

The Effect of the Effectiveness of the Planning Process, Competence and Motivation of Human Resources, the Procurement Process of Goods/Services on the Effectiveness of Budget Realization

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Abstract:- The State Budget or APBN is a form of government intervention in economic development. The effectiveness of the State Budget can be known by preparing a Budget Realization Report. Based on the results of the analysis, there has been more than a residual budget financing in the last ten years because the budget was not absorbed perfectly. The purpose of this study is to analyze the factors that cause the non-achievement of the budget realization target through the Budget Realization Report. The research was conducted with a quantitative approach with *an investigation type* that is causality. The subjects in this study were employees at the Ministry of Defense and the TNI Headquarters in charge of planning, budgeting, procurement of goods/services. Data collection techniques use questionnaires, participation observations and documentation studies. Hypothesis testing is performed with multiple linear regression and Model match test. The results of the data test prove that each variable of the effectiveness of the planning process has a significant positive impact on the effectiveness of the Budget Realization Report, namely the effectiveness of planning obtained a parameter coefficient of 0.378 with a value of t 3,399, competence and motivation of HR obtained a parameter coefficient of 0.343 with a value of t 1,826 and the procurement process of goods / services obtained a parameter coefficient of 0.272 with a value of t 1,707. So it can be concluded that the better the effectiveness of planning, competence and motivation of human resources and the procurement process of goods/services, the higher the level of budget absorption will be.

Keywords:- *the effectiveness of the planning process, the competence and motivation of human resources, the procurement process of goods/services and the effectiveness of budget realization reports.*

I. INTRODUCTION

Every year the Government of the Republic of Indonesia through Ministries/Institutions and local governments (K/L)/Local Governments carry out the management of the State/Regional Revenue and Expenditure Budget (APBN/D) with reference to Law No.17 of 2003 concerning State Finance.

The State Budget is an instrument of fiscal policy in the form of government intervention both directly and indirectly on economic development which has several functions including as an allocation function, distribution function and stabilization function. The stabilization function is the main essence of the State Budget in maintaining economic performance stability through minimizing economic fluctuations, one of which is by preventing conditions that anticipate the accumulation of budget disbursements at the end of the year as occurred in previous years.

This governance requires every government agency to be responsible for the use of the budget for the implementation of programs and activities in an effort to build the economy in accordance with the function of the state budget. In order for this to be realized, the realization of the state budget must be accompanied by optimal absorption of the state budget.

The intervention carried out by the government has not been fully implemented, where almost all Ministries / Institutions (K / L) including the Ministry of Defense (Kemhan) and the Indonesian National Army (TNI) showed the position of the remaining budget (Silpa) in the budget realization report (LRA). The LRA is a report that presents the realization of income, expenditure, transfers, surpluses/deficits, financing, and the remaining more/less budget financing, which is compared in one budget period. capital expenditure showed the lowest achievement below 90%.

Silpa has become a phenomenon in the last 10 (ten) years or so. The achievement of the budget realization target in Kemhan and the TNI has not been as planned. This can be seen in the budget absorption report for the period January 1 to December 31 for fiscal years 2017, 2019 and 2020.

**RECAPITULATION OF THE BUDGET ABSORPTION OF THE MINISTRY OF DEFENSE
AND THE TNI PER ORGANIZATIONAL UNIT/PER SHOPPING TYPE
YEAR 2017, 2018, 2019 AND 2020**

NO	TYPES OF SHOPPING	DIPA	REALIZATION	REMNANT	%
1	2	3	4	5	6
1	2017				
	Employee Shopping	41.150.793.073.000	39.966.287.452.415	1.184.505.620.585	97,12%
	Shop Goods	44.932.045.185.000	43.752.754.312.639	1.179.290.872.361	97,38%
	Capital Expenditures	37.872.537.888.000	30.688.707.713.201	7.183.830.174.799	81,03%
	TOTAL	123.955.376.146.000	114.407.749.478.255	9.547.626.667.745	92,30%
2	2018				
	Employee Shopping	52.670.494.162.000	50.481.513.697.660	2.188.980.464.340	95,84%
	Shop Goods	37.115.547.555.000	35.968.173.312.168	1.147.374.242.832	96,91%
	Capital Expenditures	33.825.896.658.000	23.516.775.272.854	10.309.121.385.146	69,52%
	TOTAL	113.153.410.591.000	102.111.734.053.101	11.041.676.537.899	90,24%
3	2019				
	Employee Shopping	52.670.494.162.000	50.481.513.697.660	2.188.980.464.340	95,84%
	Shop Goods	37.115.547.555.000	35.968.173.312.168	1.147.374.242.832	96,91%
	Capital Expenditures	33.825.896.658.000	23.516.775.272.854	10.309.121.385.146	69,52%
	TOTAL	123.611.938.375.000	109.966.462.282.682	13.645.476.092.318	88,96%
4	2020				
	Employee Shopping	52.816.632.237.400	51.860.813.152.522	955.819.084.878	98,19%
	Shop Goods	38.068.053.553.670	35.339.058.294.300	2.728.995.259.370	92,8%
	Capital Expenditures	43.538.056.429.000	14.581.610.134.000	28.956.446.295.000	33,49%
	TOTAL	126.500.989.101.870	101.781.481.580.027	24.719.507.521.843	80,4%

Table 1

Data source: Matric Report On the Budget realization of the Directorate of Defense Control of the Ministry of Defense

The table above shows the achievement of budget realization that has not reached 100%, the achievement of budget realization has not been in accordance with the planned target as stated in the strategic plan document (Renstra) and Work Plan (Renja). Of the three types of expenditures, capital expenditure has the lowest percentage of achievement below 90% of the set target of 100%. The phenomenon has formed a pattern of slow budget disbursement in the first quarter and piled up in the fourth quarter. The beginning of the fourth quarter is always a crucial period because the movement of expenditure realization is higher than the realization of income and will have an impact on budget disbursement.

The achievement of the budget realization target will be a source of information and evaluation for leaders in decision making to predict the allocation of economic/budget resources in the preparation of the next period of needs plans (Renbut).

Many factors are the cause of not achieving the budget realization target including the effectiveness of the planning process, competence and motivation of human resources, the process of procurement of goods/services, administration, regulation, organizational commitment, leadership commitment, budget revision, length of bureaucratic processes and others. Of the several factors above, only 3 factors were taken for further research, namely the effectiveness of the planning process, competence and motivation of human resources as well as the procurement

process of goods/services. These three factors are very dominant with the process of managing the state budget.

The effectiveness of the planning process is one of the factors hindering the achievement of the budget realization target. The resulting output has not elaborated in detail on programs and activities based on classifications and types of expenditures, but is still prepared with a ceiling in global quantities, making it difficult at the time of expenditure implementation, budget disbursement and the procurement process of goods/services.

The next factor is the competence and motivation of HR in the field of planning and budgeting. Human resources working in these organizational units are expected to increase budget absorption in order to achieve the vision, mission, and goals of the organization. In order to increase the motivation of human resources, the Government has made various efforts such as making institutional improvements, structuring human resources, improving business processes, to improving income through remuneration in order to increase budget absorption. However, the *rewards* given have not been able to increase the budget realization target.

The competencies applied aim to equip employees with knowledge, skills and *attitudes* to be more professional in carrying out their duties and work. Motivation is very important because human resources who have work motivation will affect the output of their performance.

The next factor is the procurement process of goods/services. Procurement of goods/services is included in the activities of obtaining goods/services at ministries/institutions/work units of regional apparatus/institutions whose process starts from planning needs until the completion of all activities as stated in Presidential Regulation Number 12 of 2021.

The procurement process of goods/services in Kemhan and the TNI has not been able to increase the budget realization target until now. Many procurements of goods/services are not on time, resulting in late withdrawals and budget disbursements. This delay occurs because the auction participants *are not qualified* in fulfilling their administrative requirements, lack of openness / transparency which causes unfair, discriminatory competition, selfishness, monopoly, and most importantly the auction committee is less experienced so that it has an impact on budget realization. Based on the background above, the researcher raised the title "*The Effect of the Effectiveness of the Planning Process, Competence and Motivation of Human Resources, the Procurement Process of Goods/Services on the Effectiveness of Budget Realization*".

II. THEORETICAL FOUNDATIONS

A. Effectiveness of the Planning Process

A plan is needed to anticipate the limited resources available, one of which is the budget. This is the consideration of the priority scale in determining a plan. To achieve targeted planning, it is necessary to have effectiveness in determining things (Mewengkang, 2021). The effectiveness of the planning process in this study emphasizes the organizational objectives held through the implementation of programs and activities as formulated in the long-term, medium-term and short-term planning documents (Law of the Republic of Indonesia Number 25 of 2004).

B. Competence and Motivation of Human Resources

Human Resources (HR) is a planning, organizing, coordinating, implementing and supervising the procurement, development, provision of services, integration, maintenance and separation of labor in order to achieve organizational goals. Mangkunegara (2013).

HR competence and motivation can be said to be the abilities and characteristics possessed by a person in the form of skills, attitudes, knowledge, insights, behaviors, character in carrying out their mandated tasks. There is a relationship between competence and the motivation of human resources to make them think forward, because basically a person can be predicted from various circumstances to complete his work quickly, this can be used as human motivation to get achievements through the work he completes (Nurjaya, 2021).

C. Procurement Process of Goods/Services

Procurement of goods/services is an effort by the user to obtain or realize the goods/services needed using certain methods and processes so that an agreement is reached according to specifications, prices, time, and other agreements. Christopher and Schooner (2007) said that the

procurement process of goods/services is an activity to obtain goods or services transparently, effectively and efficiently in accordance with the needs and desires of its users. Presidential Regulation Number 12 of 2021 contains that the procurement of goods/services is an activity to obtain goods/services at the Ministry/Institution/Regional Apparatus Work Unit/Other Institutions financed by the APBN/APBD whose process starts from planning needs until the completion of all activities to obtain goods/services up to the handover of work/services.

Basically, the procurement of goods/services is included in the activity of obtaining goods/services needed by an institution based on needs whose quality and quantity are adjusted to the organizer of the procurement of goods/services.

D. Effectiveness of Budget Realization Report

Sari (2018) stated that budget realization aims to provide information to predict the economic resources that will be expended and received in comparatively funding activities. The budget realization report is prepared based on information on revenue realization, budget realization reports, transfers, expenditures, surpluses or deficits and financing from a reporting entity (Asoka, 2019). Basically, the effectiveness of the budget realization report is in the form of a report that aims to describe the comparison between the budget and its realization in a report period whose results are used as decision making in order to achieve goals.

III. RESEARCH METHODOLOGY

This research is included in quantitative research with *investigation type*. The method used in the study refers to the philosophy of *positivism*. The data collection technique used in this study is based on its operational deficiencies. Some of the dimensions of indicators in this study are budget ceilings, activities, short-term planning, medium-term planning, long-term planning, training, skills, knowledge, work targets, work quality, and impact. In addition, this study also uses dimensions and indicators, namely clear information, the principle of openness, accessibility, legal certainty, compliance, and performance standards and others.

The population in this study was 75 employees who worked in Kemhan and the TNI Headquarters in charge of planning, budgeting, procurement of goods/services. The sample used in this study focused on parties related to the tasks and functions of planning, budgeting, human resources, and procurement of goods / services. Out of the total population only 50 employees were sampled. Sampling in this study used the census research method. Census research is a study that takes one population group as a sample as a whole and uses a structured questionnaire as a basic data collection tool to obtain specific information (Usman & Akbar, 2008). This can be seen in the table below.

Sample Criteria

No	Sample Criteria	Population	Sample
A	Planning Bureau of the Ministry of Defense		
	Echelon II BMN/Procurement	1	1
	Echelon III for Budget & planning	2	2
	Echelon IV planning & budget	6	6
	Young Analyst in planning & budgeting	3	3
	Executive/technical positions and analysts Primary	6	-
	SUM	18	12
B	Directorate General of Planning of the Ministry of Defense		
	Echelon I	1	1
	Echelon II BMN/Procurement	1	1
	Associate Analyst for Planning & Budget	2	2
	Echelon III hr field	2	2
	Young Analyst in Planning & Budget	4	4
	Echelon IV HR Field	1	1
	Echelon IV planning & budget	10	10
	Executive/technical positions and primary analyst	10	-
SUM	31	21	
C	Puslapbinkuhan Ministry of Defense		
	Echelon I	1	1
	Echelon II	1	1
	Echelon III BMN Field	3	3
	Echelon IV BMN/Procurement	4	4
	Executive/technical positions and primary analyst	5	
	SUM	14	9
D	Srenum Mabes TNI Ministry of Defense		
	Asrenum TNI/Maj. Gen., Marshal, Laksma	1	1
	Echelon III planning	3	3
	Echelon IV planning	4	4
	Position of Arranger/Kaur/Paur/Pranata and Ba Ta	4	-
SUM	12	8	
	TOTAL	75	50

Table 2

The data collection techniques used in this study used several methods, including questionnaires, participation observations, and documentation studies. The data analysis technique used in the study used several methods, first, using descriptive statistical methods, the second, multiple liner regression analysis, and the third using the model match test method. The outer model match test method is carried out through several steps, including: convergent validity test, discriminant validity test, and reality test. Meanwhile, the structural model test in this study used several tests, namely *R-squares*, *Q-squares*, and *F2* tests.

IV. RESULTS AND DISCUSSION

The description of respondents in this study was divided into four categories, namely respondent return rate, gender, education level and position/echelonization level. The results of the recapitulation of the rate of return of the questionnaire are in the category of excellent. This was shown from 50 respondents showing a questionnaire return rate of 100%. The results of the recapitulation of respondents by gender showed that the number of employees in charge of planning, procurement of goods/services and budgeting was dominated by men, namely 64%, while women were 36%.

In the education level category, the results showed that the number of employees was dominated by the S2 education level of 60%, followed by S1 education of 36% and S3 only of 4%. This shows a positive thing because minimum S2 education is a competency requirement that must be met as an employee and a requirement to determine a career path. The results of the procentration recapitulation based on the position level / echelonization showed that the majority of respondents were at the echelon IV position level, which was 42% of 50 respondents or as many as 21 employees. The position of echelon IV is an important and strategic position in participating in determining the goals of the organization. This is because the echelon IV function carries out managerial and technical functions, so that the HR plays a more important role in the management and implementation of the program in its organizational unit.

The results of respondents' responses to the effectiveness of the planning process consisting of the dimensions of the needs plan and the period of planning preparation, showed that all respondents agreed. The planning that is prepared starts from the preparation of a needs plan which contains programs, activities, performance achievements, and budget ceilings according to national needs and priorities. The main purpose of the planning that is drawn up is the absorption of the budget as a whole. Therefore a series of plans must be based on performance-based planning that is timely and accountable.

On the variables of COMPETENCE and HR motivation, the respondent's response as a whole expressed his agreement that HR must have competence and motivation. Competencies that must be possessed include *skills, knowledge, experience, attitude and work ethics*. Competencies can be obtained through training, *workshops*, *bimtek*, and others. Human resources must also have a boost in the need to excel and have motivation in achieving a good

career path. The need for achievement can be grown through work targets, work quality and *achievement* for those who can achieve their performance targets.

Similar to the two variables above, overall respondents gave approval that the procurement process of goods/services is carried out transparently and accountably, so that in the process of procurement of goods/services must be carried out openly starting from preparation, implementation and evaluation which needs to be conveyed in detail, open to the public, easily accessible to auction participants and obtain legal certainty that the implementers of activities have performance standards in order to obtain results as planned. With the opening of the procurement process of goods/services, it can be known whether the implementation process is in accordance with what is determined or not. The results of the response of all employees also agreed with the aspects of the effectiveness of the LRA. This indicates that the LRA Report must present the realization of budget absorption in a credible, accountable and *sustainable manner*. The state budget prepared is adjusted to fiscal policy by allocating the budget in accordance with priorities, and carrying out the principle of *prudence* against state spending that cannot be absorbed in the current year.

The results of multiple linear analysis show that the three variables have a positive influence on the effectiveness of budget realization. The planning effectiveness variable gives a value of 0.378, indicating that each increase in one unit of effectiveness of the planning process can increase the effectiveness of the budget realization report by 0.378. The variables of competence and motivation of HR contributed 0.343, indicating that each increase in one unit of competence and motivation of HR can increase the effectiveness of the budget realization report by 0.343. The variable of the procurement process of goods/services contributed 0.272, indicating that each increase in one unit of the procurement process of goods/services could increase the effectiveness of the budget realization report by 0.272.

In the validity test, both *convergent validity* and *discriminant validity* have been met. This is indicated by the overall indicator value of more than 0.7. So it can be said that the data in this study is Valid. The value of *Cronbach's Alpha* of the entire variable is greater than 0.70, then it can be declared *Reliable*. The results of the R-square test obtained a value of 0.972, so there is a strong influence of exogenous variables on endogenous latent variables. The Q-Squares result of 0.676, indicates the model has predictive relevance. In the results of the F2 test, it is known that the variable effectiveness of the planning process has a strong influence on the effectiveness of budget realization, the Competence & Motivation variable of HR has a Moderate influence on the effectiveness of budget realization and the variables of the Procurement Process of goods/services have a Moderate influence on the effectiveness of budget realization.

A. *The Effect of the Effectiveness of the Planning Process on Budget Realization*

The effect of the effectiveness of the planning process on the realization of the budget using multiple linear regression analysis. The test results obtained a positive constant value (+) which shows that the effectiveness variable of the planning process has a positive effect on the effectiveness variable of angaran realization. This indicates a positive relationship (unidirectional) or in other words, the better the planning, the better the level of budget absorption. The results of *the original sample output* can be concluded that the effectiveness of the planning process has a significant positive effect on the effectiveness of budget realization indicated by the original sample value (+) with a parameter coefficient of 0.378 and a T-statistical value of 3,399. Partially, the effectiveness of the planning process has a significant positive effect on budget absorption, which can be interpreted to mean that the better the budget planning, the better the level of budget absorption. The more mature and detailed the process of preparing programs and activities, especially capital expenditure, the better the quality of DIPA, the impact will affect budget implementation so that the budget absorption target can be achieved.

The results of this study are in line with the *Grand theory* used, namely Institutional theory, *goalsetting theory*, *public finance theory* and *stewardship theory*.). The budget not only contains a plan and nominal amount needed to support an activity/program, but also contains the goals to be achieved by the organization with the support of existing human resources (*theory stewardship*).

The results of this study are similar to the research conducted by Iqbal (2018), Nugroho and Alfarisi, (2017), Putri et al., (2017), Ferdinan et al., (2020). Research by Putri (2014) which states the results of different studies where the effectiveness of the planning process has no effect on the effectiveness of LRA .

B. *The Effect of Competency Effectiveness and HR Motivation on Budget Realization*

The results of multiple linear regression analysis obtained positive constant values (+). The value of positive constants indicates that the variables of competence and motivation of HR have a positive effect on the variables of effectiveness of budget realization, so that the better the quality of human resources who have competence and motivation in the field of planning, the better the output produced. so that it has an impact on the implementation of the budget whose implementation is through the procurement process of goods/services so that the budget disbursement process and budget realization targets can be achieved, on time and accountable. From the results of the output of the original *sample coefficient path table*, it can be concluded that the competence and motivation of HR have a significant positive effect on the effectiveness of budget realization, this is indicated by the original *sample value* which does not show a minus number with a parameter coefficient of 0.343 and a T-statistical value of 1,826. These results can be explained by institutional theory, *goal setting theory*, *public finance theory* and *stewardship theory* where

the Ministry that acts as *stewardship* must carry out its duties and functions in the context of implementing programs and activities in a timely and accountable manner through a performance-based budget approach (*theory public finance*) so that it is clearly visible the allocation of funding and performance supported by competent and motivated human resources in order to achieve the goals, vision and mission of the organization (*institutional theory and goal setting theory*).

This research is in line with research conducted by Tatar (2010), Zaman and Cristea (2011), Herriyanto (2012), Putri (2014), Solikhin (2014), Ridani (2015), and Fitriany et al., (2015) that hr competence and motivation affect budget realization. Other research reveals different things as stated by Priatno (2013), Alumbida et al (2016) that hr competence and motivation have no effect on budget realization.

C. Effect of Goods/Services Procurement Process on Budget Realization

Based on the multiple linear regression analysis model, a positive constant value (+) was obtained which shows that the variables of the procurement process of goods/services have a positive effect on the variable effectiveness of budget realization. So that it is positively related (in the same direction) or in other words, the better the procurement process of goods/services, the better the level of budget absorption. From the results of the *original output sample of the coefficient path table*, it can be concluded that the procurement process of goods/services has a significant positive effect on the effectiveness of budget realization which shows a parameter coefficient of 0.272 with a T-statistical value of 1,707, so the variables of the procurement process of goods/services have a significant effect on the effectiveness variables of budget realization.

This result is in line with institutional theory, *goal setting theory*, *public finance theory* and *stewardship theory*, where the ministry must carry out its role in an effort to meet the needs of the community through the implementation of programs and activities that are supported by the state budget for both the government and the community, one of which is through the procurement of goods/services. The process of procurement of goods/services that are timely and supported by competent human resources is expected that the budget disbursement process is not too late and the budget realization report describing the position of the planning target can be realized, so that the results can be used as a reference for leaders in making decisions in the next program.

This research is in line with Kuswoyo (2012), Priatno (2013), and Nugroho (2013) who stated that the procurement of goods/services affects budget realization but different results presented by Nugroho (2017), Winaya (1989) and Sanjaya (2018) stated that the procurement of goods/services does not affect budget absorption.

V. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of the discussions that have been carried out, it is known that the variables of the effectiveness of the planning process, competence and motivation of human resources and the procurement process of goods / services in the Ministry of Defense and the TNI have a positive influence on the effectiveness of Budget Realization. The better the effectiveness of the planning process, the competence and motivation of human resources and the procurement process of goods/services will have an impact on budget disbursement so that the budget realization target can be achieved, especially capital expenditure and *the outcome* of the effectiveness of the LRA can be used as a basis by the leadership in making decisions in order to determine the next planning.

B. Suggestion

Based on the conclusion of research on the positive impact of the effectiveness of the planning process, competence and motivation of human resources and the procurement process of goods / services on the effectiveness of Budget Realization, there are several academic suggestions and practical suggestions that can be applied to realize this.

Academic advice is expected to researchers who can then analyze, study and develop and obtain updates in the fields of planning, budgeting and procurement of goods/services as well as adding research sectors in other ministries as a comparison in the achievement of budget use performance, with the hope that it can be a reference and reference in achieving budget realization targets.

Practical advice regarding the effectiveness of the planning process on the effectiveness of budget realization, where planning is in accordance with the target, the preparation of the Renbut programs and activities must refer to the priority scale and no longer use the package system per type of activity, but must be arranged in detail according to the type of expenditure up to the sub-component stage so that it will facilitate the preparation of DIPA whose impact will facilitate the budget disbursement process so that budget realization targets can be achieved. It is recommended to improve the competence and motivation of human resources needs to be done through planning and budgeting training in order to improve abilities, knowledge and skills in the field of Rengar. Further advice regarding the procurement process of goods/services is expected to be carried out by prioritizing transparency starting from the preparation stage to the termination stage which is conveyed in detail, easily accessible and open.

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