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Research Paper

## Analysis of Factors Affecting Budget Absorption at the Ministry Of Religion of South Sulawesi Province

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**ABSTRACT:** This study aims to analyze and explain Factors Affecting The Absorption Of The Budget At The Ministry Of Religion Of South Sulawesi. The data used in this study is primary data using a questionnaire. This research was conducted using a quantitative research methodology approach with an explanatory research strategy, because the research data are in the form of numbers and analysis using statistics with a hypothesis testing study research design to test the effect between variables. This research uses Path Analysis Research. The research data is processed using the Statistical Package for Social Science (SPSS) program. This study also uses the Sobel test. The research sample amounted to 60 respondents. The results of the study show that: 1) Budget planning and budget execution have an effect on budget absorption. 2) Organizational Culture can mediate the relationship between budget planning and budget execution on budget absorption. 3) Budget variables can control the relationship between budget planning and budget implementation and organizational culture on budget absorption..

**KEYWORDS:** Budget planning, budget execution, organizational culture and budget absorption.

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### I. INTRODUCTION:-

In public sector organizations such as the government, the budget is an important instrument in running the organization. In addition, the budget is a process of allocating resources to meet unlimited needs (Kenis, 1979). In detail (Mardiasmo 2002:65) suggests that the budget is a government expenditure instrument used to assess the performance of public sector organizations. Errors in budget management in local government have a broad impact on the regional development process. The budget must be based on a performance approach that focuses on creating efficiency and effectiveness of the work plans of units within the government.

Slow budget absorption has become an important issue in recent years (see Wadi et al., 2016). Slow absorption of the budget indicates the government's lack of effectiveness in budget utilization, which has implications for cash management. Furthermore, Susanto (2006) stated that when budget absorption fails to meet the target, it means that there is inefficiency and ineffectiveness in budget allocation. In general, there are two parties involved in the budget absorption process, namely the budget user and the agency's general treasurer (Murtini, 2009). In carrying out its functional duties, the local government as a budget user, delegates to work units within the scope below it.

According to Sinaga (2016), the low absorption of the budget results in the loss of the benefits of spending, because not all of the funds allocated can be utilized. If the budget allocation is efficient, then the limited sources of funds owned by the state can be optimized to fund strategic activities. Limited local revenue sources require the government to prioritize activities and allocate budgets in an effective and efficient manner. When budget absorption fails to meet the target, it means that there has been inefficiency and ineffectiveness of budget allocation.

Basically, the expectation of maximum budget absorption without being accompanied by good budget planning can be said to be something that is almost impossible to achieve (Halim, 2014). Yunarto (2011) also stated that poor budget planning often creates obstacles in its implementation, so it must be revised or even cannot be realized at all.

According to the South Sulawesi budget realization report from 2018 to 2020, the absorption of the budget for the ministry of religion in South Sulawesi has not yet fully reached 100 percent. In 2018, the

absorption of the budget reached 99.7 percent. In 2019, budget absorption reached 98.7 percent, lower than the previous year. However, in 2020, the absorption of the budget only reached 98.4 percent. The slow absorption of the budget in 2020 will lead to a buildup of the budget. This will have an impact on the process of administering the South Sulawesi government.

The World Bank at the end of 2011 reminded the Indonesian government that capital expenditures can affect the performance of various government agencies. Capital expenditure is used to finance all the needs of the local community for facilities, public facilities and infrastructure and the development of regional infrastructure that can increase community productivity and the investment climate in the region. Capital expenditures are used by local governments to fulfill and add fixed assets that can support and facilitate government tasks in order to provide adequate public services. According to Saragih (2003), as quoted by Darwanto and Yustikasari (2007), the use of spending should be allocated for productive things, for example to carry out development activities. In line with this opinion, as quoted by Darwanto and Yustikasari (2007), government revenue should be more for public service programs. Both opinions imply an important role in the use of capital expenditures for the public interest.

The management of capital expenditures that have not been optimal needs to be the attention of the local government and the central government to overcome these obstacles. The constraint of the lack of absorption of capital expenditure budgets in the regions is a fairly complex problem because in addition to involving financial management and technical policies in the regions, the role of the central government in making policies and regulations regarding transfer funds is expected to be able to minimize these obstacles. Optimizing the sources of income received and the use of idle funds for capital expenditure funding needs to be carried out by local governments so that the problem of less absorption of capital expenditures can be minimized.

The phenomenon of budget absorption that is not maximized and not proportional is something that happens every year, so a research study is needed to find out the cause. This research was inspired by research conducted by Eko Saryanto (2017). This study examines the factors that influence budget absorption in one of the SKPDs in the city of Palu. The thing that distinguishes this research is the addition of a moderating variable, namely organizational culture which is thought to be able to strengthen the explanation of the relationship between existing variables and other differences, namely the location of the study, in this study carried out in South Sulawesi Province.

In previous studies, it was only carried out on one SKPD, but in this study several SKPDs were taken within the scope of the South Sulawesi government. Based on the background and phenomena mentioned above, the researchers are interested in re-examining the factors that affect the delay in budget absorption, namely the planning and implementation factors of the budget with the title **FACTORS AFFECTING THE BUDGET IMPLEMENTATION AT THE MINISTRY OF RELIGION OF SOUTH SULAWESI**

## **II. LITERATURE REVIEW:-**

### **Stakeholder Theory**

The definition of stakeholders according to Freeman and Reed (1983) is a group of people or individuals who are identified to be able to influence and can be influenced by a certain achievement goal. Shareholders, suppliers, banks, customers, government and communities play an important role in the organization (play the role of stakeholders). Government is part of several elements that make up society in the prevailing social system. This situation then creates a reciprocal relationship between the government and stakeholders, which means that the government must carry out its role in two directions to meet the needs of the government itself and other stakeholders in a social system. Therefore, everything that is produced and done by each part of the stakeholder influences each other. In line with the goal of improving community welfare through government activities as stakeholders who have an important role in the process of advancing an area, the government is expected to be able to make maximum development efforts. The progress of a region is seen from how the government as the holder of the highest power of a region must be able to manage the existing budget for the benefit of the people in the region. The interest of the people that is meant here is how the budget that has been ratified is indeed a representation of what the people want so that the results will return to the people later. Services, strategies, and operations in dealing with problems that occur in the area are a shared responsibility between agencies as government stakeholders. This can be reflected in an effective and efficient process of using the budget so as not to cause low realization of absorption.

### **Budget Absorption**

Budget absorption is one of the stages of the budget cycle starting from budget planning, budget determination and approval, budget absorption, budget supervision and accountability for budget absorption. Every year the central government and regional governments collect and spend funds through the State/Regional Revenue and Expenditure Budget. Budget preparation is a series of activities that involve many parties,

including all departments and institutions as well as the People's Representative Council (DPR) and the Regional People's Representative Council (DPRD) in the province/city/regency. The role of the DPR/DPRD in budgeting makes budgeting more transparent, democratic, objective and accountable. The performance of public managers is assessed based on the achievement of budget targets, how many have been achieved. Performance appraisal is done by analyzing the deviation of the actual performance with the budgeted one (Mardiasmo, 2009). In macroeconomic theory, government spending is one of the elements to maintain a country's economic growth. Government spending, especially goods and services spending, is one of the main components that make up Gross Domestic Product (GDP) or Gross Domestic Product (GDP). GDP is formed through the elements of household consumption expenditure, investment, net exports (exports-imports) and government spending. The larger the state finances are spent, the larger the government's share in shaping GDP, and encouraging economic growth. Economic growth itself is formed from an increase in the number of GDP. Economic growth is calculated from the increase in GDP this year compared to the previous year. This is one indicator of the success rate of economic development.

## **Factors Affecting Budget Absorption**

### **1. Budgeting**

The State Revenue and Expenditure Budget (APBN) is submitted by the head of government in the form of a draft law to the Parliament (Dewan Perwakilan Rakyat). After going through discussions, the Parliament stipulates the Law on the State Revenue and Expenditure Budget (APBN) no later than 2 months before the fiscal year is implemented. Based on its development, if in the middle of the current budget year, the State Revenue Expenditure Budget (APBN) may undergo changes. Under these conditions, the Government must resubmit draft Law on Amendment to the State Revenue and Expenditure Budget (RAPBN) to obtain the approval of the House of Representatives (DPR) again.

### **2. Budget Execution**

It is stated in the Republic of Indonesia Law number 10 of 2010 article 1 number 8-9 that "State spending is all state expenditures used to finance central government spending and transfers to regions. Central government spending according to the organization is central government spending, money allocated to state ministries/agencies (K/L), in accordance with the Government Work Plan programs that will be implemented". In accordance with PSAP No. 2 paragraph 7 expenditure are all expenditures from the general state treasury account which will reduce the excess budget balance in the period of the fiscal year which will not be repaid by the government (Erlina, 2015: 153). State expenditure can be said to be a deducting value of state assets based on government spending for the purposes of the RKP which has been used as a guideline for the preparation of the APBN.

### **3. Organizational Culture**

According to Darajat (2015:04) the word culture (culture) comes from the discipline of Anthropology; with the character Killman, defined as the philosophy, ideology, values, assumptions, beliefs, hopes, attitudes, and norms that are shared and bind a society. Furthermore, according to Deal and Kennedy (in Darajat, 2015: 09) culture is an integrated pattern of human behavior including thoughts, speech, actions, and artifacts and depends on the capacity of people to listen, and pass knowledge on to future generations. While the notion of organization according to Ernawan (2012: 15) is something abstract, difficult to see but we can feel its existence. Another opinion put forward by Robbins (in Yasrie, 2013: 229) is that the organization is a consciously coordinated social unit, with a relatively identifiable boundary, continuously to achieve goals. So it can be concluded that the organization is a container in which there is a group of people who work together to achieve organizational goals.

### **4. Money Supply Mechanism and Additional Cash Supply**

In accordance with article 1 of the Regulation of the Minister of Finance Number 190/PMK.05/2012 point 17, namely: Inventory Money, hereinafter abbreviated as UP, is a work advance in a certain amount given to the Expenditure Treasurer to finance the daily operational activities of the work unit or to finance expenses incurred according to its nature and purpose it is not possible to do it through a direct payment mechanism. UP is money given by KPPN as the BUN proxy to the Satker which can be requested for its replacement, for daily operational needs and other expenses whose payment cannot be made through a direct payment mechanism (Herry, 2013: 246). Additional Inventory Money (TUP) is one of the state expenditures which is categorized as expenditure based on the source of the original funds issued through cash in the expenditure treasurer. TUP is an additional supply of money that is recognized as state expenditure for financing the urgent needs of the satker because it has exceeded the UP ceiling that has been set in one month. 16 KPA can submit a TUP to the head of

KPPN in the event that the remaining UP at the expense treasurer is not available enough to finance urgent activities or cannot be postponed (Herry, 2013: 248). TUP is a fund that will be used by the Satker if the funds needed are urgent needs and have an amount that exceeds the UP ceiling. TUP is also a fund that will be provided by KPPN which is not routine every month. The disbursement system for TUP funds is also different from other funds, the Satker must include details of what projects or activities will be carried out with TUP funds (Erlina, 2015: 175). Therefore, at TUP, the Satker has its own responsibility for reporting. Reporting on TUP funds will be different from reporting on UP funds and Inventory Changes (GU) which are routine every month.

### III. RESEARCH METHODS:

This study aims to analyze and explain Factors Affecting The Absorption Of The Budget At The Ministry Of Religion Of South Sulawesi. The data used in this study is primary data using a questionnaire. This research was conducted using a quantitative research methodology approach with an explanatory research strategy, because the research data are in the form of numbers and analysis using statistics with a hypothesis testing study research design to test the effect between variables. This research uses Path Analysis Research. The research data is processed using the Statistical Package for Social Science (SPSS) program. This study also uses the Sobel test. The research sample amounted to 60 respondents. The variables in this study are budget planning and budget execution as independent variables, organizational culture as an intervening variable, budget as a control variable and budget absorption as the dependent variable..

### IV. RESULTS:-

#### Description of Research Results

##### Path Analysis

Path analysis is defined as a technique used to test or analyze causal relationships in multiple regression if the independent variables affect the dependent variable not only directly, but also indirectly. The tool used for statistical calculation of path analysis is regression analysis and using SPSS 26 program.

#### Regression Result Table

Variable	Koefisien Beta	T count	P value	Description
Budget Planning (X1) Budget Absorption (Y)	0,311	3,394	0,014	Signifikan
Budget Execution (X2) Budget Absorption (Y)	0,296	3,533	0,027	Signifikan
Budget Planning (X1) Organizational Culture (Z)	0,344	3,035	0,004	Signifikan
Budget Execution (X) Organizational Culture (Z)	0,475	4,183	0,000	Signifikan
Organizational Culture (Z) Budget Absorption (Y)	0,241	1,815	0,035	Signifikan

Source: Primary data processed, 2021

Based on the table above, it can be seen that the direct effect of the independent variable on the dependent variable is as follows:

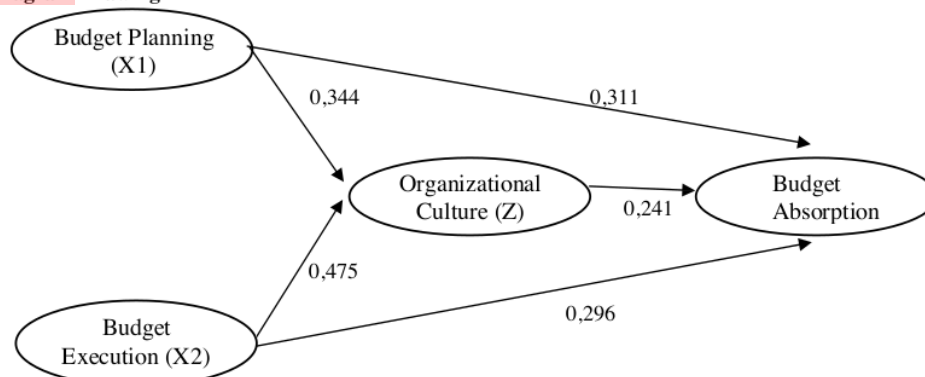
1. The Standardized Coefficient beta value shows the contribution of the budget planning variable to the budget absorption variable of 0.311 and this proves that the ups and downs of budget planning can affect the budget absorption of 0.311.
2. The budget implementation variable on budget absorption with a Standardized Coefficients beta value of 0.296 is declared to have a positive effect and this proves that the ups and downs of budget execution can affect budget absorption by 0.296.
3. The value of Standardized Coefficients beta indicates the magnitude of the contribution of the budget planning variable to the intervening variable, namely organizational culture of 0.344 which is declared to have a positive effect and this proves that the ups and downs of budget planning can affect organizational culture by 0.344.
4. The Standardized Coefficients beta value shows the contribution of the budget implementation variable to the intervening variable, namely organizational culture of 0.475, declared a positive effect and this proves that the ups and downs of budget execution can affect organizational culture by 0.475.
5. The Standardized Coefficients beta value shows the contribution of organizational culture variables to the dependent variable, namely budget absorption of 0.241, which is stated to have a positive effect and this proves that the ups and downs of organizational culture can affect budget absorption by 0.241.

**Hypothesis test**

**1** Hypothesis testing on regression and correlation is used with the following analysis:

The t-test aims to examine the effect of each independent variable included in this study on the dependent variable. The t-test can be known by comparing the probability value with a standard significant value of 0.05. If the probability value is smaller than the standard value is significant, then the variable has a significant effect individually

**Line Diagram Drawing**



**1** In this study used a significant level = 0.05 with degrees of freedom (n-k-1; 60 – 3 - 1 = 56). At 5% so that the t table value is 1.672.

From the description of the t test using the SPSS version 26 data analysis program, it is known that the three independent/independent variables (X) have a positive and significant effect on budget absorption at the Ministry of Religion of South Sulawesi Province with a summary as follows:

- i. The budget planning variable on budget absorption, with a value of t arithmetic > t table 2.535 > 1.675 and significant = 0.014 < 0.05, which means that the budget planning variable has a partial and significant influence on budget absorption at the Ministry of Religion of South Sulawesi Province.
- ii. The budget implementation variable on budget absorption, with a value of t arithmetic > t table 2.273 > 1.675 and significant = 0.027 < 0.05, which means that the budget implementation variable has a partial and significant effect on budget absorption at the Ministry of Religion of South Sulawesi Province.
- iii. Budget planning variable on organizational culture, with a value of t arithmetic > t table 3.035 > 1.675 and significant = 0.004 < 0.05, which means that the budget planning variable has a partial and significant influence on organizational culture at the Ministry of Religion of South Sulawesi Province.
- iv. Variable budget implementation on organizational culture, with a value of t count > t table 4.183 > 1.675 and significant = 0.000 < 0.05, which means that the budget implementation variable has a partial and significant influence on organizational culture at the Ministry of Religion of South Sulawesi Province.
- v. Organizational culture variable on budget absorption, with t value > t table 1.815 > 1.675 and significant = 0.035 < 0.05, which means organizational culture variable has a partial and significant influence on budget absorption at the Ministry of Religion of South Sulawesi Province.

**Sobel Test** : Furthermore, knowing the relationship between the variables of budget planning and budget execution on budget absorption through organizational culture as a mediating variable. This study uses the Sobel test to determine that the mediating variable, namely organizational culture, is able to become a mediator variable. Where the Sobel test uses the z test with the following formula:

$$Z = \frac{ab}{\sqrt{b^2SE_a^2 + a^2SE_b^2}}$$

Dimana:

- a = independent variable regression coefficient on the mediating variable
- b = the regression coefficient of the moderating variable on the dependent variable
- SE<sub>a</sub> = standard error of estimation independent variable on the mediating variable
- SE<sub>b</sub> = standard error of estimation of the mediating variable on the dependent variable.

a. Path Model Calculation I

$$Z = \frac{ab}{\sqrt{b^2SE^2 + a^2SE^2}}$$

$$Z = \frac{0,290 \times 0,277}{\sqrt{0,277^2 \times 0,096^2 + 0,290^2 \times 0,153^2}}$$

$$Z = \frac{0,080}{0,001}$$

$$Z = 80$$

b. Path Model Calculation II

$$Sab = \frac{ab}{\sqrt{b^2SE^2 + a^2SE^2}}$$

$$Sab = \frac{0,512 \times 0,277}{\sqrt{0,277^2 \times 0,122^2 + 0,512^2 \times 0,153^2}}$$

$$Sab = \frac{0,141}{0,007}$$

$$= 20,14$$

**The coefficient of determination (adjusted R2).**

The value of the coefficient of determination (Adjusted R square) is 0.539 which means that the independent/independent variables which include Budget, Planning, Organization Culture, Implementation, and Budget Absorption at the Ministry of Religion of South Sulawesi Province are 53.9%, while the remaining 46.1 % is influenced by other variables that are not included in this research model.

**Discussion:**

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**Budget planning on budget absorption at the Ministry of Religion of South Sulawesi.**

The results of testing this hypothesis indicate that budget planning has a positive and significant influence on government budget absorption. The results of data analysis in this study indicate that budget planning has a positive and significant effect on the absorption of government budgets at the Ministry of Religion of South Sulawesi. This is evidenced by the path coefficient value of 0.311 and a significant value of 0.014. This illustrates that the better the budget planning implemented by the leadership, the better the absorption rate of the government's budget will be.

The findings of this study are in line with Ferdinand (2020) who examined the Effect of Budget Planning and Budget Execution on Budget Absorption with Organizational Commitment as a Moderating Variable at the Health Research and Development Agency of the Republic of Indonesia. The results of this study indicate that budget planning has a significant positive effect on budget absorption.

This study also uses control variables. Control variables are used to control the relationship between the independent variable and the dependent variable, because the control variable is thought to have an effect on the independent variable (Retno and Priantinah, 2012). The budget control variable based on the results of regression analysis shows a significant value. The budget variable has a value of 0.005 < 0.05. This shows that the budget can control budget planning in increasing the absorption of the government's budget at the Ministry of Religion of South Sulawesi.

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**Budget implementation on budget absorption at the Ministry of Religion of South Sulawesi**

The results of testing this hypothesis indicate that the implementation of the budget is a positive and significant effect on the absorption of the government's budget. The results of data analysis in this study indicate that the implementation of the budget has a positive and significant effect on the absorption of the government budget at the Ministry of Religion of South Sulawesi. This is evidenced by the path coefficient value of 0.296 and a significant value of 0.027. This illustrates that the better the implementation of the budget implemented by the government, the higher the absorption rate of the government's budget will be.

In agency theory, the role of budget execution plays an important role, especially in how to implement it, when it is implemented, where it is implemented and who carries it out so that the budget absorption target can be achieved. The better the implementation of the budget, the better the absorption of the budget. This will affect the work unit (agent) to carry out its main functions in line with the goals of the organization and as desired by the community (principal). The results of the study (Malahayati, C., Islahuddin & Basri, H., 2015) showed that they found a significant positive relationship between budget execution and budget absorption. In

line with the results of research (Suka<sup>3</sup> 2012), (Kuswoyo, 2011).

The budget control variable based on the results of regression analysis shows a significant value. The budget variable has a value of  $0.039 < 0.05$ . This shows that the budget can control the implementation of the budget in increasing the absorption of the government's budget at the Ministry of Religion of South Sulawesi.

#### **Budget planning on organizational culture at the Ministry of Religion of South Sulawesi**

The results of testing this hypothesis indicate that budget planning has a positive and significant influence on government organizational culture. The results of data analysis in this study indicate that budget planning has a positive and significant effect on government organizational culture at the Ministry of Religion of South Sulawesi. This is evidenced by the path coefficient value of 0.344 and a significant value of 0.004. A strong culture will have a great influence on the behavior of its members in a participatory budget because a high level of togetherness and integrity creates an internal atmosphere of high behavioral control. A strong culture will build cohesiveness and loyalty, these traits will lead to attitudes to advance government performance in budget planning.

Organizational culture as a set of basic assumptions and beliefs held by members of the organization, to solve internal and external problems. In relation to participation, involvement is a key factor of organizational culture to create effectiveness. Organizations with high levels of engagement, engagement and participation can rely on management systems that are formed by consensus or collective agreement. A strong organizational culture and a high level of participation are consistently adopted by managers, so this can be used as the basis for creating superior performance.

#### **Budget implementation on organizational culture at the Ministry of Religion of South Sulawesi.**

The results of testing this hypothesis indicate that budget execution has a positive and significant impact on government organizational culture. The results of data analysis in this study indicate that the implementation of the budget has a positive and significant effect on the organizational culture of the government at the Ministry of Religion of South Sulawesi. This is evidenced by the path coefficient value of 0.475 and a significant value of 0.000.

In the implementation of activities there are several obstacles that often occur. One of the things that commonly occurs at the beginning of the year is a provision that requires the completion of the previous year's financial accountability, before the work unit receives the inventory money. Whereas the settlement process requires reconciliation with the KPPN which is carried out as early as the second week of January. In addition to this, the appointment of a procurement official, incomplete documents, and the verification process at the time of making state financial expenditures requires no small amount of time, for example, the process of collecting evidence supporting activities as material for submitting payments sometimes takes up to several months (Warta Surveillance, 2012). Of course all the problems that arise in the implementation of programs and activities will affect the absorption of the budget, which is predicted to be slower so that this will affect the stakeholder the recipient of the mandate (steward) from the principal. If the problem can be minimized, the steward can carry out his duties in line with the goals of the organization and as desired by the principal.

#### **Organizational culture on budget absorption at the Ministry of Religion of South Sulawesi**

The results of testing this hypothesis indicate that organizational culture has a positive and significant influence on government budget absorption. The results of data analysis in this study indicate that organizational culture has a positive and significant effect on the absorption of government budgets at the Ministry of Religion of South Sulawesi. This is evidenced by the path coefficient value of 0.475 and a significant value of 0.000. Organizational culture binds employees who work in it to behave in accordance with the existing organizational culture. If this understanding is drawn into the organization, then a set of norms has become a culture in the organization so that employees must behave and behave in accordance with the existing culture without feeling forced. The existence of culture in the organization will be the glue and guideline of all public organizational policies and operational demands for other aspects of the organization.

This is in accordance with the findings of Fajrina (2009) which states that if cultural values have become guidelines in making organizational rules, then the culture will be able to contribute to organizational performance. This means that if the organization's culture is good, the organizational performance will also be good. Research conducted by Primanda (2008) concluded that organizational culture has a positive effect on organizational performance.

#### **Budget planning on budget absorption through organizational culture at the Ministry of Religion of South Sulawesi**

The results of this study indicate the Sobel test with a value of higher than 1.67. Thus, the organizational culture variable is able to mediate the relationship between budget planning and the absorption of

government budgets at the Ministry of Religion of South Sulawesi. According to Vitha and Supanto (2010), another factor that influences budgetary participation on budgetary slack is organizational culture. Where the culture of an organization as a mechanism for making meaning and control and shaping the attitudes and behavior of employees in an organization (Vethrizar Rivai: 2008: 432), so that when the culture of an organization is well formed will determine a good budget planning pattern, this study proves that organizational culture can mediate the relationship between budget planning and government budget absorption at the Ministry of Religion of South Sulawesi.

## 22 Budget implementation on budget absorption through organizational culture at the Ministry of Religion of South Sulawesi

The results of this study indicate the Sobel test with a value of higher than 1.67. Thus, the organizational culture variable is able to mediate the relationship between budget execution and the absorption of government budgets at the Ministry of Religion of South Sulawesi.

The influence caused by the wrong budget and HR management is very much, for example in the economic aspect, where due to budget management errors and the wrong HR determination, the quality of service will reduce the budget implementation system. In this case, the Indonesian economic process will be slow due to the inability of human resources or other technical problems in managing the budget properly. One of the factors that are believed to be able to influence the relationship between budget execution is organizational culture. According to Robbins (1996) organizational culture is a shared perception held by members of the organization, so that perception becomes a system and shared meaning among its members. Hofstede, et al (1990) in Ikhsan (2005) that cultural values can be manifested in various choices of behavior. They also prove that although cultural values and practices are important factors, an even more important factor in explaining differences across organizations is the perception held in daily practice.

## V. CONCLUSION:

Based on the results of the research and discussion above, it can be concluded:

1. Budget planning has a positive and significant effect on the absorption of government budget at the Ministry of Religion of South Sulawesi Province, and the budget can control budget planning in increasing the absorption of government budget at the Ministry of Religion of South Sulawesi.
2. Budget implementation has a positive and significant effect on the absorption of government budget at the Ministry of Religion of South Sulawesi Province, and the budget can control budget implementation in increasing the absorption of government budget at the Ministry of Religion of South Sulawesi.
3. Budget planning has a positive and significant impact on government organizational culture at the Ministry of Religion of South Sulawesi Province.
4. Budget implementation has a positive and significant impact on government organizational culture at the Ministry of Religion of South Sulawesi Province.
5. Organizational culture has a positive and significant impact on the absorption of the government budget at the Ministry of Religion of South Sulawesi Province.
6. Budget planning has a positive and significant effect on budget absorption mediated by organizational culture.
7. It is suspected that the implementation has a positive and significant effect on budget absorption mediated by organizational culture

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