1. INTRODUCTION

Budget is an important element in an organization, both private and public sector. However, the concept of budget in the two sectors is different, like two surfaces on a coin. In the business sector, the budget is prepared and approved by the financial department / owner of the company and the results are not published or for internal entities only (Bastian, 2010). Meanwhile, in the public sector, budgeting must go through authorization from the legislature before being implemented by the executive. Budgeting in the public sector must be transparent, which means that it must be informed and involve the wider community (Mardiasmo, 2005). Budgeting in public sector has such a distinctive character that several researchers are interested to analyze. In Indonesia, public sector budgets contained in the State Budget (APBN) are prepared to help executives implement budgets by financing all of their activities. One of the functions of the State Budget is fiscal policy, that is, government intervention by issuing a package of policies in the economic field which aims to direct and create better economic activities of the country. For the government, fiscal flexibility is very important because it serves as a stimulus to the domestic economy through expansion and investment and creation of external conditions for the private sector to drive the domestic economy (Halim & Kusufi, 2014:40).

The creation of good economic conditions in the country is inseparable from how the government manages its budget. This is reflected in the process of planning and budgeting, where community participation and budget consultation with representative institutions are carried out openly. Participatory-based budgets help ensure that the planning is more accurate and reliable that ultimately leads to greater

Keyword: Problem, Planning and Budgeting, State Finances.
benefits (Hoque, 2005; Weil & Maher, 2005). In addition, the emergence of a pattern of improving the quality of planning is followed by the performance of human resources and a good planning formula. A well-structured planning formula will produce good output. The positive impact obtained is to facilitate the government in carrying out national operations and development, especially when the government is conducting monitoring and evaluation of the implementation of development so that it is to plan future developments.

However, there are still some fundamental weaknesses in the planning and budgeting process in Indonesia, for example, the control of input prices to very micro levels in government expenditure plans is very strict and the budgeting process is only oriented to one fiscal year. So, it is difficult to create policy outcomes over the next few years (Halim & Kusufi, 2014). Another problem is the ineffectiveness of planning and budgeting process in government which is one of the causes of failure of national development. This ineffectiveness is caused by a wrong planning and policy system. Top-down pattern approach in planning and budgeting is often used but tends to be forced with the assumption that the policy direction contained in the strategic plan is in accordance with the needs of the community. However, in reality, most regions are still preparing strategy plan by copying it to other regions or based on the trends of previous years. At the meantime, the problems and needs of the community of one region are different from another region.

The emergence of these obstacles has prompted a number of researchers to carry out more in-depth studies of planning and budgeting in the public sector. Studies on budget participation and commitment as well as leadership are the main topics (Kohlmeyer et al, 2014; Noor et al, 2012), followed by behavioral aspects in the budgeting process (Razak et al, 2011; Sopanah, 2010). Studies that revealed dysfunctional behaviors in the budgeting process, for example, budget fraud and budget formulation were conducted by Abdullah et al, (2006) adn Fakhry et al, (2014). Several other studies were carried out with a contingency approach by (Lina, 2015; Sumarno, 2005), while the issue was the role of human resources, organizational commitment, performance, leadership style, inequality in budget allocation, personal behavior, and other aspects.

The phenomenon of planning and budgeting problems also occurs in the institution “Ronggosukowati”, one of the government institutions in the higher education sector. Based on the environmental analysis contained in the strategic plan, the institution’s management system has not been implemented comprehensively and there is still no harmony in the vision and mission between personalities. These problems have become the institution’s weak point. Centralized budget management triggers problems in budget management. The low communication and participation of each work unit is the entry point for the emergence of the problem at the planning stage. For example, work meetings of leaders and work units are actually the meetings that accommodate various work unit proposals, but in fact the meetings are only used as a means of entertainment for some participants and seem to spend the budget only. The proposed activity programs for each work unit only copy and paste and do not reflect the institutional strategic plan previously submitted by the leaders.

Problems in planning also have an impact on the budgeting process. Planning and budgeting is a unit of budgeting and cannot be separated from its implementation. In accordance with the mandate of Law Number 25 of 2004 concerning the National Development Planning System, the unity of program planning and budgeting is an inseparable entity. This is related to the aspects of planning and the accountability of programs and budgets in one indicator.
of performance assessment. At the budgeting stage, ratification is the initial door to the emergence of problems. A conflict of interest will often occur in the budgeting process. A planner will wrestle between the feeling of colleagues including the demands of professionalism and work integrity. A planner must be smart in choosing priority programs among various proposed programs that synergize with the institution’s strategic plan and vision and mission. Based on the description and phenomena above, this research explores further the problems of planning and budgeting at the institution “Ronggosukowati” that has occurred so far and finds a solution strategy.

2. THEORETICAL BASIS

State Financial Management Paradigm

The emergence of financial reform in Indonesia gave birth to a package of state financial legislation, such as Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Examination of Management and Accountability of State Finance, then followed by the issuance of derivatives of other laws and regulations. As a result, the package gave birth to new paradigms regarding the management of state finances. The paradigm consists of: 1) substantially, changes in the concept of financial management of a government organization, that is, from financial administration to financial management; 2) the motivation underlying the management of state finances is “let manager manage”; and 3) controlling principles, controlling the state financial management cycle through check and balance mechanism (BPPK Module, 2013).

The change in concepts from financial administration to financial management is one of the three new paradigms resulting from financial reform. Both have different definition. Financial administration is a series of activities in managing finances orderly, legally, economically, efficiently, and successfully to manage finances including revenues, sources, and financing (Mamesah, 1995:14). In contrast to financial management, Dobbins (1993) states that financial management encompasses two disciplines: 1) financial theory that teaches that all decisions are based on cash flow, asset pricing, capital markets, and risk; 2) accounting theory that teaches that decisions are based on income, income statement, and balance sheet. Based on the scope of state finance, the concept of financial administration emphasizes how every government organization manages state finance orderly, efficiently, effectively, and economically in accordance with applicable regulations. However, the concept of financial management is more focused on the management of state finances that are held professionally, proportionally, transparently, and accountably, and the financial audits can be carried out by independent auditors.

The second paradigm of the financial reform package is “let managers manage”. This concept gives authority to budget users to manage their finances, starting from planning, implementation, to budget accountability by still referring to applicable regulations. With the above principle, unit leaders in Ministries / Institutions have the flexibility to determine the method of an activity in achieving output. The method used always pays attention to accountability of management, accountability of funds, and achievement of performance.

Evaluation of this concept can be seen at the planning and budgeting stages, for example in the Ministry / Institution Budget Work Plan (RKA-K / L) as one of the output indicators, whether the budgeting process has illustrated the relationship between budget allocation and results. The budget fluctuations allocated are still adjusting funds and have not paid attention to output in the future. This is a feature of budget ineffectiveness and inefficiency, meaning that the Ministry / Institution budget allocation is not fully absorbed and the performance targets that have been set are not achieved.
The State Budget (APBN) which is implemented transparently and accountably will require a reliable internal control system. Internal control system is basically the same as the principle of check and balances mechanism. This mechanism states the affirmation of the position, authority, and responsibility between the treasurer and the budget user / proxy of budget user in a Ministry / Institution. The position of treasurer is as an authorized official in terms of treasury and the position of budget user is as an official who has administrative authority. This system is expected to reduce the potential for conflict of interest that arises when implementing the budget.

Planning and Budgeting
The principle of state financial management adopted by the current government is oriented towards output, and not just on budgeted costs. The determined performance must be measurable and support the achievement of the Ministry / Institution’s vision and mission.

In order to achieve the vision and mission, the government that has the authority to carry out its duties and functions as an executive must have good planning. The planning is carefully designed based on the rules and instructions that apply in the preparation process so that the program prepared is in accordance with the objectives to be achieved. According to Law No. 25 of 2004 concerning the National Development Planning System, there are at least four stages of development planning: 1) preparation of the plan; 2) determination of the plan; 3) implementation of the plan, and 4) evaluation of activities.

The four stages of development planning above must be carried out thoroughly and in integrated manner so as to form a comprehensive planning cycle. Therefore, the plan needs to be written in the form of a budget document. A budget is an estimate of the performance to be achieved by an organization in a certain period and expressed in monetary terms (Mahsun, 2006:81). The budget is a measure of accountability for the management and implementation of activities that use public funds (Indrawati, 2016).

The mandate stated in article 14 paragraph 2 of Law No. 17 of 2003 can be expressly interpreted that the government must implement a performance-based budgeting system in preparing the state budget and budget documents (Warta Anggaran, 2016). The mandate provides substantive changes in the budgeting system in Indonesia. The intended change is the budget system with an incremental and input-based approach adopted by the government before the issuance of the State Finance Law.

The performance-based budgeting system has become a trend in each country, including the output-based management and the application of accrual accounting even though they are not simultaneously implemented (Hoque, 2002). Performance-based budgeting prioritizes the mechanism of determining and making priority goals and a systematic and rational approach in the decision-making process (Halim & Kusufi, 2014:55). Performance-based budgeting is one of the budgeting techniques found in the new public management (NPM) approach. This NPM is oriented on performance rather than policy (Halim & Kusufi, 2014:54). There are at least three principles in the implementation of performance-based budgets, such as performance oriented, flexibility in budget execution, and budget allocation with a function approach (Warta Anggaran, 2016).

3. METHOD
This research used a qualitative approach. According to Creswell et al (2017), qualitative research is a method that explores and understands the meaning of a number of individuals, a group of people suspected of originating from social or humanitarian problems. This method can help researchers to get more in-depth and intact information and focus on various problems in planning and
budgeting. Kamayanti (2016:77) explains that the case study of the disciplined comparative studies category is a case study that aims to compare cases studied with established theory. The object of the research was conducted at the institution “Ronggosukowati”, one of the public higher education institutions. The names of the institution and the informants were disguised to protect the informants in the assignment in their institution. Informants were selected based on their knowledge and experience in the field of planning and budgeting, so that the validity of the data obtained could be tested. Below is a list of informants:

The data collection was conducted using observation through unstructured interviews to find information related to the problems of planning and budgeting at the institution “Ronggosukowati”. The budget document was in the form of a Budget Implementation Entry List. Government Agency Performance Accountability Report was required as supporting data in the data analysis process.

In essence the data analysis technique in a qualitative approach was to give meaning to a data by sorting and categorizing it into a part based on certain classifications so that conclusion of the formulation of the problem under study can be obtained. The process of data triangulation, data grouping, data reduction, topic determination, data compilation with the results of analysis, and data interpretation to obtain conclusions were needed in this study. The purpose of data analysis was to find out and explain the problems of planning and budgeting at the institution “Ronggosukowati” and to find problem solving strategies.

4. RESEARCH RESULTS AND DISCUSSION
The Reality of Planning and Budgeting Stages at the Institution “Ronggosukowati”
The initial stages of the planning and budgeting process at the institution “Ronggosukowati” began when the Ministry of Finance’s Directorate General of Budget sent a letter relating to the Non-Tax State Revenue (PNBP) plan to all work units including the institution “Ronggosukowati”. In accordance with Minister of Finance Regulation Number 152 / PMK.02 / 2014 concerning the Guidelines for Preparing Non-Tax State Revenue plan of Ministry / State Institutions, the leadership of the institution “Ronggosukowati” is obliged to submit the Tax State Revenue plan for the Ministry’s budget section which is their duty and authority to the Ministry of Finance’s Director General of Budget. The Non-Tax State Revenue plan was then compiled in the form of a proposal in the form of a target and ceiling for the use of the Non-Tax State Revenue of the institution “Ronggosukowati” by attaching a cover letter and signed by the Proxy of Budget User (KPA) of the “Ronggosukowati” Institution.

It took a long time, big funds and energy for the institution “Ronggosukowati” to carry out its planning and budgeting stages. In addition, it required visionary thinking and involves many parties. The process began with the leadership work meeting which invited each leader of the work unit within the institution “Ronggosukowati” to draft and propose the following year’s activity plan. Then the planning section prepared the proposed plan in accordance with the priorities and strategic plans of the institution in coordination with the leadership. As BP explained that:

“... planning and budgeting process at the” Ronggosukowati “Institution began with the implementation of a Leadership Work Meeting by inviting all leaders of work units and some other administrative and functional personnel. The agenda of this work meeting is to accommodate all proposed activity plans for each work unit for next year. After that, we studied the proposal, coordinated with the leadership, and selected according to the priorities, needs and strategic plans of the “Ronggosukowati” Institute.

Performance-based budgeting focuses on policy relations (top down) with
the implementation of policies (bottom up) in accordance with the proposed activities of the implementing unit. All proposed activity plans for each unit will be ratified at the head office level in the first and second weeks of May. The proposed activity plans are adjusted to the availability of the determined indicative ceiling funds. After going through the ratification process, the planning department inputs the proposal into the State Ministry / Institution Work Plan and Budget (RKA-K / L) application and then serves as the temporary budget structure of the institution “Ronggosukowati” based on the Minister of Finance Regulation on account coding, standard input and output costs, and Circular Letter of the Secretary General of the Ministry related to the technical assistance in providing allowances for lecturers and professors. This is in accordance with the interview with BP:

"...the proposed activity plan for each unit will be evaluated and coordinated with the head of the head office to be adjusted to the " Ronggosukowati " Institute’s strategic plan and other applicable rules, for example the Minister of Finance Regulation on Standard Input and Output Costs, the Minister of Finance Regulation on account coding, the Minister of Finance Regulation on State University Operational Assistance (BOPTN) Standard Unit, and Circular Letter of Secretary General of the Ministry. Then we input it to the Ministry and Institution Work Plans and Budgets and Budget Implementation List (RKA-K / L DIPA) application. On the first week of June or July we usually get invitations from echelon I units to attend the formulation of indicative ceiling or temporary ceiling in Jakarta."

The formulation of the indicative ceiling is represented by the planning section which is a continuation of a series of planning and budgeting processes in the institution “Ronggosukowati”. In the event, echelon I units will deliver a review of the budget structure to the Ministry and technical guidelines for budgeting, then proceed with the formulation of indicative ceilings by all work units using the Ministry and Institution Work Plans and Budgets (RKA-K / L) application. Some output from this application is in the form of documents about Work Unit Budget Work Details (RKA Satker), Work Unit Worksheet Details (RKK Satker), Budget Implementation List (DIPA), proposed revision matrix, budget ceiling control report, Non-Tax State Revenue (PNBP) report, plan report fund withdrawal, and Computer Data Archive (ADK). Of all the documents, only 3 (three) documents and 1 (one) Computer Data Archive (ADK) are needed when the indicative ceiling preparation, namely Work Unit Budget Work Details (RKA Satker), ceiling control report, Work Unit Work Paper Details (RKK Satker), and Computer Data Archive (ADK) in the form of softcopy of Ministry and Institution Work Plans and Budgets (RKA-KL) data accompanied by planning support data prepared before this indicative ceiling drafting activity is carried out. The results of the indicative ceiling are then handed over to the echelon I and then reviewed regarding the suitability of the ceiling, the distribution of Pure Rupiah (RM) funds, Non-Tax State Revenue (PNBP), State University Operational Assistance (BOPTN), and the completeness of planning support data.

The drafting of the budget allocation ceiling is the final ceiling for the “Ronggosukowati” Institution after going through the process of reviewing by echelon I and Government Internal Supervisory Apparatus (APIP) units and adjusting basic figures or new initiatives. The series of budget allocation ceilings is the same as the indicative ceiling arrangement, where echelon I units invite the work unit planning sections and ask to prepare proposed activities and other planning support data. If there is a change in the budget, some proposed activities will also change, if there is no change in the budget, the proposed activity will remain the same. The preparation of this budget allocation requires good and
mature planning because the proposals that have been submitted to echelon I units cannot be changed / revised except after the stipulation of the following year’s Budget Implementation List (DIPA) by the Ministry of Finance, as stated by BP:

"... the drafting of budget allocation ceiling is the final step in the budget preparation process because if the work unit’s budget has been deposited to the echelon I unit, then the proposed activity cannot be changed until the Ministry of Finance determines the DIPA. The drafting of the budget allocation ceiling is almost the same as the drafting of indicative ceiling. We prepare proposed activities which are accompanied by TOR, RAB and other technical support data plans. This drafting is one of the hardest activities because we have to plan the proposals carefully. We sometimes have to re-dismantle all proposals in the RKA-K/L to ensure”.

Planning and budgeting, at the stage of drafting of budget ceiling, end when the Ministry of Finance of the Republic of Indonesia issues and approves DIPA and submits it to each work unit. This Budget Implementation List (DIPA) can be implemented and realized in the next fiscal year. The general format of the Budget Implementation List (DIPA) consists of four pages. Page IA contains general information from the work unit; page IB contains details, sub-functions, programs, and output indicators; page II contains activities, sub-activities, budget line of activities, fund allocation, and volume; page III contains plans for withdrawal and receipt (tax or non-tax state revenue); and page IV contains blocking notes and bound shopping.

Problems with Planning and Budgeting in the Institution “Ronggosukowati”

Changes in the budget system that adheres to new public management (Bissessar, 2010), and no longer incremental, but based on proposal inputs are then planned and analyzed to predict the outcomes to be achieved. The institution “Ronggosukowati” seeks to implement a performance-based budget system by involving all work units in it. The units will participate in the preparation of the budget by proposing a plan of activities for the following year. However, the reality in the field is different. Each work unit merely proposes a plan of activities without a strategic analysis process and objectives. According to (Bierman, 2010 and Sarah, 2008), the budgeting process brings together strategic plan, goals, income development, costs, and other important factors.

The concept of the participatory budget (bottom up) adopted by the Institution “Ronggosukowati” is a good first step because this institution wants to involve all the elements of the units below it for mutual progress. Hofstede (2012) states that participatory budgeting should make a positive “spirit game” in all aspects, such as systems, levels of achievement, budget analysis and corrective actions. Yuhertiana et al. (2016) also states that the bottom up budget concept requires community participation when government budgets are prepared.

On several occasions, the leadership of the institution “Ronggosukowati” has conveyed and stressed to propose an activity plan based on the development of the unit and the strategic plan of the institution so that the results could be seen. The leadership also encourages the planning department to help each work unit in proposing its activities by providing boundaries in preparing the budget. As stated by RD:

“... we, as leaders, often remind the work units at the” Ronggosukowati “Institute to pay close attention in terms of proposing activity plans. Do not let personal and group desires defeat the benefit of the institution, this is all for our mutual development and progress. I also conveyed to the Planning Section to assist each unit if there are difficulties in proposing and preparing the budget. “

One of the impacts that emerged when the budget was approved by the Ministry of Finance became Budget
Implementawtion List (DIPA) was the protests from several work units in the institution “Ronggosukowati” that were addressed to the planning department which had previously proposed a ‘careless’ plan and tended just to copy paste. Even sometimes throwing the issue that planning department does not accommodate proposed unit activities. It also has an impact on other programs. The work units that have less mature planning are often overlapping in submitting funds disbursement when carrying out activities the overlapping activity schedules often occur. The work unit does not understand the importance of the planning and budgeting stages. The budgets that are arranged ineffectively and not oriented to output-outcomes can disrupt the institution’s strategic plan. Budget is a managerial plan for action to facilitate the achievement of organizational goals. (Mardiasmo, 2005: 61).

A fair activity proposal, such as the Term of Reference (TOR), which is also one of the planning support data that is used as the basis for implementing the budget for the institution / unit is not well prepared. This complicates the planning department in the budgeting process, both in mapping the activity program and in allocating the budget. The actions taken by some of these units cannot be blamed because they have their own reasons for this. Based on statements from some units in the “Ronggosukowati” Institution, the proposal / TOR they made was not accommodated so that they seemed lazy to make a proposal that truly reflected their needs. The proposal was only limited to the formality so that the unit seemed to participate in the planning and budgeting process.

Other problems that occur are the implementation of budget meetings that are not optimal. In order to accommodate these aspirations, a facility is needed to bring the unit and the leadership of the institution together by holding a budget meeting. This is also one of the bottom-up budget approaches, where subordinates have the right to participate in giving opinions, suggestions, or bright ideas in preparing budget.

However, the problem with current mechanism of participation includes not providing enough space for the unit to channel its program proposals because: 1) the participation in the form of work meetings is not optimal; 2) the implementation is incidental and seems to be unfounded on the needs of the unit, which means that the participation of the unit is not fully involved in the budget planning process; 3) decision making regarding program activities is only carried out by a small number of parties so that the program does not directly impact the public at large. It is true that the statement states that the leaders of the institution are fully responsible for managing the budget, but in the process of preparing the program, each unit has the right to be involved. As stated by RD:

”... we are aware of weaknesses in terms of budget planning. We usually hold a budget meeting but those invited are only a few units. The meeting schedule is often sudden, and sometimes I myself as one of the meeting members do not know the budget development in this institution, so I find it difficult to answer when there is a unit that asks about the budget. In my opinion, the current problem is the lack of coordination and communication between leaders and units”.

Normatively, the budget planning meeting activities can be said to be in accordance with the provisions, but the implementation is not optimal. Coordination between leaders and each unit does not run optimally, making it difficult to achieve institutional performance goals. The gap between units and the desire to ‘master’ most of the budget is the cause of the problems mentioned above. It should be understood that the participation of all elements in the institution “Ronggosukowati” at a budget meeting is important. The budget meeting, as a self-actualizing facility to unite several opinions and views of the unit, greatly
determines the objectives of the institution to be achieved.

The next problem is the overlapping schedule of activities. This arises when submitting funds for activities in each work unit. Submission of these funds must go through the head office’s finance department. Work units often do not plan the schedule of activities that will be implemented first. The schedule for implementing activities is different from the Terms of Reference (TAK) which are compiled during budget planning. For example, activities that should have been carried out in the third quarter were held at the beginning of the year. This resulted in the treasury’s plan regarding disbursement of funds disrupted. Because these activities must be carried out at that time, the expenditure treasurer must provide a bailout to finance the intended activities. In this case, the treasurer must think hard to anticipate the funds he has disbursed. As PS revealed:

“... the work unit often hampers the treasury’s work. Why? Yes, because they suddenly asked for the disbursement of funds for activity A, for example. We were also confused about where to find funds, whereas we have planned and allocated the funds in accordance with the instructions from the PPK. We often had to bail out this activity by using other activity funds”

The form of activity that often becomes a problem is seminars / public lectures / workshops and the procurement of goods / services. Both of these activities seemed to have overlapping schedules because they were not in accordance with the planned activities that had been prepared previously. Likewise, the Cost Budget Details (RAB) of activities is different between the plan and the submission of funds disbursement so that the expenditure treasurer must recalculate the funds to be disbursed. The schedule for the implementation of general lecture activities has been in accordance with the planned implementation / disbursement of funds because these activities must be carried out after the admission of new students or at the beginning of the lecture. Unlike procurement of goods/services, even though the Terms of Reference (KPA) had compiled and stipulated a General Procurement Plan (RUP) at the beginning of the fiscal year, the implementation of the procurement of goods/services was not on schedule and seemed delayed. This condition is understandable because the procurement of goods/services must go through the auction stage first. This can spend time so that overlapping schedules and accumulation of activities always occur at the end of the fiscal year. As stated by PS:

“... the overlapping activities are seminars and procurement of goods / services. The studium general (kuliah umum) is still in accordance with the refinery schedule (disbursement of funds) because the schedule is fixed, but the procurement of goods / services is difficult to predict because there is an auction process first, and the time is long. The procurement is often carried out at the end of the year.

Problem Solving Strategies

Problems arise: 1) when the proposal is made only as a formality due to the unit’s lack of understanding and indifference to the importance of the planning and budgeting process. Whereas, the proposal is a supporting document that greatly influences the quality of budgeting; 2) when the planning meetings are not optimal and the implementation often seems incidental. This problem arises because there is a gap between several units although not entirely and the tendency to ‘master’ a small portion of the budget so that the chain of coordination and communication is cut off; 3) when the schedule for carrying out activities is chaotic because the planning and budgeting process is not well organized. From the identification of the problems above, it can be taken problem solving strategies as follows:

1. All leaders and units need to be involved in preparing strategic plans so that the strategic plan and the objectives of the institution can
be understood and reflected in the planning and budgeting process.

2. Coordination and communication between work units and head office should be intensified. This can minimize the suspicion between units so that activities can be carried out effectively.

3. The planning department needs to provide assistance to the work unit regarding the steps for preparing program and budget plans.

5. CONCLUSION

Based on the results of the research and discussion above, it can be concluded that there are some problems in planning and budgeting in the institution “Ronggosukowati”. The problems include the preparation of activity proposals that are only limited to formality, the implementation of budget meetings that are not optimal (lack of coordination), and the overlapping schedule of activities. The solution to the problem includes the involvement of all leaders and units in the institution “Ronggosukowati” so that the organizational goals can be understood in the planning and budgeting process, increasing coordination and communication between work units to minimize suspicion among units so that activities can be carried out effectively, planning department needs to provide periodic and continuous assistance to work units due to the lack of understanding and awareness of each work unit on the importance of the planning and budgeting process. It is suggested that further researchers lengthen observation periods so that better results can be obtained. In addition, the research could be carried out in government institutions that have different structures and characteristics from this study.

6. REFERENCES


