



Research Paper

Consistency Analysis of Planning and Budgeting Based on the Ministry of Religion's Five Work Culture Values on the Organizational Performance Value (Case Study of the Regional Office of West Sulawesi Province Ministry of Religion)

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The Ministry of Religion as one of the government institutions in charge of religious affairs, both central and regional in carrying out its duties and functions cannot be separated from the planning and budgeting system that has been stipulated by law and its derivatives. Likewise, the Regional Office of the Ministry of Religion of West Sulawesi Province as an extension of the Central Ministry of Religion in the region also does the same thing. The purpose of this study was to determine the effect of planning documents, budgeting documents, and organizational culture on organizational performance values, and also to determine the difference, the influence of planning and budgeting documents on organizational performance values between moderated and unmoderated organizational work culture, at the Regional Office. Ministry of Religion of West Sulawesi Province. This research uses quantitative method. The results showed that 1) The preparation of planning documents had a positive and significant effect on the value of organizational performance in the Ministry of Religion of West Sulawesi Province, 2) The preparation of budgeting documents had a positive and significant effect on the value of organizational performance in West Sulawesi Province, 3) Organizational culture had a positive and significant effect on organizational performance, 4) In preparing planning documents, organizational work culture has an impact on supporting employee performance at work, and 5) In carrying out budgeting, integrity and honesty in carrying out responsibilities must be greater than personal interests.

Keywords: Planning, Budgeting, Organizational Culture.

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I. INTRODUCTION

The development planning system in Indonesia is regulated by law and its derivative rules which include arrangements at the planning, budgeting, implementation and evaluation stages of development. This study focuses on the planning and budgeting stages for the synergy of the two stages. Planning and budgeting are two things that are actually a package of stages. Good planning of development activities will not succeed without budget support. Because, the budget is an important instrument to achieve the goals of the state.

To create synergy/consistency in planning and budgeting, a number of solutions can be implemented, including: First, synergizing planning and budgeting from beginning to end, so that there is only one budget ceiling. Second, closing the budget negotiation space in parliament because it can trigger inefficiency and corruption. Third, unifying the planning and budgeting process by issuing government regulations, but in the long term it is necessary to revise and codify the law on development planning and budgeting. Fourth, adjust work processes that are not synchronized between ministries/institutions (K/L). Fifth, make policies, guidelines, and assistance in the preparation of evidence-based planning, both for central and local governments.

The Ministry of Religion as one of the government institutions in charge of religious affairs, both central and regional in carrying out its duties and functions cannot be separated from the planning and budgeting system that has been stipulated by law and its derivatives. Likewise, the Regional Office of the Ministry of Religion of West Sulawesi Province as an extension of the Central Ministry of Religion in the region also does the same thing.

From various ideas and ideas in creating synergy/consistency in planning and budgeting, of course, it cannot be separated from the work culture of an organization itself. Taliziduhu Ndraha in the book Theory of

Work Culture, defines "Work culture is a group of basic thoughts or mental programs that can be used to improve work efficiency and human cooperation owned by a group of people". In addition, according to Osborn and Plastrik in their book *Human Resource Management* explains that: "Work culture is a set of behavioral feelings and psychological frameworks that are internalized very deeply and are shared by members of the organization".

Synergy/consistency of planning and budgeting in an organization is one of the instruments for assessing the performance of the organization itself. In accordance with the principle of accountability, state administrators must be able to account for every program and activity to the community or people as the holder of the highest sovereignty of the state. The application of the principle of accountability is strengthened by Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies (SAKIP), which is manifested in the form of the Ministry of Religion Performance Report. The Performance Report is not only a control tool but also a form of accountability for the implementation of the duties and functions of the Ministry of Religion.

II. LITERATURE REVIEW

2.1. Stewardship Theory

Stewardship theory explains that common interests are the basis for a manager's actions. If there is a difference in interests between the principal and the steward, the steward will try to work together because acting in accordance with the principal's actions and for the common good can be a rational consideration in order to achieve common goals. The important thing in stewardship theory is that managers align their goals in accordance with the principal's goals, but that does not mean that the stewards have no need (Raharjo, 2007).

2.2. Theory of Planned Behavior

TPB is a conceptual framework that aims to explain the determinants of certain behavior. In TPB, attitudes, subjective norms, and perceptions of behavioral control are determined through key beliefs. Determinants of a behavior is the result of an assessment of the beliefs of individuals, both as positive and negative. Theory of Planned Behavior or TPB (Theory of Planned Behavior) is based on the assumption that humans are rational beings and use the information that is possible for them systematically (Achmat, 2010). People think about the implications of their actions before they decide whether or not to perform certain behaviors.

2.3. Planning Concept

Planning is a process that defines the goals of the organization, makes strategies used to achieve the goals of the organization, and develops plans for organizational work activities. Some definitions of planning as follows:

- a. According to D. Conyers and Hills (1984), planning is a continuous process, consisting of decisions or choices of various ways to use existing resources, with the aim of achieving certain goals in the future.
- b. According to Handoko (1999), planning is the basic process by which management decides on goals and how to achieve them by selecting a set of activities and deciding what to do, when, how and by whom.
- c. According to Law Number 25 of 2004 concerning the National Development Planning System Article 1 paragraph 1, planning is a process to determine appropriate future actions, through a sequence of choices taking into account available resources.

2.4. Planning System

The reform era mandated changes to better development planning and involving community participation. Since the enactment of Law Number 17 of 2003 concerning State Finances (Law Number 25 of 2004 concerning the National Development Planning System (UU SPPN), the Indonesian government has had two different paths in development planning and budgeting. through the Development Planning Deliberation (Musrenbang) at the national and regional levels in the preparation of the Government Work Plan (RKP). The second route is regulated through the KN Law which regulates the program financing procedures through the preparation of the State Revenue and Expenditure Budget (ABPN) every year. related as a unit of planning and budgeting, as stated in PP No. 17 of 2017 in Chapter II concerning the Rules of National Development Planning and Budgeting, that the synchronization of National Development Planning and Budgeting is carried out to improve the integration of planning and budgeting more quality and effective in the context of achieving national development targets in accordance with the vision and mission of the President as outlined in the National Medium-Term Development Plan and RKP using a thematic, holistic, integrative and spatial approach.

In terms of the planning system implementation of the Ministry of Religion as stated in the Planning document, namely the Strategic Plan (Renstra) for the Regional Office of the Ministry of Religion of West Sulawesi Province for 2015 – 2019 is a derivative of the Strategic Plan for the Ministry of Religion in which the

activity targets, performance indicators of activity targets and methods have been described. measurement which of course will be an assessment of organizational performance.

2.5. Budgeting Concept

The budget is an important instrument in management because it is part of the management function. Budgeting is planning that is described quantitatively in the form of finance and other quantitative measures (Supriyono, 2002). In the business world as well as in public sector organizations, including government, the budget is part of an important activity that is carried out on a regular basis. In the context of preparing a budget, there are several budgeting principles that need to be observed, namely:

- a. Budget Transparency and Accountability, the budget must be able to present clear information about the goals, objectives, results, and benefits obtained by the community from an activity or project that is budgeted. Community members have the same rights and access to know the budget process because it involves the aspirations and interests of the community, especially meeting the needs of people's lives. The community also has the right to demand accountability for the plan or implementation of the budget.
- b. Budget Discipline, the planned income is a rationally measured estimate that can be achieved for each source of income, while the budgeted expenditure for each post/article is the highest limit of expenditure expenditure. Expenditure budgeting must be supported by the certainty of the availability of revenue in sufficient quantities and it is not justified to carry out activities for which the budget is not/not available.
- c. Budget Justice, the government is obliged to allocate the use of its budget fairly so that it can be enjoyed by all community groups without discrimination in the provision of services because regional income is essentially obtained through community participation.
- d. Budget Efficiency and Effectiveness, budgeting should be carried out based on the principles of efficiency, effectiveness, timely implementation, and accountable use. The available funds must be used as well as possible to be able to produce maximum improvement and welfare for the benefit of the community.
- e. Compiled with the Performance Approach, the budget is prepared with a performance approach, namely prioritizing efforts to achieve work results (outputs/outcomes) from the planned cost or input allocations that have been determined. The results of his work must be commensurate with or greater than the costs or inputs that have been set. In addition, it must be able to grow work professionalism in every related work organization. (DJA, 2009)

2.6. Budgeting System

According to Robbins and Coulter (2002) in Bastian (2010) Planning is a process that begins with setting organizational goals in the form of determining strategies for achieving goals as a whole and formulating a planning system in order to integrate and coordinate all existing work in the organization, until it is achieved. that goal. Strategic planning must be accompanied by changes in the behavior/attitude of members of the organization to implement programs and activities effectively and efficiently. The success of all the programs that have been designed also depends on the suitability of the field team's actions with the direction and strategy.

In the first State Budget (APBN) cycle, there are stages of planning and budgeting activities in the APBN. For planning activities, State Ministries/Institutions (K/L) have prepared Government Work Plans (RKP) and Ministries/Institutions Work and Budget Plans (RKA-KL) which reflect development priorities that have been set by the President and are approved by the DPR.

RKA-KL is a planning and budgeting document that contains the programs and activities of an K/L and as a form of elaboration of the K/L work plan (Renja) in one fiscal year and the budget needed to implement it. Each work unit that will propose an activity must prepare a Term of Reference (TOR) and a Budget Plan (RAB) accompanied by administrative supporting requirements according to the type of each activity. From the completeness of supporting the value of the process of preparing the Work Plan and Budget – Ministries/Institutions (RKA-KL) until the publication of DIPA begins.

The RKA-KL document is present as part of the budgeting reform that demands a performance accountability system in the budgeting system as stipulated in Law no. 17 of 2003 concerning State Finances, where in the context of preparing the draft State Budget (APBN), a Minister/head of the institution as budget user/user of goods prepares work plans and budgets of state ministries/institutions, and is prepared based on work performance to be achieved.

2.7. Work Culture

According to Nawawi (2003), work culture is a habit that is carried out repeatedly by employees in an organization, the violation of this habit does not have strict sanctions, but from the perpetrators of the organization morally have agreed that this habit is a habit that must be adhered to in the context of implementing work to achieve goals. According to Triguno (2001), work culture is a philosophy based on a view of life as values that become the nature, habits, and driving forces, entrenched in the life of a community group or

organization which are reflected in attitudes into behaviors, beliefs, ideals, opinions, and actions that manifest as work or working.

According to Amnuhai (2003), to improve a good work culture it takes years to change it, so it is necessary to make improvements starting from the attitude and behavior of the leader then followed by his subordinates, the formation of a work culture begins with the level of awareness of the leader or official who appointed where the magnitude of the relationship between the leader and his subordinates so that it will determine a separate way what is carried out in the work unit or organization.

2.8. Five Values of Work Culture of Ministry of Religion

The work culture values of the Ministry of Religion consist of 5 (five) words, namely Integrity, Professionalism, Innovation, Responsibility, and Exemplary. By adhering to the 5 values of work culture, each Ministry of Religion apparatus is expected to be able to carry out its duties and functions as well as possible, have high performance, and avoid all forms of violations and irregularities.

In terms of achieving organizational performance values in planning and budgeting aspects, the internalization of the work culture of the Ministry of Religion becomes an inseparable unit. The five words are then described in the form of definitions and elaborated in the form of positive and negative indications.

a. Integrity, Harmony Between Heart, Mind, Words And Deeds That Are Good And Right. Positive Indications: Determined and willing to do good and right; Think positively, wisely and wisely in carrying out duties and functions; Comply with the applicable laws and regulations; Reject corruption, bribery or gratuities. Negative indications: Violating the oaths and promises of employees/positions; Performing engineering or manipulation; Accepting gifts in any form outside the provisions.

b. Professionalism Work in a disciplined, competent and timely manner with the best results. Positive Indications: Doing work according to the competence of the position; Discipline and earnest in work; Doing work in a measured manner; Carry out and complete tasks on time; Receive rewards and punishments in accordance with the provisions. Negative Indications: Doing work without careful planning; Doing work that is not in accordance with the duties and functions; Lazy at work; Doing work with non-standard results.

c. Innovation, Improving the existing and creating new and better things. Positive Indications: Always make periodic and continuous improvements and improvements; Be open in accepting constructive new ideas; Improving personal competence and capacity; Dare to take breakthroughs and solutions in solving problems; Utilize information and communication technology to work effectively and efficiently. Negative Indications: Feeling quickly satisfied with the results achieved; Being apathetic in responding to the needs of stakeholders and users; Lazy to learn, ask questions and discuss, Close attitude to development ideas.

d. Responsibilities, Work thoroughly and consistently, Positive Indications: Completing work properly and on time; Dare to admit mistakes, willing to accept consequences and take corrective steps; Solve problems immediately; Commitment to the assigned task. Negative Indications: Negligent in carrying out their duties; Procrastinating and/or avoiding in carrying out tasks; Always feel right and likes to blame others; Refuse the risks or outcomes of work; Choose jobs according to personal wishes; Abusing authority and responsibility.

e. Exemplary, Be a good example for others. Positive Indications: Have a commendable character; Provide service with a good attitude, full of friendliness and fairness; Guiding and providing direction to subordinates and colleagues; Doing good work starts with yourself. Negative Indications: Disgraceful character; Serving modestly and half-heartedly; Treating different people subjectively; Violating the laws and regulations; Doing omission on the form of violations.

2.9. Organizational Performance

Performance is a description of the achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization (Bastian, 2006). Every activity of the organization must be measured and stated in relation to the vision and mission of the organization. Products and services will lose value if the contribution of these products and services is not linked to the achievement of the organization's vision and mission. The performance-based planning and budgeting system is a system that is currently growing rapidly and is widely used by developed countries in the world as a substitute for the old budgeting system, namely the Line Item Budgeting system (Bastian, 2006). In the Line Item Budgeting system, the main emphasis is on inputs, where the change lies in the amount of the budget that increases compared to the previous year with less emphasis on the output to be achieved and less considering priorities and policies set nationally.

2.10. Organizational Performance Value

Improvement of governance and management systems is an important agenda in the bureaucratic reform that is being carried out by the current government. The government management system is expected to focus on increasing accountability as well as improving results-oriented performance (outcome). Therefore, the

government has set a policy for the implementation of an accountability system called the Government Agency Performance Accountability System (SAKIP). Accountability is defined as the embodiment of the obligation of government agencies to account for the management of resources and the implementation of policies in the context of achieving the goals that have been set in the form of periodic accountability reports.

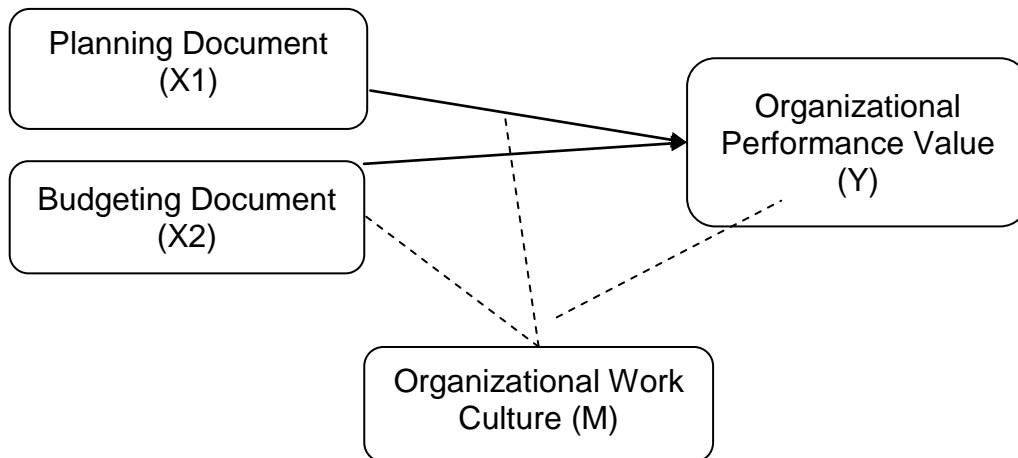
With the change in organizational structure both at the Central and Regional levels at the Ministry of Religion, the preparation of accountability reports has not been fully carried out in accordance with existing regulations. For this reason, guidelines are needed as a reference for the preparation of Performance Agreements, Performance Reports, and Procedures for Reviewing Performance Reports as contained in Minister of Religion Decree Number 94 of 2021 concerning Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Performance Reports at the Ministry of Religion, as well as being the main reference in determining the value of organizational performance in the work unit of the Ministry of Religion.

III. CONCEPTUAL FRAMEWORK

3.1. Hypothesis

The consistency of integrated planning and budgeting and the internalization of the work culture of the Ministry of Religion are expected to be indicators of increasing organizational performance value at the Regional Office of the Ministry of Religion of West Sulawesi Province. However, the extent to which these two elements are able to influence the increase in the value of organizational performance also depends on the organizational culture of the Regional Office of the Ministry of Religion of West Sulawesi Province. With the commitment to the organization is believed to be able to determine how planning and budgeting in achieving organizational goals.

Thus, this study will examine whether planning and budgeting affect organizational performance values and whether the work culture of the Ministry of Religion can moderate the relationship between planning and budgeting on organizational performance values, so that schematically the research framework in this study is as follows:



3.2. Hypothesis

H1: Planning Documents have a significant positive effect on the value of Organizational Performance.

H2: Budgeting Documents have a significant positive effect on the value of Organizational Performance.

H3: Organizational culture strengthens Budgeting Documents and Planning Documents.

H4: Planning documents after being moderated with organizational culture make a difference to the value of unmoderated organizational performance.

H5: Budgeting documents after being moderated with organizational culture make a difference to the unmoderated performance value of the organization.

IV. RESEARCH METHOD

4.1. Research Design

The method used in this study is a quantitative research method, research that is proving the influence of planning document variables, budgeting documents on organizational performance values moderated by the Five Values of Organizational Work Culture by using a descriptive survey method using questionnaires and structured interviews in obtaining primary data. while secondary data was obtained through supporting documents, internet and other literature.

4.2. Research Time and Location

This research will be conducted for two months with a focus on the research location at the Regional Office of the Ministry of Religion of West Sulawesi Province.

4.3. Research Population and Sample

The population is the entire object of research as a source of data that has certain characteristics in a study (Sugiyono, 2013). The population in this study is the work unit in each echelon I unit in the Regional Office of the Ministry of Religion of West Sulawesi Province, as many as 46 satkers of the Ministry of Religion in the province of West Sulawesi.

The sampling method in this study used the purposive sampling method, namely the method of determining the sample by taking samples from the population based on certain criteria (Uma Sekaran, 2017). The criteria determined by the researcher are officials/staff that are directly related to the achievements/values of the organization's performance, namely: Budget User Authorization, Commitment Making Officer, SPM Signing Officer, Expenditure Treasurer and Budget and Reporting Program Writer in each work unit of the Ministry of Religion. West Sulawesi Province.

4.4. Data Types and Sources

1. Data Types

The type of data used in this study is quantitative data in the form of values or scores for the answers given by respondents to the questions in the questionnaire.

2. Data Sources

a. Primary Data, namely data obtained directly from the source of the research location or the original source without going through an intermediary. The primary data of this research was obtained by using a questionnaire distributed to respondents at the research location that has been determined.

b. Secondary Data, namely data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). The secondary data of this research was obtained by using the library research method and accessing websites and websites.

4.5. Data Gathering Method

1. Field Research

Research conducted directly at the agency under study with a view to obtaining primary data, namely data obtained through:

a. Observation, namely data collection techniques by observing directly the object of the researcher.

b. Interview, which is a data collection technique by asking questions orally to research subjects related to the problem under study.

c. Questionnaires, which are data collection techniques by making a list of questions related to the object under study, are given one by one to respondents who are directly related to the object under study.

2. Library Research

Data collection technique to obtain secondary data by conducting a literature study in order to obtain a theoretical basis in solving the problem under study. Data from the literature is useful as consideration for data obtained from research.

3. Internet Research

Data collection technique derived from sites or websites that are carried out by utilizing the internet network and these sites relate to various information needed in the research under study.

4.6. Operational Variable Definition

There are three types of variables used in this study, namely:

1. The independent variables in this study consisted of the planning document variable or X1 and the budgeting document variable or X2.

2. Moderating variables are variables that influence (strengthen and weaken) the relationship between the independent and dependent variables (Sugiyono, 2018). The moderating variable in this study is Organizational Work Culture.

3. The dependent variable or the dependent variable is a variable that will be influenced by the independent variable (Sugiyono, 2018). the dependent variable in this study is Organizational Performance Value or Y.

4.7. Research Instrument

Collecting data in this study was done by using a questionnaire. The goal is that the answers collected can be processed quantitatively. This questionnaire is based on the variables that have been stated in the previous

section. The questionnaires made are arranged in simple sentences so that they are expected to be easily understood by the respondents, and can also answer quickly and well (Sugiyono, 2016).

The scale used in this questionnaire is a Likert scale. With the consideration of this analytical tool, which could be better for data processing, the data is in the form of calculation of correlation coefficient or total score. The level of the size of the scale used is the size of the ordinal scale. In the Likert Scale, the questions are divided into five weights, namely:

- a. Strongly Agree = 5
- b. Agree = 4
- c. Somewhat Disagree = 3
- d. Disagree = 2
- e. Strongly Disagree = 1

V. RESULTS AND DISCUSSION

5.1. Research Data Analysis

Hypothesis testing in this study uses multiple regression analysis to test the effect of the independent variable, namely organizational performance on the dependent variable, which consists of organizational performance, organizational culture and assessment variables.

Table 1. Multiple Regression Analysis

| Variable | Regression Coefficient | T _{count} | Significance |
|---------------------------------|------------------------|--------------------|--------------|
| Constant | | 11,165 | |
| Organizational Work Culture (M) | 1,501 | 3,368 | 0,002 |
| Planning Document (X1) | 1,057 | 2,702 | 0,003 |
| Budgeting Documents (X2) | 1,463 | 7,361 | 0,000 |
| F_{count} | 49,345 | | 0,000 |
| F_{tabel} | 2,74 | | |
| R Square | 0,839 | | |
| T Table | 1,998 | | |

The table above shows the test results using multiple linear regression analysis with the dependent variable being the value of organizational performance. Based on the test results, the R Square value is 0.839. Based on the R Square value, it shows that the organizational work culture variable (M), planning document (X1), and budgeting document (X2) simultaneously (together has an effect on the organizational performance value variable (Y) of 0.839 or if it is a percentage it becomes 83.9 % Based on Fcount 49.345 with a probability level of 0.000. Based on the probability value with a Sig value, 0.000 < 0.05, it is concluded that the hypothesis is accepted or the organizational culture variable (M), planning documents (X1), and budgeting documents (X2) Simultaneously affects organizational performance (Y). Based on the Fcount value 49.345 > 2.76 (Ftable), it can be concluded that the hypothesis is accepted or the organizational work culture variable (M), planning documents (X1) and budgeting documents (X2) simultaneously affect organizational performance (Y).

Based on the results of the partial test (partial T-test), the variable organizational performance value (X1) shows a t-count value of 3.368 with a significance of 0.002. The conclusion from the t test for the X1 variable states that the t count > t table (3.368 > 1.998) then the Organizational Performance variable (X1) has a partial effect on organizational performance and is acceptable. The results of the partial test for the organizational work culture (M) variable showed a t-count value of 0.072 with a significance of 0.003. The conclusion from the t test for the X2 variable states that t count > t table (2,072 > 1,998) then the Organizational Work Culture variable has a partial effect on organizational performance is accepted. The results of the t-test for Planning Documents (X2) show the t-count value of 7.361 with a significance of 0.000. The conclusion of the test for the X2 variable states that the value of t count > t table (7.361 > 1.998) then the Planning Document variable (X2) has a partial effect on organizational performance is accepted.

The test results using the main regression model in this study indicate that the variables of Organizational Performance (X1), Organizational work culture (M), and budgeting documents (X2) simultaneously affect organizational performance (Y). Organizational Performance Variable (X1) has a reference coefficient of 1.501 with a probability value of 0.002. Meanwhile, the organizational work culture (M) variable has a regression coefficient of 1.057 with a probability of 0.003. The Planning Document variable (X2) has a regression coefficient of 1.463 with a probability of 0.000.

5.2. Discussion

5.2.1. The Effect of Preparation of Planning Documents on Organizational Performance Values

Hypothesis 1 (H1) is that the preparation of planning documents has a positive and significant effect on the value of organizational performance at the Ministry of Religion of West Sulawesi Province. The result of statistical analysis shows that the value of 2.702 is greater than the value of t table which is 1.998. From the results of the t test, it shows that there is a significant influence between the preparation of planning documents on the value of organizational performance. Thus, it can be concluded that the preparation of planning documents has a significant effect on the value of organizational performance.

Planning is a process to determine appropriate future actions, through a sequence, taking into account available funding sources. In compiling the planning document, the employees of the Ministry of Religion of West Sulawesi Province make several planning documents such as the Strategic Plan of the Regional Apparatus (Renstra) and the Work Plan of the Regional Apparatus (Renja PD). According to respondents, the preparation of this document requires cooperation between all employees including the leadership because the planning document that is prepared must be in accordance with the vision and mission to be achieved and the needs of the region. In addition, communication between all related fields must be improved so that the plans made can meet the needs of the community.

In making organizational performance planning documents, it can be seen from the communication that is built, the ability of employees to understand regional conditions, and the ability of employees to understand their duties. Good communication can help the preparation of planning documents properly, without any interests that can hinder the preparation of planning documents. The ability of employees to understand regional conditions can also support the preparation of planning documents in order to make plans. The organization's ability to identify regional planning needs can have an impact on regional development.

5.2.2. The Effect of Budgeting Document Preparation on Organizational Performance Value

Hypothesis 2 (H2) is that budgeting documents have a positive and significant effect on the value of organizational performance in West Sulawesi Province. The result of statistical analysis shows that the t-test value of 7.361 is greater than the t-table value of 1.998. From the results of the t test, it shows that there is a significant effect between budgeting documents and organizational performance values. Thus it can be concluded that the budgeting document has a significant effect on the value of organizational performance.

The Budget Implementation Document (DPA) is a document that contains the income and expenditure of each Regional Work Unit (OPD) that is used as the basis for implementation by budget users. In preparing budgeting documents, it is necessary to have good integrity from employees. According to respondents, the integrity of an employee is seen in the preparation of budgeting documents. The preparation of the budget document must be in accordance with the needs. In addition, accuracy is needed in the preparation of budgeting documents so that errors do not occur. Good skills from the employees of the Ministry of Religion of West Sulawesi Province are needed so that in the process of implementing the drafting involving employees who are considered capable of preparing budgeting documents.

5.2.3. The Influence of Organizational Culture on Organizational Performance Values

Hypothesis 3 (H3) is that organizational culture has a positive and significant effect on organizational performance. The results of statistical analysis show that the t-test value of 3.368 is greater than the t-table value of 1.998. The t value indicates that there is a significant influence between organizational culture and document preparation, then H0 is rejected and H1 is accepted with a P Value of 0.002. P Value < 0.05. Thus, it can be concluded that organizational culture has a significant effect on document preparation.

Organizational culture is the value that guides HR in carrying out their obligations and behavior within the organization. These values can give an answer whether an action is right or wrong, and whether a behavior is recommended or not, so that it serves as a basis for behaving. Employees of the Ministry of Religion of West Sulawesi Province work in accordance with their main duties and functions. All tasks are carried out properly in accordance with the applied organizational culture. In working, employees are required to work with full calculation, careful, and thorough. Employees who work at the Ministry of Religion of West Sulawesi Province must work with integrity, professionalism, innovation, responsibility, and role models. In working on the preparation of planning and budgeting documents, the integrity and professionalism of employees are able to work well.

The results of the study show that the ability of employees to work and adapt to the work culture of the Ministry of Religion of West Sulawesi Province is also supported by good abilities so that they can complete tasks optimally. This reflects the responsibility and professionalism of employees at work. In preparing budgeting documents, respondents said that they must have more than ability. The main thing that must be owned by employees in preparing a budget is the integrity of employees at work.

5.2.4. Differences in the Preparation of Planning Documents after Moderation of Organizational Culture on Organizational Performance Values

Hypothesis 4 (H4) is that the differences in the variables of the preparation of planning documents on the value of organizational performance after being moderated and before being moderated show different numbers. Before being moderated, the coefficient value shows a value of 1.057. After being moderated, there was an increase of 1,209. These results indicate that hypothesis 4 (H4) after moderated planning documents with organizational culture gives a difference to the value of organizational performance that is not moderated is accepted.

Organizational culture is the value that guides HR in carrying out their obligations and behavior within the organization. These values can give an answer whether an action is right or wrong, and whether a behavior is recommended or not, so that it serves as a basis for behaving. In the preparation of planning documents, the work culture of the organization has an impact on supporting employee performance at work. For example, employees already know that there is a space where they are allowed to innovate without having to clash with organizational rules and dare to create new ideas, for example, in carrying out tasks, superiors are always required to be creative and innovative in completing work so that what is produced can be more effective and efficient. Through innovation based on regional needs and the suitability of the vision and mission of the organization, employees can express opinions.

5.2.5. Differences in the Preparation of Budgeting Documents after Moderation of Organizational Culture on Organizational Performance Values

Hypothesis 5 (H5) is that the differences in the variables of the preparation of budgeting documents on the value of organizational performance after being moderated and before being moderated show different numbers. Before being moderated, the coefficient value shows a value of 1.463. After being moderated, there was an increase of 1,499. These results indicate that hypothesis 5 (H5) after moderated budgeting documents with organizational culture gives a difference to the value of organizational performance that is not moderated is accepted.

Organizational performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics. The performance referred to in this study is how the employees who work in the Ministry of Religion of West Sulawesi Province work in accordance with their duties and functions.

According to respondents, in carrying out the preparation of budgeting integrity and honesty in carrying out responsibilities must be greater than personal interests. Integrity is the first organizational culture in the Ministry of Religion of West Sulawesi Province because the orientation at work is in the public interest, not personal interest. In addition to integrity, responsibility and professionalism must be owned by employees in carrying out any tasks including in the preparation of budgeting documents. For example, the organizational culture of very high integrity in terms of completing work on time with full honesty because it prioritizes the public interest over personal interest. In working on budgeting documents, employees also no longer procrastinate so that they can be completed in accordance with the time given by the leadership.

VI. CONCLUSION

1. Preparation of planning documents has a positive and significant impact on the value of organizational performance in the Ministry of Religion of West Sulawesi Province. In making organizational performance planning documents, it can be seen from good communication that can help the preparation of planning documents properly, without any interests that can hinder the preparation of planning documents.
2. Preparation of budgeting documents has a positive and significant impact on the value of organizational performance in the Province of West Sulawesi. In preparing budgeting documents, it is necessary to have good integrity from employees. The preparation of the budget document must be in accordance with the needs. In addition, accuracy is needed in the preparation of budgeting documents so that errors do not occur.
3. Organizational culture has a positive and significant effect on organizational performance. In working, employees are required to work with full calculation, careful, and thorough. Employees who work at the Ministry of Religion of West Sulawesi Province must work with integrity, professionalism, innovation, responsibility, and role models.
4. The difference in the variables of the preparation of planning documents on the value of organizational performance after being moderated and before being moderated shows different numbers. In the preparation of planning documents, the work culture of the organization has an impact on supporting employee performance at work.
5. The difference in the variables of the preparation of budgeting documents on the value of organizational performance after being moderated and before being moderated shows different numbers. In

carrying out the preparation of budgeting, integrity and honesty in carrying out responsibilities must be greater than personal interests.

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