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The influence of budget planning, human resource competence, and budget implementation on budget absorption performance

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ABSTRACT

This study aims to analyze the influence of budget planning, human resource competency, and budget implementation on budget absorption performance in the Special Criminal Offenses Prosecutor's Office. This type of research is mixed research, and the population in this study consists of the Finance Division employees in the Special Criminal Offenses Prosecutor's Office, totaling 65 employees. The sampling technique used in this study is the total sampling technique from the population members, known as a census or saturation sampling. Therefore, the sample size used in this study is all 65 employees of the population. The data collection technique used in this study is by distributing questionnaires to the 65 employees of the Finance Division in the Special Criminal Offenses Prosecutor's Office and conducting interviews with 5 employees consisting of the Commitment Maker Official (PPK), Head of Treasury Subdivision, Head of Accounting and Reporting Subdivision, Expenditure Treasurer (BP), and Assistant Expenditure Treasurer (BPP) as respondents to strengthen the research results. Data analysis technique using SmartPLS program version 3.0. The results of the study indicate that budget planning has a positive and significant effect on budget absorption performance. Human resource competency has a positive and significant effect on budget absorption performance. Therefore, the involvement of government officials with good competencies in their work will affect the resulting absorption. Budget implementation has a positive and significant effect on budget absorption performance, meaning that the better the budget implementation, the better the budget absorption performance.



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Introduction

Since the enactment of the State Finance Regulations, namely Indonesian Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Audit of Management and Accountability of State Finances, the management of state finances is expected to improve compared to previous years (Hamdani & Zaenudin, 2023; Priharjanto & Hadiwibowo, 2021; Thalib, 2022). These laws are expected to enhance professionalism, accountability, and transparency in managing state finances to achieve good governance in state administration. Thus, a dynamic and scheduled budget absorption process is needed to accelerate development and spur economic growth, considering the budget's functions as a stability, management, and economic policy tool, as stated in Law No. 17 of 2003 (Eka Prastiwi, 2020) (Alimuddin, 2018)

A dynamic and scheduled budget absorption process represents a budgeting reform in Indonesia mandated by Law No. 17 of 2003 concerning State Finance (Astuti et al., 2018; Kristianingsih et al., 2022; Yunita & Putra, 2018), which stipulates that government budgeting must be based on a performance approach that emphasizes efficiency and effectiveness in the work plans and budgets of each ministry/agency (Rawung, 2021; Saleh & Andriana, 2021; Ummam et al., 2023). However, the implementation of performance budgeting, which embodies the spirit of financial reform, has not met expectations. One indication is the suboptimal and end-of-year-concentrated budget absorption, where the budget absorption pattern is only driven in the second half, specifically in the fourth quarter (Ferdinan et al., 2020).

The suboptimal budget absorption pattern in Ministries/Agencies remains a recurring issue annually (Dahiri, 2021; Kusuma Negara et al., 2018; Pelealu et al., 2023; Weni Febriani et al., 2023). Budget absorption in the first quarter is minimal but significantly increases by the fourth quarter (Malahayati, 2015). Ideally, the budget should be absorbed evenly throughout the year, with 15% in the first quarter, 40% in the second quarter, 60% in the third quarter, and 90% in the fourth quarter (Regulation of the Director General of Treasury, 2021). Optimal budget absorption should occur early in the quarters, reducing difficulties in the final quarter. However, the current reality shows a tendency for low budget absorption in the initial quarters and a spike in the final quarter (Zulaikah, et al., 2018). This can slow down the implementation of government programs and activities (Malahayati, 2015), indicating suboptimal budget absorption performance (BPKP, 2011).

The Deviation Values of Page III of the DIPA (Budget Implementation List) in the Budget Performance Indicator for the Special Crimes Task Force of the Deputy Attorney General can be seen in the following table:

Table 1. Deviation Values of Page III DIPA in the Budget Performance Indicator

Year	Quarter I	Quarter II	Quarter III	Quarter IV
2020	59.39	67.87	60.37	59.03
2021	0	52.65	68.67	73.40
2022	67.77	61.27	63.27	64.65

Source: Processed data from the Online Monitoring System for State Treasury and Budget/OMSPAN

From the table above, it can be seen that the Deviation Values of Page III DIPA in the Budget Performance Indicator for the Special Crimes Task Force of the Deputy Attorney General are consistently low. According to Suwit (2018), the quality of the DIPA can be assessed from the number of DIPA revisions, closely related to budget planning—the better the budget planning made by the ministry/agency, the better the quality of the DIPA. This supports the research by Seftinova & Adam (2013), which states that the quality of the DIPA is indicated by timely receipt of the DIPA, absence of errors in the DIPA, no need for budget revisions, and absence of asterisks. According to this view, the frequency of revision requests reflects the quality of the DIPA. Frequent revision requests indicate inaccuracies in the budget disbursement planning process.

Automatic Adjustment

The Special Crimes Task Force of the Deputy Attorney General for the Fiscal Year 2022 received a budget allocation of IDR 30,996,274,000. Based on the Memorandum of the Attorney General of the Republic of Indonesia No. B-221/A/Cr.2/12/2021 dated December 6, 2021, regarding the Automatic Adjustment of the Expenditure of the Attorney General's Office for FY 2022, IDR 5,000,000,000 was adjusted, resulting in a net budget of IDR 25,996,274,000. This automatic adjustment caused the budget absorption realization to appear low because the absorption percentage was calculated based on the gross budget against the realization. However, if viewed from the realization of budget absorption per activity (sub-directorate), it has generally reached the target set in the Regulation of the Director General of Treasury No. 5/PB/2022 on Technical Guidelines for Evaluating Budget Implementation Performance of Ministries/Agencies.

Insufficient Provision Fund

Based on the Ministry of Finance Regulation No. 178/PMK.05/2018 concerning Amendments to Ministry of Finance Regulation No. 190/PMK.05/2012 on Payment Procedures for Implementing the State Budget and the Full Use of Government Credit Cards in Ministries/Agencies, for a budget above IDR 6,000,000,000, a provision fund of up to IDR 500,000,000 can be requested. This is divided into 60% cash provision or IDR 300,000,000 and 40% government credit card (KKP) or IDR 200,000,000 (Bakari et al., 2022; Fauziah et al., 2023).

Migration from SAS to SAKTI Applications

At the beginning of 2022, the Ministry of Finance of the Republic of Indonesia mandated that all Ministries/Agencies migrate from the SAS application to the SAKTI application. This caused a surge in migration data submissions at the start of the year, leading to long queues for application activation and limited

knowledge of using the SAKTI application, necessitating training for Human Resources in Budget Implementation. Consequently, the Special Crimes Task Force of the Deputy Attorney General could fully use the application only in February 2022. This delay disrupted the budget disbursement process, causing the first quarter's target not to be met as set by the Ministry of Finance of the Republic of Indonesia. Therefore, special attention from Ministries/Agencies is needed to actively improve budget absorption by enhancing the quality of planning, implementation, and human resources (Zarinah & Darwanis, 2016).

According to the Directorate General of Treasury (2014), budget planning is a crucial part of accelerating budget absorption because good budget planning ensures the availability of funds to finance government activities. This prevents potential delays in activities due to unavailability of funds. The poorer the planning, the more obstacles and difficulties that can lead to suboptimal budget absorption (Mappadang & Sinaga, 2022; Putro et al., 2022; Yulfiswandi et al., 2022). According to (Melnichuk, 2016), budget planning is a set of organizational, technical, methodological, and methodological steps in determining income and expenditure budgets during preparation, review, and approval. Pasichnyk Yu (2003) states that budget planning involves forming budget content indicators carried out by legislative and executive bodies at certain levels for a specified period. Budget planning holds a significant position in budgeting (Nuraeni & Suryana, 2020; Umarella, 2019). The quality of budgeting performance and the level of socio-economic development of a country depend on correct budget targets.

Performance analysis of the country's financial position, further planning, determination of long-term goals and trends in the structure of financial resources, and factors determining these trends for future development are possible with statements resulting from budget planning. Financial proportions according to the economic and social development plans must be provided; income and expenditures must be allocated among budget system entities, and budget provisions must be formed in the budget planning process (Akhlamov & Holynskaya, 2010). Previous research conducted by (Melnichuk, 2016) states that budget planning holds a crucial position in financial management. With the condition that even the best business environments and management systems can become outdated, immediate reactions to new trends in the overall financial system and within industries are possible through budget planning. It also allows for appropriate adjustments to be made to the plans. Adjustments to long-term, medium-term, and short-term plans are possible without changing the goals, but by altering the methods of achieving them, thereby increasing the efficiency of the formation and use of budget funds.

In addition to thorough budget planning, the competence of human resources is also essential for budget absorption. It can be said that the quality of existing human resources significantly impacts an organization's efforts to achieve its objectives. Advanced technology facilitates easier economic development for a country, but without the support of human resources, the desired goals cannot be achieved. Human resources, responsible for budget planning and absorption, need to have the potential to achieve success. In this context, human resources refer to government employees responsible for budget planning and execution in their respective work programs (Anwar). According to Hovart in (Aldita & Muniruddin, 2018), every Ministry/Agency must have trained human resources capable of handling and being accountable for their tasks. Staff should have precise job descriptions aligned with their fields. The human resources in Ministries/Agencies refer to Civil Servants (PNS). Civil Servants play a crucial role in realizing transparent, effective, and efficient budget management. However, in reality, Civil Servants are often perceived to have low expertise (professionalism) (Pratama et al., 2012). Therefore, efforts to improve human resource quality through education and training are necessary.

(Lannai & Amin, 2020) studied "Factors Affect Budget Absorption in Government Institutions of South Sulawesi." The study showed that apparatus has a positive and significant impact on budget absorption. The capacity of the apparatus plays a crucial role in enhancing budget absorption. Budget managers who can complete their tasks in financial management will quickly absorb the budget. Besides budget planning and human resource quality, budget execution is also vital in budget absorption. Budget execution is a financial management stage that must be carried out after budget planning is completed. Execution involves activities or efforts to realize all formulated and established plans and policies. The budget execution process includes regulating the use of necessary tools, who executes them, how they are executed, the timing, and the location of execution. The budget execution process is closely associated with the process of incurring expenses, making administrative order crucial in budget execution (Salwah, 2019).

Guidelines for budget preparation and execution are essential and ultimately affect budget absorption results (Abdallah, 2018). The primary task of budget execution is to allocate budget targets to each department and encourage departments to achieve budget goals (Zhao, 2022). According to (Gillibrand & Hilton, 1998), good budget execution requires budget analysis and should be a routine and ongoing part of management duties. (Mathenge et al., 2018) found that budget execution faces numerous issues such as insufficient budgets, institutional weaknesses, inadequate budget allocation methods, and unplanned project implementation. Their

study found that budget preparation should involve participation from the entire team in the budgeting process. They also noted that many public entities are insensitive to budgeting, leading to differences and diversity of opinions during budget execution.

Advances in budget execution are never systematic due to the involved bureaucratic processes. This slows down budget performance, resulting in many unused funds being returned to the State Treasury for the next fiscal year. Budget execution faces challenges, and it is clear that no year has a 100% or 95% absorption rate due to various factors such as limited supervisory capacity, inadequate technical staff, weaknesses in the budget classification system, and delays in budget disbursement, which impede ongoing project execution and affect bill payments, causing significant debt by the fiscal year's end (Ocharo, 2019). As an extension, this study adds the independent variable of Human Resource Competence. Furthermore, there is a difference in research location, with previous studies testing in Regional Government Organizations (OPD) and Regional Work Units (SKPD), while this research is conducted at the Central Institution, specifically the Junior Attorney General for Special Crimes, as the author observes that budget absorption in this unit remains uneven each quarter during the Fiscal Years 2020-2022.

Apart from the research above, there is also other research that examines the performance of budget absorption, namely Nuwun Priyono, Maya Mghfiroh and Chaidir Iswanaji in 2022, where in their research they state that the budget absorbed by a government institution can be used as a measurement of financial performance which can have an impact on community welfare in Temanggung district (Priyono et al., 2022) then research conducted by Arniwita, Agus Santoso, Endah Tri Kurniasih, and Ahmad Soleh in 2019 stated that budget absorption can have an influence on the performance of government agencies in Jambi province (Arniwita et al., 2019). It doesn't stop here, there are also other studies that examine budget absorption, but there is no research that examines the influence of budget planning, human resource competence, and budget implementation on the performance of budget absorption carried out in the deputy attorney general's work unit for special crimes in 2020-2022. In fact, studies on this matter are important to determine the effectiveness and efficiency of budget absorption to encourage the quality performance of junior attorneys general, especially in 2020-2022.

Based on the above description, the author is interested in researching budget absorption, titled: "The Influence of Budget Planning, Human Resource Competence, and Budget Implementation on Budget Absorption Performance (Study on the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022)". Based on the above description, the problem formulation in this study is as follows: Does Budget Planning affect the performance of budget absorption in the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022? Does Human Resource Competence affect the performance of budget absorption in the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022? Does Budget Implementation affect the performance of budget absorption in the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022?

The objectives of this study are to determine the effect of Budget Planning on the performance of budget absorption in the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022. Additionally, it aims to assess the impact of Human Resource Competence on the performance of budget absorption in the same unit and period. Finally, the study seeks to evaluate the influence of Budget Implementation on the performance of budget absorption in the Work Unit of the Junior Attorney General for Special Crimes for the Fiscal Years 2020-2022. The benefits of this research are multifaceted. From a theoretical perspective, it contributes to the development of knowledge in state finance, especially in the public sector, covering topics such as budget planning, human resource quality, budget implementation, and budget absorption. Practically, the research enhances insights and knowledge in data collection, processing, and presentation. For academic purposes, the results can be used as study material and references for future research related to the topics discussed in this study. This study aims to analyze the influence of budget planning, human resource competency, and budget implementation on budget absorption performance in the Special Criminal Offenses Prosecutor's Office.

Method

The research method used by researchers in this research is a mixed research method that uses quantitative and qualitative research to determine the research results. According to Creswell (2017:17), quantitative research is "research that includes detailed structural equation models combining causal paths and the identification of collective strengths as variables." According to Okris et al. (2022:60), "quantitative research is an approach for testing objective theories by examining the relationships among variables." The purpose of this research is to examine the influence of several independent variables on the dependent variable. Thus, the research conducted

is causal research. According to (Sugiyono, 2015), “causal research is a cause-and-effect relationship. Therefore, there are two variables: the independent variable (influencing) and the dependent variable (being influenced).” This study explains the influence of Budget Planning, Human Resource Competence, and Budget Implementation on Budget Absorption Performance.

Operational Definitions of Variables and Their Measurements

According to Sugiyono (in Retnasari 2015:16), research variables are attributes, traits, or values of people, objects, or activities that have certain variations determined by the researcher to be studied and concluded. In this research, there are two variables:

Independent Variables

According to Yuda Supriyanto (2012:42), independent variables are variables that cause or influence the dependent variable. In this research, there are three independent variables:

Budget Planning (X1)

Planning can be defined as a process to determine appropriate future actions through a sequence of choices, taking into account available resources (Ramdhani & Anisa, 2017). According to (Zarinah & Darwanis, 2016), planning as a reference for budgeting is essentially a process for preparing plans for revenue, expenditure, and financing for a certain period. According to Seftianova in (Setiawan et al., 2019), budget planning can be defined as a design that controls and determines the direction an organization will take to achieve its objectives.

Human Resource Competence (X2)

Competence, according to Permendagri No. 2 Tahun 2013 Article 1, is “the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes needed in the performance of their duties so that the Civil Servant can carry out their duties professionally, effectively, and efficiently.” Suharto (2012) defines the quality of human resources as the ability of employees to carry out their duties, viewed from one's proficiency, educational background, training, and professionalism in work.

Budget Implementation (X3)

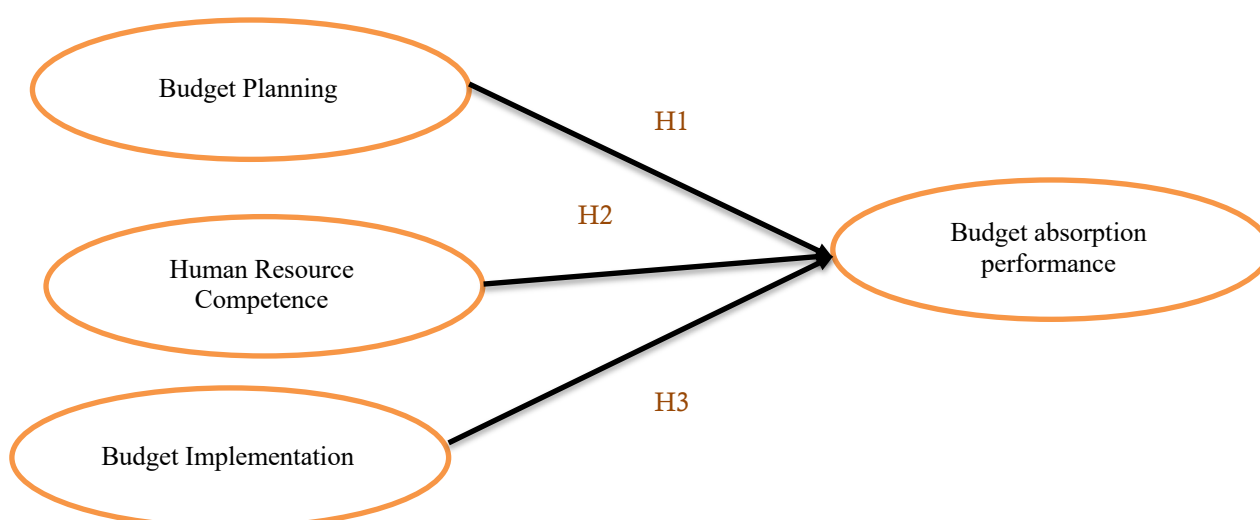
Budget implementation is the activity or efforts carried out to realize all formulated and established plans and policies. According to the Regulation of the Minister of Home Affairs No. 13 of 2006 on Guidelines for Regional Financial Management (2006), budget implementation is a document prepared to be used as revenue, expenditure, and financing, serving as the basis for budget execution by the budget user (Permendag RI No. 13 Th 2006).

Dependent Variable

According to Yuda Supriyanto (2012:42), the dependent variable is the variable whose value is influenced by the independent variable. In this study, the dependent variable is Budget Absorption (Y). Budget absorption is a stage in the budget cycle that begins with budget planning, budget approval and ratification by the House of Representatives (DPR), budget absorption, budget supervision, and accountability for budget absorption. This stage of budget absorption begins when the State Budget (APBN) Act is ratified by the DPR. To achieve a unified understanding and step in implementation, the government, as the implementer of the APBN Act, subsequently issues a Presidential Decree on Guidelines for Budget Implementation as the legal basis for APBN implementation. Currently, the applicable Presidential Decree is Presidential Decree No. 53 of 2010 (Kuncoro in Putri et al., 2017). According to (Noviwijaya & Rohman, 2013), the absorption of a work unit's budget is the proportion of the work unit's budget that has been disbursed or realized within a fiscal year.

Measuring absorption requires more than just comparing available funds with actual expenditures. Accountable budget absorption that meets the principle of value for money is a practice of good governance and a measure of government performance. Currently, the government does not have a standard definition of the percentage for categorizing low budget absorption in a region. However, some regions have integrity pacts signed by the head of the work unit, indicating that a government is considered to have low budget absorption if, by the end of the year, it cannot realize 90% of the total budget (Arif, 2012). Based on the definition of absorption above, it can be concluded that budget absorption is the proportion of the budget of a work unit that has been disbursed or realized within a fiscal year.

Low budget absorption is not the sole indicator of the success of government financial performance; however, the government must still pay attention to it. If this continues to occur, it can be assured that the set performance targets will not be achieved, meaning there are idle government funds that should be invested in more productive areas (BPKP, 2011). Based on the explanation above, the basic concept of this research can be described as follows:



Hypothesis:

H1: Budget planning has a positive and significant influence on budget absorption performance

H2: Human resource competency has a positive and significant influence on budget absorption performance

H3: Budget implementation has a positive and significant influence on budget absorption performance.

Population and Sample

According to (Sugiyono, 2015), "the population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and drawn conclusions." In this study, the population is the employees of the Finance Section at the Work Unit of the Junior Attorney General for Special Crimes (Jampidsus), who have gained experience in budget planning, budget implementation, and budget absorption. The sampling technique used in this study is the total sampling technique from the population members, known as a census or saturation sampling. Therefore, the sample size used in this study is all 65 employees of the population. The data collection technique used in this study is by distributing questionnaires to the 65 employees of the Finance Division in the Special Criminal Offenses Prosecutor's Office and conducting interviews with 5 employees consisting of the Commitment Maker Official (PPK), Head of Treasury Subdivision, Head of Accounting and Reporting Subdivision, Expenditure Treasurer (BP), and Assistant Expenditure Treasurer (BPP) as respondents to strengthen the research results.

This is because the sample size in this study is fewer than one hundred samples, only sixty-five samples, in line with the number of employees in the Finance Section of the Work Unit of the Junior Attorney General for Special Crimes (Jampidsus), so all are used as samples. This aligns with Sugiyono's opinion, according to (Sugiyono, 2015), "Saturation sampling is a technique of determining the sample when all members of the population are used as samples." Meanwhile, qualitative research is research conducted to examine thoroughly and in depth the research power that has been collected. The data collection technique in this research was interviews conducted with 5 sources, namely the commitment making official (PPK), head of the treasury subdivision, head of the accounting and reporting sub-division, expenditure treasurer (BP), and assistant expenditure treasurer (BPP). After the data is collected, an in-depth data analysis will be carried out so that the research results are known. The purpose of conducting interviews is to find out accurate research results and use them as a tool to strengthen quantitative research data.

Data analysis technique

Data analysis was carried out after the research data was collected. There are several techniques used in this research, namely: first, carrying out Validity and Reliability analysis. The validity test is used to ensure that the research instrument is valid and the reliability test is used to ensure that the research instrument is reliable. A good indicator is a data analysis value >0.7 . Instruments that are valid and reliable will then be tested using SmartPLS software. The data processing stages carried out include evaluation of the measurement model and evaluation of the structural model. Evaluation of the measurement model includes validity and reliability tests, where the validity test can be seen through the standardized loading factor value, where an indicator will get a valid category if the loading factor value is greater than 0.7. then the reliability test is seen from the Cronbach's Alpha and Average Variance Extracted (AVE) values, where a construct is declared reliable if it has a Cronbach's Alpha value greater than 0.7 and an Ave value of at least 0.5 (Helwinda Tri, 2022).

Next, a discriminant validity evaluation will be carried out. Discriminant validity was evaluated through cross loading and comparing the AVE root value with the correlation between constructs. The cross loading measure is comparing the correlation of indicators with their constructs and constructs from other blocks. If the correlation between an indicator and its construct is higher than the correlation with other block constructs, it indicates that the construct predicts the size of their block better than other blocks. uran on their block better than other blocks. After evaluating the measurement model, an evaluation of the structural model obtained was carried out based on the final model which was declared valid and reliable. Evaluation of the structural model consists of hypothesis testing and moderation testing (helwinda Tri, 2022).

The first step in conducting hypothesis testing is to see the significance of the relationship between constructs which can be seen from the path coefficient. The markings or directions in the path must match the hypothesized theory. Using SmartPLS software, the significance value (t-statistic) of the path coefficient from the bootstrapping process was obtained. This calculation looks at the t-statistic value and p-value resulting from calculations using SmartPLS. Path coefficients that have a t-statistic value ≥ 1.96 or have a p-value ≤ 0.05 are declared significant. Hypothesis testing is carried out to draw conclusions about whether or not H1, H2 and H3 are accepted. The second step is to evaluate the values of R1, R2, and R3. To find out how much the dependent variable can be explained by the independent variable. Meanwhile, data analysis in qualitative research will be studied optimally so that research results are known that can be accounted for.

Results and Discussions

The data obtained and this research carried out through a mixed research methods approach are as follows:

Analysis results via SmartPLS 3.0

Validity and Reliability test

The results of the validity test in this research are as follows

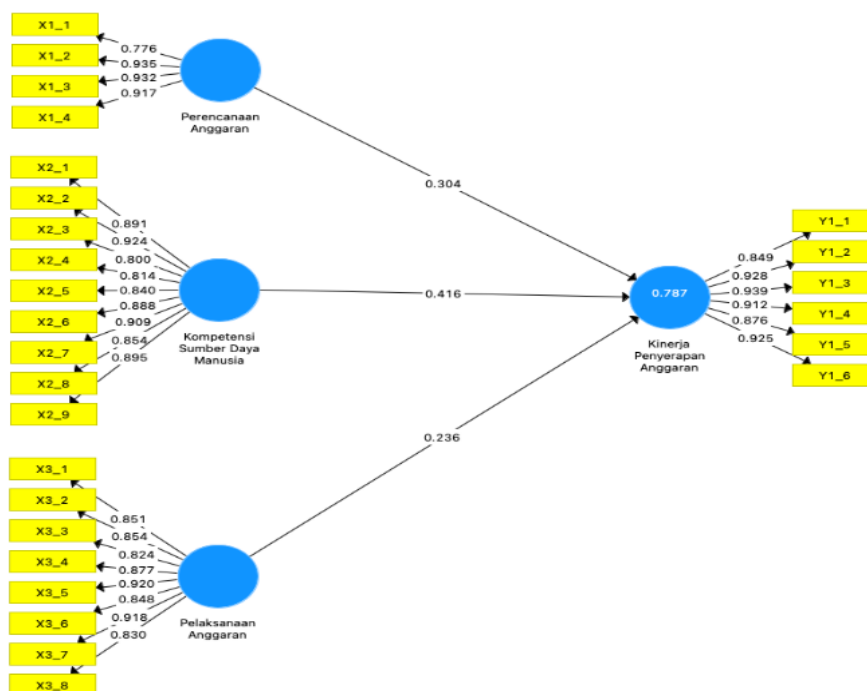


Figure 1. Validity Test Output via SmartPLS 3.0

The results of the convergent validity test of all indicators were declared valid because the value of each of the indicators above had a value above 0.7. Where the indicator is said to be valid if the value reaches ≥ 0.7 . Meanwhile, for the reliability test results, the Cronbach alpha value obtained from the variables budget planning, human resource competency, budget implementation and budget absorption performance is above 0.81, so it can be concluded that these four variables are declared very reliable. After the instrument has been tested and shows valid and reliable results, the next step is to test the hypothesis. This stage is the evaluation stage of the research hypothesis. The following is an image of the path diagram of the results of hypothesis testing using the inner model.

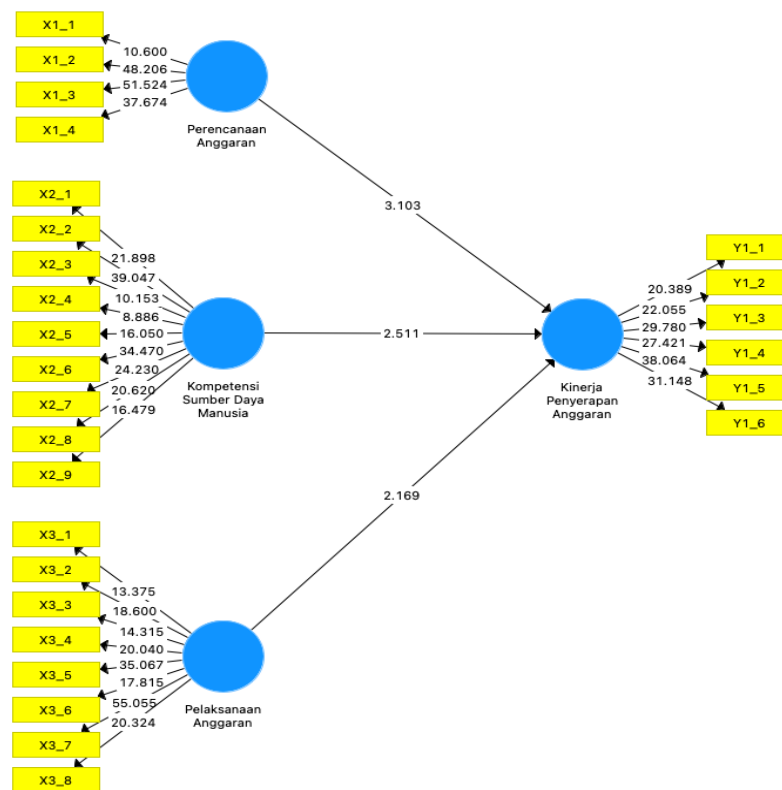


Figure 2. Path Diagram (Inner Model)

The inner model shows the strength of estimates between latent variables or constructs. Before testing the hypothesis, we should test the model fit/model quality. The model quality test consists of R square, F square, Q square as well as SRMR and NFI.

R Square

R square is used to determine how much of the variance in endogenous variables can be explained by exogenous/endogenous variables. The following is the R square table

Table 1. R Square

	R Square	R Square Adjusted
Budget Absorption Performance	0,763	0,752

From the table above, the R square value is 0.763, meaning that the model built with the dependent variable used is 76.3% able to explain the Budget Absorption Performance variable where the rest is explained by other variables.

F Square

F square is used to find out how much influence variables have at the structural level. The following is the F square table.

Table 2. F Square

	Budget Absorption Performance
Budget Absorption Performance	
Human Resources Competency	0,189
Budget Execution	0,161
Budget Planning	0,178

From the table above it can be seen that the effect of the f square size for human resource competence on budget absorption performance is 0.189, which means that the effect of human resources on budget absorption performance is in the medium category, the effect of the f square size for budget implementation on budget

absorption performance is 0.161 which This means that the effect of budget implementation on budget absorption performance is in the medium category and the f square size for budget planning on budget absorption performance is 0.178, which means the effect of budget planning on budget absorption performance is in the medium category.

Q Square

Construct cross-validated redundancy or Q Square redundancy is a measure of predictive relevance or how well exogenous variables are able to predict endogenous variables. If this value is more than 0 (>0) then it has predictive relevance or the exogenous variable is able to predict the endogenous variable. The following are the results of data management:

Table 3. Q square

	SSO	SSE	Q ² (=1-SSE/SSO)
Budget Absorption Performance	390,000	161,565	0,586
Human Resources Competency	585,000	585,000	
Budget Execution	520,000	520,000	
Budget Planning	260,000	260,000	

Based on the data management results above, it shows that Q square redundancy for Budget Absorption Performance (0.586) shows that the variables that influence Budget Absorption Performance have predictive relevance to the Budget Absorption Performance variable. Every change/variation in the Budget Absorption Performance variable can be predicted by the variables budget planning, human resource competency and budget implementation

SRMR dan NFI

SRMR is a measure to describe the difference between the data matrix and the correlation matrix estimated by the model. The maximum SRMR value on the SmartPLS site is 0.10. The SRMR and NFI values are presented in the following table.

Table 4. Results of SRMR and NFI analysis

	Saturated Model	Estimated Model
SRMR	0,063	0,063
d_UIS	1,510	1,510
d_G	1,890	1,890
Chi-Square	541,579	541,579
NFI	0,743	0,743

From the table above it can be concluded that the SRMR results of this research model are $0.063 < 0.10$, which means the model built matches the empirical data. Meanwhile, for the NFI value of 0.743, where this value is close to 1, the model can be said to be good or more appropriate to the model being built. Based on the results of the model fit/model quality test analysis, the data results can be used to answer the hypothesis of this research. To see the results of hypothesis testing in this research, you can do it by looking at the results of the t statistics and P values. The hypothesis can be said to be accepted if the P Values < 0.05 . In this study it only has a direct influence because it only contains independent and dependent variables. To be able to see the results of managing the direct influence hypothesis, you can see the path coefficient table in the SmartPLS bootstrapping. The test results can be seen in the following table:

Table 5. Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Human Resources Competency -> Budget Absorption Performance	0,345	0,335	0,137	2,511	0,012
Budget Execution -> Budget Absorption Performance	0,328	0,339	0,151	2,169	0,031
Budget Planning -> Budget Absorption Performance	0,299	0,293	0,096	3,103	0,002

Based on the Path Coefficient table above, it is explained that the greatest influence is shown in the influence of the Budget Planning variable on Budget Absorption Performance with a value of 3.103. Then the second

biggest influence is the Human Resource Competency variable on Budget Absorption Performance with a value of 2.511. The smallest influence is the Budget Execution variable on Budget Absorption Performance with a value of 2.169. Based on the results of this description, it can be concluded that the entire model in this variable has a positive Path Coefficient value. This can be seen because the greater the Path Coefficient value, the stronger the influence or relationship between the independent variable and the dependent variable

Interview result

Apart from the results of data analysis via SmartPLS, there are also research results using the following interview techniques:

Regarding Budget Planning

The budget planning variable in this research includes the Budget Planning Process, Data Accuracy, Planning Indicators, and Needs. The interview results with five respondents indicated that planning is crucial because budget planning helps allocate the budget more accurately. This is supported by all respondents who stated that budget planning is essential as it aids in precise budget allocation, helps plan programs/activities for the upcoming year, assists the work unit in executing its duties, and serves as a tool to achieve the set targets. Every year, the Jampidsus work unit conducts budget planning attended by the Jampidsus Finance Section (PPK, PPSPM, Kasubag, BP, BPP, and all staff), all directorates within Jampidsus represented by sub-directors and section heads, the Sunprolapnil Section, the Planning Bureau, and Internal Government Supervisory Apparatus (APIP). In preparing the budget plan, Jampidsus employs strategies to ensure precise and efficient budget planning, such as allocating the budget per the needs of each directorate by having each directorate submit detailed supporting documents, holding discussions or meetings with all directorates to discuss the needs for the upcoming year based on previous year's data and additional data, and evaluating the previous year's budget by assessing and analyzing its performance to develop strategies and recommendations to enhance budget absorption performance.

This was stated by Puspita, Tutut Kusna, Gideon Oki, Ariska, and Aprianto during the interview sessions. Additionally, Jampidsus' budget planning aligns with actual needs and the work unit's main tasks and functions because the planning process involves discussions with the directorates represented by sub-directors and section heads. According to Tutut Kusna, Ariska, and Aprianto, there are no significant obstacles in the planning process. However, Puspita and Gideon Oki mentioned some challenges such as automatic adjustments and incidental activities like temporary releases, costs for ill suspects and defendants which are not annual but manageable. Based on the interview results, it can be concluded that budget planning significantly influences budget absorption performance, meaning that good budget planning is a measure of financial managers' success in budget absorption.

Regarding Human Resource Competence

The Human Resource Competence variable in this research includes competence and attitude. Interview results from five respondents indicated that human resource competence is crucial for financial managers in improving budget absorption performance, as the competence possessed by financial managers facilitates the completion of their duties and responsibilities in enhancing state financial management. This is supported by all respondents who stated that competence is crucial for financial managers as it helps improve performance, serves as a basis for understanding all fundamentals of state financial management and Ministry of Finance regulations as guidelines for proper financial management, and enables them to perform their duties responsibly. Therefore, financial managers must continuously enhance their competence to improve budget absorption performance. Competence enhancement can be achieved through training, socialization, Technical Guidance (BIMTEK), certifications related to budget planning, budget implementation, treasury, financial reporting organized by the Ministry of Finance or the Attorney General's Office, extensive reading on financial regulations, keeping up with financial regulatory developments, and sharing knowledge with peers and superiors. By undertaking these activities, competence will increase, as stated by Puspita, Tutut Kusna, Gideon Oki, Ariska, and Aprianto during the interviews.

Another factor that can support the improvement of competency is the highest level of education attained by financial managers. Given the heavy responsibilities borne by financial managers, employees entrusted with such positions are required to have certain qualifications, such as education level, accounting knowledge, and knowledge of public finance. Thus, it can be concluded that employees appointed as Financial Managers should have an educational background of at least a D3 (Associate's Degree) or S1 (Bachelor's Degree) in accounting. This will ensure their competencies better support their duties. This is in line with the statement from Puspita, Tutut Kusna, Gideon Oki, and Aprianto during an interview, which indicated that someone holding the position of financial manager should have an educational background of D3 or S1 in Accounting. Employees with an educational background in D3 or S1 Accounting can assist in completing daily tasks more quickly and easily and understand their duties and responsibilities better. Another factor that can improve human resource

competency is experience as a financial manager. All respondents stated that work experience greatly aids in enhancing competencies and skills, helps in completing daily tasks, and with more experience, one can be more cautious in decision-making. Besides competency, attitudes such as discipline in submitting Accountability Reports (LPJ) and regularly reporting or uploading output achievements on the 1st of every month can also enhance human resource competency. This ensures that the Jampidsus Unit is never subject to administrative sanctions by the State Treasury Service Office (KPPN).

Based on the interview results with respondents, it can be concluded that human resource competency significantly influences budget absorption performance. This means that when there is an increase in human resource competency, the budget absorption performance also improves. Therefore, the involvement of government officials with good competence and attitude in their work will positively affect the resulting absorption.

Regarding Budget Implementation

The budget implementation variable in this study includes Budget Revisions, Effectiveness of activity implementation, and Compliance with regulations. Interview results with 5 respondents indicated that the budget implementation is greatly facilitated by the Institutional Financial Application System (SAKTI). SAKTI integrates all existing unit applications. It primarily functions from Planning, Implementation to Budget Accountability. The SAKTI application is used by accounting and reporting entities and operates electronically. The Institutional Financial Application System (SAKTI) encompasses all national financial management processes at the unit level, from Budgeting, Implementation, to Reporting. Each financial management process is handled by specific application modules as follows: (1) The budgeting process is handled by the Budgeting module. (2) The implementation process is managed by several modules, namely the Commitment module (including the Supplier Management sub-module and Commitment Management sub-module), the Treasury module, the Fixed Assets module, the Inventory module, and the Payment module. (3) The reporting process is managed by the GL and Reporting module.

With the integration of modules from planning to reporting, budget managers will find it easier to implement the budget, thus improving budget absorption. Moreover, the implementation of the budget includes the assessment of the Budget Implementation Performance Indicators (IKPA). For IKPA to function optimally, strategies such as DIPA revisions (reviewing DIPA periodically at least once at the end of the quarter and controlling and optimizing budget revisions when program/activity policy adjustments are needed), Deviation of DIPA Page III (reviewing activity plans periodically and budget absorption prognosis at least once at the end of the quarter, and preparing fund withdrawal plans for each type of expenditure), Budget Absorption (improving planning and implementation of activities in a relevant and scheduled manner, avoiding budget disbursement piling up at the end of the year, accelerating spending, and optimizing budget absorption proportionally each month based on targets, activity plans, and fund withdrawal plans prepared), Settling Bills (immediately settling payments and not delaying the settlement process of completed work (including term work)), Management of UP and TUP (recalculating the monthly operational needs of the unit and rationally submitting Cash UP according to the monthly needs of the unit), Output Achievement (comprehensively, accurately, and disciplined in reporting monthly output achievements before the regular open period deadline). In practice, there are no obstacles in managing Petty Cash (UP) and Direct Payments (LS) as budget managers have adhered to regulations.

Additionally, budget implementation also includes verification of accountability documents to prevent errors or fraud and to avoid findings by the Audit Board of Indonesia (BPK). To support budget implementation, facilities and infrastructure provided are already adequate, as stated by all respondents, indicating that the available facilities and infrastructure support job performance and enable smooth operation. Based on interview results with respondents, it can be concluded that budget implementation significantly impacts budget absorption performance. The better the budget implementation, such as operating the Institutional Financial Application System (SAKTI), Budget Implementation Performance Indicators (IKPA), managing UP and LS, and adequate facilities and infrastructure, the better the budget absorption performance will be.

The discussion in this research was conducted to determine the influence of budget planning, human resource competence, and budget implementation on budget absorption performance, as seen from statistical estimation results and applicable theories.

First Hypothesis

The results of testing the first hypothesis show a positive and significant influence between budget planning and budget absorption performance. The budget planning process is a crucial step in budget management, as good budget planning ensures the availability of funds for financing the activities of work units. This prevents the potential delay of activities due to a lack of funds. Poor planning leads to more obstacles and difficulties, resulting

in suboptimal budget absorption. Every year, the Jampidsus work unit conducts budget planning for the costs needed to achieve case handling targets, involving the Finance Section (PPK, PPSPM, Kasubag, BP, BPP, and all staff), all directorates within Jampidsus represented by sub-directors and section heads, the Sunprolapnil Section, the Planning Bureau, and APIP. Each directorate submits supporting document data needed according to their respective activities for budget planning.

Additionally, Jampidsus plans programs and activities according to organizational goals, ensuring comprehensive budget planning to achieve targets and goals with minimal deviation and maximum results. The Jampidsus work unit also prepares a Budget Plan (RAB), which includes activity targets, volume, price, and activity output. The RAB plays a crucial role as it outlines the planned activities to be undertaken by the work unit over a specific period. Interviews conducted by the researcher with respondents concluded that budget planning significantly affects budget absorption performance, meaning good budget planning measures the success of financial managers in budget absorption. This finding aligns with previous research by Hassan & Simiyu (2018), Melnichuk (2015), and Ngai et al. (2021), which also supports the positive and significant relationship between budget planning and budget absorption performance.

Second Hypothesis

The results of testing the second hypothesis show a positive and significant influence between Human Resource Competence and Budget Absorption Performance. Human resource competence is crucial in organizational efforts to achieve its goals. Financial managers at the Jampidsus work unit possess various certifications, including Treasurer, PPK, PPSPM, and APBN management certifications. They also attend training such as Taxation Technical Guidance (Bimtek), Ministry/Agency Work Plan and Budget Technical Guidance (RKA-K/L), Budget Implementation and Performance Evaluation Technical Guidance, Monitoring and Evaluation Technical Guidance for Third Quarter Budget Implementation, Steps to Accelerate Fourth Quarter Budget Absorption, and Financial Report Preparation Training (LK), as well as SAKTI Application training.

Financial managers receive supervision from superiors in managing the Provision Fund (UP) and in tax collection and withholding, ensuring activities are carried out correctly without errors or corrections from superiors. Besides competence, attitude is crucial, with financial managers at Jampidsus being disciplined in reporting accountability, meticulous in daily tasks, and communicative, which avoids communication barriers with superiors. Interviews with respondents concluded that an increase in human resource competence enhances budget absorption performance. Thus, the involvement of government personnel with good competence and attitude in their work influences the resulting absorption. This finding aligns with previous research by Lannai & Amin (2020) and Priambudi & Fadjaranie (2023), which also supports the positive and significant relationship between human resource competence and budget absorption performance.

Third Hypothesis

The results of testing the third hypothesis show a positive and significant influence between Budget Implementation and Budget Absorption Performance. Budget implementation is a phase of financial management that follows budget planning, involving activities or efforts to realize all plans and policies formulated. The budget implementation process includes managing the necessary tools, identifying who will execute them, how they will be carried out, the timing, and the location. Budget implementation is closely linked to the payment process, making orderly administration essential. Financial managers at Jampidsus prepare budget documents promptly to facilitate immediate budget disbursement. Jampidsus has successfully transferred SP2D funds without returns. Funds for activities and budget use in DIPA are transferred from the State Treasury to the designated recipient's account via SP2D. If the transfer fails, the bank rejects or returns the SP2D. Effective cash expenditure management ensures timely, accurate, and correct recipient fund distribution.

One performance indicator for budget implementation effectiveness is SP2D returns, calculated based on the ratio of returned SP2Ds to the total issued SP2Ds. A high number of SP2D returns indicates inefficiency in APBN fund management, delaying recipients' rights. Conversely, fewer SP2D returns indicate effective APBN fund management. Additionally, Jampidsus manages the Provision Fund (UP) based on needs to optimize results, with UP payments accelerating the spending process. Good UP management ensures operational needs are met effectively. Interviews with respondents concluded that budget implementation significantly affects budget absorption performance, with effective implementation, such as operating the SAKTI application, Budget Implementation Performance Indicators (IKPA), UP and LS management, and adequate facilities, improving budget absorption performance. This finding aligns with previous research by Musiega et al. (2022) and Zhao (2022), which also supports the positive and significant relationship between budget implementation and budget absorption performance.

Conclusions

After conducting research at the Deputy Attorney General for Special Crimes and analyzing the data, several pieces of information were obtained. Based on the formulation of the problem, the hypothesis testing of the research, and the discussions explained in the previous chapters, it can be concluded that: first, budget planning has a positive and significant effect on budget absorption performance, meaning that the better the budget planning, the higher the budget absorption performance, thus good budget planning becomes a measure of financial managers' success in budget absorption. Second, Human Resource competence has a positive and significant effect on budget absorption performance, meaning that the higher the competence of Human Resources, the higher the budget absorption performance, so that the increase in human resource competence will increase the resulting budget absorption performance, and the involvement of government apparatus performance with good competence in work will affect the resulting absorption. Third, budget implementation has a positive and significant effect on budget absorption performance, meaning that the better the budget implementation, the better the budget absorption performance.

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