

The Influence of Regulations, Budget Politics, Budget Planning, Human Resources and Goods/ Services Procurement on Spending Budget Absorption in the OPD of South Buton District

Wa Ode Rasnah¹, Arifuddin², Mursalim Nohong³

^{1,2,3}Faculty of Economics and Business, Universitas Hasanuddin, Indonesia
rasnaode@gmail.com

Abstract

This study aims to prove empirically the effect of regulation, budget politics, budget planning, human resources and the procurement of goods/services on budget absorption. This research is classified as causative research. The population in this study are 39 Regional Organizations (OPD) of Buton Selatan. The sample in this study used the Total Sampling method. The type of data used in this study is primary and secondary data. Data collection techniques using a questionnaire consisting of 4 respondents in each OPD so that the questionnaire distributed was 156 questionnaires. The analytical method used is Multiple Regression Analysis using the SPSS version 25.00 program. The result of the study showed regulation, budget planning and the procurement of good/services has a significant positive effect on budget absorption. However, budget politics and human resources have no effect on budget absorption.

Keywords

Budget absorption; regulation; budget politics; budget planning; human resources and procurement of good/services.



I. Introduction

A country's budget is a driving tool used by the government to run the wheels of government. The National Committee on Governmental Accounting (NGGA), which has now been changed to the Government Accounting Standards Board (GASB) explains that the budget is a financial operating plan that includes estimated proposed expenses and expected sources of income to finance them within a certain time period (Bastian, 2010: 191). The Regional Revenue and Expenditure Budget (APBD) is a form of regional financial management which is determined every year by regional regulations in Permendagri Number 21 of 2011 which states that all forms of Regional Revenue and Regional Expenditure must be recorded and managed in the APBD.

The process of preparing the budget in accordance with Law Number 9 of 2015 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments forms the basis for implementing regional autonomy. With the existence of this law, the central government gives authority to regional governments by providing financial assistance to carry out this authority. It is hoped that the application of this law will enable the government to increase effectiveness and efficiency in administering better governance.

Budget absorption is an indicator that shows the success of a program or policy that has been implemented by a government (Anfujatin, 2016). The ratio of realization to the budget proves that the budget has been absorbed in the various programs that have been

set. The absorption of the budget discussed in this study is the success of the Regional Government in realizing the budget according to what has been stipulated in the APBD.

One of the problems in the government budget is the absorption of the budget which tends to be low at the beginning of the year and accumulates at the end of the year causing inequality in budget absorption (Suwarni, 2018). The World Bank, 2015 also states that developing countries like Indonesia have a uniform problem in absorbing the budget which is called "slow back-loaded", meaning that absorption is low at the beginning to the middle of the fiscal year, but increases towards the end of the fiscal year. Low absorption of the budget is a classic problem; this continues to happen every year. Delays in the realization of the accumulated budget at the end of the year had an impact on the quality of government performance. This problem can hamper existing projects and ultimately disrupt the rate of economic growth in the area (Iqbal, 2018) (dpkd.go.id). This data explains that the absorption capacity of the Buton Selatan Regency government budget has not been maximized because it has not met the desired target.

From the description above, the Chairperson of the DPRD and the Governor of Southeast Sulawesi emphasize the importance of optimal budget absorption, because it affects the level of service and people's welfare. And it can be identified that there are obstacles that cause budget absorption to be disproportionate in accordance with the quarterly withdrawal plan, so that the specified progress is not achieved optimally.

In this study, there are several factors that influence the absorption of the budget. The first is the regulatory factor, where regulation implies rules that are made to regulate instructions that are used to organize things and provisions that must be carried out and obeyed (Bastian, 2010: 33). Regulations are used by public organizations to realize organizational policies in dealing with existing issues and problems. However, due to the large number of regulations that change quickly while the time available is not too much, so that in implementing the budget there are problems in implementing it from an activity which causes slow absorption of the budget in government agencies.

In Alimuddin's research (2018) states that regulation has a positive relationship and has a significant effect on budget absorption. Factors that cause uneven absorption of the budget are related to regulatory factors because the regulations set by the central government actually make the absorption of APBD in regional governments experience inequality. Therefore, one of the strategies that can be given regarding problems with these regulations is the existence of a budget absorption policy, so that with this policy the absorption of the obtained budget can be maximized (Salamah, 2018).

In line with that, the results of research by Ridani (2015) and Widianingrum (2017) also found that the factors that affect budget absorption, one of which is due to regulation as seen from how each employee understands and complies with existing regulations. However, the research results which state that regulatory factors affect budget absorption are not supported by the results of Rifai's research (2016) which states the opposite, that regulation does not affect budget absorption. Therefore, the regulatory factors have inconsistent results that affect the regulatory factors.

Factors that affect the subsequent absorption of the budget is the political factor of the budget. Where is the budget used to decide priorities and the need for these priorities. The budget used is a political document as a form of executive commitment and legislative agreement on the use of public funds for certain purposes. According to (Mardiasmo, 2002: 65) the budget is not just a technical matter but rather a political tool. Public budgeting is not only a technical or managerial process but also has a political nature. Budgets describe choices about what the government will and will not do, they provide what kinds of services the government should provide to the citizens of the

country who are entitled to them. For this reason, the government as the executor of public services has an obligation to fulfill priorities that are fair and according to the needs of the community.

Research conducted by Sanjaya (2018) states that budget politics affects budget absorption, where budget politics shows the government's role in regulating regional financial spending as one of the obligations in creating community welfare through budget absorption. However, it is different from previous research conducted by Handayani (2017) which stated the opposite that budgetary politics does not affect budget distribution, so there are inconsistencies in the results that affect budgetary political factors.

The factor that influences the absorption of the next budget is the budget planning factor, where the budget planning itself can be interpreted as a design as a controller and determinant of the direction to be taken by an organization to achieve an organizational goal. Problems that arise in budget planning are caused by immature planning concepts in determining the budget which have an impact on work programs that do not go according to what is desired. Apart from that, problems that occur in planning also occur because it is assumed that not all of the proposed budget will be approved. Finally proposing a budget that is larger than needed without considering the real needs in the field (Seftianova, 2013)

The factor of weak planning is also an obstacle when making plans which causes budget absorption to be slow. In Iqbal's research (2018) it is also stated that the factor that has a major influence on budget absorption is the planning factor, because the more mature the government apparatus as a budget manager is in planning, the targeted activities/programs will run well too. The results of research conducted by Herriyanto (2012) also in line with the results of research conducted by Malahayati (2015), Setyawan (2016), Zarinah (2016) and Herman (2022) which state that budget planning factors affect budget absorption. However, it is different from the research conducted by Rifai (2016) and Halim (2018) which stated otherwise that budget planning has no effect on budget absorption.

The next factor affecting budget absorption is human resources, where Civil Servants (PNS) as officials who manage finances are also a factor in budget absorption. This is in accordance with Setyawan's (2016) research that delays in budget absorption are caused by human resource factors. Problems in human resources managing finances include the lack of number of employees, the existence of double jobs, and the pattern of mutations that are not evenly distributed.

In Anfujatin's research (2016) human resource problems occur starting from multiple tasks in the procurement committee; this is due to an imbalance between work packages and human resources who meet the qualifications in accordance with regulations resulting in not optimal budget absorption. Human resources are a factor that causes delays in budget absorption. Several previous studies also stated that human resources (HR) had an effect on budget absorption, which was carried out by Herryanto (2012), Putri (2014), and Mutmainna (2017). However, the research results which stated that human resource factors had an effect on budget absorption were not supported by the research results of Alumbida (2016), Nugroho (2017) and Alimuddin (2018) which stated otherwise that human resources did not affect budget absorption.

The next factor that influences budget absorption is the procurement of goods/services. Procurement of goods and services is one of the tasks of public sector organizations to meet community needs (Bastian, 2010: 263). In Priatno's research (2013)

Explained that the factor of procurement of goods and services has a significant influence on the absorption of the work unit budget, the factor of bad procurement of goods and services in the implementation of work units has a tendency to slow down budget absorption work unit. In line with that, research conducted by Setyawan (2016), Gogala (2016) and Alimuddin (2018) also states that the factors that influence budget absorption are caused by the procurement of goods/services. However, it is different from the research conducted by Nugroho (2017) and Sanjaya (2018) which states otherwise that the procurement of goods/services does not affect budget absorption.

Based on previous research, there are still inconsistencies in the results of research on the factors that influence budget absorption, so researchers feel the need to re-examine this variable again with a different number of samples and time periods. Researchers used the most recent period, namely the 2018 fiscal year with the number of samples and respondents in the Regional Apparatus Organization (OPD) of South West Buton Regency which was different from previous research. Because there is a phenomenon that occurs regarding the absorption of the budget which is still slow and uneven until the end of the year. So that researchers want to know whether regulatory factors, budget politics, budget planning, human resources and procurement of goods/services affect the absorption of the spending budget, so that the OPD in the South West Buton Regency Government can evaluate what things can be improved so that they are maximized in budget absorption shopping.

Based on the description above, the writer is interested in conducting research with the title "The Influence of Regulation, Budget Politics, Budget Planning, Human Resources and Procurement of Goods/Services on Budget Absorption in South Buton Regency OPD"

II. Review of Literature

2.1 Stakeholder Theory

According to Freeman and Reed, 1983 in (Ulum, 2009: 04) Stakeholder theory is "Any identifiable group or individual who can affect the achievement of an organization's objectives, or is affected by the achievement of an organization's objectives". So stakeholder theory is a group of people or individuals who are identified as being able to influence and be influenced by the achievement of certain goals. Shareholders, suppliers, banks, customers, government and communities play an important role in the organization (act as stakeholders).

According to Ghazali and Chairiri (2007: 409) stakeholder theory is a theory which states that a company is not an entity that only operates for its own interests, but must provide benefits to all its stakeholders, for example shareholders, creditors, consumers, suppliers, government, society, analysts, and other parties. Thus, the existence of a company or organization is greatly influenced by the support provided by stakeholders to the company or organization.

As a stakeholder, the government has an important role in the process of advancing a region and is expected to be able to carry out maximum development, which is in line with the aim of improving community welfare. The progress of an area is seen from how the government is able to manage the existing budget for the benefit of the people in the area. Of course, making this happen is not easy, therefore the government can work together with the community in using authority, services and strategies in dealing with problems that occur in the region. So that the budget can be used effectively, efficiently and economically, budget absorption will be fast and evenly absorbed until the end of the year

2.2 Budget Theory

According to Mardiasmo (2002: 61), the budget is a process carried out by public sector organizations to allocate their resources to unlimited needs. In addition, the budget is a statement regarding the estimated performance to be achieved during a certain period of time expressed in financial terms. Budget is an articulation of the results of strategy formulation and strategic planning that has been made. According to Mardiasmo (2002:62), the budget contains estimates of what the organization will do in the future. Each budget provides information about what to do in the next few periods.

Meanwhile, according to Bastian (2006: 289) a budget is a written statement in the form of a financial measure of estimated future performance to be achieved during a certain period, usually one year. the prepared budget will be evaluated at the end of the year to see whether the estimated performance has been achieved. Performance achievement is a measure of the work performance of public organizations that will be achieved, and is measured in terms of quality, quantity, efficiency and effectiveness of the implementation of each program and activity.

2.3 Regional Government Expenditures

Based on Minister of Home Affairs Regulation no. 21 of 2011 concerning Guidelines for Regional Financial Management, expenditure by expenditure group consists of:

- a. Indirect spending is budgeted spending that is not directly related to the implementation of programs and activities. The indirect expenditure group is divided according to the type of expenditure consisting of personnel expenditure, interest, subsidies, grants, social assistance, profit-sharing expenditure, financial assistance, and unexpected expenditure.
- b. Direct spending is budgeted spending that is directly related to the implementation of programs and activities. The direct expenditure group is divided according to the type of expenditure which consists of personnel expenditure which is intended for honorarium/wages expenditure in implementing local government programs and activities; shopping for goods and services; and capital expenditure

2.4 Budget Absorption Theory

According to Halim (2014: 84), that budget absorption is the achievement of an estimate to be achieved during a certain period of time which is considered at a certain time (realization of the budget). In an easier way, the general public calls it budget disbursement. Because what is observed is government entities or public sector organizations, budget absorption can be interpreted as budget disbursement or realization according to what is stated in the Budget Realization Report (LRA) at a certain time.

In line with Halim's opinion, according to Kuncoro (2013) that budget absorption is one of several stages in the budget cycle starting from budget planning, budget determination and approval by the House of Representatives/Regional Representatives (DPR/DPRD), budget absorption, budget oversight and budget accountability.

III. Research Method

3.1 Types of research

This type of research is classified as causality research. Causality research aims to determine the relationship and influence of the independent variable on the dependent variable.

3.2 Population and Sample

Population is the entire collection of elements that show certain characteristics that can be used to make conclusions. The population in this study was 39 OPDs of South Buton Regency. Based on data obtained from the South Buton Regency Regional Financial Management Service which consists of Departments, Agencies, Secretariats and Inspectorates. Sampling in this research was carried out using a purposive sampling technique, namely selecting samples based on certain criteria.

3.3 Types and Techniques of Data Collection

The types of data used in this research are primary data and secondary data. The data collection technique carried out in this research used a structured questionnaire consisting of closed questions in the form of a statement given to respondents to fill in based on their respective opinions. From the respondent data above, the researcher will submit 4 questionnaires to all OPDs of South Buton Regency. So the total number of questionnaires that will be distributed is 156 questionnaires.

IV. Result and Discussion

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Regulation	135	24	44	33,32	3,882
Budget Politics	135	8	20	14,02	2,806
Budget Planning	135	7	25	18,74	3,112
Human Resources	135	8	20	16,68	2,874
Procurement of Goods/Services	135	14	40	31,43	4,370
Budget Absorption	135	11	25	19,82	3,027
Valid N (listwise)	135				

It can be seen that the average value (mean) of budget absorption as a dependent variable is 19.82 with a standard deviation of 3.027. The maximum and minimum values for budget absorption are 25 and 11. The first independent variable in this research is regulation, which has an average value of 33.32 with a standard deviation of 3.882. The maximum and minimum values for this regulatory variable are 44 and 24. The second independent variable, budget politics, has an average value of 14.02 with a standard deviation of 2.806. The maximum and minimum values for the budget politics variable are 20 and 8. Furthermore, the third independent variable, budget planning, has an average value of 18.74 and a standard deviation of 3.112. The budget planning variable has a maximum and minimum value of 25 and 7.

Furthermore, the fourth independent variable is human resources, which has an average value of 16.68 and a standard deviation of 2.874. The human resources variable has a maximum and minimum value of 20 and 8. And the fifth independent variable is procurement of goods/services, which has an average value of 31.43 and a standard deviation of 4.370. The goods/services procurement variable has a maximum and minimum value of 40 and 14. This shows that the data in this study is diverse and varied because the standard deviation for all variables is greater than 0.

Table 2. Equation Model Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,324	2,033		-,159	,874
Regulation	,156	,060	,200	2,587	,011
Budget Politics	,032	,075	,029	,421	,674
Budget Planning	,222	,078	,229	2,856	,005
Human Resources	,110	,071	,104	1,542	,126
Procurement of Goods/Services	,270	,052	,390	5,168	,000

Based on the table above, the equation model can be analyzed as follows:

$$Y = -0,324 + 0,156 X1 + 0,32 X2 + 0,222 X3 + 0,110 X4 + 0,270 X5 + e$$

Table 3. Adjusted R2 test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.706 ^a	.498	.478	2.186

From the table above, the Adjusted R Square is 47.8%. This identified that the contribution of regulatory variables, budget politics, budget planning, human resources and procurement of goods/services was 47.8%, while the other 52.2% was determined by other factors outside the model which were not detected in the study.

Table 4. F test

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	611.283	5	122.257	25.584	.000 ^b
Residual	616.450	129	4.779		
Total	1227.733	134			

The test results in the table above obtained a value of $F = 25.587$ with a significance value of $P \text{ value} = 0.000$ which is smaller than $\alpha = 0.05$. So it can be concluded that the research model used is considered feasible to test and the three variables are able to explain budget absorption in the OPD of South Buton Regency.

Hypothesis 1

The first hypothesis in this study is that regulation has a positive effect on budget absorption. Based on the results of statistical analysis in this study it was found that the first hypothesis (H1) was accepted and it was concluded that regulations had a significant positive effect on budget absorption. This can be seen from the partial test results, the significance value is $0.011 < 0.05$ and the β coefficient is positive, which is equal to 0.156.

If you look at the variable frequency distribution table, the average Respondent Achievement Level (TCR) shows a good category with a figure of 74.04%. Based on this data, the implementation of regulations in the South Buton Regency OPD has been implemented well and has influenced budget absorption. So that the level of achievement of these good respondents can prove that regulations have a significant positive effect on budget absorption.

The results of this research are in line with research conducted by Alimuddin (2018) which found that regulations have a positive and significant effect on budget absorption. The conclusions obtained indicate that the clarity of regulations from the planning stage to SOPs is significantly related to budget absorption. Apart from that, the results of hypothesis testing in this research are also supported by research conducted by Ridani (2015) and Widianingrum (2017) which also proves that regulatory factors are one of the factors that influence budget absorption. However, this research does not support research conducted by Rifai (2016) which proves the opposite that regulations have no effect on budget absorption in the NTB Provincial Government SKPD.

In theory, according to (Bastian, 2010), it can be explained that public regulations are provisions that must be implemented and obeyed in the organizational management process. The results of this research are in line with stakeholder theory in which local governments are stakeholders whose influence is quite significant on regional development, therefore the government issues regulations to control government activities. So that all actions of budget users in the OPD in the budget absorption process are due to policies or rules in budget management that are already running and being implemented well.

Hypothesis 2

The second hypothesis in this study is that budgetary politics has a positive effect on budget absorption. Based on the results of statistical analysis in this research, it was found that the second hypothesis (H2) was rejected and it was concluded that budget politics had no effect on budget absorption. This can be seen from the partial test results, the significance value is $0.674 > 0.05$ and the β coefficient is positive, which is equal to 0.032. If seen from the variable frequency distribution table, the average Respondent Achievement Level (TCR) shows a good category with a score of 70.11.

Respondents' dominant answers include the budget prepared by OPD based on the principle of justice, but this good level of achievement by respondents cannot prove that budget politics has an influence on budget absorption. This means that budget politics does not indicate that budget implementation is not in accordance with political interests or that the proposed implementation is not in accordance with mutually agreed priorities. Therefore, budget politics does not affect budget absorption.

The results of this research are not in line with research conducted by Sanjaya (2018) which proves that budget politics has an effect on budget absorption. However, this research is in line with research conducted by Handayani (2017) which found that budget politics had no effect on budget absorption.

In theory, according to Mardiasmo (2002), it can be explained that the budget is a political tool as a form of executive commitment and legislative agreement on the use of public funds for certain interests. In stakeholder theory, regional governments are stakeholders whose influence is quite significant on regional development, but this is influenced by various political processes. This is because decision making must determine priorities that are more important than other priorities. However, in this research, budget politics does not support stakeholder theory.

Hypothesis 3

The third hypothesis in this study is that budget planning has a positive effect on budget absorption. Based on the results of statistical analysis in this research, it was found that the second hypothesis (H3) was accepted and it was concluded that budget planning had an effect on budget absorption. This can be seen from the partial test results, the

significance value is $0.005 < 0.05$ and the β coefficient is positive, which is equal to 0.222.

If you look at the variable frequency distribution table, the average Respondent Achievement Level (TCR) shows a good category with the number 74.96. Based on this data, this means that budget planning has gone well so it will not interfere with the level of budget absorption. This means that the management The budget in planning work programs/activities in one budget year has run well, so that the budget absorption target can be achieved. So this good level of achievement by respondents can prove that budget planning has a significant positive effect on budget absorption.

In stakeholder theory, local governments have several stakeholders who have reciprocal relationships with each party which will impact one another in achieving certain goals. The government as a stakeholder has a significant influence on regional development, so that with existing resources it will be able to advance development optimally by implementing appropriate program targets through optimal planning which can facilitate the implementation of activities.

The results of this research are in line with research conducted by Setyawan (2016) which concluded that planning factors are the most dominant factor in the tendency for delays in budget absorption. The conclusions obtained strengthen the results of previous research by Herriyanto (2012), Malahayati (2015), Zarinah (2015), and Iqbal (2018) that the better the planning, the better the budget absorption will be, so that budget planning factors influence budget absorption.

However, these results are not in line with research conducted by Rifai (2016) and Halim (2018) which shows that budget planning has no effect on budget absorption which finds that budget planning has a significant negative effect on budget absorption which shows that the worse the budget planning is. carried out by government officials, the lower the level of budget absorption.

Hypothesis 4

The fourth hypothesis in this study is that human resources have a positive effect on budget absorption. Based on the results of statistical analysis in this research, it was found that the fourth hypothesis (H4) was rejected and it was concluded that human resources had no effect on budget absorption. This can be seen from the partial test results, the significance value is $0.126 > 0.05$ and the β coefficient is positive, which is equal to 0.110.

If seen from the variable frequency distribution table, the average Respondent Achievement Level (TCR) shows a very good category with a figure of 83.41%. Based on this data, human resources have a dominant indicator, namely human resources who work according to their respective skills, which This means that it is a distinct advantage for government organizations in improving performance in achieving goals, but with the very good level of achievement of respondents this cannot prove that human resources have a significant effect on budget absorption.

The findings of this research do not support the concept of human resources in stakeholder theory, namely that the government as a stakeholder has the role of human resources in accordance with competence and the right division of work according to their specialization so that planned goals can be achieved.

The results of this research are in line with research conducted by Alumbida (2016), Nugroho (2017) and Alimuddin (2018) which proves that human resources have no effect on budget absorption. However, this research is not in line with research conducted by Herriyanto (2012) regarding factors that influence delays in budget absorption in Ministry/Agency work units in the Jakarta area, which shows that human resources have a

significant influence on delays in budget absorption and Anfujatin's research. (2016) regarding the analysis of factors that cause low budget absorption in Tuban Regency SKPD, which states that human resources have an influence on budget absorption. Which is supported by research conducted by Setyawan (2016), Putri (2014), and Mutmainna (2017).

Hypothesis 5

The fifth hypothesis in this study is that the procurement of goods/services has a positive effect on budget absorption. Based on the results of statistical analysis in this research, it was found that the fifth hypothesis (H5) was accepted and it was concluded that the procurement of goods/services had a significant positive effect on budget absorption. This can be seen from the partial test results with a significance value of $0.000 < 0.05$ and a positive β coefficient of 0.270.

If seen from the variable frequency distribution table, the average Respondent Achievement Level (TCR) shows a good category with the number 78.59. Based on this data, the variable procurement of goods/services with indicators of efficiency and effectiveness, accountability and compliance with regulations has a significant positive influence on absorption. the budget has been running effectively and efficiently during the budget absorption process. So this good level of achievement by respondents can prove that the procurement of goods/services has a significant positive effect on budget absorption.

Stakeholder theory explains that regional governments have a reciprocal relationship between each party which will have an impact on each other in achieving certain goals, the government as a stakeholder whose influence is quite significant on development in the region provides services for the needs of the community through the process of procuring goods/ online services which is one way to accelerate budget absorption.

This research is in line with previous research conducted by Priatno (2013) which stated that the procurement of goods/services has a significant effect on budget absorption. In line with this, research conducted by Setyawan (2016), Gogala (2016) and Alimuddin (2018) also stated that factors affecting budget absorption are caused by goods/services procurement factors. However, these results are not in line with research conducted by Nugroho (2017) and Sanjaya (2018) which stated that procurement of goods/services does not affect budget absorption.

V. Conclusion

This study aims to see the influence of regulations, budgetary politics, budget planning, human resources and procurement of goods/services that have a significant positive effect on the absorption of the budget in the OPD of South Buton Regency. Based on the results of research and hypothesis testing that has been done, the results of this study can be concluded as follows:

1. Regulation, budget planning and procurement of goods/services in testing the hypothesis have a significant positive effect on the absorption of the budget in the OPD of South Buton Regency.
2. Meanwhile, budget politics and human resources in testing the hypothesis did not have a significant positive effect on the absorption of the budget in the OPD of South Buton Regency.

References

- Abdullah, S. and Nazri, R. (2010). Absorption of Local Government Budgets Influencing Factors, Study of District/City Regional Governments in Aceh. Thesis (Unpublished). Shia Kuala University.
- Alimuddin. (2018). Analysis of Budget Absorption at State Universities (PTN) and Makassar Kopertis. Thesis. Hasanuddin University.
- Alumbida, S., and Ilat. (2016). The Effect of Planning, Human Resource Capacity and Organizational Commitment on the Absorption of the Regional Expenditure Budget in the Talaud Islands District Government. Sam Ratulangi University.
- Anfujatin. (2016). Analysis of the Factors Causing Low Budget Absorption in the SKPD of Tuban Regency. Journal of Public Administration. August 17th University, Surabaya.
- Bastian, I. (2006). Local Government Planning and Budgeting System. Jakarta: Salemba Empat.
- Bastian, I. (2010). Public Sector Accounting An Introduction. Jakarta: Salemba Empat.
- BPKP (2012). Finding Solutions to Blocked Uptake. Jakarta: Warta Surveillance.
- Dwiyana, N. (2017). Factors Influencing the Absorption of the Regional Work Unit Budget of the Medan City Government with Monitoring and Evaluation as a Moderating Variable. Thesis. University of Northern Sumatra.
- Ghozali, I. and Chariri, A. (2007). Accounting Theory. Semarang: Diponegoro University Publishing Agency.
- Halim, A. (2014). Public Sector Financial Management problems of government revenue and spending. Jakarta: Salemba Empat.
- Handayani, C. H. (2017). Analysis of the Factors Influencing SKPD Budget Uptake in North Sumatra Province in 2014 - 2015 with SiLPA as a Moderating Variable. SNA Journal.
- Herman, B., & Nohong, M. (2022). Pengaruh Jaringan Usaha, Inovasi Produk, dan Persaingan Usaha Terhadap Perkembangan Usaha Mikro Kecil dan Menengah (UMKM) . JBMI (Jurnal Bisnis, Manajemen, Dan Informatika), 19(1), 1-19. <https://doi.org/10.26487/jbmi.v19i1.18575>
- Herriyanto, H. (2012). Factors Affecting Delays in Expenditure Budget Absorption in Ministries/Institutions Work Units in the Jakarta Region. Jakarta. Thesis. University of Indonesia.
- Iqbal, M. (2018). The Influence of Budget Planning and Human Resource Competence on Budget Absorption with Organizational Commitment as Moderator. Thesis. Hasanuddin University
- Kaharuddin. (2011). Analysis of Factors Influencing Absorption of Regional Expenditure in Sumbawa Regency (Case Study of DAK Expenditure in the Education Sector. Thesis (Unpublished). University of North Sumatra.
- Kuncoro, M. (2013). Easily Understand and Analyze Economic Indicators. Yogyakarta: UPP STIM YKPN.
- Kuswoyo, D.I. (2011). Analysis of the Factors Causing the Concentration of Absorption of the Expenditure Budget at the End of the Fiscal Year: A Study of Work Units in the Kediri KPPN Region. Thesis (Unpublished). Gadjah Mada University.
- Mardiasmo. (2002). Public sector accounting. Yogyakarta: Andi. Mardiasmo. (2009). Public sector accounting. Yogyakarta. Andi.
- Ministry of Finance, Planning and Economic Development of Uganda. (2011). Absorptive Capacity Constraints: The Causes and Implications for Budget Execution.

- Development Policy and Research Department.
- Mutmainna. (2017). Factors Influencing the Budget Absorption of the Work Units of Regional Apparatuses of the South Sulawesi Provincial Government. *Journal of Research Accounting*.
- Nafarin, M. (2012). *Penganggaran Perusahaan*. Jakarta: Salemba Empat. Notoatmodjo, S. (2015). *Pengembangan Sumber Daya Manusia*. Jakarta: Rineka Cipta.
- Ngurah, A.I.G. (2015). Addendum to Contract Contracts from the Perspective of Contract Law in Indonesia. *Advocacy Journal*.
- Nordiawan, D. and Hertianti, A. (2010). *Public Sector Accounting, Edition 2*. Jakarta: Salemba Empat.
- Nugroho, R. (2017). Factors Influencing the Soaring Absorption of Government Agencies' Quarter IV Budget (Study on Financial Education and Training Bodies). *BPPK Journal*.
- Priatno, P. A & Khusaini, M. (2013). Analysis of the Factors Influencing Budget Absorption in the Blitar KPPN Payment Scope Work Unit. *Brawijaya University E-Journal*
- Sudaryati, D. (2013). Pengaruh Penganggaran Terhadap Kinerja Aparat Pemda Melalui Sistem Informasi Keuangan Daerah (Studi Kasus: Pemda Kab. Kudus). *Jurnal Ekonomi Dan Bisnis*, 12(1), 11–24.
- Werther, W. B., & Davis, K. (1996). *Human Resources and Personnel Management* (5th ed.). New York: Mc Graw Hill Companies Inc.