



Effect of Competence and Work Loads on Motivation and Its Impact on the Performance of Budget Users in the Regional Working Unit of Padang City

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Abstract

This study aims to determine the effect of competence and workload on motivation and its impact on the performance of budget users in the regional working unit in the city of Padang. This research is motivated by the existence of presidential decree No. 54 of 2010 which underlies the budget users that holds concurrent positions as commitment making officer in the regional working unit of the city of Padang, so that the realization of budget absorption does not match what has been targeted by the city government of Padang. Research method with quantitative approach namely path analysis method. Data collection techniques with questionnaires, observation and interviews. The respondents of this study were 51 the regional working unit chief officials at the Padang city secretariat. The sampling method uses a total sampling method wherein the entire population in this study is used as the research sample. Hypothesis testing is calculated by IBM Statistical Package for Social Science (SPSS) program version 21.0. The results of this study found that competence has a significant effect on budget user motivation, workload has no significant effect on motivation, competence has a significant effect on performance, workload has no significant effect on performance, motivation has a significant effect on performance, competence through motivation has a significant influence on performance directly, and workload through motivation has a significant influence indirectly on the performance of budget users in the regional working unit of the city of Padang.

Key words

Competence, workload, motivation, employee performance

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Published Online: 18 Jan 2019 reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: <http://creativecommons.org/licenses/by/4.0/legalcode>

1. Introduction

The budget user is the authority holder of the budget user of the Ministry/Institution/Regional Work Unit or an equalized Officer in the APBN/APBD User Institution. This is stated in the Republic of Indonesia Presidential Regulation Number 4 of 2015 concerning the Fourth Amendment to Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services, Sheet 4, Article 1 paragraph 5 and Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services, Chapter I, Article 1, point 5. Within the framework of performance-based budgeting, actual absorption of the budget is not a target for budget allocation. Performance based budget focuses more on the performance of absorption balance itself. To measure the performance of an activity, what is seen is the output and outcome. It's just that the driving variable for our economic growth currently is dominated by consumption factors, so that government spending as government consumption is the main driver of

growth. For activities that directly touch the interests of the wider community, the earlier the implementation of the activities, the greater the benefits and effects of the stimulus. If the implementation tends to be late until the end of the year even though it should be able to be done earlier, then the losers actually are many people, because the benefits to be received are delayed (Halim, 2014). After the enactment of the regional autonomy law, the Regional Revenue and Expenditure Budget (APBD) is one of the main highlights of the community to measure the performance of each local government, and the level of achievement or realization by the Regional Government is a benchmark or proof of the preparation and the realization of the APBD is in line with or not yet with the expectations of the community.

Provisions regarding procurement of goods/services Special regulations governing the procedures for procurement of government goods/services are presidential regulation number 54 of 2010 along with the latest amendment amended by Presidential Regulation number 4 of 2015. In the presidential regulation it is stipulated that parties charged with carrying out procurement/government services are: 1) budget users; 2) commitment making officer; 3) procurement committee/officer/procurement service unit; 4) self-management team; and 5) work receiving committee/officer. Broadly speaking, the division of duties of officials involved in the procurement of goods is as follows: budget users/budget user proxies are officials of authority holders of the Ministry of Finance/Institutions/Regional Work Units or Officials who are equated with the Institution of APBN/APBD. Budget users have the duty to utilize budget funds effectively. The effectiveness of using budget funds can be seen from how much the budget funds benefit in supporting the performance of government agencies. The responsibility of budget users in using budget funds is done by determining the use of budget funds and packaging of work. Errors in the use of the budget are errors of budget users.

Misuse of the budget occurs when budget funds are used to procure goods/services that are less or not beneficial to office performance. Because the provision of budget funds for each work unit is limited, budget user is required to use budget funds based on the priority order of the interests of the agency in order to improve agency performance. Errors in determining priorities for meeting the needs of goods/services will also have a negative impact on improving agency performance. Examples of ineffective use of budgets such as procurement in the general plan procurement system will be carried out in the first quarter but the procurement will be carried out in the second quarter so that the community is late in enjoying the results of development.

Mangkunegara (2009) reveals that performance is the result of work in quality and quantity that has been achieved by an employee in carrying out his duties according to the responsibilities that have been given. This is also conveyed by Robbins (2007), performance is the result of evaluating the work done by individuals compared to the criteria that have been set together. The idea of performance is the result of the quality and quantity of work completed by someone in carrying out their duties according to the responsibilities that have been given. Another opinion, according to Thoha (2008), is that humans are the main factor in any organization that has characteristics such as abilities, personal beliefs, expectations, needs, and experiences. This characteristic component then shapes employee behavior. Furthermore, the organization is a forum to achieve goals and people who will bring the organization to achieve its goals. In line with Thoha's opinion, according to Halim (2014), the competence of human resources is a factor that causes the low absorption of the budget. One of them is seen in the process of procurement of goods and services, where there are limited human resources when holding an auction. As a result, the auction process was disrupted because it had to follow the time availability of the auction committee.

Factors of human resources in the management and organization of development are also an important part in realizing the budget of each period. A budget user is expected to have elements that can improve his performance; besides motivation there are several components that also affect one's performance. As has been studied by previous researchers, these components include competence and workload, such as the results of research conducted by Septiyani and Sanny (2013), Analysis of the effect of individual competence and motivation on employee performance at PT. Beta Setia Mega. This study obtained results, namely: there is a significant influence between individual competencies and motivation on employee performance simultaneously. Individual competence does not have a significant effect on employee performance partially. In motivation there is a significant effect on employee performance partially.

A similar study was also produced by the study conducted by Makawi *et al.* (2015), with the title analysis of the effect of competence on the performance of employees of the office of industry and Trade in Banjarmasin city. With the results of the study, namely: competence of employees of the office of trade and industry of Banjarmasin city classified as very good category, seen from the indicators of knowledge, skills, self-concept, character, and motives. Likewise, the staff performance of the Banjarmasin office of Trade and Industry staff is also categorized as very good, judging from the indicators of the quality of work, the quantity of work, the timeliness of work, attendance and cooperation. Competence affects performance. This means that the better the competency the more performance will increase. The results of this study support the results of the Zaim (2012) study showing competencies have a relationship with performance. Likewise, the results of the Bismark study (2012) show that competency affects performance.

The phenomenon that was found by the author in the initial observation in the regional work unit of the city of Padang was: (1) Not yet Achieved between target and realization by budget users in each the regional work unit, (2) Lack of understanding of main tasks and functions by commitment making officials, (3) Number of budget users that are concurrently being commitment making officials Because based on presidential decree No.54 of 2010, (4) Number of budget users who do not have certificates of goods and services procurement expertise, (5) Fear of ASN that has a certificate of expertise in procurement of goods and services, to become a commitment making officer, and (6) Weak understanding and control of employment contracts by commitment making officials served by budget user.

The formulation of the problem in this study is as follows

1. How is the influence of competence on the motivation of budget users at the regional working unit of the city of Padang?
2. How is the influence on workload on motivation of budget users at the regional working unit of the city of Padang?
3. How is the influence on the motivation of budget users at the regional working unit of the city of Padang?
4. How is the influence of competence on the performance of budget user at regional working unit of the city of Padang?
5. How is the influence of workload on the performance of budget user at regional working unit of the city of Padang?
6. How is the influence of motivation as an intervening variable between the competencies and performance of budget users in the regional working unit of the city of Padang?
7. How is the influence of motivations an intervening variable between the workload and performance of budget users in the regional working unit of the city of Padang?

In order for researchers to have a clear direction, it is necessary to set research objectives. The objectives to be achieved in this study are:

1. Test the influence of competence on the motivation of budget users in the regional working unit of the city of Padang.
2. Test the effect of workload on the motivation of budget users in the regional working unit of the city of Padang.
3. Test the effect of motivation on the performance of budget users in the regional working unit of the city of Padang.
4. Test the influence of competencies on the performance of budget users in the regional working unit of the city of Padang.
5. Test the effect of workload on budget user performance at the regional working unit of the city of Padang.
6. Test the effect of motivation as an intervening variable between the competencies and performance of budget users in the regional working unit of the city of Padang.
7. Test the effect of motivation as an intervening variable between workload and performance of budget users in the regional working unit of Padang city.

2. Literature Review

2.1. Competence

Lelland in Moehariono (2012) competence is a basic characteristic of personnel which is a determining factor for the success of a person in doing a job or in certain situations. While competence according to Mulyasa (2003) is a combination of knowledge, skills, values and attitudes reflected in the habit of thinking and acting. According to Wibowo (2007, p.325) competence has a type consisting of (1) Planning competency; (2) Influence competency; (3) Communication; Competency; (4) Interpersonal competency; (5) Thinking competency; (6) Organizational competency; (7) Human resources management; (8) Leadership competency; (9) Client service competency; (10) Business competency; (11) Self-management competency; and (12) Technical/operational competency.

2.2. Workload

According to Munandar (2011) defining workloads are tasks assigned by workers or employees to be completed at a certain time using the skills and potential of the workforce. Workload is something that arises from the interaction between the demands of work environment tasks which are used as workplaces, skills and perceptions of workers. The workload indicators according to Simamora (2008) are the number of effective work, a list of work arrangements, standard time, and overflow of jobs.

2.3. Motivation

Motivation is a process that plays a role in the intensity, direction, and duration of individual efforts towards the achievement of goals (Robbins, 2006). The indicators of work motivation in this study used the theory of Herzberg in Slamet (2007), namely: (1) Relationships with colleagues and superiors, (2) The work environment has work support facilities, (3) Opportunities to increase knowledge and skills, and (4) Provision of benefits.

2.4. Employee Performance

According to Hasibuan (2013) is a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience and sincerity as well as time. Whereas according to Simamora (2006), performance appraisal is a useful tool not only to evaluate the work of employees, but also to develop and motivate employees. Indicators for measuring employee performance individually there are six indicators, namely (Robbins, 2006): (1) Quality, (2) Quantity, (3) Timeliness, (4) Effectiveness, and (5) Independence.

3. Methodology of research

Research conducted by the author is a study that is within the scope of human resource management, namely analyzing competence, workload, motivation on the performance of the budget user State civil apparatus in the regional working unit of the city of Padang. This research was conducted at the regional work unit in Padang city, west Sumatra, Indonesia.

3.1 Conceptual Framework

Based on the theoretical foundation and the formulation of research problems, the conceptual framework in this study can be seen in the following figure 1:

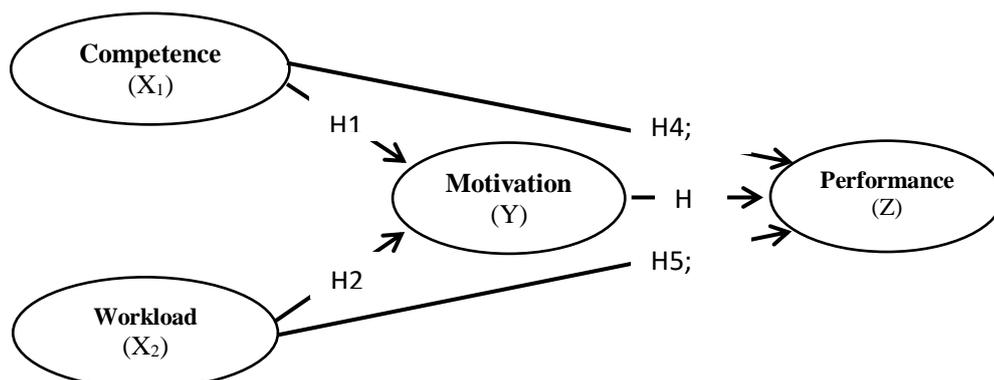


Figure 1. Research Conceptual Framework

3.2. Hypothesis

Based on the conceptual framework above, the hypothesis can be formulated in this study as follows:

H₁ :Competence influences the motivation of budget users in the regional working unit of the city of Padang.

H₂ :Workload influences the motivation of budget users in the regional working unit of the city of Padang.

H₃ :Motivation influences the performance of budget users in the regional working unit of the city of Padang.

H₄ :Competence influences the performance of budget users in the regional working unit of the city of Padang.

H₅ :Workload influences the performance of budget users in the regional working unit of the city of Padang.

H₆ :Motivation as an intervening variable provides an influence between the competencies and performance of budget users in the regional working unit of the city of Padang.

H₇ : Motivation as an intervening variable influences the workload and performance of budget users in the regional working unit of the city of Padang.

The sampling technique used is total sampling. The population and sample in this study were 51 budget users in the regional working unit. The data analysis technique used is path analysis.

In accordance with the conceptual framework, two structural equations can be made as follows:

$$Y = \rho_{YX1}.X1 + \rho_{YX2}.X2 + e1 \tag{1}$$

$$Z = \rho_{ZX1}.X1 + \rho_{ZX2}.X2 + \rho_{ZY}.Y + e2 \tag{2}$$

Where:

X1 = competence; X2 = workload; Y = motivation; Z = performance; rX1X2 = competence correlation coefficient with workload; rX1Y = competence correlation coefficient with motivation; $\rho_{YX1}.X1$ = coefficient of competence path to motivation; $\rho_{YX2}.X2$ = coefficient of workload path to motivation; $\rho_{ZX1}.X1$ = coefficient of competence path to performance; $\rho_{ZX2}.X2$ = coefficient of workload path to performance; $\rho_{ZY}.Z$ = coefficient of motivation path to performance; rX2Y = workload correlation coefficient with motivation; e1 = other factors that affect motivation; e2 = other factors that affect performance.

4. Results and discussions

4.1. Description of Research Results

The results in this study describe the analysis of the influence of competencies and workloads on motivation as intervening on the performance of budget users in the regional working unit of the city of Padang. The results of this study in general based on the results of the instruments given to respondents, can be seen in the following table 1:

Table 1. Results of Variable Descriptive Analysis

	N	Min	Max	Mean	Std. Deviation	Variance	Item Pernyataan	TCR	Inf.
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic			
competence (X ₁)	51	37	48	42.61	2.947	8.683	20	84,59	good
workload (X ₂)	51	26	43	35.76	3.777	14.264	10	71,57	adequate
motivation (Y)	51	38	50	43.96	3.400	11.558	10	87,61	good
performance (Z)	51	33	50	43.25	3.665	13.434	10	86,67	good
Valid N (listwise)	51								

Source: Primary Data, Processed by IBM SPSS 21.0, 2018

From the table above, it can be seen that from each variable has an average of between 35.76% - 43.96% and the level of achievement of respondents percentage of 82.61%, this can be interpreted that each respondent variable has a good average category response.

4.2. Path Analysis

a. Model I Path Coefficient

Multiple linear regression analysis was used in this study with the aim to determine whether there is an influence of independent variables on the dependent variable. The statistical calculation in multiple linear regression analysis used in this study is to use the IBM SPSS computer program ver. 21.0. The summary of the results of data processing using the SPSS program are as follows:

Table 2. Effect of X₁ and X₂ on Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,880	5,738		2,071	0,044
	competence (X ₁)	0,745	0,134	0,646	5,579	0,000
	workload (X ₂)	0,009	0,104	0,010	0,086	0,932

a. Dependent Variable: Motivation (Y)

Source: primary data processed, 2018

Based on table 3 below, it is obtained that the significance value of the variable X₁ = 0,000 < 0,05, this means that X₁ has a significant effect on Y. While the variable X₂ = 0,932 > 0,05, which means that X₂ has no significant effect on Y.

Table 3. R Square Value

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,649 ^a	0,422	0,398	2,639

a. Predictors: (Constant), workload (X₂), competence (X₁)

b. Dependent Variable: Motivation (Y)

Source: primary data, processed with IBM SPSS 21, 2018

While the value of R² (R Square) in table 2 above found in the model summary table is 0.422 which gives the meaning that the contribution of variables X₁ and X₂ to Y is 42.2% and the remaining 57.8% is the contribution of the variables others not included in the study. And from the value of R² (R Square), obtained e1 by means of $e1 = \sqrt{1 - 0,422} = 0.760$

Based on the results above, the structural equation is obtained:

$$Y = 0,646.X_1 + 0,010.X_2 + 0,760$$

This model is significant because p value = 0.044, smaller than α 0.05; from the processing of the data above, it can obtain the model I path diagram, as follows:

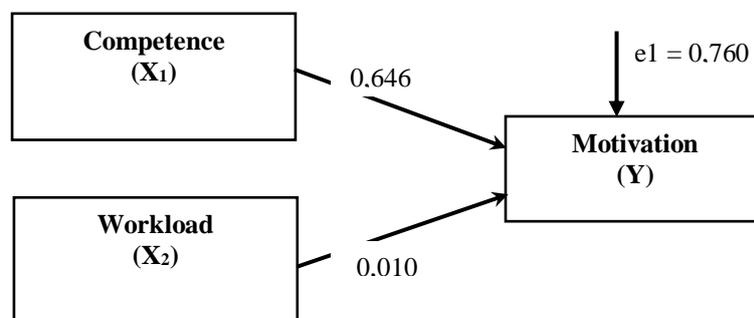


Figure 2. Model I – Path Analysis

b. Model II Path Coefficient

Multiple linear regression analysis is still used in subsequent studies to obtain the model two path coefficients. The aim is to determine whether there are influences of independent variables (competence and workload) and intervening variables (motivation) on the dependent variable (performance). Can be seen in the table below:

Table 4. Regression X_1 , X_2 and Y to Z

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	14,536	6,539		2,223	0,031
	competence (X_1)	0400	0,187	0,322	2,138	0,038
	workload (X_2)	-0,229	0,114	-0,236	-2,014	0,050
	motivation (Y)	0,452	0,158	0,419	2,866	0,006

a. Dependent Variable: Performance (Z)

Source: Primary Data processed, 2018

Based on table 4 above, it is obtained that the significance value of the three variables is $X_1 = 0.038 < 0.05$. This means that X_1 has a significant effect on Z. While the variable $X_2 = 0.050 = 0.05$, which means a significant effect on Z. And for the variable $Y = 0.006 < 0.05$, which means a significant effect on Z.

Table 5. R Square Z (Performance) Result

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,647 ^a	0,419	0,382	2,882

a. Predictors: (Constant), Motivation (Y), Workload (X_2), Competence (X_1)

b. Dependent Variable: Performance (Z)

Source: Primary Data processed, 2018

For the value of R^2 (R Square) contained in table 5 is 0.419 which gives the meaning that the contribution of variables X_1 , X_2 and Y to Z is equal to 41.9% and the remaining 58.1% is the contribution of other variables that are not included in the study. And from the value of R^2 (R Square), e_2 is obtained by means of $e_2 = \sqrt{1-0,419} = 0.762$.

Based on the results above, the structural equation is obtained:

$$Z = 0,322.X_1 - 0,236.X_2 + 0,419.Y + 0,762$$

This model is significant because p value = 0.031, smaller than α 0.05; From the processing of the data above, Path Chart Model II can be obtained, as follows:

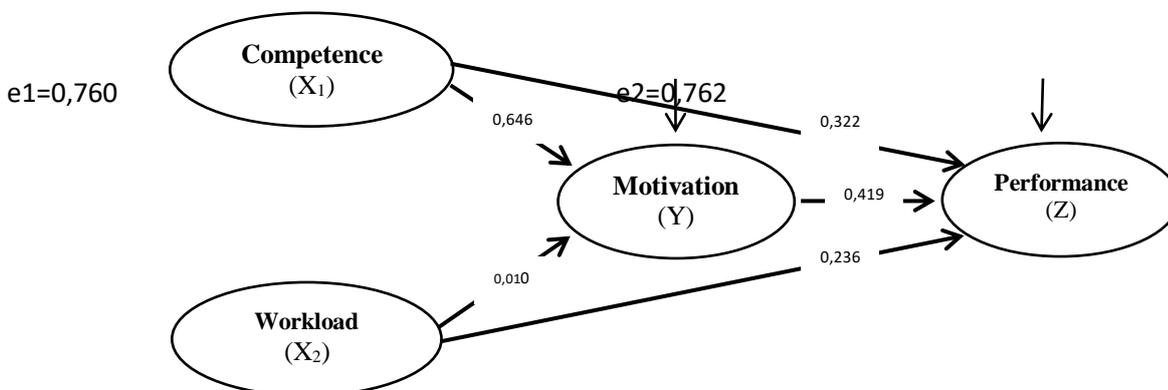


Figure 3. Model II – Path Analysis

c. Hypothesis Test Results

From the two path analysis models, the following hypothesis analysis results were obtained for this study:

1. Analysis of the effect of competence (X_1) on motivation (Y)

From the analysis of the variables above, the value of the variable $X_1 = 0,000 < 0,05$ is obtained. This means that X_1 has a significant effect on Y

2. Analysis of the effect of workload (X_2) on motivation (Y)

From the analysis of the variables above, the value of variable $X_2 = 0.932 > 0.05$ is obtained. This means that X_2 has no significant effect on Y.

3. Analysis the effect of motivation variable (Y) on performance (Z)

From the analysis of the above variables that the values obtained for the variable $Y = 0.006 < 0.05$. This means that Y has a significant effect on Z.

4. Analysis the effect of competency (X_1) on performance (Z)

From the analysis of the variables above the value of the variable $X_1 = 0.038 < 0.05$. This means that X_1 has a significant effect on Z.

5. Analysis the effect of workload variable (X_2) on performance (Z)

From the analysis of the variables above, the value of the variable $X_2 = 0.050 = 0.05$ is obtained. This means that X_2 has a significant effect on Z.

From the analysis of the variables above, the direct effect given by the variable X_1 on Y is 0.322. While the indirect effect given X_1 through Y to Z is the multiplication between the value of beta X_1 to Y with the value of beta Y to Z, which is $= 0.646 \times 0.419 = 0.271$. Then the total effect given by competence (X_1) on performance (Z) is $= 0.322 + 0.271 = 0.593$. Based on the results of this calculation, it is known that the direct effect value is 0.322 and the indirect effect value is 0.271, which means that the value of direct influence is greater than the value of indirect influence. These results indicate that directly X_1 through Y has a significant influence on Z.

6. Analysis of the effect of workload (X_2) through motivation (Y) on performance (Z)

From the analysis of the variables above, the direct effect given by the variable X_2 on Z is -0.236. Whereas the indirect effect given by X_2 through Y to Z is the multiplication of the value of beta X_2 to Y with the value of beta Y to Z which is $= 0.010 \times 0.419 = 0.004$. Then the total effect given X_2 to Z is $= -0.236 + 0.004 = -0.232$. Based on the results of this calculation, it is known that the direct effect value is -0.236 and the indirect effect value is -0.232, which means that the value of indirect influence is greater than the value of direct influence. These results indicate that indirectly X_2 through Y has a significant influence on Z.

5. Conclusions

Based on the results of research and data processing that has been done before, some conclusions can be drawn as follows:

1. Competence has a significant effect on budget user motivation in the regional working unit of the city of Padang. This means that with increasing competence, it will also increase the work motivation of budget users at the regional working unit of the city of Padang.

2. Workload does not have a significant effect on budget user motivation in the regional working unit of Padang city. This means that the budget user's workload or low will not affect the work motivation of budget users at the regional working unit of Padang city.

3. Competence has a significant effect on budget user performance in the regional working unit of Padang city. It is evident that the increasing competence possessed by budget users will increase the motivation of budget users in the regional working unit of Padang city.

4. Workload has a significant effect on budget user performance at the regional working unit of Padang city. This indicates that the high workload of budget users will affect the performance of budget users at the regional working unit of Padang city.

5. Motivation has a significant effect on the performance of budget users in the regional working unit of the Padang city. This shows that with the increasing work motivation of budget users, it will improve the performance of budget users in the Padang city.

6. Competence through motivation has a significant influence on the performance of budget users at the regional working unit of the city of Padang indirectly. This means that if the user's competence in the budget increases it will affect the work motivation of budget users and will improve the performance of budget users at the regional working unit of the city of Padang indirectly.

7. The workload through motivation has a significant influence on the performance of budget users at the regional working unit of the city of Padang indirectly. This shows that the increase in budget user

performance is influenced by the rise of workload even though it is influenced by the rise of motivation affect the performance of budget users in the regional work unit of the city of Padang indirectly.

6. Suggestions

Based on the findings and conclusions of the study. For this reason the authors propose the following suggestions:

1. The need for requirements required by the human resources development and human resources agency for officials who will occupy the echelon III/b position (head of field) where they will assume the task as commitment making officials so that the control function of the budget user can run according to the task principal and function as head of the regional working unit.
2. The need for human resources and human resources development agency to budget the activities of government procurement of goods/services technical guidance along with exams for competency certificates for procurement of government goods/services, especially to prepare officials who will occupy the position of Echelon III/b (head of sector) in addition to leadership training
3. By not multiplying the budget users, the development planned and the budget has been provided, so that the community hopes to be able to enjoy the development results in accordance with what was announced in the procurement general plan system where the community can access it.
4. With the planned implementation of both physical and financial activities in all the regional working unit in Padang city. The city of Padang will avoid the cuts in general allocation funds from the central government due to the delayed absorption of funds by the Padang city government from the set targets.
5. There is an opportunity for providers to be able to choose work packages that are in accordance with the capabilities of the company they have.
6. For other researchers, it can be used as material for further study activities in conducting subsequent research.

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