The Effect of Performance Measurement on Budget Execution with the Formulation of Performance Indicators on Budget Implementation of KPPN Blitar Service Scope

Nurina Risfaqul Laili[1*], Citra Mulya Sari[1]

[1] Sharia Accounting Study Program, Faculty of Economics and Business, Universitas Islam Negeri Sayyid Ali Rahmatullah, Tulungagung, Indonesia

ARTICLE INFO

ABSTRACT

This study aims to analyze the effect of performance measurement with the formulation of performance indicators of budget implementation (IKPA) on the implementation of the budget. Performance measurement in this study is a systematic process to assess whether the planned program/activity is in accordance with the plan and, more importantly, whether it has achieved the success that was the target at the time of planning. Through a performance measurement, the success of a government agency will be more considered, and the ability of the agency will be based on the resources it manages. This is useful for achieving results in accordance with the planned plans so that strategic planning can advance the economy. Performance indicators of budget implementation are needed as a tool to monitor and evaluate as well as to measure the quality of financial implementation in order to encourage changes in state financial management behavior. In 2020, new regulations emerged with the addition of new indicator formulations, the variables used were value data from the old and new formulations of performance indicators for budget implementation. The analytical method used is a quantitative method, research instrument test, classical test, linear test, and partial and simultaneous test. The findings in this study indicate that: First, the formulation of the Old IKPA Assessment has a significant positive effect on Budget Implementation. Second, New IKPA Assessment has a significant positive effect on the budget implementation.

1. Introduction

The development of the organizational environment both internal and external greatly affects the results or failure of an organization in achieving performance goals as expected. In order to improve performance, a series of performance management processes are needed that start from planning performance to evaluating performance. Optimizing the budget which is carried out economically, efficiently, and effectively, can improve the welfare of the community. The measurement of the company's performance aims to find out the extent to which the development of the company has been achieved. Knowledge of the conditions that are happening now is the basis for the company to make improvements and carry out the steps that will be taken at the next stage. The success of the company in the future will be determined by how to invest and manage intellectual or intangible assets such as worker competence, customer loyalty, and quality control, rather than focusing on how to manage and invest in physical assets. In making this investment, the success and failure of an enterprise cannot be measured in the short term by traditional financial models.

According to Mahsun (2013), performance is a

765

description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization contained in the strategic plan of an organization. Performance can be known only if the individual or group of individuals has predetermined success criteria. This success criterion is in the form of certain goals or targets to be achieved. Without a goal or target, the performance of a person or organization cannot be known because there are no benchmarks. Meanwhile, performance measurement is a process of assessing the progress of work against predetermined goals and targets, including information on efficient use of resources in producing goods and services; quality of goods and services (how well the goods and services are delivered to customers, and to what extent customers are satisfied); the results of the activity are compared with the intended purpose; and the effectiveness of actions in achieving goals (Robertson, 2002) in Mahsun (2013).

Performance measurement is a systematic process to assess whether the planned program/activity is in accordance with the plan and, more importantly, whether it has achieved the success that had been targeted at the time of planning. Performance measurement begins with the process of determining performance indicators that provide information in such a way as to enable public sector work units to monitor their performance in producing outputs and outcomes for the community. According to Articleong, performance measurement is useful to assist decision-makers in monitoring and improving performance and focusing on organizational goals in order to meet the demands of public accountability (Pasalong, 2011).

According to Mahsun (2013), accountability relates primarily to the mechanism of supervision, reporting, and accountability to higher authorities in a formal chain of command. In the era of decentralization and regional autonomy, public managers are expected to be able to transform from a passive obedience role to one who actively participates in the preparation of accounting standards in accordance with the wishes and expectations of the public. The success of an organization cannot be measured solely from a financial perspective. Due to its non-profit nature, the success of a public sector organization must also be measured by its performance. Performance comes from the word job performance, which means work performance or actual achievement achieved by someone. The definition of performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his functions in accordance with the responsibilities given to him.

A good management system is needed in order to implement the budget that has been set. The government is also obliged to inform the public of the budget report. The internal control system greatly affects the accountability of the work unit. The internal control system is a process that is useful for achieving certain goals. With a good internal control system, an organization will achieve good performance with a comprehensive performance measurement that includes indicators of resources that have been used, useful outputs that are truly felt by the community, and take into account the direct and indirect impacts of each policy or program implemented and the realization of performance accountability within an institution (Pasalong, 2011).

The task of financial institutions as intermediaries between the community and the providers of funds is very beneficial for people who lack funds. In this case, state institutions must act fairly and honestly in acting as intermediaries between the community and the providers of funds. As mentioned, there needs to be a comprehensive performance measurement of state institutions through IKPA in order to pay attention to the management of the budget. Therefore, it is hoped that there will be an approach and adjustment of attitudes by the community towards financial institutions to increase cooperation between the community and financial institutions to plan the

budget for the required funds.

According to the Regulation of the Director-General of the Treasury Number Per-66/PB/2005 concerning Mechanisms for the Implementation of Payments for the Burden of the State Revenue and Expenditure Budget, a budget is an important tool for effective short-term planning and control within the organization. An operating budget usually covers the time of one year and states the planned revenues and expenses for that year. With a budget, management can determine the effectiveness and efficiency of an operation by comparing the budget with the actual results or the most recent realization achieved. To assess the level of effectiveness and efficiency of the use of the budget carried out cannot be directly stated in the form of good or not because the performance appraisal is in the company or other forms of companies that earn profits in their technical implementation.

The relationship between budget and realization provides an illustration of how an agency can be said to be efficient or not in making budgeting and financing decisions for one fiscal year, with a measuring tool in the form of analysis based on the description that supports the analysis of budget performance. To find out directly the magnitude of the budget variance with its realization which can be expressed in nominal form or a percentage based on the budget realization report presented, it can be seen how far the effectiveness and absorption of the budget for agency activities during the one fiscal year, this budget performance measurement can use the analysis of expenditure variance. The legal basis for IKPA (Budget Implementation Performance Indicators) is the result of the implementation of Law no. 1 of 2004 concerning the state treasury, government regulation no. 45 of 2013 Article 131, the minister of finance as the BUN (general state treasurer) can monitor and evaluate the implementation of the budget of state ministries/agencies, and this aims to ensure the management of the state budget (budget of state expenditure revenue) especially government expenditures carried out by ministries/agencies up to the level of the work unit can run well, namely with the criteria; The pattern of budget absorption is proportionally no more or less (according to the plan), as well as a mitigation measure and the formulation of future budget implementation policies. Through a performance measurement, the success of a government agency will be more concerned with the ability of the agency based on managed resources to be able to achieve results in accordance with the plans that have been planned in strategic planning that can advance the economy. The measurement of the performance of the state treasury service office only compares the implementation of the expenditure budget with the results of the assessment on the formulation of the performance indicators for the implementation of the budget (IKPA) and how the variables influence each other.

2. Literature Review

Performance can be interpreted as a description of the implementation of the achievement of a program in realizing the goals, objectives and, vision, mission of an organization. It also contains a list of what must be achieved or targeted, all contained in the strategy formulation. Meanwhile, in general, performance is an achievement that has been achieved from input from a design but also from the output of the benefits of the program.

In general, the term performance is used to seize the achievement or level of success of individuals or groups of individuals. Performance is a description of the level of achievement of the implementation of an activity or program, or policy in realizing the goals, objectives, mission, and vision of the organization contained in the strategic planning of an organization. Performance can be known if the individual or group of individuals has predetermined success criteria. This success criterion is in the form of certain goals or targets to be achieved. Without a goal or target, the

performance of a person or organization is impossible to know because there are no benchmarks.

The budget in the realm of the public sector is an instrument of policy used by organizations to achieve goals. A budget is a tool for planning government activities and public service activities which is also a tool for controlling and supervising the implementation of government activities. Service performance, in general, is an organization's activity within a certain period of time (Mardiasmo, 2018). A state-based budget is also defined as a document that plans a country's transactions within a certain period of time (Naseri, 2014). Sriharioto et al. stated that the state budget is a series of decision-making processes related to government actions to be taken and how resources are allocated, saved, and used to achieve goals. (Sriharioto et al., 2012). Meanwhile, Andriani et al. stated that the state budget includes future financial plans that contain revenues and expenditures, a strategic picture of the government in allocating resources for development, as a means of control, political instruments and arranged in a certain period (Andriani et al., 2012)

From the implementation of IKPA (budget implementation performance index) in 2021 is DJPb Regulation (Director General of Treasury) Number Per-4/PB/2021 regarding technical guidelines for IKPA assessment (budget implementation performance index). The scope of the per-directory general regulates the performance appraisal of ministry/institutional expenditure budget implementation using IKPA.

As for the performance assessment of the implementation of the ministry/institution budget spending by using the online monitoring application SPAN (OM-SPAN). Performance appraisal of budget implementation refers to four aspects of measurement, namely: a) Conformity between planning and budget execution is an assessment of conformity between budget implementation and planning in the DIPA (budget implementation list). There are three indicators in this aspect, namely, Revision of DIPA,

Deviation of Page III DIPA, and Minus Ceiling. b) Compliance with laws and regulations in the field of budget implementation is an assessment of Satker's compliance with laws and regulations in the field of budget implementation. There are four indicators in this aspect, namely, contract data, management of UP and TUP; LPJ treasurer; and SPM dispensation. c) The effectiveness of the implementation of the budget is an assessment of the achievement of outputs and the completion of the implementation of payments. There are four indicators of the effectiveness of this budget implementation, namely budget absorption, bill settlement, output achievement, and SP2D returns, and d) Budget implementation efficiency is an assessment of the accuracy of the work unit in making payments at the expense of DIPA. MSS errors and Cash Planning are the two indicators related to this aspect.

IKPA's legal basis is the result of the implementation of Law no. 1 of 2004 concerning the State Treasury, PP No. 45 of 2013 Article 131, the Minister of Finance as BUN can monitor and evaluate the implementation of the budget of state ministries/agencies, this aims to ensure that the management of the State Budget, especially government expenditures carried out by ministries/agencies up to the work unit level can run well, namely with the criteria of (1) a proportional budget absorption pattern (according to the plan), (2) as well as a mitigation measure and the formulation of future budget implementation policies.

Efforts to measure performance through the implementation of the state budget by looking at the effectiveness in the optimal and maximum use of the state budget, not only in terms of measuring performance through the budget but also discussing the formulation of performance measurement as stated in the Regulation of the Minister of Finance Number 195/ PMK.05/2018 concerning monitoring and evaluation of the implementation of ministry/institutional budget expenditures, IKPA

(Budget Implementation Performance Indicator) is an indicator that has been set by the Ministry of Finance as BUN (State General Treasurer) to measure the quality of the performance of budget execution of state ministries/agencies from in terms of conformity to planning, the effectiveness of budget implementation, the efficiency of budget execution, and compliance with regulations or regulations set by the government.

3. Methods

The research uses a quantitative approach. The type of data used in this study is secondary data originating from the output data reported at the end of each year by KPPN Blitar. The sample of this research is the total number of work units within the scope of service of KPPN Blitar, amounting to 76 work units covering the area of Blitar City, Blitar Regency, and Tulungagung Regency. This study was conducted to examine the relationship between several variables, namely performance measurement using the Old IKPA Formulation (X_1) and performance measurement using the New IKPA Formulation (X_2) Budget Execution (Y) at KPPN Blitar, with a population of all satkers at the research location.

A normality test is a test to measure whether our data is normally distributed or not, which can then be used in parametric statistics. To find out whether the data is normally distributed or not, a test using the Kolmogorov-Smirnov Test approach is carried out. The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. Multicollinearity testing was conducted to determine whether there was a relationship between the independent variables. The multicollinearity test arises as a result of the relationship between two or more independent variables or the fact that two or more explanatory variables are jointly influenced by a third variable outside the model. The multicollinearity test method is if the value of the variance inflation factor (VIF) is not more than 10, then the model is free from

multicollinearity (Husein, 2014). If a regression model has a tolerance value > 0.10 and a VIF value > 10.0, then the regression model is said to be affected by multicollinearity symptoms and vice versa.

The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from the residuals of one observation to another observation. If the variance from one observation to another is constant, then it is called homoscedasticity, and if it is different then heteroscedasticity occurs. A good regression model is a regression model with homoscedasticity. To detect the presence or absence of heteroscedasticity in a model, it can be seen from the scatterplot image pattern of the model. AutocThe autocorrelation is a statistical analysis conducted to determine whether there is a correlation of variables in the prediction model with changes in time. Therefore, if the assumption of autocorrelation occurs in a prediction model, then the disturbance. Value is no longer paired independently but paired in autocorrelation. The autocorrelation test in the linear regression model must be carried out if the data is time time-series, what is meant by autocorrelation is actually a value in a particular sample or observation that is strongly influenced by the value of previous observations (Priyatno, 2013).

Tests in this study using multiple linear regression models. The test uses a t-test which is carried out to prove whether there is partially a significant effect between the independent variable (the value of the performance indicator for the implementation of the old budget and the value of the performance indicator for the implementation of the new budget) and the dependent variable (the implementation of the budget) on the scope of the work unit in the treasury service office. Blitar country for the period of 2020. Meanwhile, the f test was carried out to test whether there is a simultaneous influence between the variable value of the performance indicator of the old budget implementation and the value of the performance indicator of the implementation of the new budget on

the implementation of the budget in the scope of the work unit at the Blitar State Treasury Service Office for the period of 2020. Processing the data in this study were processed using the IBM SPSS Statistics 25.0 software program for windows (Eko, 2012; Husein, 2014).

4. Results and Discussion

The p-value of the One-Sample Kolmogorov-Smirnov. Test for the variables of Old IKPA (X_1) and New IKPA (X_2) and Budget Execution (Y) is 0.065, and then it is greater than 0.05 (065 > 0.05) so that the data to be used in this study is normally distributed

and can continue for the next testing stage, namely the multicollinearity test. The Variance Inflation Factor or VIF value of the Old IKPA Value Formulation variable (X_1) is 1,276 < 10, and the New IKPA Value Formulation (X_2) is 1,276 < 10. The Tolerance value of the Old IKPA Value Formulation (X_1) is 0.784 < 10, and the IKPA Value Formulation New (X_2) is 0.784 < 10. So it can be concluded that the variable is free from the classical assumption of multicollinearity because the VIF value of Variance Inflation Factor and Tolerance of all variables < 10.
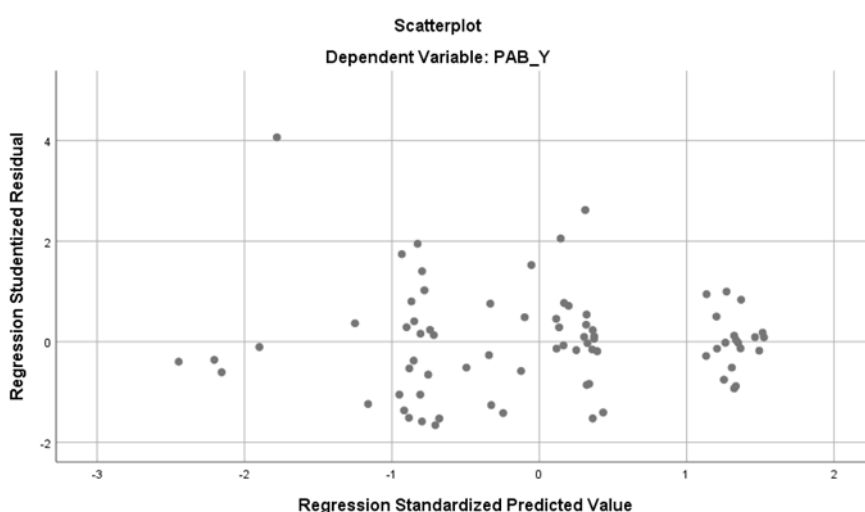

Figure 1. Heteroskedasity test results

The scatterplot image above shows that the dots spread randomly and do not form a pattern. It can be concluded that the model in this study is free from the assumption of heteroscedasticity.

The results of the autocorrelation test can be seen that the Durbin-Watson value in summary[b] is 1.957, so according to the basis of decision making in this test, it can be concluded that there are no symptoms of autocorrelation because the Durbin-Watson value of 1.957 is in the interval between -2 to +2. 2, that is, there is no autocorrelation. Thus, multiple linear regression analysis to test the hypothesis in this study

can be done, and there is no autocorrelation. The deep multiple linear regression equation obtained in this study is as follows:

$Y = a + b_1 X_1 + b_2 X_2 + e$

$Y = -7.138 + 2.362 X_1 + 1.503 X_2 + e$

When the Old IKPA Formulation variable (X_1) and the New IKPA Formulation (X_2) are constant or fixed, then the Budget Execution is -7.138. The regression coefficient of the Old IKPA Formulation variable (X_1) is 2,362, which states that if the value of the Old IKPA Formulation increases by 1 unit, it will increase the Budget Execution by 2,362 or 236.2 and vice versa if

770

the Old IKPA Formulation Value decreases by 1 unit then the Implementation the Expenditure Budget will decrease by 2,362 or 236.2 with the assumption that the Old IKPA Formulation Value (X_2) is a constant or fixed value. The regression coefficient for the New IKPA Formulation Value (X_2) 1.503 states that if the New IKPA Formulation Value increases by 1 unit, it will increase the Budget Execution by 1.503 or 150.3 and vice versa if the New IKPA Formulation Value (X_2) then decreases by 1 unit the implementation of the Expenditure Budget will decrease by 1.503 or 150.3 with the assumption that the Old IKPA Formulation Value (X_1) is constant or fixed.

The T-test for the Old IKPA Formulation variable (X_1) on Budget Implementation (Y) in the Coefficients table obtained a significance value of 0.001 with a significance level of 0.05. The significance value is less than 0.05 (0.001 <0.05). In the coefficient table obtained t count of 3.374> t table 1.992 so that it can be taken a decision that the Old IKPA Formulation partially has a significant positive effect on the Implementation of the Expenditure Budget. The T-test for the variable Value of the New IKPA Formulation (X_2) on Budget Implementation (Y) in the Coefficients table obtained a significance value of 0.003 with a significance level of 0.05. The significance value is less than 0.05 (0.003 <0.05). In the coefficient table obtained t count of 3.138 t table 1.992 so that it can be taken a decision that the New IKPA Formulation partially has a significant positive effect on the Implementation of the Expenditure Budget. The Value of Performance Indicators for the Implementation of the Old Budget and the Value of Performance Indicators for the Implementation of the New Budget have a significant effect on the Implementation of the Budget for the Scope of the Blitar State Treasury Service Office (KPPN).

The F test is used to test the effect of the independent variables on the dependent variable together. The decision-making criteria are that H_0 is accepted, if F count < F table at significance level α =

0.05, and H_a is accepted if F count > F table at significance level α = 0.05. From the F test in table 4.11 above, the calculated F value is 19.773, and the F arithmetic significance value is 0.001. The significance value of F count is 0.001 < 0.05 (using the significance level or α = 0.05). While the F table value is 3,130 from the calculation df1 = k-1 (k is the number of variables) = 3-1 (means column 2) and df2 = nk, 76-2=74 (means row 74) can be seen from the distribution table. F count of 19,773 is greater than F table of 3.130 (19,773 > 3,284). Based on the results of simultaneous variable testing, it can be concluded that H_0 rejected and H_a because the F count is greater than the F table with a significance F count less than the value of α. The conclusion is that the Old IKPA Formulation and the New IKPA Formulation simultaneously have a positive and significant effect on the Implementation of the Expenditure Budget.

The determinant coefficient test (R^2) or R Square is a measure to determine the suitability or accuracy of the relationship between the independent and dependent variables in a regression equation. The value of R^2 0 to 1. Based on the table above, it can be seen that the R square or coefficient of determination is 0.351, and the Adjusted R Square value is 0.334 or 33.4, meaning that the Budget Execution can be explained by the variables of Old IKPA Value Formulation and IKPA Value Formulation Only 33.4. So 33.4 results from the influence of the independent variable on changes in the dependent variable, while 66.6 is influenced by other variables that are not explained by the regression model or the analysis carried out.

The better value of the Budget Implementation Performance Indicators will improve the management of the Expenditure Budget Implementation. The higher the IKPA score, the better it means. The better the IKPA score, it also means that the performance in a work unit is getting better too. According to Shah and Shen stated that the public sector budgeting system

develops and changes according to the dynamics of the development of public sector management and the demands that arise in society. Until now, there are several types of public sector budgeting, namely line-item budgeting, which is widely used in developing countries. Planning programming budgeting system (PPBS), which was developed in the 1960s, and zero-based budgeting (ZBB), which was developed in 1970. -an and finally performance-based budgeting (PBB), which was developed in the 1990s. The traditional line-item-based budgeting system brings several problems that occur not only in Indonesia but also in countries that have abandoned this budgeting system. Planning for budget needs must be well prepared to realize accountability and transparency in the use of the budget so that it can support the planning process. With good budget planning, accountability and transparency in the use of the budget will be realized. The Ministry of Finance as the holder of the state financial management authority to realize accountability and transparency in the use of the state budget publishes performance indicators for budget implementation (IKPA). IKPA is a tool to measure the quality of budget execution of state ministries/agencies that can be published to encourage changes in state financial management behavior. It is hoped that with the existence of IKPA, budget implementation and financial management are orderly and obedient in accordance with applicable regulations at the K/L level, echelon I units, and/or work units.

The formulation of a new higher IKPA value in a work unit will improve the management of the implementation of the expenditure budget. Each work unit must immediately ensure that its performance is good and correct in accordance with the provisions of the regulation of the minister of finance and the applicable laws and regulations. Thus, the higher the IKPA value, the better the performance of each work unit in managing the budget. The higher the IKPA value, can describe the efficiency level of managing the

budget implementation of each work unit. IKPA is an indicator to measure the quality of performance in the implementation of the budget of State Ministries/Agencies in terms of conformity to planning, the effectiveness of activity implementation, efficiency of activity implementation, and compliance with regulations. Compliance with legislation and total assets have a significant positive effect on the level of disclosure of financial statements (Dewi, 2017).

Budget implementation performance indicators (IKPA) are markers that have been set by the Ministry of Finance as the State General Treasurer (BUN) as a way to measure the nature of the implementation and implementation of the financial plans of state ministries/agencies as far as adjustments to the arrangement, feasibility of implementing the expenditure plan, the productivity of the implementation of the plan finance, and consistency with the guidelines according to PMK No. 195/PMK.05/2018, then updated in 2020 with one new indicator, namely the output achievement, which is a benchmark for performance and to improve performance measurement indicators (Indonesian Ministry of Finance, 2018). Performance indicators of budget implementation set by the ministry of finance as the state general treasurer must be complied with by state ministries/agencies without exception. According to Purwanto, obedience is a form of behavior, and human behavior comes from the impulses that exist in humans, while encouragement is an attempt to meet the needs that exist in humans. Individuals tend to obey laws that they perceive to be consistent with their internal norms. Normative commitment through personal morality means obeying the rules because the law-making authority has the right to dictate behavior.

According to Nafarin (2012), the budget is a written plan regarding an organization that is stated quantitatively for a certain period of time and generally in units of money (Nafarin, 2012). Meanwhile, Sasongko and Parulian argue that the budget is an

772

activity plan that will be carried out by management in a period that is stated quantitatively (Sasongko et al., 2015). From the definition presented by these experts, it can be concluded that the budget is a work plan that is systematically compiled, which is expressed in units of money, goods, or services for a future period in a particular institution or organization. Thus, the budget, in general, meets the nominal amount and also the essence of the future. Observing this, budget preparation can be influenced by performance, so the purpose of budgeting is to meet the needs of work units in the future. Discussing the issue of budget management cannot be separated from the importance of using it in an accountable manner. Accountability means accountability or circumstances to be accounted for or circumstances to be held accountable. Accountability is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives through a medium of accountability that is carried out periodically (Mardiasmo, 2015). According to Mahmudi, the relationship between performance and budgeting has to do with effectiveness. The effectiveness of a relationship between output and goals, the greater the contribution (contribution) of the output to the achievement of goals, the more effective the organization, program, or activity. Effectiveness is also defined as the utilization of resources, facilities, and infrastructure in a certain amount that is consciously determined beforehand to produce a number of jobs on time. Referring to this understanding can be concluded that effectiveness is oriented towards the results achieved. Discussing efficiency will not be separated from the word effectiveness because effectiveness and efficiency are two words that are often used to express opinions on an achievement. Effectiveness and efficiency are different things, and each has its own meaning. Efficiency is the ratio between output and goals, the relationship between output and goals to be achieved, and the ability to do things right.

5. Conclusion

The formulation of the assessment of the old IKPA and the new IKPA simultaneously has a significant positive effect on budget execution in the scope of the work unit of the Blitar state treasury service office (KPPN) in the period of 2020.

6. References

Andriani W, Ermataty H. 2012. Analysis of the implementation of performance-based budgeting at the central government (Study at Padang State Polytechnic). J Management Accounting. 7(2).

Eko S. 2012. Application of statistics with SPSS 16.0. Media Library: Jakarta.

Husein U. 2014. Research methods for thesis and business thesis. PT. Raja Grafindo Persada: Jakarta.

Indonesian Ministry of Finance. 2018. Monitoring and evaluation of the budget implementation of state ministries/agencies. Ministry of Finance RI: Jakarta.

Mahsun M. 2013. Public sector accounting. 3rd ed. BPFE: Yogyakarta

Mardiasmo. 2015. Taxation: Revised edition. Andi Offset: Yogyakarta.

Mardiasmo. 2018. Public sector accounting. Andi Offset: Yogyakarta.

Nafarin M. 2012. Corporate budgeting. Salemba: Jakarta.

Naseri A. 2014. Identification of obstacles in establishing the performance-based budgeting system in medical sciences Universities of Iran using The Shah model. Ind J Fundamental Applied Life Sci. 5 (1).

Pasalong H. 2011. Public sector performance measurement. BPGE UGM: Yogyakarta.

Priyatno D. 2013. Correlation and multivariate analysis with SPSS. Gava Media: Yogyakarta.

Dewi R. 2017. The influence of the internal control system, compliance with laws and regulations, follow-up to recommendations on audit results, and total assets on audit opinions with the level of disclosure in the notes on the financial statements of ministries/agencies. Lampung University.

Sasongko S, Parulian P. 2015. Budget. Salemba Four: Jakarta.

Sriharioto S, Ratna W. 2012. Good governance, competence, and perceptions of the successful implementation of performance-based budgeting of ministry/institutional work units. Working Papers.