The Effect of Budget Planning, Budget Implementation, and Human Resource Competencies on Budget Realization at Ganesha University of Education

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A B S T R A K

Anggaran merupakan komponen penting dalam penyelenggaraan pelayanan publik yang pelaksanaannya diserahkan kepada kementerian/lembaga dan unit kerja untuk kepentingan masyarakat. Namun, banyak yang belum tercapai dalam pelaksanaannya karena realisasi penyerapan anggaran yang belum optimal. Studi ini menganalisis pengaruh perencanaan anggaran, pelaksanaan anggaran, dan kompetensi sumber daya manusia terhadap penyerapan anggaran. Jenis penelitian ini adalah penelitian asosiatif. Populasi dalam penelitian ini adalah pegawai pengelola anggaran yang berjumlah 58 orang. Sampel yang digunakan sudah jenuh. Data dalam penelitian ini adalah data primer dan data sekunder. Teknik pengumpulan data menggunakan kuesioner dan wawancara mendalam. Teknik analisis data menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa perencanaan anggaran memiliki skor signifikansi 0,154 > 0,05. Hal ini menunjukkan H1 ditolak artinya perencanaan anggaran tidak berpengaruh signifikan terhadap penyerapan anggaran. Kedua, pelaksanaan anggaran memiliki nilai signifikansi 0,000 < 0,05. Hal ini menunjukkan bahwa H2 diterima, artinya pelaksanaan anggaran berpengaruh signifikan terhadap penyerapan anggaran. Ketiga, variabel kompetensi sumber daya manusia memiliki skor signifikansi 0,018 < 0,05. Hal ini menunjukkan H3 diterima, artinya kompetensi sumber daya manusia berpengaruh signifikan terhadap penyerapan anggaran. Studi ini menunjukkan bahwa perencanaan anggaran, pelaksanaan, dan kompetensi sumber daya manusia tidak berpengaruh terhadap penyerapan anggaran.

A B S T R A C T

The budget is an important component in implementing public services whose implementation is left to ministries/agencies and work units for the benefit of the community. However, much has not been achieved in its implementation due to the realization that budget absorption is not optimal. This study analyzes the impact of budget planning, budget execution, and human resource competence on budget absorption. This type of research is associative research. The population in this study was 58 budget management employees. The sample used is saturated. The data in this study are primary data and secondary data. Data collection techniques used questionnaires and in-depth interviews. Data analysis techniques used multiple linear regression analysis. The study results show that budget planning has a significance score of 0.154 > 0.05. It shows that H1 is rejected, meaning that budget planning has no significant effect on budget absorption. Second, budget execution has a significance score of 0.000 <0.05. It shows that H2 is accepted, meaning that budget execution significantly affects budget absorption. Third, the human resource competency variable has a significance score of 0.018 <0.05. It shows that H3 is accepted, meaning that human resource competence significantly affects budget absorption. This study shows that budget planning, execution, and human resource competence do not affect budget absorption.

1. INTRODUCTION

The budget is a financial plan that is systematically arranged and contains the activity plan of a ministry, institution/work unit for a certain time in the future, expressed in monetary units. The budget is an important component in implementing public services whose implementation is left to ministries/agencies and work units for the benefit of the community (Ruru et al., 2017; Wen et al., 2005). However, much has not been achieved in its implementation due to the realization that budget absorption

is not optimal. Budget absorption can be seen from two aspects (BPKP, 2011), namely the first by comparing the realization of the budget with a simple budget ceiling. At the same time, the second aspect is looking at the proportionality of the percentage of budget absorption. Good budget absorption is indicated by the suitability of the physical realization and planned budget realization for the current year. The realization of budget absorption should have reached 50% in the middle of the year until, at the end of the year, it can be maximized to 100%. Every year budget absorption remains a classic problem. The problem of budget absorption is a phenomenon that occurs continuously both at the Ministry/Institution level and at the Work Unit level in Indonesia. It has implications for the slow realization of programs and activities of the work unit/institution. Delays in the budget's absorption cause the budget's absorption to be uneven (the percentage of absorption of the budget becomes disproportionate). Normally a budget should be realized equally by 25% every quarter or accumulated by 25% in the first quarter, 50% in the second quarter, 75% in the third quarter, and 100% in the fourth quarter (BPKP, 2011).

Most ministries/institutions and work units had a very low budget absorption rate at the beginning of the fiscal year. Then there was an increase in the following quarter. A significant increase in budget absorption occurred in the last quarter, as evidenced by the budget absorption rate of less than 75% at the end of the third quarter. One of the reasons for the uneven absorption of the budget is that in each quarter, only personnel spending tends to be absorbed more consistently. In addition to personnel spending, the absorption tends to be uneven every quarter (Arniwita et al., 2019). Permenkeu Nomor 249/PMK.02/2011 states that budget absorption is one of the performance evaluation indicators on the implementation aspect. In addition, in the Performance Accountability Report of Government Agencies, budget absorption is a component of financial accountability. The budget's low absorption rate is considered one of the parameters of bureaucratic failure (BPKP, 2011). Because the budgeted ceiling cannot be fully realized, the uneven absorption of the budget causes the loss of spending benefits. It means that idle money or funds are "idle." When associated with physical procurement/development, the impact of delays in absorbing this budget results in delays in the benefits to be received and felt by service users. In addition, the limited time given to partners in procuring goods/services tends to affect the quality of the goods/services received. Inequality in the budget absorption in each fiscal year also occurs at the Ganesha University of Education. The budget's absorption tends to increase in the second half and the middle of the third quarter and then peaks in a significant increase in the fourth quarter. In the first semester, namely the first and second quarters, budget absorption was slow. The data obtained from the Planning and Information System Section of the University of Education of Ganesha, namely the absorption of the budget, is uneven in the four quarters of 2018 to.d. 2020. In the first quarter, the average budget absorption has only reached 10%, the second quarter is 30%, and the third quarter has only reached 50-60%. Absorption of the new budget experienced a significant increase in the fourth quarter.

This fact will certainly be the cause of inefficiency in the use of budgets. The gap indicates that the agency or institution has not been able to manage its budget effectively and efficiently (W. A. Ratag et al., 2021; Rifai et al., 2016). Several researchers have carried out the budget and the factors that influence it. The buildup of budget absorption in the fourth quarter was influenced by poor budget planning (Gustavo Puluala, 2021; Sudarwati et al., 2017). The many problems that arise in budget execution, such as budget revisions, unclear regulations, government policies, procurement of goods/services, and incompetent human resources, also significantly influence budget absorption. Significantly budget absorption is influenced by planning, budget execution, and coordination with other agencies (Nugroho & Alfarisi, 2017). Another case with the procurement of goods and services and human resources. These two factors do not have a significant influence on budget absorption. Poor budget planning, goods, and services procurement system, and low-quality human resources increased budget accumulation. Increasing simultaneously (together) budget planning, procurement of goods and services, human resources, and regulations significantly affect the accumulation of budget absorption (Nurna Aziza, 2016; Sudarwati et al., 2017). The lack of optimal absorption of ministries/institution spending is caused by four main factors, namely internal ministry/institutional problems, stages of procurement of goods and services, budget implementation documents and revision processes, as well as other problems such as an increase in the provision of ministry/institution spending ceilings at the time of changes to the APBN (Siswanto, 2011).

Previous research findings state that budget planning does not partially affect budget absorption (Salwah, 2019). However, operational uptake of the proportion of the work unit budget can be influenced by budget execution. The slow absorption of the budget is not due to weak planning, unclear regulations, execution of programs/activities, decentralization, and problems with coordination and human resources (Rifai et al., 2016). According to the stewardship theory, inefficient budget absorption can be caused by inadequate certified human resources, infrequent training, and multiple job assignments. Along with increasing the expertise and knowledge of human resources, it will significantly have implications for increasing the absorption of the budget (Rini & Suguharti, 2020). Unlike the case with budget planning and

procurement of goods and services, which do not influence budget absorption. Absorption of this budget is an interesting problem to study, related to the inconsistency of several research results. This study aims to analyze the impact of planning, budget execution, and human resource competence on budget absorption at the Ganesha University of Education.

2. METHODS

This study is causal associative research to determine the correlation or influence between two or more variables. In this research, the correlation or influence you want to examine includes budget planning, execution, and human resource competence on budget absorption. This research was conducted at the Ganesha University of Education. The determination of the research location was based on the consideration that budget absorption problems occur at the Ganesha University of Education almost every year, where budget absorption will accumulate at the end of the fiscal year. Samples will be taken based on the criteria: employees involved in the budget preparation process, employees involved in managing the budget, employees involved in the procurement of goods and services, and those involved in budget realization activities. Consideration for taking samples with these criteria because the samples are employees who carry out budget management activities and are considered to have the best understanding of all issues related to budget absorption. Employees who meet the criteria are Budget User Authorities (KPA), Commitment Making Officers (PPK), Payment Order Signatory Officials (PPSPM), APK APBN Functional Officials, Receipt Treasurers, Spending Treasurers, Assisting Spending Treasurers (BPP), Goods Procurement Officers/ Services, Budget Analyst Functional Officer, Staff of Planning and Information System Division and Financial Management Staff, and Internal Control Unit. So, the expected number of samples is 58 respondents. The research sample has a gender description of the respondents in this study consisting of ¬ 34 people (64.15%) women and 19 people (35.85%) men. Based on age, the respondents in this study consisted of 1 person (1.88%) aged 20 to 30 years, 20 people (37.74%) aged 31 to 40 years, 27 people (50.95%) aged 41 to 50 years, and 5 people (9.43%)) aged 51 to 60 years. Also, regarding educational qualifications, the respondents comprised 31 people (58.49%) who had educational qualifications in the field of economics and 22 people (41.51%) who had educational qualifications other than economics. Judging from the length of work, the respondents consisted of 8 people (15.10%) who had worked between 0 and 10 years, 39 people (73.58%) who had worked between 11 and 20 years, 5 people (9.44%) who had worked long between 21 to 30 years and 1 person (1.88%) who has worked for over 31 years.

This study's primary data collection technique used a questionnaire and in-depth interviews with several respondents. The questionnaire is in the form of a google form sent directly to each respondent. The questionnaire or questionnaire used in this study is closed. The respondent only needs to put a tick (√) in the column provided. The researcher has provided a list of questions and alternative answers. The variable measurement method used by the author in this study uses tools in the form of a Likert Scale. Respondents were asked to fill out a questionnaire and indicate that they agreed with a series of questions. The level of agreement indicated by this Likert scale consists of 5 choices from Strongly Agree (SS) to Strongly Disagree (STS). Budget absorption is measured using four indicators used in research: comparison of budget realization with budget absorption targets, achievement of budget realization per quarter, the accuracy of implementation schedule, and suitability in implementing work programs. This variable is measured using a Likert scale with a score of 1 to 5 with ten questions in the questionnaire. The variable of budget implementation is measured by ten questions in the questionnaire using three indicators, namely timeliness, the accuracy of goods and services procurement mechanisms, and the accuracy of payment mechanisms. The human resource competency variable is measured by ten questions in the questionnaire using three indicators: knowledge, skills, and attitudes.

The data analysis method used is descriptive and inferential. A descriptive analysis was carried out to provide a clear picture of all research variables. A descriptive analysis of the problem describes the average score (M), the highest score, the lowest score, the range, class size, class width, and standard deviation. Hypothesis testing was carried out to determine the effect of budget planning, budget execution, and human resource competence partially on budget absorption. Hypothesis testing is done with the coefficient of determination (R^2) and partially with the t-statistical test. Data has been processed with SPSS (Statistical Package for Social Science) software. Multiple linear regression models. However, before testing the hypothesis, the research data were tested first with the classic assumption test, namely the normality test, linearity test, multicorrelation, and heteroscedasticity test. This assumption test is done with SPSS.

3. RESULTS AND DISCUSSIONS

Results

It is causal associative research to determine the correlation or influence between two or more variables. In this research, the correlation or influence you want to examine includes budget planning, execution, and human resource competency on budget absorption. This research was conducted at the Ganesha University of Education. The results of the descriptive analysis are described in Table 1.

Table 1. Descriptive Data Analysis Results

Variable	N	Range	Min.	Max.	Mean	Std. Deviation
	53	30.00	19.00	49.00	38.23	7.39
Budget Planning	53	30.00	20.00	50.00	38.32	8.06
Budget Execution	53	30.00	20.00	50.00	36.70	7.58
Budget Competence	53	29.00	20.00	49.00	38.26	6.18

Data analysis was followed by prerequisite analysis. The prerequisite test that was carried out first was the normality test. The normality test is carried out to assess whether or not the distribution of data is normal in a group of data or variables. The Kolmogorov-Smirnov test carried out the normality test. The results of the analysis show that the research data are normally distributed. It can be seen from the Sig. >0.05. The heteroscedasticity test was carried out to determine the variance of the residuals of one observation to another in a regression model. Heteroscedasticity can be known through the Glesjer test. If the probability of each independent variable is > 0.05, then heteroscedasticity does not occur. From the Glesjer test results above, it can be seen that each variable has a sig score. > 0.05. It shows that there is no heteroscedasticity in the regression model. More detailed results are shown in Table 2.

Table 2. Normality Test Results

Variable	Kolmogorov-Smirnov		
	Statistic	df	Sig.
Budget Planning	0.155	53	0.063
Budget Execution	0.194	53	0.060
Budget Competence	0.121	53	0.050
Budget Absorption	0.087	53	0.200

The multicollinearity test was carried out to determine the relationship between the independent variables in the regression model, namely by looking at the tolerance score and the Variance Inflation Factor (VIF) score. If the VIF score < 10 and tolerance > 0.1, the independent variable is free from multicollinearity problems (Priyanto, 2013). The results of the multicollinearity test are shown in Table 3. The analysis results show that all independent variables in this study have a VIF score <10 and tolerance > 0.1. It shows that the independent variables are free from multicollinearity problems.

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Budget Planning	0,268	3.725
	Budget Execution	0,186	5.387
	Budget Competence	0,200	5.009

Testing the hypothesis in this study uses multiple linear regression analysis to test the effect of budget planning, budget execution, and human resource competency on budget absorption partially through t-statistical tests. The t-statistical test was carried out by comparing the significance score (sig.). If the significance score (Sig.) < probability 0.05 means that there is an influence of the independent variable (X) on the dependent variable (Y) or the hypothesis is accepted, and vice versa. The results of hypothesis testing can be displayed in Table 4.

Table 4. Hypothesis Testing Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.766	2.247		0.341	0.735
	Planning	0.170	0.117	0.156	1.447	0.154
	Implementation	0.564	0.100	0.577	5.617	0.000
	HR Competence	0.269	0.110	0.250	2.446	0.018

Based on the test results in Table 4 with a significance score criterion of $\alpha = 0.05$ (5%), the effect of each independent variable on the dependent variable is partially described as follows. First, the budget planning variable has a significance score of 0.154 > 0.05. It shows that H1 is rejected, meaning that budget planning has no significant effect on budget absorption. Second, the budget execution variable has a significance score of 0.000 <0.05. It shows that H2 is accepted, meaning that budget execution significantly affects budget absorption. Third, the human resource competency variable has a significance score of 0.018 <0.05. This shows that H3 is accepted, meaning that human resource competence significantly affects budget absorption.

Discussion

The research results show several findings. The first finding is that budget planning has no significant effect on budget absorption. Budget planning is one of the factors that influence the success of budget absorption. This research shows that budget planning at the Ganesha University of Education does not experience problems in its preparation. This condition may be because the budget planning process has involved related parties (participation), preparation of appropriate and complete supporting data, timeliness of budget preparation, accuracy and completeness of the instruments used in preparing the budget, planning prepared according to needs, there are no errors in determining accounts that require budget revisions, and an evaluation of the previous year's budget planning is carried out. This problem occurs during the current budget year, affecting budget absorption. There is a reorganization/restructuring of ministries in higher education from the Ministry of Education and Culture to the Ministry of Education, Culture, Research, and Technology. This change has implications for changes to the nomenclature and budget code which require revisions and budget cut-offs in the current year. The government's policy to refocus the budget related to the Covid-19 pandemic has caused a budget reallocation. Fiscal policy regarding budget reform is in the form of efficiency in spending on goods in official travel, meeting packages, and honorariums. The budget revisions carried out are related to the National Priority Program launched by the government, where the determination of the revisions is the authority of the Directorate General of Budget, so it requires a relatively long process and time. The addition of the budget ceiling is due to the Additional Expenditure Budget (ABT), especially in the Pure Rupiah (RM) budget and the existence of grants.

Second, budget execution at the Ganesha University of Education significantly influences budget absorption. If seen from the answers of respondents in several faculties/units, there are still several problems, such as activities that have been carried out with Supply Money (UP) but have not been revolving through the Replacement of Supply Money (GUP), and incomplete receipts and payment support data, so that fund disbursement activities become obstructed. Delays in budget absorption due to budget execution occurred due to government regulations regarding using Government Credit Cards (KKP) as a means of payment for APBN expenditures. In PMK Minister of Finance Regulation. 196/PMK.05/208 states that Supply Money (UP) provided by the government in the framework of APBN spending consists of Cash UP (60%) and UP KKP (40%). The obstacle arising from using KKP is the limited number of goods/service providers who can accept payments with Government Credit Cards (KKP) through Electronic Data Capture (EDC) machines. This condition is a factor that hinders the absorption of the budget. Use the new Financial Application System, namely the Agency Level Financial Application System (SAKTI), which covers the entire process of managing state finances at the work unit, starting with Budgeting, Implementation, and Reporting. This condition certainly requires budget managers to adapt to the new system. Delays in the completion of work by contractors or providers of goods/services that exceed the time limit agreed in the contract. This delay causes payment delays, and payments cannot be realized.

The discrepancy between the budget plan and budget execution impacts the need to revise the budget so that program activities cannot be carried out according to a predetermined schedule. Some common obstacles are that before the work unit receives supply money (UP) at the beginning of the year, the work unit is required to complete the previous year's accountability. In completing this accountability,

the work unit will reconcile with the KPPN at the beginning of January in the second week. Other obstacles are delays in appointing procurement officials, documents that are not appropriate/incomplete, delays in billing, the length of the expenditure verification process, and the length of time needed to collect evidence of activities as supporting data for submitting payments (Warta Pengawasan, 2012). A gap between planning and implementation impacts budget absorption that is not optimal (wieske A. Ratag et al., 2021). Problems also influenced the slow absorption of the budget in the internal work unit, such as delays in the appointment/replacement of managing officials and financial executors and the existence of a culture/habit of delaying work (Miliasih, 2012). Budget implementation significantly affects budget absorption (Anisa, 2017; Harahap et al., 2020; Ramdhani & Anisa, 2017).

Third, human resource competence has a significant effect on budget absorption. Human Resources (HR) is a central factor in an organization and is one aspect that determines the success of an organization. In managing the budget, the human resource factor plays a very important role, starting from the budget planning process to preparing financial reports and ending with the delivery of activity results to beneficiaries (PMK Number 94/PMK.05/2009). human resources must have good competence. Competence is a characteristic of an individual who has the ability, skills, and knowledge to carry out a job so that the better the competence of human resources possessed by an organization, the budget absorption process will be carried out properly to achieve organizational goals, (Putri et al., 2017; W. A. Ratag et al., 2021; Saprudin, 2018). Competence is the capability possessed by a person to meet the demands required so that an organization can achieve the expected goals (Sukarningsih, 2021). Competence is a person's ability to carry out tasks or jobs based on knowledge and skills and supported by attitudes that are individual characteristics. Along with bureaucratic reform, there has been a shift in the pattern of government administration to become good governance, so it needs to be accompanied by an increase in the competence of civil servants according to job demands. Organizational programs/activities will not be implemented properly without competent human resources. An employee must fulfill the elements of competence, knowledge, skills, and attitudes to do a good job.

PNS competence can be pursued by increasing employee understanding of the value and urgency of work, directing employees to focus on organizational goals, and optimizing employee potential. According to Permendagri Number 11 of 2018, this apparatus competency development can be carried out through training activities, courses, upgrading, seminars, workshops, technical guidance, internships, in-service training, debriefing/task orientation, task deepening, and electronic learning (E-Learning). and Distance Learning (PJJ). The quality of the state apparatus, especially civil servants, the budget allocation for empowerment, and its supporting instruments greatly influence the pace of development and the smooth implementation of government tasks (Harsono, 2011). First, knowledge is information owned by an employee in connection with their respective main tasks related to the work that is their obligation and responsibility. It also related to the organization's new regulations, mechanisms, and procedures, knowing how to process information, and the right equipment and technology. Knowledge is information specifically stored in the brain that someone obtains through various media. Some of the key components of knowledge are Experience, experience refers to what has been done and experienced in the past. Ground Truth refers to knowing what happened and what did not happen. Judgment the ability to reason about a situation and information to form new knowledge. Rule of thumb and intuition, and Values and beliefs.

Second, skills, namely, a person's ability to carry out his obligations and responsibilities in relation to duties and work. With the skills a human resource possesses, it is expected to be able to complete work productively. Skills are believed to have a very large role in increasing productivity, so efforts must be made to strengthen mental attitudes and improve human resource skills to realize work productivity. Individual abilities can be classified into three groups of basic skills, namely technical skills (technical skills) related to work implementation activities, conceptual skills, which can be distinguished on intelligence, namely individual capacity to capture problems as a whole and understand the relationship between variables and initiative, namely the capacity to discover new things; 3 individual behavioral skills in interacting human skills, namely the ability to work in a team. Third, attitude (Attitude). Action/feedback on impulses originating from outside, work attitude, creativity at work. Attitude is a learned tendency to behave continuously, pleasantly, or unpleasantly towards a certain object. The tendency is to approach or stay away from an object, people, objects, ideas, environment, etc., based on the individual's evaluation of the object. A person's tendency to behave which can be used as an indicator of work attitude, namely the desire to be curious about something that is around him, respect for the fact that a person is always dissatisfied with explanations without supporting facts, thinking and acting that are flexible and adaptable to the environment, 4) think critically, do not want to follow something without rational and critical thinking, sensitive to the surrounding circumstances which means a worker is sensitive to what is happening around him. Based on the theories stated above, attitude can be interpreted as a person's tendency towards a certain object, either liking or disliking the object. Attitudes in the work environment can be measured by

indicators, namely 1 level of presence, 2 curiosity, 3 wanting to play a role in work, 4 open attitudes, and 5 discipline.

The competence of civil servants as financial managers is believed to influence delays in budget absorption significantly. To accelerate the realization of budget absorption, the government then determines parties who are assigned to carry out financial management in government agencies and are responsible for the budget they manage, such as Budget User Authorities (KPA), Commitment Making Officers (PPK), Expenditure Treasurers, Assistant Spending Treasurers, as well as Activity Technical Implementation Officers (PPTK) (Dewi et al., 2017). The increasingly competent quality of human resources will be able to assist work units (agents) in carrying out programs and activities mandated by the principal. It is believed to accelerate budget absorption. It is because HR already understands the main tasks and functions (Rifai et al., 2016; Rini & Suguharti, 2020). One of the tasks of a financial manager is to prepare payment documents for activities that have been carried out. Lack of HR knowledge causes delays in preparing supporting documents as a condition for submitting a letter of request for payment to issue a payment order, which impacts budget realization (Miliasih, 2012). Inadequate budget absorption by the work unit has implications for poor organizational performance. Therefore the performance of an organization cannot be separated from the role of its human resources (Oktaliza et al., 2020).

In addition, for the implementation of financial activities to run well, it must be supported by the availability of an ideal number of human resources. A shortage of human resources, especially those dealing with financial matters, can hinder budget realization. The number of human resources that are not following the needs causes the occurrence of multiple job assignments. Placement of human resources in the right positions and by their interests and abilities can also positively influence organizational development. The right man in the right place makes HR more productive at work. On the other hand, the improper placement of human resources causes HR to feel frustrated at work, less productive, and less quality of work (Sudarwati et al., 2017). This finding is reinforced by the results of previous studies that partially budget planning does not affect budget absorption (Salwah, 2019). Budget absorption is not influenced by budget planning (Rifai et al., 2016; Rini & Suguharti, 2020). The implications of this research are expected to improve budget management.

4. CONCLUSION

Budget planning has no significant effect on budget absorption. Problems that arise in budget planning do not occur in the process of preparation and determination but due to external factors that cannot be controlled. Budget execution has a significant effect on budget execution. Delays in budget absorption occur due to budget management policies issued by the government in the current fiscal year, such as policies on using KKP as a means of payment, the use of a new financial application system, and delays in completing work by contractors/providers of goods and services. Moreover, the competence of human resources has a significant effect on budget absorption. Budget management knowledge is obtained through formal education through Bimtek, Training, Further Education, Workshops, and the like, and employee awareness proactively to improve their competence through non-formal activities.

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