

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

Aini Maslihatin, Dr. Abdul Choliq Hidayat, Dr. Ifada Rahmayanti

Abstract— Budget absorption is one of the easiest determining factors to assess the success of an organization or government agency in carrying out its activities. The higher the Budget Absorption, it is considered successful in running the organization's wheels. Likewise, the absorption of the budget at the Islamic Guidance Work Unit of the Ministry of Religion of the City of Yogyakarta in three years (2017 – 2019) reached above 90%.

This quantitative study aims to determine the various factors that influence the absorption of the budget at the Ministry of Religion of the City of Yogyakarta, with the object of research being employees at the Islamic Guidance Unit and Sub-Division of Administration. The population is 156 people and the sample is 60 people with the technique of determining the sample using probability sampling, with data analysis using multiple regression with the F test and t test.

The results showed that partially budget planning had a t-count value of 2,633, leadership obtained a t-count value of 2.243 and the quality of human resources had a t-count value of 6.497, all of which were >2.002 (t-table). Meanwhile, simultaneously has a t-count value of $8,709 > 2,760$ (t-table). With the results of statistical testing, it means that the three variables have a significant and positive effect on budget absorption either partially or simultaneously, so that the hypothesis can be accepted or accepted H1 and rejected H0.

Index Terms— Budget Planning, Leadership, Quality of Human Resources, Budget Absorption.

I. INTRODUCTION

The State Revenue and Expenditure Budget (APBN) is the government or state annual financial budget that has been approved by the House of Representatives (DPR) (APBN, 2020). APBN is a manifestation of state financial management that is carried out transparently or openly for the welfare of all Indonesian people. To achieve public welfare, the government distributes APBN funds through State Ministries or Institutions in this country. Each State Ministry or Institution will make and plan activities that are expected to carry out the budget in accordance with the plan and have

an effect on the prosperity and welfare of the community.

Budget execution or budget absorption can be interpreted as budget realization. Therefore, budget absorption is defined as the achievement of a plan that will be achieved in a certain period and seen at a certain time (Halim, 2016). The problem of budget absorption is always a discussion every year. Every time we enter the fourth quarter or the end of the budget period, there is always an interesting discussion about budget absorption. What is often highlighted by economic observers is the low level of budget absorption and is considered as an indicator of bureaucratic failure (Halim, 2016).

The government has the same tendency in terms of budget use, namely slowly at the beginning of the year and piling up at the end of the year (Halim, 2016). Until now, budget absorption is still the easiest indicator to see in achieving organizational goals.

Budget absorption in the work unit (Satker) of the Islamic Community Guidance (Bimas Islam) of the Ministry of Religion of the City of Yogyakarta in three years (2017 – 2019) reached above 90%, namely 98.85%, 99.82%, and 94, 44%. This shows that the budget absorption of the Islamic Guidance Unit at the Ministry of Religion of Yogyakarta City is very good. In a government organization, not only low budget absorption is a problem, but high budget absorption also needs to be conducted a study on the causes or things that are thought to affect the high budget absorption.

Based on the report on the realization of the Islamic Community Guidance budget of the Ministry of Religious Affairs of Yogyakarta City in 2017 – 2019, it can be seen that the absorption of the Yogyakarta City Islamic Community Guidance budget in 2017 was Rp. with details of 98.74% for personnel expenditure, 98.11% for goods expenditure, and 99.93% for capital expenditure. Realization of the 2018 budget is Rp.18,461,313,250,- of the total budget of Rp.18,495,521,000,- or about 99.82%, with details of 99.94% for personnel expenditure, 98.29% for goods expenditure, and 99,91% for capital expenditure. While the realization of the 2019 budget absorption was Rp. 28,586,147,168, - of the total budget of Rp. 30,269,590,000, - or 94.44% with details of 95.93% for personnel expenditure, 98.29% for goods expenditure, and 87,

Aini Maslihatin, Postgraduate students, Faculty of business and economics, Masters Program in Economics, Ahmad Dahlan University

Dr. Abdul Choliq Hidayat, Supervisors, Masters Program in Economics, Ahmad Dahlan University

Dr. Ifada Rahmayanti, Supervisors, Masters Program in Economics, Ahmad Dahlan University

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

Absorption of the Islamic Community Guidance Budget for the Year 2017 – 2019

NO	Year	ceiling	Realization	Percentage (%)
1	2017	IDR 17,684,785,000,-	Rp 17,480,617,416,-	98.85%
2	2018	Rp 18.495.521.000,-	Rp 18,461,313,250,-	99.82 %
3	2019	IDR 30,269,590,000,-	Rp 28,586,147,168,-	94.44%

Source : Online Application for Monitoring the State Treasury and Budget System (OM SPAN) for 2017 – 2019

Realization of the Absorption of the Islamic Community Guidance Budget for 2017 – 2019

Per type of shopping (in thousands of rupiah)

Year	Shopping type	ceiling	Realization	Percentage (%)
2017	Employee Shopping	13,995,941	13,820,229	98.74%
	Shopping for goods	1,420,550	1,393,646	98.11%
	Capital Expenditure	2,268,294	2,266,743	99.93%
2018	Employee Shopping	15,217,421	15,207,701	99.94%
	Shopping for goods	1.332.999	1,310,201	98.29%
	Capital Expenditure	1,945,101	1,943,411	99.91%
2019	Employee Shopping	21,615,557	20,736,432	95.93%
	Shopping for goods	2,337,283	2,297,331	98.29%
	Capital Expenditure	6,316,750	5,552,384	87.90 %

Source : Online Application for Monitoring the State Treasury and Budget System (OM SPAN) for 2017 – 2019

Budget realization in proportion to budget absorption in each quarter is Quarter I (15%), Quarter II (40%), Quarter III (60%), and Quarter IV (90%) (www.anggaran.depkeu.go.id). The realization of the budget absorption of the Islamic Guidance of the Ministry of Religion of the City of Yogyakarta from 2017 - 2019 is relatively high, which is above 90%.

It can be seen from the table above that there was a decrease in absorption in 2019 which was 94.44% from 99.82% in 2018, which was a decrease of 5.38%, although in general it was still above 90% of the proportion of realized budget absorption. This decrease can be seen in more detail in personnel expenditures from 99.94% in 2018 to 95.93%, which is 4.01%, this is because there are employees entering retirement which are not taken into account and employee mutations cannot be predicted because they depend on to the

top leadership. As for the decrease in capital expenditures from 2018 by 99.91% to 87.90% in 2019, there was a decrease of 12.01%, this was due to a wrong estimate in planning the price of land to be purchased. Planners include tax elements in the purchase of KUA land, whereas by law for the purchase of land used for government agencies the tax is 0%. From the above decrease, it can be seen that careful, careful and accurate planning, the leader's decision in entering or transferring employees and the knowledge of employees in studying various related regulations greatly affect the implementation of the budget, which of course will have an impact on the realization of budget absorption.

This cannot be separated from the scope of all organizational activities planned by good budget planning. Within the Islamic Community Guidance Work Unit (Satker Bimas Islam) budget planning itself refers to the Strategic

Plan (Renstra), Work Plan (Renja), Budget Work Plan (RKA/KL), APBN details in the Budget Implementation List (DIPA).

There are several factors that affect the absorption of the budget including budget planning, leadership and the quality of human resources. Study Zarinah et al (2016) budget absorption is determined by careful planning and the quality of human resources as stated in their research on the influence of planning and the quality of human resources on the level of absorption of the SKPD budget in North Aceh District. This is in line with the research findings of Alumbida et al (2016) which states that planning, human resource capacity and organizational commitment have a significant and positive influence on Absorption of the Regional Expenditure Budget on the Talaud Islands Regency Government. Furthermore, according to Iqbal (2018), states that budget absorption is influenced by the leadership and competence of Human Resources. Leaders must carry out many activities such as guiding, inspiring, and leading people who work in order to achieve organizational achievement indicators (Bastian, 2017). Meanwhile, the study by Nugroho and Alfarisi (2017) states that the problems of implementation, planning, coordination with agencies and human resources statistically have a significant but negative effect on budget absorption.

Based on the different phenomena above, and there is still not much research on this at the Office of the Ministry of Religion. the researchers felt the need to conduct research on "The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Work Unit, Ministry of Religion, Yogyakarta City"

II. THEORETICAL BASIS

2.1 Theoretical basis

2.1.1 Budget Absorption

Budget absorption can also be interpreted as budget realization. According to Abdul Halim (2016) budget absorption is the achievement of an estimate to be achieved at a certain time. In Noviwijaya and Rohman (2013), the absorption of the work unit budget is the proportion/percentage of the total budget that has been realized in one fiscal year to the total budget ceiling. So in a public organization budget absorption can also be interpreted as the realization of the budget that has been determined and listed in the financial statements.

According to Law no. 17 of 2003 concerning State Finances, the budget is a medium for public accountability, governance, and data for economic policy. Budget functions include planning tools, control, fiscal policy, politics, coordination and communication, performance appraisal, motivation and creating public space (Mardiasmo, 2009). The budget is used to measure the performance appraisal of

budget implementation, namely executive performance based on budget targets and the efficiency of budget execution (Mardiasmo, 2018:81).

A budget is a financial plan in monetary units that is used in one budget period or a certain period such as every year (Mahsun, 2006). The difference between budget and budgeting lies in the process and the final result. The process or method of budgeting is called budgeting, while the target to be achieved in a certain period is called the budget (Mardiasmo, 2018). The importance of budgeting is based on the following arguments:

a. Government policy tools that can influence political, economic and social directions as well as maintain sustainable development and people's welfare.

b. Meeting the needs of a growing community while existing resources are increasingly limited.

c. The form of government responsibility in convincing the people.

According to Mardiasmo (2009), the main functions of the budget include development planning, control, determination of fiscal policy, political policy direction, performance appraisal, communication media, motivation and development of public spaces. Budget as a planning tool, which to achieve organizational goals requires careful budget planning. To implement the budget, the government uses a plan, how much income is needed and what output is generated from spending that income.

The budget as a control tool is a measurable budget planning for income and expenditure to avoid low spending, spending too high, and mistargeting not on priority programs, so that all of them can be accounted for to the public (Halim, 2016). The budget as a fiscal policy means that the budget is expected to balance and spur economic growth, namely by encouraging people's economic activities so that economic growth can be accelerated (Halim, 2016).

There are three main cycles in financial management, namely planning, implementation and supervision/controlling (Mahsun, 2006). Budget planning is concerned with the formulation and planning of activities with the existing budget allocation with reference to the general direction and policies of the organization. The implementation of the budget is the allocation of the budget to the programs and activities that have been planned. Budget control is expected to be able to plan in detail the income and outcomes carried out by the government according to their designation so that they can be accounted for to the public. The following is a table of budget-based performance measurement systems:

Budget-based performance measurement system

Planning	Implementation	Performance Measurement
1. General direction and policy of the budget	1. Preparation	1. Collecting budget realization data

reflected in the decisions that must be made, the solution to a problem and what actions must be taken.

d. Values

The form of relationships and the steps used by a leader to achieve goals will be reflected in the use of values that serve as the foundation of a leader in the organization.

e. Environment (settings)

Leadership behavior can be influenced by the physical, technological, economic, and socio-cultural environment.

The leadership approach developed by Northouse (2016) includes a trait approach (*train*), skills approach, style approach, situational approach, contingency theory, path-goal theory, leader-member exchange theory, transformational leadership, servant leadership, authentic leadership, team leadership and psychodynamic approaches.

2.1.4 Quality of human resources

Organizational performance appraisal is influenced by external and internal factors. External factors or factors outside the organization which include political policies, economic and social developments. While internal factors are from within the organization such as vision, mission, organizational goals, organizational structure, human resources owned, values or norms and culture of the organization or company. Human resources or human resources are the ability to manage humans as an overall organizational asset in achieving goals (Pratolo, 2015). Companies can achieve performance because of the achievements of everyone in the organization rather than all levels of management. Human resources are the assets of a company or organization that are very important and of high value.

Human Resources (HR) is a very important organizational asset to achieve goals (Dessler, 2015). The drivers of an organization are individuals who work productively and this is what is called Human Resources, in every organization, such as companies or governments (Suryono, 2011). HR management requires a long process and needs to be honed and developed *skills* in order to achieve organizational goals. In public organizations, pHuman resource management is said to be successful if it can unite perceptions and perspectives between employees and leaders in order to achieve organizational goals (Suryono, 2011).

Human resources are the potential results of human reason obtained in a long learning process and life experience obtained with patience and perseverance through sincerity and full of hard struggle (Suryono, 2011).

According to Suryono (2011), qualified human beings as development resources have the following characteristics:

- a. Man must have a strong belief in himself.
- b. Must have a strong motivation to change his destiny and have a sense of happiness because he has the opportunity to try to lead to a better life goal than before.
- c. Having a dynamic character that is good at taking advantage of opportunities, able to solve problems and ready to face socio-cultural changes that occur.

Productivity and company growth, economic development are mostly related to the effective utilization of the quality of human resources (Mardikaningsih, 2020). A person can be said to be qualified if he is able to be professional in his work

and has the skills. Therefore, it is very important to utilize a good quality workforce in order to achieve company goals. This can be done by planning effective employee needs. Human resource planning as a method for determining what the workforce needs including quality and quantity in a period and carried out in a predetermined way (Barry, 2002).

Planning for employee needs is needed so that there is no shortage of qualified workforce. Competencies possessed by qualified employees can be developed through skill development through continuous learning. According to Eiglier and Langeard (1987) there are three indicators that underlie the quality of the workforce, namely: competence, employee appearance, behavior and attitudes.

- a. Competence is an ability to complete a task or responsibility in a particular field, in accordance with the structure and position entrusted to it. Competency indicators include knowledge, attitudes and skills in completing their tasks.
- b. Employee appearance is something that has an influence on work culture. This makes our basis for paying attention to appearance when working, namely appearance gives the first impression, encourages employees to be more confident, people will appreciate according to our appearance, appearance describes the image where we work.
- c. Behavior and attitude. Behavior is everything that can be seen in a person when doing work activities (Mahsun, 2006). Attitude is all a person's behavior based on the beliefs they have. Attitude is an evaluative statement towards various things that can be objects, people or events that occur. Attitude is a reflection of one's feelings towards something. There are three main components of attitude, namely awareness, feeling and behavior.

The use of quality human resources is a government demand to improve public services. No exception for the finance department assigned to manage the public sector budget, the use of quality human resources is required. Continuous training and technical guidance are needed to improve the performance of government employees (Octariani, et al, 2017).

Budget preparation in government organizations goes through various and very complex stages starting from program determination, identification of expenditures, standards, indicators and performance targets, to the amount of budget that must be prepared. Quality employees are needed in order to achieve the government's goals in order to improve the quality of life of the community through public services according to the available budget. This condition is in line with research conducted by Octaiani et al, (2017) that the quality of the workforce has a positive influence on the use of a quality budget.

The results of the study by Zarinah et al (2016) also show relatively similar findings, namely good budget planning and the quality of the workforce have a significant influence, either simultaneously or simultaneously or individually or partially on the level of absorption of the SKPD budget. In addition, the quality of leadership is able to encourage an increase in the realization of the village income and expenditure budget (Iqbal, 2018).

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

III. RESEARCH METHOD

3.1 Types of Research and Research Design

This research is an associative type of research, namely research to determine the influence between two or more variables (Abdullah, 2015). This research design uses quantitative data types in the form of numbers. The data analyzed are primary and secondary data. Primary data is data obtained directly from the main source which is generally obtained through interviews or filling out questionnaires and it can also be done with google forms (Abdullah, 2015). While secondary data is data that has been processed and published by data collectors or other parties, which can be presented in the form of tables or diagrams or other forms (Abdullah, 2015).

In this study, primary data was obtained by collecting questionnaires with 60 respondents in the form of perceptions of the variables presented. While the secondary data used is data on the number of employees within the scope of Sub. Bag. TU and the Islamic Guidance Section of the Ministry of Religion of the City of Yogyakarta as well as data on the absorption of the Islamic Guidance Satker budget issued by the Director General of Treasury of the Ministry of Finance.

3.2 Research object

The object of research is something that is targeted in research to get answers to problems that occur. According to Sugiono (2012), the research object is scientific objectives to obtain data with certain purposes and uses about an objective, valid, and reliable thing about a thing (certain variables).

The research object here is budget planning, leadership, quality of human resources, and budget absorption. The subjects of this study were employees of the Ministry of Religion of the City of Yogyakarta who were related to the implementation of the budget of the Islamic Community Guidance Unit.

3.3 Population, Sample and Sampling Technique

3.3.1 Population

The population is the entire object to be studied, and is used as the basis for the withdrawal of research results (Abdullah, 2015). The population in this study were all employees in the Islamic Community Guidance Unit and the Administrative Sub-section (TU) within the Ministry of Religion of the City of Yogyakarta and those related to the budget management of the Islamic Community Guidance Unit.

In the implementation of the Islamic Community Guidance budget there is a relationship with employees in the Sub. Bag. TU, namely the Head of the Yogyakarta City Ministry of Religion as the Budget User Authority for Islamic Guidance, Ka. Sub. Bag. TU as the Official Signing the Payment Order (PPSPM), Functional Planner who coordinates all the planning of the Islamic Community Guidance from the initial planning to the necessary revisions in the middle of the budget journey, the Expenditure Treasurer (BP) in charge of taking care of all Islamic Guidance payments and reporting, Administrative Management Officer Personnel Expenditures (PPABP) such as making files for paying salaries and other employee rights, Functional Compiling Financial Statements (LK), and processing data related to inventory spending and management of State Property (BMN) Bimas Islam. While in

the Islamic Community Guidance itself there is a section of the Islamic Community Guidance in which there are ka. Section as a leader in the Bimas Islam satker, Commitment Making Officer in charge of all payments to Islamic Guidance in coordination with BP, Islamic Bimas financial manager in collaboration with BP based in Sub. domiciled in Sub.bag.TU, and data processors and administrators who work together with Inventory Managers and BMN in Sub.bag.TU. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. The Commitment Making Officer in charge of all payments to the Islamic Community Guidance coordinates with BP, the Islamic Community Guidance Financial Manager in collaboration with BP based in Sub.bag.TU, the Islamic Community Guidance Budget compiler who coordinates with the planner based in Sub.bag.TU, and data processors and administrators who work closely with inventory managers and BMN in Sub.bag.TU. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. The Commitment Making Officer in charge of all payments to the Islamic Community Guidance coordinates with BP, the Islamic Community Guidance Financial Manager in collaboration with BP based in Sub.bag.TU, the Islamic Community Guidance Budget compiler who coordinates with the planner based in Sub.bag.TU, and data processors and administrators who work closely with inventory managers and BMN in Sub.bag.TU. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. The financial manager of Islamic Community Guidance in collaboration with BP based in Sub.bag.TU, the formulator of the Islamic Bimas budget who coordinates with planners based in Sub.bag.TU, and data processing and administration in collaboration with the existing inventory manager and BMN in Sub.bag.TU. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. The financial manager of Islamic Community Guidance in collaboration with BP based in Sub.bag.TU, the formulator of the Islamic Bimas budget who coordinates with planners based in Sub.bag.TU, and data processing and administration in collaboration with the existing inventory manager and BMN in Sub.bag.TU. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf

(Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor. In addition, there are also Islamic Community Guidance units within the Islamic Community Guidance budget, namely the Organizing of Zakat Waqf (Zawa) and 14 KUA located in sub-districts throughout the city of Yogyakarta, each of which has Ka. KUA, GaraZawa, budget preparer, financial manager, and data processor.

Employees who are included in the scope of Sub. The Administrative Section here is the Head of the Yogyakarta City Ministry of Religion Office, the Head of Sub. Administrative Section in charge of Personnel, General Affairs and Public Relations, Planning and Finance. Meanwhile, within the scope of the Islamic Community Guidance Section, there are employees of the Islamic Community Guidance Section, employees of the Sub-District Religious Affairs Office (KUA), Zakat and Waqf Organizers (GaraZawa). The Satker of Bimas Islam oversees KUA, as stated in PMA No. 34 of 2016 concerning the Organization and Work Procedures of the Sub-District Religious Affairs Office which reads "The Sub-District Religious Affairs Office, hereinafter abbreviated as KUA Sub-District, is a technical implementing unit at the Ministry of Religion, is under and responsible to the Director General of Islamic Community Guidance and is operationally fostered by the Head of the Regency/City Ministry of Religion Office. The District KUA is domiciled in the sub-district and is led by the Head of the KUA. The District KUA has the task of carrying out services and guidance for the Islamic community in its

working area. In the city of Yogyakarta there are 14 sub-district KUAs as follows:

1. KUA Tegalrejo
2. KUA Jetis
3. KUA Gondokusuman
4. KUA Danurejan
5. KUA Gedongtengen
6. KUA Shows
7. KUA Wirobrajan
8. KUA Mantrijeron
9. KUA Kraton
10. KUA Gondomanan
11. KUA Pakualaman
12. KUA Mergangsan
13. KUA Umbulharjo
14. KUA Kotagede

3.3.2 Sample

The sample is a certain part of the population selected in research practice (Abdullah, 2015), therefore a good and researchable sample that is able to represent the population with various characters that are able to describe the population. The sample in this study were all employees who were in the scope of the Islamic Community Guidance Unit and Su. Bag. TU of the Ministry of Religion of the City of Yogyakarta which is related to the management of the Islamic Community Guidance budget. There are several criteria determined by researchers to respondents to get good and accurate results for data processing, namely as follows:

- a. Respondents are directly involved in the budget planning process
- b. Respondents are directly involved with budget execution

With these sample criteria, the samples of this study include:
Research Sample

Work unit	Position/Task Criteria	Amount
Sub. Bag. TU	Leader	2 persons
	Planner	1 person
	Data processing	3 people
Islamic Guidance Sexy	Leader	17 people
	Planners / Budget Planners	3 people
	Data processing	18 people
	Financial manager	16 people
Number of samples		60 people

Source: Ministry of Religion of Yogyakarta City (2020), processed

What is meant by leadership in the sub-section scope. TU is the Head of the Office of the Ministry of Religion which oversees all satkers within the Ministry of Religion of the City of Yogyakarta and the Head of Sub. Bag. TU is subordinate to the head of the office who is the coordinator of all work units within the Ministry of Religion of the City of Yogyakarta. Meanwhile, the Islamic Community Guidance Section is led by the Head of Islamic Community Guidance

Section, who is subordinate to the head of the office. The Head of the Islamic Community Guidance Unit oversees several Heads of the Sub-District KUA, of which the Head of the Sub-District KUA supervises several staff. And for the implementation of zakat waqf which is subordinate to the head of the office but under the coordination of Islamic Guidance in this case regarding budget management.

3.3.3 Sampling Technique

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

The sampling technique is very dependent on the population structure and research objectives (Abdullah, 2015). The population structure is here to show the population strata, where between levels have different characteristics. In this study, the technique of determining the sample using probability sampling was used. This technique is a way of determining or drawing the required sample from the existing population (Ferdinan, 2014). Furthermore, in each unit a representative of the respondent who has relevance to budget management is taken, with the aim of getting a representative sample.

If the total population is little or less than 100, it is better to study all of them, so that the research becomes a population study or the population as well as a sample (Abdullah, 2015). But if the population is larger, then 10-25% or more can be taken depending on the ability of the researcher. The population in this study were employees in the Sub-Division of Administration and Islamic Community Guidance at the Ministry of Religion of the city of Yogyakarta, amounting to 156 people. This population is more than 100, therefore the sample of this study is 60 people whose percentage has exceeded 25% of the total population. All of which are directly related to budget management with details as in table 3.2.

3.4 Data Type

The types of data used in this study are primary data and secondary data. Primary data is data obtained directly from people or individuals such as interviews or questionnaires (Abdullah, 2015). Secondary data is data presented by primary data collectors or other parties which can be in the form of tables or diagrams (Abdullah, 2015).

3.5 Data Collection Techniques

This study aims to obtain data, so good planning is needed in data collection techniques. Primary data collection techniques require several instruments that can be used by researchers including questionnaires, structured interviews,

observations and documentation using their own instruments (Abdullah, 2015).

Collecting data in this study using questionnaires or questionnaires, which are expected by respondents to be able to answer all questions properly, so that the actual data is obtained. (Abdullah, 2015).

The form of the questionnaire is generally divided into two, namely the structured questionnaire and the unstructured questionnaire (Muhidin and Abdurrahman, 2011). This study uses a structured questionnaire model in the form of closed answers, and respondents only need to mark the selected answers.

Written questions will be distributed to respondents who are directly involved with the budget management of the Islamic Guidance Unit of the Ministry of Religion of the city of Yogyakarta. The list of questions seeks to answer the problems in the research.

IV. RESEARCH RESULTS AND DISCUSSION

4.1 Validity Test Results

According to Ghazali (2009), the validity test is a test used to show the extent to which the measuring instrument is used to show the extent to which the measuring instrument is used to measure what is being measured. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that is measured by the questionnaire. In this study, $r = 0.05$ was used so that the terms of the instrument items were considered valid if the significance level of r count was less than 0.05 so that if the significance value was more than (0.05) then the instrument items were considered invalid. .

Budget Planning Variables

Variable	Items	Pearson Correlation	Sig.	Information
Budget Planning	X1.1	0.675**	0.000	Valid
	X1.2	0.834**	0.000	Valid
	X1.3	0.667**	0.000	Valid
	X1.4	0.804**	0.000	Valid
	X1.5	0.799**	0.000	Valid
	X1.6	0.786**	0.000	Valid
	X1.7	0.842**	0.000	Valid
	X1.8	0.878**	0.000	Valid

Leadership Variable Validity Test Results

Variable	Items	Pearson Correlation	Sig.	Information
Leadership	X2.1	0.892**	0.000	Valid
	X2.2	0.864**	0.000	Valid
	X2.3	0.799**	0.000	Valid

	X2.4	0.889**	0.000	Valid
--	------	---------	-------	-------

Variable	Items	Pearson Correlation	Sig.	Information
HR Quality	X3.1	0.845**	0.000	Valid
	X3.2	0.744**	0.000	Valid
	X3.3	0.902**	0.000	Valid
	X3.4	0.585**	0.000	Valid
	X3.5	0.761**	0.000	Valid
	X3.6	0.910**	0.000	Valid
	X3.7	0.746**	0.000	Valid

Variable	Items	Pearson Correlation	Sig.	Information
Budget Absorption	Y.1	0.745**	0.000	Valid
	Y.2	0.876**	0.000	Valid
	Y.3	0.838**	0.000	Valid
	Y.4	0.736**	0.000	Valid
	Y.5	0.904**	0.000	Valid
	Y.6	0.757**	0.000	Valid

Based on the table, it can be seen that the significant value of the correlation of each question item is the performance variable has a correlation significance value of less than (0.05), it can be stated that each question item in this study is valid, so that all question items can be used to measure research variables.

1.1.1 Reliability Test Results

Test reliability is the extent to which the measurement of a test remains consistent after repeated tests on the subject and

under the same conditions. Research is considered reliable when it provides consistent results for the same measurement. Unreliable if repeated measurements give different results. The data reliability test was carried out with the Cronbach Alpha (α) statistical test. A variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 which means that the items in the questionnaire are consistent for use in the future.

Reliability Test Results

Variable	Cronbach's Alpha	Criteria	Information
Budget Planning	0.914	>0.600	Reliable
Leadership	0.824	>0.600	Reliable
HR Quality	0.888	>0.600	Reliable
Budget Absorption	0.888	>0.600	Reliable

Based on the above, it can be seen that all the variables used have a very good/strong level of reliability. This can be seen from the Cronbach's Alpha value of each variable which is greater than the provision of 0.6. Based on this, it can be concluded that all question items on the questionnaire that represent research variables are reliable and can be used as

research instruments.

1.1 Hypothesis Testing Analysis

4.4.1 Multiple Linear Regression Test

Multiple linear regression test aims to test the effect of two or more independent variables on the dependent variable. The following is a table of multiple linear regression test results:

Regression Test Results

	Standardized Coefficients		T	Sig.
	B	Std. Error		
(Constant)	0.750	1.363	0.550	0.584
Budget Planning	0.263	0.078	2,633	0.011
Leadership	0.217	0.123	2,243	0.029
HR Quality	0.520	0.069	6,497	0.000
F	150,642			
Sig F	0.000			
R	0.943			

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

Adj R Square	0.884
--------------	-------

a. Dependent Variable: Budget Absorption

Source: 2021 research results (processed data)

From the hypothesis testing that has been done, the results of the research regression equation are as follows:

$$Y = 0.750 + 0.263 X_1 + 0.217 X_2 + 0.520 X_3$$

The results of the equation show that the variables X₁, X₂ and X₃ have a positive regression coefficient. This shows that the relationship between the variables of budget planning,

leadership and the quality of human resources with budget absorption is positive. It can be concluded that the higher/better the variables of budget planning, leadership and quality of human resources, the higher/better the absorption of the budget of the Islamic Community Guidance Unit of the Ministry of Religion of Yogyakarta City.

4.4.2 Individual Parameter Significance Test (t-test)

Test Statistics t

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.750	1.363		.550	.584
	Budget Planning	.205	.078	.263	2,633	.011
	Leadership	.276	.123	.217	2,243	.029
	HR Quality	.451	.069	.520	6,497	.000

a. Dependent Variable: Budget Absorption

1. The Effect of Budget Planning on Budget Absorption

From the results of the multiple linear regression test in the table above, the results show that the budget planning variable has a significance value less than 0.05 (0.011 < 0.05) and has a coefficient value of 0.263. In addition, the budget planning variable is also known to have a t-count value of 2.633. When compared with the t table of 2.002 (at 0.05), it can be concluded that budget planning has a positive and significant effect on budget absorption.

2. The Effect of Leadership on Budget Absorption

Based on the results of the multiple linear regression in the table above, the results show that the leadership variable has a significance value less than 0.05 (0.029 < 0.05) and has a coefficient value of 0.217. In addition, the leadership variable is also known to have a t value of 2.243. When compared with the t table of 2.002 (at 0.05), it can be concluded that

leadership has a positive and significant effect on budget absorption.

3. The Influence of HR Quality on Budget Absorption

Based on the results of the multiple linear regression in the table above, the results show that the HR quality variable has a significance value of less than 0.05 (0.000 < 0.05) and has a coefficient value of 0.520. In addition, the HR quality variable is also known to have a t-value of 6.497. When compared with the t table of 2.002 (at 0.05), it can be concluded that the quality of human resources has a positive and significant effect on budget absorption.

4.4.3 Simultaneous Test (F Test)

Simultaneous test results (F statistic test) on budget planning, leadership and the quality of human resources on budget absorption are shown in table 4.11.

F Statistic Test

ANOVAa

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	566,710	3	188,903	150,642	.000b
	Residual	70,223	56	1.254		
	Total	636,933	59			

a. Dependent Variable: Budget Absorption

b. Predictors: (Constant), HR Quality, Leadership, Budget Planning

From the table, it is obtained that the calculated F is 150,642 and the significance is 0.000. The calculated F value is 150,642 > from F table 2.76 (at 0.05) shows that budget planning, leadership and quality of human resources Coefficient of Determination Value (R²)

simultaneously have a positive and significant effect on budget absorption.

4.4.4 Coefficient of Determination (Adjusted R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.943a	.890	.884	1.11981

a. Predictors: (Constant), HR Quality, Leadership, Budget Planning

Based on the table above, the Adjusted R2 value is obtained by 0.884. This shows that budget absorption can be explained by the variables of budget planning, leadership and quality of human resources by 88.4%. While the remaining 11.6% is influenced by other factors outside of this study.

4.5 Discussion

In this section, the results and research findings as well as previous studies that support this research will be presented. In more detail, it will be explained as follows:

4.5.1 The Effect of Budget Planning on Budget Absorption

From the results of testing the budget planning variable (X1) on the budget absorption variable (Y) with a significance level of $0.011 < 0.05$ and a t-count value of $2.633 > 2.002$ (t-table), and a coefficient value of 0.623. Shows budget planning has a positive and significant effect. It means that the better the budget planning, the higher the absorption rate of the budget will be.

In other words, the maturity level of budget planning will affect the program of activities for one fiscal year and will run according to the target well. The results of this study are in accordance with the first hypothesis which suspects the influence of budget planning (X1) on the level of budget absorption (Y), so that the first hypothesis is declared to be accepted or accepted H1 and rejects H0.

These results are also consistent with other studies such as Zarinah (2016), Gagola et al (2017), Ramdhani and Annisa (2017), Dwiyanah (2017), Nugroho and Alfarisi (2017), Iqbal (2018), Firmalina et al (2020), Rahmawati et al (2021), namely budget planning has a positive and significant effect simultaneously or partially on the level of absorption of the Work Unit's budget.

The results of this study are in line with the opinion of Halim (2016), that budget planning is a tool to achieve organizational goals, one of which is high budget absorption, which means that accurate and good budget planning will have a positive effect on the achievement of budget absorption.

The activity planning process starts from the beginning of the previous year, for example for the 2020 activity budget, the planning process starts at the beginning of 2019. This stage is very important in planning activities that are on target. In submitting activities, each work unit must prepare a Budget Plan (RAB) accompanied by administrative supporting evidence according to the type of activity. The results of this study are in line with research conducted by Dwiyanah (2017), that budget planning is an important factor in optimizing the absorption of the budget of the Regional Apparatus Work Unit in the Medan City Government. Iqbal's research (2018) also came to the same conclusion, namely that good budget planning will increase budget absorption.

4.5.2 The Effect of Leadership on Budget Absorption.

Based on the results of the multiple linear regression in the table above, the results show that the leadership variable has a significance value less than 0.05 ($0.029 < 0.05$) and has a coefficient value of 0.217. In addition, the leadership variable is also known to have a t value of 2.243. When compared with the t table of 2.002 (at 0.05), it can be concluded that leadership has a positive and significant effect on budget

absorption.

From the results of testing the Leadership variable (X2) on the budget absorption variable (Y) with a significance level of $0.029 < 0.05$ as well as the t-count value of $2.243 > 2.002$ (t-table), and the coefficient value is 0.217, shows a significant positive effect. This shows that leadership has an influence on budget absorption in the Islamic Guidance Unit of the Ministry of Religion of Yogyakarta City. These results indicate that the second hypothesis can be accepted or accepted H1 and rejected H0.

As in Northouse (2016) that leadership is the ability to influence many people to achieve organizational goals. This means that the better the leadership in the Islamic Guidance of the Ministry of Religion of Yogyakarta City, the more budget absorption will be and the decrease in leadership will reduce the budget absorption.

The results of this study are in line with other studies such as Iqbal (2018), Waruwu (2018), Firmansyah (2019), Setyowati et al (2020), Urbinas (2020), that leadership has a positive and significant effect on the absorption rate of the Work Unit's budget. This is in accordance with the theory of leadership in achieving achievement, namely good leadership is able to direct and encourage all the potential that exists within the organization in achieving organizational goals (Bastian, 2017). One of the indicators is the achievement or high absorption of the budget.

To achieve organizational goals, effective leadership is needed. With effective leadership, it is hoped that the leader can give trust and confidence to the team in the organization (Lam and Mackee in Bastian, 2017). In achieving organizational goals also requires skills from leaders with various techniques (Pamuji in Bastian, 2017), including maturation and preparation of followers techniques, human relations, being an example, persuasive techniques and giving good orders, using appropriate communication systems and providing facilities. work required by employees.

4.5.3 The Influence of the Quality of Human Resources on Budget Absorption.

Based on the results of multiple linear regression, the results obtained that the HR quality variable has a significance value less than 0.05 ($0.000 < 0.05$) and has a coefficient value of 0.520. In addition, the HR quality variable is also known to have a t-value of 6.497. When compared with the t table of 2.002 (at 0.05), it can be concluded that the quality of human resources has a positive and significant effect on budget absorption.

After testing the variable Quality of Human Resources has a significance value ($0.000 < 0.05$) and has a coefficient value of 0.520, and t-count of $6.497 > 2.002$ (t-table), shows that the quality of human resources has a significant positive effect on budget absorption. The test results show that the third hypothesis can be accepted or accepted H1 and rejected H0.

This is in accordance with research Zarinah et al (2016), Mastuti et al (2017), Ramdhani and Anisa (2017), Urbinas (2020), Setyowati et al (2020), Rahmawati et al (2021), which state that the Quality of Human Resources has a positive and significant effect on budget absorption. Likewise with Iqbal (2018) which states that HR competence has a positive and significant effect on budget absorption.

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

The human resources involved in budget management at the Islamic Guidance Work Unit are currently adequate, it can be seen in table 4.2 that the percentage of undergraduates is the largest, which is 56.7%. Formal education is one of the important indicators of employee competence, so that the high absorption of the Islamic Guidance Unit at the Ministry of Religion of Yogyakarta City is influenced by the quality of its human resources. The results show that the third hypothesis can be accepted.

4.5.4 Simultaneous influence

Together or simultaneously the three variables, namely Planning, Leadership and HR Quality on budget absorption, the results of the significance test are $0.000 < 0.05$ and the F-count value is $150,642 > 2,760$ (F-table), indicating that the three variables together -the same has a positive and significant effect on budget absorption. The results of this study provide clues if the fourth hypothesis can be accepted or accepted H1 and rejected H0.

The results of this study have similarities with research Mardikaningsih, (2020), which states that HR competence has a positive impact on budget absorption. This is the same as research conducted by Urbinas (2020), which shows that planning, leadership and HR competence are important factors in achieving organizational goals, where budget achievement is an important indicator of achieving organizational goals.

Alumbida (2016) conducted a study on the effect of planning, HR competence and organizational commitment on budget absorption. The results of his research show that all three have a significant and positive influence. Meanwhile, Iqbal (2018), found that the effectiveness of leaders, budgeting abilities and HR competencies had a significant influence in increasing village government performance.

From various previous studies that have been carried out and the test results in this study indicate that the three variables together have a positive and significant effect on budget absorption.

4.5.5 Coefficient of Determination

Based on the calculation of the coefficient of determination which analyzes the magnitude of the influence of the three variables, either partially or simultaneously, the results are 88.4%. This means that the influence of these three variables on budget absorption is very high. The remaining 11.6% is influenced by other factors. This calculation strengthens the results of the influence of the three variables.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

The results of testing on all variables are strengthened by various previous studies of related theories, so that the following conclusions can be drawn:

1. Partial budget planning has a positive and significant effect on the realization of budget absorption at the Islamic Community Guidance Unit at the Ministry of Religion of Yogyakarta City. This shows that the more mature the planners in planning the budget each year, the more effective the implementation of activities will be, so that the realization of the budget can run according to the target.

2. Leadership partially has a positive and significant effect

on the realization of budget absorption at the Islamic Community Guidance Unit at the Ministry of Religion of Yogyakarta City. This shows that the role of a leader in providing motivation, direction, solutions and driving force is very beneficial for the implementation of all activities, which of course affect the realization of budget absorption.

3. The quality of human resources partially has a positive and significant effect on the realization of budget absorption at the Islamic Guidance Unit for the Ministry of Religion of Yogyakarta City. This shows that the better the knowledge, ability and attitude of the employees will make a good contribution to the realization of budget absorption.

4. Planning, leadership and quality of human resources simultaneously have a positive and significant impact on the realization of budget absorption at the Islamic Community Guidance Unit at the Ministry of Religion of Yogyakarta City. This shows that budget planning, leadership and quality of human resources are factors that need to be maintained at the level of development so as to optimize the realization of budget absorption.

5.2 Suggestion

In this study, several findings have been presented, so there are several suggestions for consideration and recommendations for related parties and further research. Because researchers feel there are still many limitations in it. The suggestions are as follows:

5.2.1 For the Ministry of Religion

To optimize budget absorption at the Islamic Guidance Unit of the Ministry of Religion of Yogyakarta City, it is necessary to improve the quality of budget planning, leadership and quality of human resources by increasing important elements such as qualifications, competencies and employee performance. All three can ensure the implementation of the budget in accordance with the principles of the public sector budget so as to increase budget absorption.

Additional motivation, training, coaching and encouraging employees to continue their studies to a higher level, to increase commitment in budget management so that there is an increase in budget performance and the achievement of organizational goals, one of which is high budget absorption.

5.2.3 For the academic world

Subsequent research needs to expand its object, for example to cover all work units in the Yogyakarta City Ministry of Religion or the Ministry of Religion throughout DI. Yogyakarta so as to obtain more complete data, and more variables that are thought to have an effect on budget absorption and performance such as work motivation, organizational culture and organizational commitment.

REFERENCES

- [1] Abdullah, M. (2015), Quantitative Research Methodology (For: Economics, Management, Communication, and other Social Sciences), AswajaPerindo, Yogyakarta.
- [2] Alumbida, DI, Saerang, DPE, and Ilat, V. (2016) "The Influence of Planning, Human Resource Capacity and Organizational Commitment on the Absorption of Regional Budgets in the Talaud Islands Regency Government" Journal of Accountability, Vol 5, No 2.
- [3] State Revenue and Expenditure Budget (APBN) (2020)
- [4] Barry, C. (2002), Human Resource Management, PT Elex Media Komputindo, Jakarta.

- [5] Brahmasari, IA, and Suprayetno, A. (2008), "The Influence of Work Motivation, Leadership and Organizational Culture on Employee Job Satisfaction and Its Impact on Company Performance (Case Study at PT. Pei Hai International Wiratama Indonesia)", *Journal of Management and Entrepreneurship*, Vol.10, No. 2, pp. 124-135
- [6] Dessler, G. (2015), *Human Resource Management Edition 14*, SalembaEmpat, Jakarta.
- [7] Due (1975) in Djahari, A. (2013), "The Influence of Leadership Style, Commitment, Organization, Quality of Resources, Rewards, and Punishment on Performance-Based Budgeting (Empirical Study on the Government of West Lombok Regency)", *Journal of Accounting Dynamics*, Vol. 5, No. 2, pp. 157-171.
- [8] Dwiyana, N. (2017), "Factors Affecting Budget Absorption for Regional Government Work Units of Medan City with Monitoring and Evaluation as Moderating Variables", Thesis at the University of North Sumatra.
- [9] Eiglier, P. & Langeard, E. (1987), *Servuction, le marketing des services*, McGraw-Hill, Paris.
- [10] Ferdinan, A. (2014), *Management Research Methods (Research Guidelines for Writing Thesis, Thesis and Dissertation of Management Science)*, Key Library Series, Semarang.
- [11] Fimalina, Y., Bustami, HE, and Megawati (2020), "The Influence of Budget Planning and Implementation of Activities on the Realization of the Full River City Budget 2010-2018", *Journal of the Archipelago Administration of Students (JAN Maha)*, Volume 2 No. 6 – 30 June 2020.
- [12] Firmansyah, I (2019), "The Influence of Leadership, Budget Realization, Reinventing Government and Government Internal Control on Operational Performance", *Malaysian Journal of Social Sciences and Humanities (MJSSH)*, e-ISSN : 2504-8562, Volume 4, Issue 3, June 2019.
- [13] Gagola, LS, Sondakh, JJ, and Warongan, JDL (2017), "Analysis of Factors Affecting the Absorption of the Regional Revenue and Expenditure Budget (APBD) of the Archipelago Regency Government" *Journal of Accounting and Auditing Research "Goodwill" Sam Ratulangi University Manado*, eISSN 2715-1859, Vol.8 No. 1.
- [14] Ghozali, I. (2009), *Application of Multivariate Analysis with SPSS Program*, UNDIP, Semarang.
- [15] Ghozali, I. (2018), *Application of Multivariate Analysis with IBM SPSS 25 Program 9th edition*, Diponegoro University Publishing Agency, Semarang.
- [16] Hair, A., and Tatham, B. (1998), *Multivariate Data Analysis*, Prentice Hall, USA.
- [17] Halim, A. (2016), *Public Sector Financial Management*, Salemba Empat, Yogyakarta.
- [18] Harahap, SAS, Taufik, T., and Nurazlina (2020), "The Influence of Budget Planning, Budget Execution, Administrative Recording and Human Resource Competence on the Level of Budget Absorption (Empirical Study on OPD Dumai City)", *Journal of Financial and Business Accounting*, Caltex Riau Polytechnic, Vol. 13, No. 1.
- [19] Hutapea and Thoha (2008), "Competency Plus: Theory, Case Design and Application for HR and Dynamic Organizations" Gramedia Pusaka Utama, Jakarta.
- [20] Iqbal, M. (2018), "The Influence of Leadership, Planning Documents, and HR Competencies on the Realization of the Village Revenue and Expenditure Budget (APB-Desa) in the Village Government in Maros Regency", *Journal of Poliupp Research Results Seminar*, pp.208-212 .
- [21] Ministry of Religion of the Republic of Indonesia, the Qur'an and its translation (2013)
- [22] Ministry of Finance (2017 - 2019), *Online Application for Monitoring the State Treasury and Budget System (OM SPAN)*.
- [23] Kuncoro, M. (2013), *Research Methods for Business and Economics 4th Edition*, Erlangga, Jakarta.
- [24] Mahsun, M. (2006), *Public Sector Performance Measurement*, BPFE, Yogyakarta.
- [25] Mardiasmo (2009), *Public Sector Accounting*, Andi Publishers, Yogyakarta.
- [26] Mardiasmo (2018), *Public Sector Accounting (Latest Edition)*, CV Andi Offset, Yogyakarta.
- [27] Mardikaningsih, R. (2020), "An Empirical Research on the Relationship of Employment Period, Quality of Human Resources and Organizational Commitment", *Journal of Economics*, Vol. 13, No. 1.
- [28] Mastuti, DL, Suharno, and Kristanto, D. (2017), *Journal of "The Effect of Budget Objective Characteristics, Bureaucratic Environment, Management Commitment, and Quality of Human Resources on Budget Absorption"*, *Journal of Accounting and Information Technology Systems*, Vol. 13, No. 3, pp. 367 – 377.
- [29] Mathis, RL & Jackson, JH (2006), *Human Resource Management (Dian Angelia Translation)*, Salemba Empat, Jakarta.
- [30] Muhidin and Abdurrahman (2011), *Analysis of Correlation, Regression, and Paths in Research*, CV PustakaSetia, Bandung.
- [31] Muizu, WOZ, Kaltum, U., and Sule, ET (2019), *Journal of "The Influence of Leadership on Employee Performance"* *Indonesian Journal of Entrepreneurship Education (Perwira)*, Vol.2, No.1.
- [32] Northouse, PG (2016), *Leadership (Theory and Practice) sixth edition*, PT Index, Jakarta
- [33] Noviwijaya, A. & A. Rahman (2013), "The Influence of Gender and Age Diversity of Treasury Officials on the Absorption of Work Unit Budgets (Empirical Study on the Work Unit Scope of Payment of KPPN Semarang I", *Diponegoro Journal of Accounting*, 2(3).
- [34] Nugroho, R. and Alfarisi, S. (2017), "Factors Influencing the Soaring Absorption of the Fourth Quarter Budget of Government Agencies (Study on the Financial Education and Training Agency" Effect of Planning, Human Resource Capacity and Organizational Commitment to the Absorption of Regional Budgets in Talaud Islands Regency Government", *Journal of Management and Entrepreneurship*, Vol.10, No. 2, pp. 124-135.
- [35] Octariani, D., Akram, and Animah (2017), "Performance-Based Budgeting, Human Resources and Budget Quality (A Structural Test)", *Indonesian Journal of Accounting and Financial Research*, 2(1).
- [36] Regulation of the Minister of Religion (PMA) Number 34 of 2016 concerning the Organization & Work Procedures of the Sub-District Religious Affairs Office.
- [37] Minister of Religion Regulation (PMA) Number 19 of 2019 concerning Organization and Work Procedures of Vertical Institutions of the Ministry of Religion.
- [38] Minister of Finance Regulation (PMK) Number 162 of 2013 concerning The Position and Responsibilities of the Treasurer in the Working Unit for the Management of the State Revenue and Expenditure Budget.
- [39] Pratolo, S. (2015), *Good Corporate Governance Implementation in BUMN in Indonesia*, LP3M UMY, Yogyakarta.
- [40] Purba, NBK (2017), "Analysis of the Influence of the Quality of Human Resources, Budget Planning and Execution on Budget Absorption in North Sumatra Provincial Government SKPDs with the Use of Information Technology as Moderating Variables", Thesis, Master of Accounting, University of North Sumatra, Medan.
- [41] Rahmawati, Amir, A., and Junaidi (2021), "Evaluation of budget planning and human resource competence on budget absorption with management commitment as moderator in the work unit of the Ministry of Religion of the Republic of Indonesia in Jambi City", *Journal of Paradigm Ekonomika*, Vol.16. No.1, January –March 2021 ISSN: 2085-1960
- [42] Ramdhani and Anisa (2017), "The Influence of Budget Planning, Quality of Human Resources and Budget Execution on Budget Absorption in Regional Apparatus Organizations of Banten Province", *Journal of Integrated Accounting Research*, Vol.10 No.1, April 2017 p. 134 – 147.
- [43] Robbins, SP (1996), *Organizational Behavior, Concepts, Controversy, Applications*, Translation by Hadyana Pujaatmaka, Seventh Edition, Prenhallind, Jakarta.
- [44] Sagala, S. (2018), *Approaches and Leadership Models*, Prenadamedia Group, Jakarta
- [45] Setyowati, ES, Kaukab, ME, and Romadhon (2020), "Antecedents of Accountability for Village Fund Management", *Journal of Economics, Business and Engineering (JEBE)*, Vol. 2, No. 1, October 2020 E-ISSN: 2716-2583.
- [46] Suryono, A. (2011), *Human Resource Management "Ethics and Professional Standards of the Public Sector"*, UB Press, Malang.
- [47] Terry, GR and Rue, LW (2009), *Fundamentals of Management*, PT BumiAksara, Jakarta.
- [48] Urbinas, E. (2020), "The Influence of Leadership, Competence and Budget Planning Factors on the Absorption of Work Unit Budgets at the Jayapura State Treasury Service Office", *Mutatio-JurnalKewidyaiswaraan East Indonesia Human Resources Development Agency of Papua Jayapura Province*, Vol.2 No. December 2, 2020.
- [49] Law No. 17 of 2003 concerning State Finance.
- [50] Law No. 13 of 2003 concerning manpower.
- [51] Law Number 25 of 2006 concerning the National Development Planning System.
- [52] Waruwu, AA (2018), "The Influence of Leadership, Job Stress and Work Conflict on Job Satisfaction and Their Impact on the Performance of DPRD Employees of North Sumatra Province", *Journal of Management Tools Lecturer of the Management Study*

The Influence of Budget Planning, Leadership and Quality of Human Resources on the Realization of Budget Absorption of the Islamic Community Guidance Unit Yogyakarta City Ministry Of Religion

Program, Faculty of Social Sciences, Universitas Pembangunan Panca Budi, ISSN 2088-3145, Vol. 10 No. December 2, 2018.

- [53] Williams, C. (2001), Management, SalembaEmpat, Jakarta.
- [54] Wirjana, R. and Supardono, W. (2005), Leadership, Fundamentals and Development, CV Andi Offset, Yogyakarta.
- [55] Zarinah, M., Darmawis, and Abdullah, S. (2016), "The Influence of Budget Planning and the Quality of Human Resources on the Level of Budget Absorption of Regional Apparatus Work Units in North Aceh Regency", Journal of Postgraduate Accounting Masters at Syiah Kuala University, ISSN 2302- 0164, Vol. 5, No. 1, pp. 90-