

Factors affecting the absorption of the budget of the BMKG Training Centre

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ABSTRACT

In assessing the success of any government organization, including the BMKG Education and Training Centre, budget expenditure is an important component. Budget expenditure does not always reach planned targets. The factors influencing the budget expenses at the BMCE were analyzed using descriptive statistical techniques, validity testing, classic hypothesis testing, reliability testing, and multicollinearity testing. The sample consists of 20 employees who are involved in the budget spending of the BMKG. The multiple linear regression analysis shows that budget expenditure is influenced by planning factors, budget implementation factors, human resources factors, goods and services procurement factors, and coordinating problems with other agencies, with an influence value of about 72%.

Keywords: budget expenditure, expenditure, discrepancies, descriptive statistics, causal factors

ABSTRAK

Dalam menilai keberhasilan suatu organisasi pemerintah, termasuk Pusdiklat BMKG, pengeluaran anggaran merupakan salah satu komponen penting. Pengeluaran anggaran tidak selalu mencapai target yang telah direncanakan. Faktor-faktor yang mempengaruhi pengeluaran anggaran di Pusdiklat BMKG dianalisis dengan menggunakan teknik statistik deskriptif, uji validitas, uji hipotesis klasik, uji reliabilitas, dan uji multikolinieritas. Sampel terdiri dari 20 karyawan yang terlibat dalam pengeluaran anggaran BMKG. Hasil analisis regresi linier berganda menunjukkan bahwa pengeluaran anggaran dipengaruhi oleh faktor perencanaan, faktor pelaksanaan anggaran, faktor sumber daya manusia, faktor pengadaan barang dan jasa, dan faktor masalah koordinasi dengan instansi lain, dengan nilai pengaruh sekitar 72%.

Kata kunci: penyerapan anggaran, ketidaksesuaian penyerapan, statistik deskriptif, faktor penyebab.

INTRODUCTION

Budget Performance Implementation Indicators (IKPA) are indicators used by Indonesia's Ministry of Finance to measure government agencies' budget implementation performance. IKPA measures the effectiveness and efficiency of the use of government funds and resources by assessing the extent to which planned activities were implemented, targets achieved, and program outcomes and impacts generated.

The IKPA assessment involves collecting and analyzing data on various aspects of the implementation of government programs and projects, such as budget execution, procurement of goods and services, human resource management, and program outputs and outcomes. The results of the assessment are then the basis for the preparation of a report and

recommendations for the improvement of the performance of government agencies.



Gambar 1. Budget absorption chart for training services at BMKG Training Centre 2021-2022

One of the interesting points from Figure 1 relates to budget absorption, in this case, budget absorption at the BMKG training

center. Budget absorption at the BMKG Training Centre is one of the problems associated with the failure to meet planned targets, especially in the fourth quarter, as shown in Figure 1, leading to an increase in government expenditure, especially capital expenditure, and expenditure on goods.

This leads to an increase in government spending, particularly capital spending, during Q4. In most working units, budget absorption is very low at the beginning of the fiscal year, then increases in the following quarter, and only increases significantly in the last quarter. The work unit has committed itself to implementing the budget evenly throughout the year as contained in the Budget Implementation Plan (DIPA).

Delays in implementing the budget can be influenced by both internal and external factors. As shown by a study conducted by Alfarizi (2017), there are four main factors contributing to the low absorption of expenditures in Ministries and Agencies (K / L), namely issues related to internal K / L, procurement mechanisms for goods and services, budget execution documents and review mechanisms.

Consistent with this, Herriyanto (2012) also states that the main factors delaying budget absorption are planning, administration, human resources (HR), procurement documents, and supply money changes. On the other hand, Sulaeman (2012) states that good and comprehensive activity planning is the most important factor affecting budget absorption, especially in the Ministry of Treasury, followed by policy, performance, and coordination issues with other departments and institutions, and structural and institutional weaknesses of the ministries.

Based on the problems mentioned above, the author is interested in conducting research related to analysing the factors affecting budget absorption using the location of the BMKG Training Centre. In this research, the variables from the research of Herriyanto (2012) and the addition of the variable of coordination

problems with other sectors or agencies from the research of Sulaeman (2012).

In order to evaluate the performance of the government in the implementation of the budget at the end of the fiscal year, this research is very important. The results of the analysis can be used to develop recommendations to improve the performance of the budget execution in the next year and to increase the effectiveness of the programmes and activities of the government in the future.

LITERATURE REVIEW

Budgeting is a key component of financial planning for the future, which includes identifying goals and actions needed to achieve them. Budgeting is the process of preparing or creating a budget and has the benefits of requiring managers to plan, providing information that can be used to improve decision making, providing a standard for evaluating performance, and strengthening communication and coordination in Rifai (2016), Sudastri (2016), and Tresnayani (2016).

The BMKG Education and Training Centre explains that a budget is a financial plan that is an estimate of what will be done in the future and contains a description of an expenditure plan based on revenue expectations; the expenditure plan should also indicate the order of priorities and expectations of the quality and quantity of services (BMKG, 2022) (Regulation of the Head of the Meteorology, Climatology and Geophysics Agency No 7 of 2022 concerning work systems within the Meteorology, Climatology and Geophysics Agency).

In Supranggono (2009), it is stated that budget execution has an impact on managing the treasury function and macroeconomics, and budget execution has an impact on managing the treasury function and macroeconomics.

Febby Andriani and Enny Arita (2022) explained that there are still weaknesses related to the planning and implementation of the

procurement of goods/services, including at the planning stage of the Ministry/Institution Work and Budget Plan (RKA-KL), which contains a procurement plan that is not in line with the priority needs of the agency. Some other studies carried out earlier are as follows Siswanto and Rahayu (2010) researched the low expenditure absorption of the seven largest K / L expenditure managers using descriptive analysis. Research on budget absorption in the Ministry of Finance and factors affecting it was conducted by Sulaeman (2012). Akadira (2010) researched the factors affecting budget absorption in the Directorate General of Primary and Secondary Education Management. The method used in Akadira's research is the descriptive qualitative method.

METHODS

Pusdiklat BMKG, one of the Echelon II units within the BMKG, is the site of this study. The sample in this study were parties related to budget absorption in the Pusdiklat BMKG work unit, namely the treasury official, namely the Budget User Authority (KPA), the Commitment Making Officer (PPK), the Pay Order Signing Officer (PP-SPM) and the Expenditure Treasurer. In addition, there are other parties who also have a stake in budget execution, namely the team leader, the procurement officer and the financial management staff. Questionnaires were distributed both manually and online. The target number of respondents was 20. All respondents completed 100% of the questionnaire.

The questionnaire consists of three main sections, namely the first section contains questions on the general identity of the respondents, the second section contains 32 optional/closed questions, the third section contains open questions on factors and constraints affecting budget absorption based on the respondents' opinions.

The closed questions were in the form of a list to be completed based on each respondent's perception using a five-option Likert scale. In the open-ended questions, on the other hand,

respondents filled in answers in a blank column if there were problems that were not listed in the closed questions.

The results of the research into the factors which have an impact on the absorption of the budget of the BMKG training centre are as follows:

a. Planning factor (X1)

Planning of work programmes and activities is an integral part of budget planning. Thus, work programmes and activities are planned within the available budget. Good planning includes the preparation of detailed activities and budget, the absence of blocked budget and the absence of additional budget is a major determinant of the timely drawdown of funds. This variable is measured using a five-point Likert-type scale using seven questions developed in research by Herriyanto (2012), Sulaiman (2012) and Laka (2017).

b. Budget Implementation Factor (X2)

Even though it has been well planned, if in the implementation there are many obstacles that result in activities not according to schedule or not according to the previous plan, it is also very likely that the budget realisation will not be on time. The obstacles that often occur are budget revisions, completeness of payment documents, and delays in billing. This variable is measured using a five-point Likert scale with seven question indicators that have been developed in Herriyanto's research (2012).

c. Human Resources (HR) Factor (X3)

The competence of human resources is an important factor in the accuracy of the withdrawal of funds by a government agency. In addition, the frequent transfer of employees in the financial department of a government agency also leads to the withdrawal of funds not being carried out according to the planned schedule. There are also delays caused by the learning process of new employees, as they do not understand government financial regulations. This HR variable is measured using a five-point,

six-question Likert scale developed in Herriyanto's research (2012).

2. Dependent variable (Y)

Budget absorption is the dependent variable of this study. This variable is measured using a five-point Likert scale with two question indicators developed in previous research by Sulaeman (2012). These are related to the amount of absorption and the time of budget absorption. This study then proposes the following regression equation based on the theoretical foundation, previous research and research framework:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5$$

.....(1)

with the hypotheses of this study, which are as follows

- a. H1: The absorption of goods and investment budgets at the BMKG training centre is significantly influenced by planning factors.
- b. H2: Absorption of goods and capital expenditure budgets at the BMKG Training Centre is significantly influenced by budget implementation factors.
- c. H3: The absorption of goods and capital expenditure budgets at the BMKG Training Centre is significantly influenced by the human resources factor.
- d. H4: The procurement of goods and services factor has a significant impact on the absorption of goods and capital expenditure budgets at the BMKG Training Centre.
- e. H5: Coordination problems with other agencies significantly affect the absorption of the BMKG Training Centre's goods and capital expenditure budget.
- f. H6: Planning factors, budget execution factors, staffing factors, purchasing factors and political, operational and inter-agency problems all have a significant effect on the absorption of the budget for goods and capital expenditure at the BMKG Training Centre.

RESULTS AND DISCUSSION

Descriptive statistics

Table 1 shows the results of the processing of the primary data using the SPSS 27 application.

Table 1. Details of descriptive statistics

Ringkasan Statistik Deskriptif	N	Minimum	Maksimum	M
Perencanaan	20	2,00	4,00	3,01
Pelaksanaan Anggaran	20	3,00	4,00	3,55
SDM	20	2,00	4,00	3,18
PBJ	20	2,00	4,00	3,06
Koordinasi	20	2,00	5,00	3,10
Serapan Anggaran	20	2,00	4,00	3,06
Q31	20	2,00	4,00	3,01
Q32	20	2,00	4,00	3,01

Table 1 shows that the average planning variable (X1) is 3.01. This means that descriptively it can be concluded that most respondents have the perception that the planning variable has an effect on budget absorption. The mean of the budget execution variable (X2) is 3.55, which means that it can descriptively be concluded that most respondents have the perception that the budget execution variable has an effect on budget execution. The average of the variable Human Resources (X3) is 3.18, which means that it can descriptively be concluded that most respondents have the perception that the variable Human Resources has an impact on budget absorption.

The mean of the variable "Procurement of goods and services" (X4) is 3.06. This is the variable with the lowest mean among the other variables used in this study, which means that descriptively it can be concluded that the respondents have a doubtful perception that the variable "Procurement of goods and services" has an impact on budget absorption. The variable of coordination problems with other agencies (X5) has a mean of 3.10, which means that it can be concluded descriptively that most of the respondents have the perception that the variable of coordination problems with other agencies has an effect on budget absorption.

1. Data quality test

The correlation between the scores of each statement item and the total score of the items in a variable is used in the validity test. Using a significance level of $\alpha = 5\%$, the r value calculated from the Pearson correlation in the bivariate correlation test is compared with the r table. If r is greater than r table, the statement item is considered valid, and conversely, if r is less than r table, the question item is considered invalid. The sample (n) in this study was 20 with 5% significance level and $df=n-2$ ($df=18$), the r table is 0.344 (r table taken from Ghozali 2013). Valid statement items with a calculated r value greater than 0.344 can be used for further research, while invalid statement items are excluded from the data to be processed for further testing.

Recapitulating the results of the validity test shows that out of the total 20 statement items tested, 20 items were declared valid with a value of r greater than r table, namely 0.344.

Table 2. Recapitulation of Reability Test Results

Variabel	Cronbach's Alpha	n	Reabilitas
Perencanaan (X1)	0,609	7	Reliabel
Pelaksanaan Anggaran (X2)	1,008	7	Reliabel
SDM (X3)	0,645	6	Reliabel
PBJ (X4)	0,645	7	Reliabel
Koordinasi (X5)	0,641	3	Reliabel
Serapan Anggaran (Y)	0,643	2	Reliabel
Keseluruhan Variabel	0,959	32	Reliabel

The reliability coefficient method (Cronbach alpha) is used to test reliability. A construct or a variable is said to be reliable if the value of Cronbach's alpha is greater than 0.60. Based on the results of the data reliability tests carried out using SPSS 27, in Table 2, the reliability coefficient value (Cronbach alpha) of the variables as a whole is 0.959. This shows the reliability of the instruments used in this study. In addition, the individual variables also have a Cronbach alpha coefficient value higher than 0.60. Therefore, the individual variables in this study can also be said to be reliable.

1. Classical normality test

In this study, normality was tested by analyzing histogram graphs. Histogram graphs compare observed data with distributions that are close to normal. The normality test also uses normal probability plots. If the distribution of the residual data is normal, the line describing the actual data will follow the diagonal line.

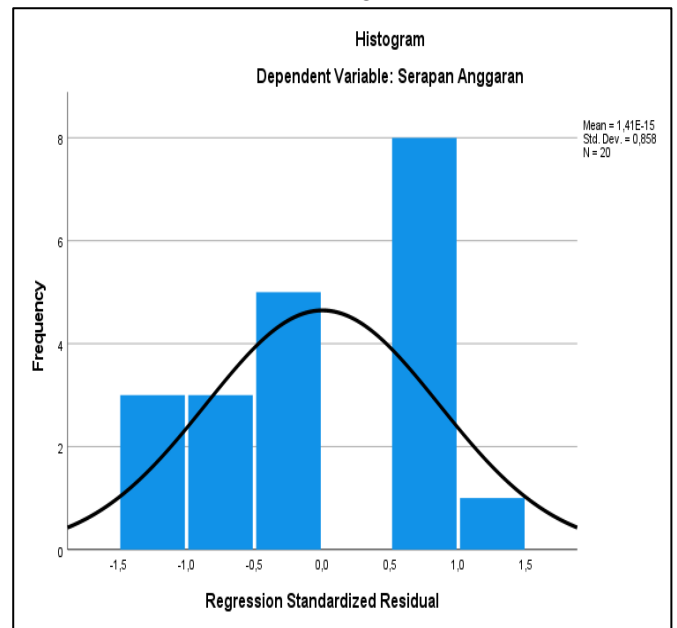


Figure 2. Normality test graph histogram

From the results of the histogram graph in Figure 2, we see that the graph follows the normal curve line, meaning that the data used in this study are normally distributed. This means that the data used in this study are normally distributed.

It is tested whether there is a linear relationship between the independent variables (index), using the Variance Inflation Factor (VIF) and the tolerance value. The tolerance limit is > 0.10 or $VIF < 10$. If the VIF value is < 10 , it is said that there is not a perfect correlation between the independent variables, and vice versa. Based on Table 3, it can be seen that the tolerance values of the independent variables Planning, Budget Execution, HR, PBJ and Coordination have a tolerance value > 0.10 and a Variance Inflation Factor (VIF) value < 10 . It can be concluded that the regression model

shows no symptoms of multicollinearity between independent (dependent) variables.

Table 4. Hypothesis testing results

Table 3. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,899	3,473		,259	,800	
	Perencanaan	-,046	,179	-,081	-,259	,799	,366
	Pelaksanaan Anggaran	,143	,114	,421	1,260	,228	,322
	SDM	-,249	,193	-,423	-1,286	,219	,333
	PBJ	,253	,203	,402	1,243	,234	,343
	Koordinasi	,303	,392	,332	,773	,452	,194

a. Dependent Variable: Serapan Anggaran

The regression equation model is obtained based on the multicollinearity test as follows:

$$Y = 0,899 - 0,081X_1 + 0,021X_2 - 0,423X_3 + 0,402 X_4 + 0,332 X_5$$

The independent variables are simultaneously proven to have an effect on the dependent variable according to the test results as shown in Table 4. This means that hypothesis H6 in this study can be accepted, i.e. planning factors, budget implementation factors, human resources factors, procurement of goods and services factors and policy issues, performance and coordination issues with other agencies are simultaneously proven to have a significant effect on the absorption of goods and capital expenditure budgets at the BMKG Training Centre. Furthermore, the variables planning, budget execution, human resources, procurement of goods and services and coordination can explain 72% of the variation in budget absorption levels, while other variables explain 28%..

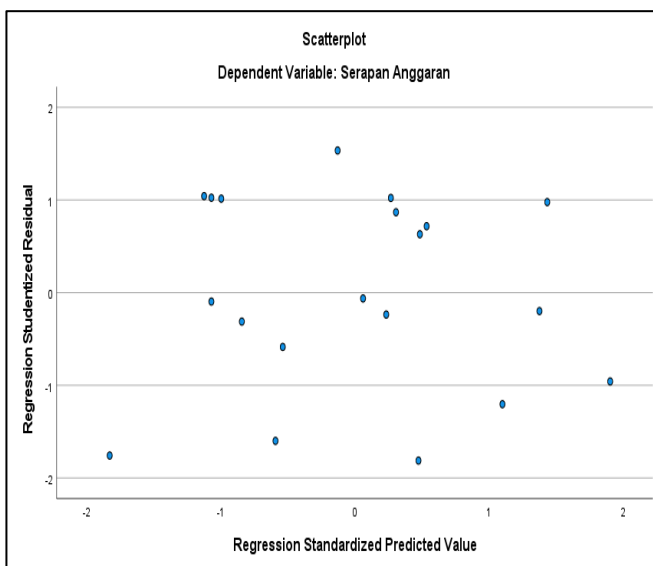


Figure 3. Scatter plot of the heteroscedasticity test.

A graph between the predicted value of the dependent variable, ZPRED, and its residual, SRESID, is used in this study. If there is a certain pattern, such as the dots forming a certain regular pattern, this indicates that heteroscedasticity has occurred. If there is no clear pattern and dots spread above and below 0 on the y-axis, there is no heteroscedasticity. The test results are shown in Figure 3.

It can be seen that the distribution of the points above and below the number 0 on the y-axis has no clear pattern in Figure 3. This allows us to conclude that there is no heteroscedasticity in the regression model.

1. Test Discussion Results

Table 5. F Statistical Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,907	5	2,781	2,763	,061 ^b
	Residual	14,093	14	1,007		
	Total	28,000	19			

a. Dependent Variable: Serapan Anggaran
b. Predictors: (Constant), Koordinasi, Perencanaan, SDM, PBJ, Pelaksanaan Anggaran

- a. a.Hypothesis H1: Planning factors have a significant and negative effect on absorbing goods and investment budgets at the BMKG Training Centre. In other words, the higher the planning problems or the worse the planning, the lower the budget absorption. The preparation of activity plans and activities, which are often revised during the course of the activities, are, according to the respondents, the most problematic aspects

of planning. This is due to a lack of preparation when planning what is going to be done in the coming year. Planning in training starts with a Competency Development Needs Analysis (CDA) carried out with stakeholders. Until now, the planning of training activities has not been in line with the planning of the budget. This is because the budgeting process has started since the beginning of the previous year, while the planning of activities, in this case the results of the AKPK, were only obtained in the previous third quarter, so that the application of performance-based budgeting principles (money follow function) is not yet effective.

- b. Hypothesis H2: Budget implementation factors have a significant effect on the absorption of the budget at the BMKG training centre. and have a negative effect on the absorption of the budgets for expenditure on goods and investment at the BMKG training centre. In other words, the absorption of the work unit's budget is lower the more problems there are in implementing the budget. The problems in budget implementation are the late submission of complete documents and delays in the invoicing and payment process. From the results of the respondents' answers to open-ended questions it can be concluded that there are several causes of delays in invoicing, namely: firstly, the suppliers of goods and services are late in invoicing although the activities have been completed and they have been reminded by the PPK to submit invoicing documents; secondly, the suppliers of goods and services do not know the format of the invoicing document as a condition for issuing a payment request letter, so the documents prepared by the suppliers of goods and services have to be corrected; thirdly, the lack of understanding of other areas (activity implementers) in relation to the

mechanism of accountability for the activity budget.

- c. Hypothesis H3: The human resources factor has a significant effect on the absorption of the budget. The Human Resources Factor is not statistically proven to have a significant effect on absorbing the budget. In terms of quantity and quality, the current human resources are adequate. However, based on respondents' answers to open-ended questions, the problem with human resources is not competence, but the limited number of human resources, which results in employees duplicating many tasks, so that a lot of work is completed late, and in the end it can also hinder budget implementation.
- d. Hypothesis H4, The factors of procurement of goods and services have a significant impact on budget absorption. In descriptive terms, the respondents also have a strong opinion that the procurement of goods and services has an impact on the absorption of the budget.
- e. Hypothesis H5: Co-ordination problems with other agencies have a significant effect on the absorption of the budget. Coordination problems with other agencies, such as activity plans, are often inconsistent or change due to activity changes in other units/institutions.
- f. Several other factors that have not been included in this study and may affect the budget absorption of the BMKG Training Centre working unit based on the results of the interviews, namely:
1. Policy changes
On the basis of respondents' answers to open questions on other factors that may affect budget execution, 20 respondents (30%) indicated that policy changes have an impact on budget execution. Policy in this case is national spending policy such as

savings, optimisation and efficiency. For example, in the first quarter of 2022, there was a policy of budget savings that had an impact on previously planned activities.

2. Commitment

Twenty respondents (65%) indicated that the commitment factor of the leader and implementer of the activity influences budget execution, based on the answers to open questions about other factors that can influence budget execution. Whether an activity is carried out or not depends on the commitment of the work unit leader (KPA) to carry out activities that were previously planned.

CONCLUSION

The aim of this study is to determine the factors that influence the absorption of goods expenditure and capital expenditure budgets in the BMKG education and training centre work unit. Based on what has been researched and discussed in the previous discussion, the following conclusions can be drawn:

1. The results of the multiple linear regression analysis test show that the budget absorption is influenced by planning factors, budget implementation factors, human resources factors, procurement of goods and services factors and coordination problems with other agencies with an influence value of 72%.
2. In the BMKG Training Centre, it is statistically proven that the planning problem factor has a significant and negative effect on the absorption of the goods and services budget. In other words, the higher the planning problems or the worse the planning, the lower the budget absorption.
3. It is statistically proven that the problem factor of budget implementation has a significant and negative effect on the absorption of the goods and investment

budgets at the BMKG training centre. In other words, the higher the budget implementation problems, the lower the absorption of the work unit's budget.

4. The problem factor of coordinating with other agencies is statistically proven to have a significant and negative effect on the absorption of goods and investment budgets at the BMKG Training Centre. In other words, the higher the problems of coordination with other agencies, the lower the absorption of the budget.
5. Planning factors, budget implementation factors, human resources factors, procurement of goods and services factors, and policy, performance and coordination problems with other agencies have a significant impact on the absorption of goods and investment budgets at BMKG ETC.

According to the respondents, there are other factors that influence budget take-up, namely changes in national spending policies and the commitment of activity leaders and implementers to carry out activities as planned. To provide better and more generalized research findings and descriptions, the researchers hope to conduct tests by adding other variables to identify other variables that may affect budget absorption at the BMKG training center.

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