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INFLUENCE REGIONAL DEVICE UNIT WITH PERFORMANCE-BASED BUDGETING AS INTERVENING VARIABLES

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Keywords : Quality of Human Resources, Organizational Commitment, Improvement of Administration System, Communication, Training or Trainings, Performance-Based Budget (ABK) and Performance of Regional Government Working Unit (SKPD).

Abstract : *This research examines the influence of quality of human resources, organizational commitment, improvement of administration system, communication, training or trainings on the performance of regional device work units (SKPD) through budget-based performance (ABK) as intervening variables. Research Data was obtained using questionnaire techniques to the Office of the Regional Device Unit of 37 SKPD in Mataram City West Nusa Tenggara (NTB). The difference of this research with previous research, namely using intervening variables with trimming models. The intervening variable is a variable between or mediating, the function that mediated the relationship between the independent variables and the dependent variables. The trimming model is a model used to improve a model of the line analysis structure by issuing a model of an exogenous variable that is not significant in its path (Heise, 1969:59; Al-Rashid & Sitepu, 1994:12; Kusenendi, 2005:12). Based on the findings, it can be addressed and discussed so as to give objective information that, the first hypothesis that reads the variable quality of HR (X1), the organizational commitment (X2), the improvement of the administration system (X3), communication (X4) and Training (X5) contributes in its entirety and affects the ABK (Z). Similarly, the second hypothesis that reads the variable of HR quality (X1), the organizational commitment (X2), the improvement of the administration system (X3), communication (X4), training or trainings (X5), and ABK (Z) contributes in its entirety and affects the SKPD (Y) performance. The difference is, not all variables are accepted, because based on the Coofisien test the sub-structure path of 1 (one) only coofisien quality variable path of HR (X1), organizational commitment (X2), and Improvement of administration system (X3), and communication (X4) Which statistically does not affect the ABK (Z), shows only training or trainings (X5) affects the ABK (Z). On the Coofisien line sub-structure 2 (two) only Coofisien variable path of organizational commitment (X2), improvement of the administration system (X3), communication (X4), and training or trainings (X5) that statistically does not affect the performance of SKPD (Y), Indicates that the quality of HR variables (X1), the improvement of the administration system (X3), and the ABK (Z) affect the performance of the SKPD (Y). It can be concluded that the quality of HR affects the performance of SKPD through the ABK is caused by a factor indicating that the quality of human resources is supportive in understanding and implementing a form of safety strategy applied by the Government, especially in terms of or discrepancies in financial statements. The government can achieve performance excellence by trying to optimize the quality of HR as a strategy asset in improving HR quality to SKPD performance through ABK. In addition, training or trainings also affect the performance of SKPD through the ABK due to the factors indicating that training or trainings related to the mastery and development of the use of ABK can lower the level of Knowledge and skills to government officials. The direction of the negative relationship of training or trainings to the ABK on the performance of the SKPD will affect the activities implemented by the Government does not work properly.*

1 INTRODUCTION

According to Russel (1993:397) employee performance depends on the ability, work effort and employment opportunities that can be assessed from the output. Timpe (1993), suggests that performance (work achievement) is an individual level of performance, i.e. the desired outcome of an individual's behaviour. Performance is the appearance of a person's work in the form of quality or quantity in an organization.
In Indonesia, at the regional government's working unit level (SKPD) includes the strategy plan (Renstra) SKPD, SKPD work plan, and the SKPD work and budget plan (RKA). Alignment between planning documents can be seen from the alignment of the performance indicators contained in these documents. In SKPD, the performance indicators contained in the SKPD Renja must support the achievement of performance indicators contained in the SKPD Renstra. Furthermore, the SKPD Renja indicator must be supported by the performance indicators contained in the RKA SKPD. The alignment of this performance indicator will logically be able to attribute the objectives to be included in the Strategy planning document (Renstra SKPD) with the operational activities undertaken by the SKPD.

As we know, human resources are all management decisions and practices that have direct or influential impacts to all people, or human data sources that work for the organization (Fisher et.al., 2009). In this case, it takes an auxiliary commitment as a benchmark in the reform of the importance of the use of human resources in providing public services effectively and efficiently. According to Mowday et. Al., (1979) The organizational commitment is a belief and strong support to the values and objectives that the organization wants to achieve. Workers with strong effective commitments will remain in the organization because they feel that they should work so (Johnson et al., 1987; Tett and Meyer, 1995); Lum et al., 1998). In connection with the organizational commitments, there needs to improve administration system. The performance-based budget drafting manual issued by the Financial and Development Supervisory Agency (BPKP) in 2005 is stated: The importance of the implementation of budget-based budgeting, apparently carrying the consequences Prepared, precise and fulfilled.

I think the local government (SKPD) unit through financial-based budget (ABK) in this case the management of the district's finances will not run properly without good communication between the Chairman and subordinate. Communication skills for a person can minimize, even eliminate conflicts between personal interests and the interests of the Organization (Effendi, 1989:134, 141). In line with the planning and budgeting activities involving all the implementing elements in the regional Device Unit (SKPD) ranging from programs and activities need to be trained or training in order to achieve more coordination and facilities Good. In designing and developing effective education and training programs, there are several phases, one of which is Dessler (1997; 250), namely; "We can conveniently think of a typical training or development program as consisting of 5 (five) steps; (1) Needs analysis, (2) Instructional design, (3) Validation, (4) Implementation, (5) Evaluation and Follow-up '. According to Milkovich and Boudreau (1991, 408) that the form of training in the organization there are 3 (three) stages, namely; "Needs Assessment, Training and Development, Evaluation." While Bernardin and Russell (1993, 299) raise similar opinions, namely; "Needs Assessment, Development, and Evaluation,".
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3 METHODOLOGY

Types of Research

The type of research used in this study is associative research, which is research that seeks relationships between one variable and another. The relationship used in this study is a causal relationship which is cause-effect relationship so that there are independent and dependent variables in this study (Ghozali, Imam. 2005).
In the presence of intervening variables, this research can also be said to be a research track model of trimming. The trimming model is a model used to correct a model of the structure of the pathway analysis by removing it from the model of the ocsogenous variable that is not significant in its path (Heise, 1969:59; Al-Rashid & Sitepu, 1994:12; Kusnendi, 2005:12). So, the trimming model occurs when the Coofisien of the path is tested overall it turns out that there are no significant variables. Although there are one, two, or more variables that are not significant, researchers need to improve the model of the structure of the line analysis that has been hypothesized. How to use the trimming model i.e. recalculate the Coofisien path without including the Ocsogen variable that coofisien the path is not significant.

4 FINDINGS AND DISCUSSION

Data Description

The collection of data in this research is done by giving 2 (two) questionnaire to the Office of each unit of regional device of Mataram City amounting to 37 (thirty seven) SKPD or as many as 74 (seventy four) questionnaire. Among them 12 (twelve) the questionnaire did not return and was finally prepared to be processed 62 (sixty two) questionnaire as a sample. In connection with the explanation above, the return of the questionnaire (response rate) in this study was 100% (62/74x100%).

Test results Interpret analysis path Sub Structure 1 From the result of data processing sub structure 1 seen in table 1 until table 3 about Anova, coefficient, and summary relation between HR variable quality (X1), organizational commitment (X2), Improvement of administration system (X3), communication (X4), Training (X5) on performance-based budgets (Z).

The results of the analysis proved that on the model 1 there is an insignificant line coefficient of human resources (X1), the organizational commitment (X2), and the improvement of the administration system (X3), then the next need to use the trimming model (model 2), where The exogenous quality of human resources (X1), the organizational commitment (X2), and the enhancement of the administrative system (X3), are excluded. The calculation result for Model 2 is shown in table 4.

Based on the analysis results of the Model 2 sub structure 1 in table 6, obtained the value of the line coefficient X5 against Z of 0.523 with a coefficient of reflection or contribution (Rsquare) = 0.274 (see Model 2 in Table 5.26) and large residue coefficient of b6 5 = = 0.852. Thus obtainable line diagram of Model 2 sub structure 1 becomes Figure 1 as follows:

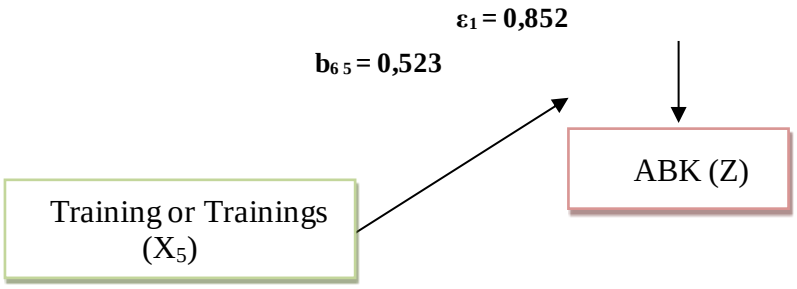

Figure 1.
Causal relationship empirical SUB-structure 1 variable X5 against Z To interpret the SUB-structure track analysis 2

From the result of data processing sub structure 2 seen in table 7 until table 9 about Anova, coefficient, and summary relation between human resources variable (X1), organizational commitment (X2), Improvement of administration system (X3), communication (X4), Training (X5), performance-based budget (Z) of SKPD (Y) performance.

The results of the analysis proved that on the model 1 there is an insignificant line coefficient of organizational commitment variables (X2), communication (X4), and training or trainings (X5), then the next need to be used trimming model (model 2), where the variable exogenous Organizational commitments (X2), Communications (X4), and training or trainings (X5) are excluded. The calculation result for Model 2 is shown in table 10.

Based on analysis result of Model 2 sub structure 2, obtained value: a) b2 1 = 0.340 [t = 2.634 and probability (sig) = 0.011] b) B2 3 = 0.209 [t = 2.336 and probability (sig) = 0.023] c) B2 6 = 0.589 [t = 5.785 and probability (sig) = 0.000]

Coefficients of Rsquare and large residue coefficient of Y ε2 = = 0.613. Thus obtainable diagram Model 2 sub structure 2 becomes Figure 2 as follows:

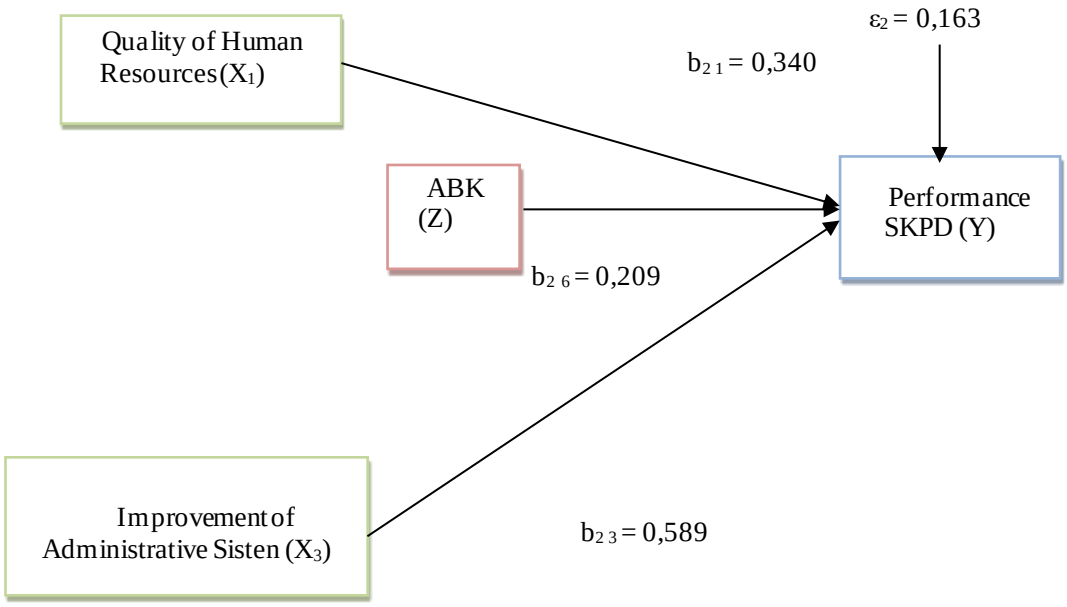

Figure.2 Causal relationship to SUB-structure (2) Variables X1, X3, and Z against Y

5 CONCLUSION

The main purpose of this research is to know whether HR quality, organizational commitment, improvement of administration system, communication, and training or trainings affect the performance of SKPD through performance-based budgets as variables Intervening. The results of the study provided the quality of human resources influence SKPD through performance-based budgets, the organizational commitment has no effect on SKPD's performance through budget-based performance, the improvement of administrative systems Affects SKPD's performance through a performance-based budget, communication impacting SKPD performance through performance-based budgets and training or trainings has no effect on SKPD performance through performance-based budgets.

The sample in the study is only taken at the Mataram city government, it is advisable that further research can expand the sample is not in the government of Mataram.

This research variables the quality of human resources, organizational commitment, improvement of administration system, communication, and training or trainings on SKPD performance through budget-based performance as a variable intervening model trimming, advised researchers can then use another variable that is to transform a variable model into a moderating variable that has the potential to affect SKPD performance through a performance-based budget (ABK) and increase employee performance in an activity in The next governmental environment.

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TABLE

Table 1. Anova 1 – Sub Structure 1

Model	Sum of Square	Df	Mean Square	F	Sig.
Regression	113.445	5	22.689	6.359	.000[a]
Residual	199.797	56	3.568		
Total	313.242	61			

Table 2. Coefficients 1 – Sub Structure 1

Variable	Unstandardized Coefficients			
	B	Std. Error	t	Sig.
Quality of human resources	.149	.155	.959	.342
Organizational commitments	.171	.109	1.573	.121
Improvement of administration system	-.048	.115	-.417	.678
Communication	.106	.081	1.305	.197
Training or trainings	.472	.158	2.985	.004

Table 3. Summary 1 – Sub Structure 1

Model	R	R_{Square}	Adjusted R_{Square}	Std. Error of the Estimate
1	.602[a]	.362	.305	1.889

Table 4. Anova 2 – Sub Structure 1

Model	Sum of Square	Df	Mean Square	F	Sig.
Regression	85.749	1	85.749	22.616	.000[a]
Residual	227.493	60	3.792		
Total	313.242	61			

Table 5. Coefficients 2 – Sub Structure 1

Variabel	Unstandardized Coefficients			
	B	Std. Error	t	Sig.
Training or Trainings	.667	.140	4.756	.000

Table 6. Summary 2 – Sub Structure 1

Model	R	R_{Square}	Adjusted R_{Square}	Std. Error of the Estimate
1	.523[a]	.274	.262	1.947

Table 7. Anova 1 – Sub Structure 2

Model	Sum of Square	Df	Mean Square	F	Sig.
Regression	268.287	6	44.715	16.271	.000[a]
Residual	151.148	55	2.748		
Total	419.435	61			

Table 8. Coefficients 1 – Sub Structure 2

Variabel	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Quality of human resources	.340	.137	2.475	.016
Organizational commitments	.009	.097	.097	.923
Improvement of administration system	.238	.101	2.357	.022
Communication	-.050	.072	-.693	.491
Training or trainings	-.202	.149	-1.350	.183
Budget-based performance	.665	.117	5.671	.000

Table 9. Summary 1 – Sub Structure 2

Model	R	R_{Square}	Adjusted R_{Square}	Std. Error of the Estimate
1	.800[a]	.640	.600	1.658

Table 10. Anova 2 – Sub Structure 2

Model	Sum of Square	Df	Mean Square	F	Sig.
Regression	261.841	3	87.280	32.122	.000[a]
Residual	157.594	58	2.717		
Total	419.435	61			

Table 11. Coefficients 2 – Sub Structure 2

Variable	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Quality of human resources	.340	.129	2.634	.011
Improvement of administration system	.209	.090	2.336	.023
Budget-based performance	.589	.102	5.784	.000

Table 12. Summary 2 – Sub Structure 2

Model	R	R_{Square}	Adjusted R_{Square}	Std. Error of the Estimate
1	.790[a]	.624	.605	1.648