators such as quality of work, quantity of work, cooperation, and responsibilities that are developed so that they provide maximum results in carrying out their duties and responsibilities that need to be maintained.

Practical Implications: Based on the results of research on human resource competency variables, budget planning, and budget realization are important variables in improving employee work performance, several research implications can be generated related to efforts to increase employees achievement, leaders need to pay attention and apply for discipline work, provide maximum training based on their respective jobs and need to encourage so that employees can carry out further studies and pay attention to the morale of their employees so that employee performance can increase.

Recommendation

Based on the analysis and findings that the authors obtained in the field and after researching the influence of human resource competence, planning, and budget realization on the work performance of employees at the Ministry of Education, the researchers recommend the following:

Researchers can recommend to the Ministry of Education so that they can carry out their duties and responsibilities under the stated missions such as: Improving the performance of the apparatus. So from the mission above, researchers are expected to be able to carry out their duties and responsibilities following the mission in the ministry of education.

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