

# **EFFECT OF PARTICIPATORY BUDGET, INFORMATION ASYMMETRY, ORGANIZATION COMMITMENT, BUDGET EMPHASIS AND INDIVIDUAL CAPACITY TOWARD BUDGETARY SLACK IN LOCAL GOVERNMENT IN CENTRAL LOMBOK, INDONESIA**

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## **Abstract**

*This study aims to analyze and obtain empirical evidence of effect of participative budget, information asymmetry, organization commitment, budget emphasis and individual capacity toward budgetary slack. The population in this study are all Regional Work Units (SKPD) in Central Lombok regency government, with a sample of 102 respondents. The sampling method used is a non-probability sampling that is purposive sampling. Methods of data analysis used in this study is Partial Least Square (PLS) using computer-assisted program of SmartPLS version 3.0. The results showed that the participatory budget influenced positively significantly on budgetary slack. This indicates that participation in the budgeting process in Central Lombok District Government can increase the budgetary slack (slack budget). Information asymmetry influenced positively significantly on budgetary slack. This shows that the conditions of information asymmetry occurs between agents and principals who participated in budgeting can*

*lead to budgetary slack (slack budget). Budget emphasis influenced positively significantly on budgetary slack. This means that the emphasis budget made superior (principal) who participated in budgeting could lead to the possibility of budgetary slack (slack budget). Individual capacity influenced positively significantly on budgetary slack. This research gives the implications for local governments in Central Lombok regency that in order to minimize the budgetary slack (slack budget) in central Lombok regency, government needs to consider the factors both internal and external trigger.*

*Keywords: Participatory budgeting, information asymmetry, organizational commitment, budget emphasis, budgetary slack*

## **INTRODUCTION**

Public sector budget is an instrument of accountability for public funds management and implementation of programs funded with public money. Public sector budget system in its development has become a multifunctional policy instruments used as a tool to achieve organizational goals. The description is reflected in the composition and size of the budget which directly reflects the direction and purpose of community service expected. In the process of public financial management, the budget is one of the important issues. Through the budget, it will be known how much the government's ability to carry out a variety of governmental affairs authority. Budgeting is an important activity in the public sector organizations to improve the performance of bureaucratic organization and its success depends on the cooperation within the system (Mahsun et al., 2006). This is consistent with the proposed by Abdullah (2012) that budgeting is an important part of financial managements and governance can be explained from various perspectives such as politics, economics, finance, and accounting.

The enactment of Law No. 32 year 2004 about Regional Government has caused to changes in the procedure of preparing the Regional Budget (APBD) in Central Lombok regency. Changes proposed is leading to increase involvement in the preparation of the local budgets, starting from the head area to the regional work units (SKPD) there under. This suggests that the increase of employees' participation from lower tiers in the budgeting process. (Fitriasari 2005 in Irfan, 2016) states that these changes is the need to do budgeting and reform budget reform. Budget reform is a change from the traditional budget system to performance-based budgeting system. Reform of the budget covers the creation, validation, implementation and accountability of the budget. This funding system is also called performance-based budgeting.

Performance-based budgeting system is an efficient development process and participative with the hope of improving the performance of agents. Executive prepared local budgets as agent and authorized by the legislature as a principal. while according to (Suartana 2010), assessment of performance based on budget targets achieved or not will encourage agents to perform budgetary slack for the sake of a better career in the future. In addition, the budgetary slack also often occur at the planning and preparation of local budget, because the budget is often dominated by the interests of the executive and legislative branches, and less reflective of the needs of society (Kartiwa, 2004). Another fundamental difference in budget reform budgeting system is bottom-up. System involving the managers or lower leaders are often referred as participation. The participation of subordinates in preparing the budget can provide an opportunity to enter private information. Thus, subordinates can communicate/disclose some personal information that may be included in the budget. As stated by Yuhertiana (2004) that the budgeting process involved many parties, starting from the upper and lower-level officials that have a direct impact on the behavior of individuals, especially those who are directly involved in the budgeting process.

Presented by Anthony & Govindaradjan (2007) that the budgetary slack is the different between the amount of the budget submitted by subordinate to the best estimates of the number of organizations. Estimated budget in question is actually happening and in accordance with the best capabilities of the organization. Additionally, Hasanah and Suartana (2014) also argues that the budgetary slack is created by the manager to hide some personal information from superiors and deliberately describes the information that can be benefit for themselves through the introduction of slack. This can have a negative impact on public sector of organizations that happen to misallocation of resources and bias in the evaluation of the performance of agents against accountability unit (Suartana, 2010). Budgetary slack that occurred in local governance is not much different from what happened in the business sector /private (Moore et al., 2000). In principle, budgetary slack will cause the difference between the budget targets with potential or real needs, so that the information contained in the budget figures contains the risk for error in making a decision if the decision is made on the budget figures.

Several studies have been conducted regarding factors that could create budgetary slack, one of them is participations in the preparation of the budget. Participatory budget is a process that describes where the individuals involved in the preparation of the budget and have an influence on the budget targets, and the need for recognition of the achievement of the budgetary targets (Falikhatun, 2007). Participation in the process is fairly effective budgeting for effective information exchange that occurs so that the amount of the approved budget is the

result of the expertise and personal knowledge of the maker of a budget that is close to the operating environment (Anthony and Govindarajan, 2007). Central Lombok regency government organizes the Development Planning Meeting (Musrenbang) with the agenda of the work plans of local governments. The objectives to be achieved in Musrenbang is to optimize people's participation in development plans of Central Lombok regency, creating integration, synchronization, and a good synergy between the fields, and the time between work unit functions as well as to strengthen coordination and synchronization between the development community. Therefore, the active role of development actors is indispensable to give an opinion, and the opinion of their correction to the regional development programs so that slack can be minimized to create an effective and efficient budget.

Participation in the government budgeting process should really focus on the goal for the welfare of the community, not only to achieve personal or group interests alone. According Arbernethy and Brownell (1999), when the budget was made with the interactive process, the budget can be a planning tool, and good control in the implementation of strategic plans. With the participation of subordinates, subordinates feel to be involved and should be responsible for the implementation of the budget so that the subordinates is expected to implement the budget properly. Participatory budgeting process emphasizes the participation of subordinate to a certain level to participate in the budget submission, with reference to the policy of the central government (Mardiasmo, 2002). Halim (2008) argued that in local government the possibility of the creation of a sizeable of budgetary slack is big enough. Budgeting activities (ranging from shopping classification, standard setting the price, up to the budget must be provided) involves the entire executive in Regional Work Unit. Needs in each business unit is different and appears very complex conflict and budgetary slack will occur when most of determining the allocation of activities (programs) are managed by political interests.

Budgetary slack in local government occurs because of opportunistic behavior in Regional Work Unit (SKPD). Behavior opportunistic is reflected in the form of proposed activities (programs) that have lucrative opportunity that are big, allocating spending items that are too big for the components of expenditure and budget of any program of activities, and to increase the budget for activities are difficult to measure the results (Halim, 2008). The process in Central Lombok and previous studies still show a difference to motivate researchers to examine the factors that influence the occurrence of budgetary slack, these are participatory budgeting, information asymmetry, organizational commitment, budget emphasis, and the capacity of individuals on Regional Work Unit (SKPD) in Central Lombok District Government.

Based on the description of the background and the problem formulation, the objectives to be obtained from this study is to analyze and obtain empirical evidence of the effect of the

participatory budget, the asymmetry of information, organizational commitment, the emphasis of the budget, and the capacity of individuals to budgetary slack.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

### **Participatory Budget and Budgetary Slack**

Participation in the budgeting process is a process of cooperation in decision making between two or more groups that influence the decision for the future purpose. Meaning of participatory of local governance is the involvement of SKPD in arrangement of Regional budget process. Heads of SKPD (departments, agencies, offices, inspectorates) have a chance to submit proposals related to the implementation of the Work Plan of Budgeting (RKPD), SKPD is the reference to draft Work Plan Budget (RKA-SKPD) and agreed performance targets and the budget in the KUA and PPAS. RKA-SKPD is a document of budget participation in local government internally related to the determination of budget allocation and performance targets that will be accommodated in the proposed budget which subsequently became Budgets (Abdullah, 2012).

This is supported by research results Yuhertiana (2004), Falikhatun (2007), Sudarba (2010), Andriyani and Hidayati (2010) who showed that high budget participation in the budgeting process can lead the high budgetary slack also. This is different with research of Minan (2005), Utomo (2006), Supanto (2010), Martjin and Wiersma (2011) who state that the budgetary participation influenced negatively toward budgetary slack. Based on the above, it can be hypothesized:

H<sub>1</sub>: Participatory Budget influences positively on budgetary slack.

### **Information Asymmetry and Budgetary Slack**

Information asymmetry that occurs between the principal and the agent who participated in the budget may lead to budgetary slack. Because performance judged by the level budgets achievement becomes motivation for agents to do asymmetry of information to facilitate the achievement of the budget. This theory is supported by Young (1985), Utomo (2006), Djasuli and Fadilah (2011) who stated that the budgetary participation and interaction of information asymmetry influenced positively significantly on budgetary slack. According to Anthony and Govindarajan (2007) in Falikhatun (2007), the executive as agency tends to perform budgetary slack, because it aims to secure its position in the government. Meanwhile, legislative as the principal tends to make false contract with the executive. However, Dunk (1993) suggest different things that if participation in the budgeting allows for positive communication between superiors and subordinates, then the budgetary slack will decrease.

Based on the review of literature and the results of previous research, it can be concluded that the asymmetry of information between the principal and the agent can cause budgetary slack because only agent performance is measured by the achievement of a budget that motivates agents to do asymmetry of information. Therefore the participation of agency budgets can hide information that could lead to slack, in other words, the asymmetry of information can influence budgetary slack. Thus, it can be hypothesized:

H2: Asymmetry of information influences positively on budgetary slack

### **Organizational Commitment and Budgetary Slack**

Organizational commitment can serve as a psychological tool in running a particular organization. High organizational commitment will decimate an employee to create budgetary slack. Conversely, a low organizational commitment means that an employee prefers his personal interests and tend to slack budget so that the budget targets can be easily reached and can improve its performance. This is supported by Nouri and Parker (1996). This is different with Andriyani and Hidayati (2010) who stated that if the head of each SKPD participating in budgeting area has a low organizational commitment, so that the budgetary slack would be lower. Thus, it can be hypothesized:

H3: Organizational commitment influences positively on budgetary slack

### **Budget Emphasis and Budgetary Slack**

Emphasis budget is the insistence of the director of the manager to implement the budget that has been made properly (Hopwood, 1992). The emphasis of the budget may affect budgetary slack. This can be explained by the theory of agency explaining the phenomenon of authorization from the employer(principal)to subordinates(agents)to be responsible to do certain tasks and decisions. Emphasis budget applied appears manager effort to do slack so that the budget has been prepared on each unit that can be easy to be achieved by loosening budget.

Based on the literature review and the results of previous research, it can be concluded that the participation of individual budgets can loosen budgets to meet the target easily by creating budget slack or in other words the emphasis budget may affect budgetary slack. Thus, it can be hypothesized as follows:

H4: Budget emphasis influences positively budgetary slack

### **Individual Capacity and Budgetary Slack**

Local governments in the era of regional autonomy is challenged to improve efficiency and professionalism bureaucracy. Thus, local governments need to prepare for labor or professional

personnel in work. Individual capacity of regional government can be formed from the educational process in general, either through formal education, training and experience.

According Yuhertiana (2004), people who have enough knowledge will be able to allocate resources properly, so it can reduce budgetary slack. However, Sari (2006), Nasution (2011) and Hapsari (2011) state a different matter that the increase individual capacity actually appears budgetary slack, and as a consequence that appears in the budget arrangement. Based on the description above, it can be concluded that the individual capacity with the ability can create budgetary slack. it can be hypothesized:

H5: Individual capacity influenced positively on budgetary slack

## RESEARCH METHOD

This research is the exploratory with quantitative approach. According to Sugiyono (2013), explanatory research is research that explains the causal relationship between the variables that affect the hypothesis. Through explanatory, it can be seen how the correlation between two or more variables in both pattern, nature, shape and strength of the relationship. This study aims to determine how the effect of the participatory budget, the asymmetry of information, organizational commitment, budget emphasis (emphasis budget), and the capacity of individuals and contingency factor toward the budgetary slack (slack budget). The research was conducted at the Regional Work Units (SKPD) in Central Lombok regency government in January to March 2018, this is in line with Musrenbang of local Government of Central Lombok regency in 2018.

The population in this study are all structural of SKPD in central Lombok regency government consisting of 510 (five hundred and ten) people. To determine the number of respondents, researchers used a formula of Slovin, where the sample size is determined by estimating the proportion of the population to be tested. Based on a total population of 510 people and the estimated error rate is 5%, so the number of samples to be taken are 102 respondents minimum. The sampling method used is probability sampling method that is simple random sampling.

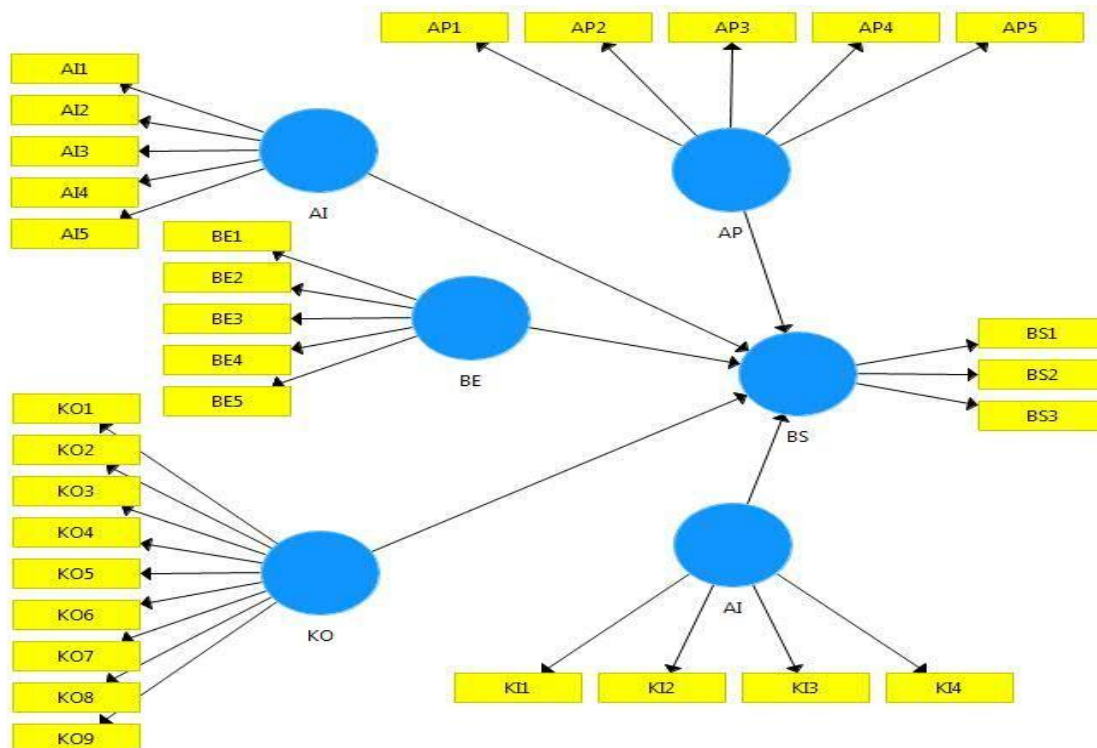
The data used in this study is the primary data obtained from respondents' answers to the questionnaires given directly to the respondents. Methods of data analysis used in this study is Partial Least Square (PLS) using computer-assisted program SmartPLS version 3.0. PLS is a structural equation analysis (SEM) based on variants that can simultaneously perform testing at the same measurement model testing of structural models (Ghozali, 2012).

## RESULTS AND DISCUSSION

### Inferential Statistical Analysis

Evaluation of outer model aims to look at the validity and reliability of the indicator variable that is used in research. In this study, the indicator variable is evaluated using the convergent validity and discriminant validity, while for testing the reliability of research, instrument used composite reliability. Here is presented a picture of evaluation results of the outer model Phase I based on the algorithm analysis.

Figure 1. Results of Outer Model Evaluation of Phase I

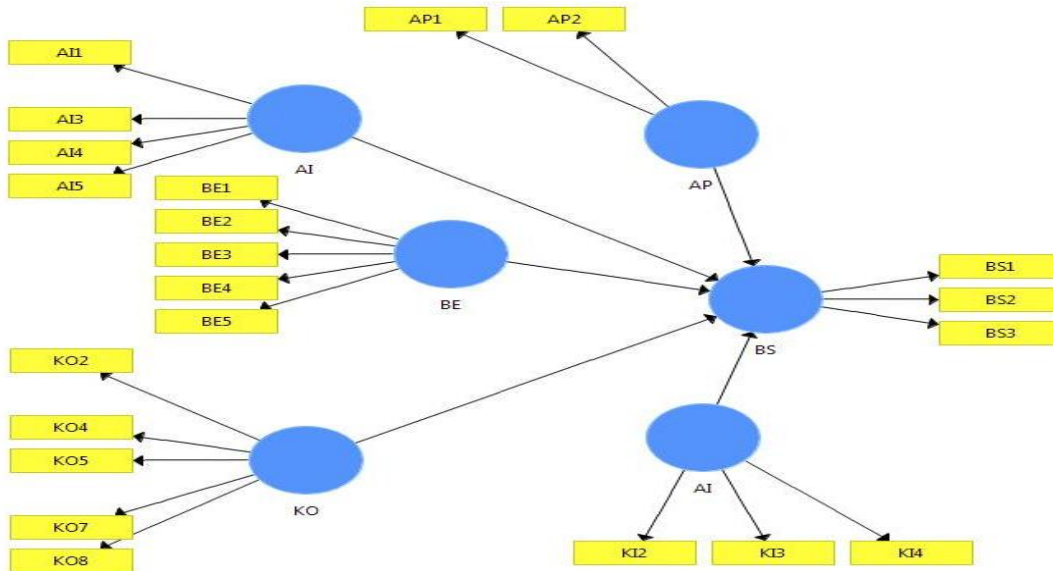


Convergent validity is validity test to determine the extent of an indicator correlated with the construct. Test of Convergent Validity can be known from the value of loading factor for each indicator. According to Chin (1998) in Widodo and Lathan (2015: 74) value range loading factor from 0.5 to 0.6 is considered enough. Value of loading factor used in this study was 0.5.

Indicators which do not meet the criteria of validity convergent with a value loading factor below 0.5 will be dropped (dropping) and will not be included in the subsequent analysis of the evaluation and analysis of the model outer phase II (after dropping). Total of indicator released (dropped) are 9 (nine) indicators, among others AP3, AP4, AP5, AI2, KO1, KO3, KO6, KO7, KO9, and KI1. After testing the Phase II results are obtained as in the model image (Figure 2).



Figure 2. Phase II Testing of Algorithm Analysis

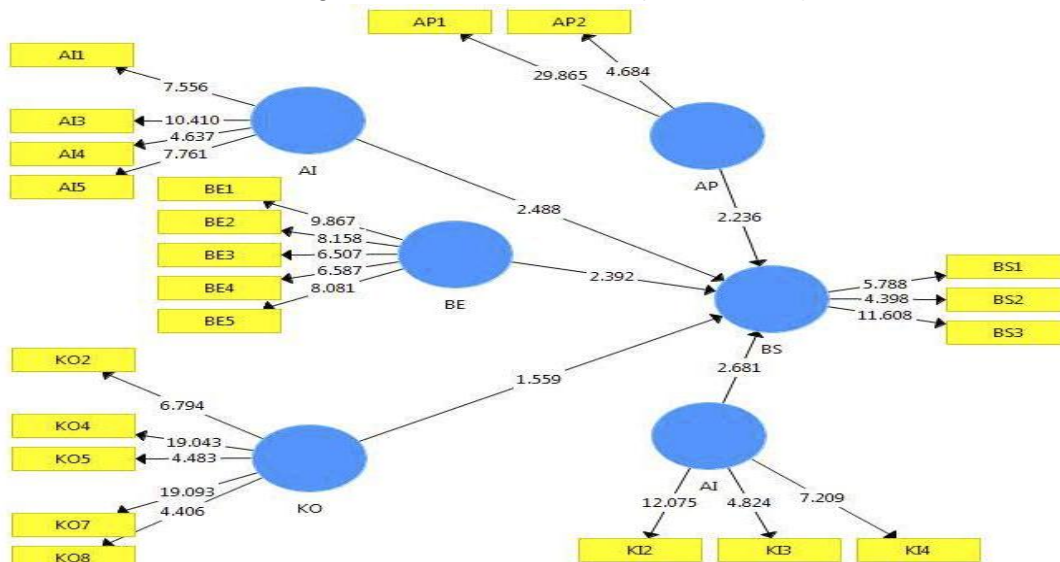


Based on Figure 2, it can be seen that there are 22 (twenty two) indicators that have met the convergent validity where the indicators have a loading factor  $>0.5$ . Initial structural model has been changed to be like Figure 2. This change was happened because manifest variables / observed / indicator have a loading factor  $<0.5$  dropped from the model.

**Evaluation Model Inner**

Evaluation of structural models (inner model) was conducted to examine relationship between latent constructs through process bootstrapping. Structural model testing was conducted to see the relationship between the variables of latent constructs and variables. Structural model was evaluated using coefficient determinants ( $R^2$ ) and predictive relevance ( $Q^2$ ).

Figure 3. Structural Model (Inner Model)



### Coefficient Of Determination (R<sup>2</sup>)

Testing coefficient determinants (R<sup>2</sup>) were conducted to predict the strength of the structural model. Changes in the value of R-Square (R<sup>2</sup>) can be used to clarify the effect of exogenous latent variables specific to endogenous latent variables influence whether it has a substantive influence. R-square value is 0.67, 0:33, and 0:19, this can be concluded that the model is good, moderate and weak (Chin, 1998: 327), while Guilford (1950: 165) provide interpretation R<sup>2</sup> value <0.20, relationship is almost insignificant; 0.20 to 0.40 moderate; 0.40 to 0.70 higher, 0.70 - 0.100 very high.

Table 1. The value of R Square (PLS output)

Construct	R-Square	Category
Budgetary Slack	0.413	Moderate

Table 1 shows that the value of R<sup>2</sup> to construct budgetary slack, it is 0.413, or 41.3% including moderate model effect. This means that the variable Budget Participatory (AP), Asymmetry Information (AI), Budget Emphasis (BE), Organizational Commitment (KO) and Capacity of Individuals (KI) can explain the variance budgetary Slack (BS) that is to 41.3% and the balance is 58.7% explained by other variables outside of this study.

### Testing Hypotheses

Support of the hypothesis can be seen by the way comparing the value of T-statistic with T-tables or compare P value with an alpha value. Hypothesis is accepted if the value of T statistic is greater than T-table or P-value less than alpha 5%. Hypothesis testing is done by bootstrapping method to determine the value of the path coefficient. With regard to the value of Ttabel, test one direction (one tailed) at alpha 5% is 1.65, then test of the research hypothesis is presented in table 2.

Table 2. Path Coefficient (PLS output)

Correlation	Original Sample	T-Statistics	T-Table	P-Values	Description
AP -> BS	0.236	2.236	1.65	0.026	H1 is accepted
AI -> BS	0.228	2.488	1.65	0.013	H2 is accepted
BE-> BS	0.262	2.392	1.65	0.017	H3 is accepted
KO -> BS	0,146	1,559	1.65	0,008	H4 is rejected
KI -> BS	0.356	2.681	1.65	0.008	H5 is accepted

First hypothesis states that the participatory budget has positive influence on budgetary slack (slack budget), Based on Table 2, it can be seen that there is a positive relationship between participatory budgeting (AP) and budgetary slack (BS). On testing the hypothesis with an alpha at 5%(one-tailed) value of original sample shows the value of 0.236 and the value of  $T_{statistics}$  is bigger than  $T_{table}$  that is  $0.236 > 1.65$ . Based on the values shown in Table 2, it can be concluded that the first hypothesis is accepted.

The second hypothesis states that the information asymmetry has a positive effect on budgetary slack. Based on Table 2, it can be seen that there is a positive relationship between the asymmetry of information (AI) and budgetary slack (BS). On testing of hypothesis with the alpha of 5%(one-tailed), value of original sample showed a positive value that is 0228 and the value of  $T_{statistical}$  is greater than  $T_{table}$  that is  $2.488 > 1.65$ . Based on the values shown in Table 2, it can be concluded that the second hypothesis is accepted.

The third hypothesis states that the budget emphasis (BE) has a positive effect on the performance of managers. Based on Table 2, it can be seen that there is a positive relationship between budget emphasis (BE) and budgetary slack (BS). On testing the hypothesis with an alpha of 5%(one-tailed), value of the original sample show a positive value and the value is 0262,  $T_{statistics}$  is greater than  $T_{table}$  namely  $2.392 > 1.65$ . Based on the values shown in Table 2, it can be concluded that the third hypothesis is accepted.

The fourth hypothesis states that organizational commitment positively affects budgetary slack., Based on Table 2, it can be seen that there is a positive relationship between organizational commitment (KO) and budgetary slack (BS), the original sample shows a positive value and the value is 0146.  $T_{statistics}$  is smaller than  $T_{table}$  that is  $1,559 > 1.65$ . Based on the values shown in Table 2, it can be concluded that the fourth hypothesis is rejected.

The fifth hypothesis states that the capacity of individuals has a positive effect on budgetary slack., Based on Table 2, it can be seen that there is a positive relationship between the capacity of an individual (KI) and the budgetary slack (BS), the value of the original sample shows a positive value 0356 and the value of  $T_{statistical}$  is greater than  $T_{table}$  that is  $2,681 > 1.65$ . Based on the values shown in Table 2, it can be concluded that the fourth hypothesis is accepted.

## DISCUSSION

### Participatory Budget and budgetary Slack

As being stated by Anthony and Govindaradjan (2007) that the concept of agency theory occurs when superiors delegate authority to subordinates to do an authority or task in making decisions. Agency relationships in the context of local government between superiors and

subordinates, in which subordinates do the planning, implementation and reporting on local budgeting area while the superiors' role is in supervision.

Based on the evaluation results of inner models and hypothesis testing showed that the first hypothesis states that the participatory budget has positive influence on budgetary slack, it is accepted. This is evidenced by the positive correlation value and the value of  $T_{\text{statistical}}$  is greater than  $T_{\text{table}}$  that is  $2.236 > 1.65$ . These findings provide evidence that the participatory budget in Central Lombok regency government positively affects budgetary slack. The results of this study demonstrate that the local government budgeting process reflects opportunistic behavior in Regional Work Unit of the compilers of the budget prioritizing personal interests than in the interests of public service. Participation which is reflected in the budgeting process provides an opportunity for employees / officers involved in determining what would be achieved for its own interest, not for the organization or institution interests.

### **Information Asymmetry and budgetary Slack**

Based on the evaluation of inner models and hypothesis testing result that the second hypothesis states that the information asymmetry has a positive effect on budgetary slack that is accepted. This is evidenced by the positive correlation value and the value of  $T_{\text{statistical}}$  is greater than  $T_{\text{table}}$  that is  $2488 > 1.65$ . These findings provide evidence that the information asymmetry influenced positively on budgetary slack. Information difference owned between subordinates and superiors become a factor that contributed to the budgetary slack when subordinate gives ray information to superiors (Falikhatun, 2007).

### **Budget Emphasis and Budgetary Slack**

Budget Emphasis is the insistence of superiors to subordinates to implement the budget that has been made well, that sanction given if it is less than the budget targets and compensation and given compensation if be able to exceed the budget target. It can cause subordinates tending to loosen its budget with the aim that the budget is easily realized (Rani, 2015). Suartana (2010) explains that the budgetary emphasis factor can lead to budgetary slack, companies often use the budget as the only measure of performance management, the emphasis of the budget such as this can allow the emergence of slack.

Budget emphasis of Regional Work Units (SKPD) in Central Lombok can be said to be high, it can be seen in the results of the description of research data at the indicator statement that the indicator with an overall average score are 3.71 indicators and influenced positively significantly on budgetary slack. If superior has more information, controlling of the budget would be better, thus avoiding subordinates to perform budgetary slack. Falikhatun (2007)

states that subordinate create slack budgetary influenced by the wishes and interests of agents that will facilitate the achievement of the budgetary targets, especially if the agent performance assessment is determined based on the achievement of the budget.

### **Organizational Commitment and Budgetary Slack**

Based on the evaluation of inner models and hypothesis testing showed that the fourth hypothesis says that organizational commitment positively affects budgetary slack accepted. This is evidenced by the positive correlation value and the value of  $T_{\text{statistical}}$  is smaller than  $T_{\text{table}}$  that is  $1,559 > 1.65$ . These findings provide evidence that the organization does not affect the commitment of budgetary slack.

Organizational Commitment influenced individual motivation to do something (Yulianti, 2014). Someone who has a high organizational commitment to the organization tends to have an attitude of favoritism, a sense of love and a high obligation to the organization, thus motivating them to complete the work that is charged with more responsible and strive to achieve high performance as well. Therefore in this study, organizational commitment has no effect in the creation of budgetary slack (budget slack) in SKPD of Central Lombok regency.

### **Individual and Capacity Budgetary Slack**

Based on the results of evaluation inner model and hypothesis testing, it is found that the fifth hypothesis states that individual capacity has positive effect on budgetary slack. This is evidenced by the positive correlation value and the Statistical value is greater than T-Table that is  $2.681 > 1.65$ . These findings provide evidence that individual capacity positively affects budgetary slack.

This result also reveals that structural officials at SKPD in Central Lombok regency have excellent individual capacity (supported by data) but this has triggered the creation of budgetary slack in the participatory budgeting process. Based on the data obtained by researchers in the field for individual specify variables in SKPD in Pemkab Lombok Tengah are categorized high, it means that the suitability between the capabilities and responsibilities carried by the structural officials is very appropriate.

## **CONCLUSION AND SUGGESTION FOR FUTURE RESEARCH**

Some conclusions that can be drawn from this research are as follows, participative budget has a significant positive effect on budgetary slack. This indicates that participation in the budget drafting process at the regional government of Lombok Tengah high can increase budgetary slack (budget slack). Information asymmetry has a significant and positive effect on budgetary

slack. This suggests that the information asymmetry conditions that occur between agents and principals participating in budgeting can lead to budgetary slack. Budget emphasis (emphasis budget) has a significant positive effect on budgetary slack. This means that budgetary pressures done by principals participating in budgeting can lead to a possible budgetary slack. Individual capacity has a significant positive effect on budgetary slack. This means that the capacity of individuals who participate in budgeting can lead to a possible budgetary slack.

The conclusions of this study cannot be separated from the limitations. Limitations in this study were only to examine the effect of participative budgeting, information asymmetry, budget emphasis, organizational commitment, and individual capacity of budgetary slack on SKPD in the Regional Government of Central Lombok Regency, this means that it is still limited. Therefore, next research can add exogenous variables, especially in relation to the factors that relevant with the appears of budgetary slack and in accordance with existing phenomena associated with budgetary slack. Furthermore, the scope of research is limited to research on SKPD in the Regional Government of Central Lombok Regency. This is caused by the limited time given in the research that causes the scope of the study and the number of respondents in this study was also limited. The next research can expand the scope of the research, that is further research can add objects such as researching all schools not only in remote schools in one district only, but also expanded into several districts.

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