

# Gender Mainstreaming In Government Institutions Through Effective Gender Responsive Budget

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**Abstract:** Since 2000 the Government of Indonesia has begun to pay attention to the issue of equality of women, as evidenced through the Presidential Instruction (Inpres) No. 9 of 2000 concerning Gender Mainstreaming in National Development. In the Inpres stated the purpose of Gender Mainstreaming (PUG) is the implementation of planning, drafting, implementing, monitoring, and evaluating gender development policies and national programs. In order to achieve this, an effective gender responsive budget is needed. The purpose of this study is to examine and determine the factors that influence the performance of gender responsive budgeting. This research is quantitative research. The type of data used in this study is primary data through a questionnaire. The population of this study were employees involved in the process of gender responsive budgeting in 20 Government Work Units namely 75 employees, in the form of 60 employees who were still actively compiling gender responsive budgets plus 15 employees who had compiled gender responsive budgets in previous assignments. Based on the discussion in this study which has been described previously, then some conclusions can be drawn that organizational commitment has a positive and significant effect on the performance of gender responsive budgeting. Furthermore, the external pressure variable does not moderate the relationship between organizational commitment and the performance of gender responsive budgeting, and the environmental uncertainty variable also does not moderate the relationship between organizational commitment and the performance of gender responsive budgeting and organizational culture variables also does not moderate the relationship between organizational commitment and responsive budgeting performance gender.

**Index Terms:** sustainability development, gender responsive budgeting, public sector accounting, governance and accountability, performance measurement.

## 1. INTRODUCTION

Since 2000 the Indonesian Government has begun to pay attention to the issue of equality of women's rights, as evidenced by Presidential Instruction (Inpres) No. 9 of 2000 concerning Gender Mainstreaming in National Development. The Presidential Instruction stated that the aim of Gender Mainstreaming (PUG) is the implementation of planning, compilation, implementation, monitoring and evaluation of national development policies and programs with a gender perspective. The Gender Responsive Planning and Budgeting Initiative (PPRG) began with the formation of the Steering Team and PPRG Technical Team through a Decree of the Minister of Development Planning / Head of Bappenas in 2009. The Ministry of Finance as the policy maker in the budget and treasury fields has also set the implementation of budgeting which is gender responsive in the preparation of Ministries / Institutions Work Plans and Budgets (RKA-K / L) by issuing Regulation of the Minister of Finance (PMK) Number 119 Year 2009 concerning Guidelines for RKA-K / L Preparation and Study to implement a Gender Responsive Budget (ARG). PUG implementation needs to be supported by a gender responsive budget. Gender Responsive Budgeting (ARG) is a budget prepared by taking into account gender-specific needs so that planning, budgeting and implementation of development programs can realize gender equality and justice (Muslim and Haryadi, 2006). Every year, the PMK regarding guidelines for the preparation and review of RKA-K / L is always updated. In the PMK it is stated that the PPRG implemented by the K / L must carry out a gender analysis. Each K / L is also required to prepare a Gender Budget Statement (GBS) or statement that the budget is gender responsive. Gender Budget Statement (GBS) is a document that informs an activity output that has been responsive to existing gender issues, and / or a fee has been allocated to the activity output to deal with the problem of gender disparity. The Ministry of Finance continues to strive to implement PUG in national development. The PUG

Strategy is contained in the Ministry of Finance's Medium-Term Development Plan (RPJM) for 2010-2014 and RPJM for 2015-2019. Successively from 2009 to 2014, the Ministry of Finance was awarded the Parahita Ekapraya Award from the Ministry of Women's Empowerment and Child Protection (KPPPA). The award was given for high commitment in the effort to realize gender justice and equality within the Ministry of Finance.

The Financial Education and Training Agency (BPPK) as an echelon 1 organization under the Ministry of Finance has the main duties and functions as an institution providing education and training. BPPK has the most diverse stakeholders ranging from employees of the Ministry of Finance and outside the Ministry of Finance. In realizing training, BPPK requires adequate facilities and infrastructure so that training activities can run well. In carrying out its duties and functions, BPPK has many issues related to gender so that it is expected to be able to accommodate the needs that arise to be able to avoid gender discrimination. Until 2018, BPPK has educated training participants from both the Ministry of Finance and Non-Ministry of Finance as in Table 1.

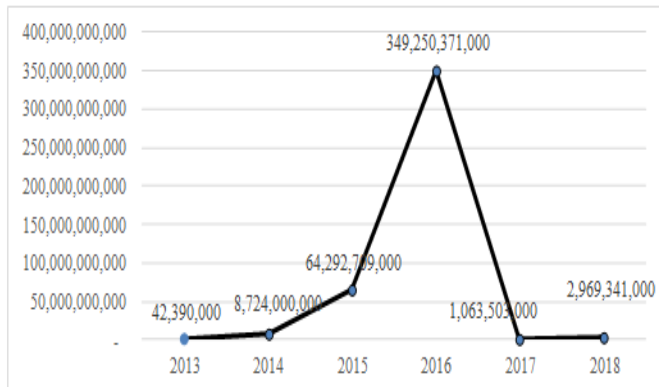
**TABLE 1**  
*Recapitulation of Training Participants by Gender and Agencies 2018*

Number of Training Participants			
Man	83.106 persons	Ministry of Finance	43.532 persons
Woman	43.836 persons	Non- Ministry of Finance	83.410 persons
Total	126.942 persons		126.942 persons

Based on Table 1, there is a significant training potential related to the ratio of the number of male and female participants who need serious handling to the provision of gender responsive education and training facilities. As an example in the provision of education and training facilities and infrastructure, the BPPK considers gender aspects by providing lactation rooms or health services specifically for

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pregnant women and the provision of women-specific trainers for field education and training such as DTSD (Basic Substantive Technical Training) Kesamaptaan. BPPK has shown its commitment to increasing ARG which increased dramatically in 2016. However, there was a decrease in ARG planning in the following years, 2017 and 2018. The decline in ARG Allocation to BPPK in 2017 and 2018 was due to the fact that there were many working units that had stopped preparing the Gender Budget Statement (GBS), resulting in a significant decrease in ARG allocation. As seen in Figure 1.



**Figure 1: BPPK Gender Responsive Budget Allocation Recapitulation (2013-2018)**

The decrease in ARG allocation that occurred in 2017 and 2018 was due to the fulfillment of gender responsive facilities and infrastructure in the BPPK work units. The ARG allocation in 2015 and 2016 was dominated by capital expenditure allocations for the procurement of facilities and infrastructure such as lactation rooms, day care and ladies parking. The BPPK budget structure consisting of education service budgets is very difficult to sort out to be gender responsive. The application of ARG in BPPK is very dependent on employee commitment. Although there have been regulations that require and many advocates in ARG, ARG has not been fully implemented in the preparation of the budget. At BPPK, this weak commitment is not at the echelon I (one) level, but at the satker level. It is proven by the large number of working units, especially in regions that have not yet prepared a Gender Budget Statement. Of the 11 regional satker in the form of the Financial Training Center and the Leadership Training Center, only the Balikpapan Financial Training and Education Center made GBS. And that was only made in 2016. The other Education and Training Centers have never compiled GBS from 2015 to 2018. At the education and training center also only made GBS in 2016. The HRD Training Center only compiled GBS starting in 2015 and 2016. The GBS, which was compiled in 2016, prioritizes the allocation of ARGs on capital expenditures and expenditures for the socialization of the application of gender mainstreaming so that the value becomes quite large. The preparation of GBS in the BPPK is based on the needs of gender mainstreaming where the BPPK in the provision of infrastructure facilities is sufficient to utilize existing room facilities to accommodate the needs of gender responsive facilities and infrastructure. The satker at the BPPK did not prepare GBS because it did not require budget allocations for the implementation and provision of PUG facilities. The performance of ARG preparation is shown by the achievements of the ARG preparation in the form of GBS

which is a budget document that has accommodated different gender needs. In this case the preparation of GBS is based on the results of needs analysis through the preparation of the Gender Analysis Pathway (GAP). Whereas in the BPPK GBS that was compiled still did not consider the results of the needs planning analysis as outlined in the GAP. Gender equality is one of the values that must be held by organizations in the preparation of ARGs to support gender equitable development. Therefore, ARG needs to be applied in a public organization. The application of ARG requires high commitment from the organization. High organizational commitment will encourage organizations to strive to achieve organizational goals (Porter et. Al., 1974). The Ministry as the actor in preparing the budget needs to have a strong commitment to support the preparation of ARG. Rubin and Bartle in Christi (2014) stated that lack of organizational commitment was the main reason for the non-optimal performance of ARG preparation. The results of previous studies found by Christi (2014) that organizational commitment significantly influence the performance of ARG preparation. This commitment is realized through the availability of gender disaggregated data, the existence of gender sensitivity from planners and decision makers, as well as awareness from policy makers. According to Christi (2014) environmental uncertainty in the form of policy changes, employee rotation and leadership positively affects organizational commitment in the preparation of ARGs. However, external pressures in the form of binding policies from above levels or monitoring from the mass media do not affect organizational commitment to the performance of ARG preparation. Christi took the scope of regional government as the object of research, while this study took the scope of one echelon one at the central level that had a great need for gender differences. This study adds organizational culture variables as a distinguishing factor between regional and central institutions. So far there has been no quantitative research on the application of ARG at the central agency level using the institutional characteristics approach. Organizational culture variables refer to Dahlan and Sumaryana (2017) research using organizational culture as a way to moderate the relationship between good governance and public service performance. Based on the foregoing, organizational commitment is the key in implementing PPRG and indicators in determining the level of performance in ARG preparation. Seeing these obstacles it becomes important to explore the application of ARG in the IRB to be seen in full in terms of institutional theory, then identify the factors that increase and decrease organizational commitment to the performance of ARG preparation in the IRB. Therefore, in this study, the authors are interested in researching through institutional theory which is a supporting factor in the application of ARG in BPPK. This research was conducted to determine the factors that influence the allocation of Gender Responsive Budgeting in the Financial Education and Training Agency. The scope of this research is limited by: The study was conducted on interested parties in the preparation of the budget in the BPPK work unit, including the Head of Division / Division Head / Echelon III Officer, Head of Subdivision / Head of Subdivision / Echelon IV Officials, and Financial Management Staff in the Financial Unit of the Satker each; The variables studied are in accordance with the variables studied by Christi (2014), namely Organizational Commitment (X1), External Pressure (X2), and Environmental

Uncertainty (X3) by adding the Organizational Culture variable (X4) as an additional moderating variable. These variables will be searched for in the equation to get a dependent variable, namely Performance of Gender Responsive Budgeting (Y).

### Research Problem

Formulation Based on the background of the research and the scope of the problems that have been presented previously, the problems in this study can be identified as: a. Does organizational commitment affect the performance of ARG preparation? b. Does external pressure moderate the relationship between organizational commitment and the performance of ARG preparation? c. Does environmental uncertainty moderate the relationship between organizational commitment and the performance of ARG preparation? d. Does the organizational culture moderate the relationship between organizational commitment and ARG preparation performance?

## 2. LITRATURE REVIEW

### 2.1. Institutional Theory

Scot in Hessels and Terjesen (2008) states that an institution is a social structure that has the highest resilience and has cognitive, normative, and regulative cultural elements that are loaded with change. These elements influence activities and resources to provide stability and meaning for social life. In an effort to realize this stability, an institution needs to pay attention to elements such as rules, norms, cultural benefits, roles and material resources. This is what shapes the organizational commitment in providing stability through various policies and programs. Institutional theory describes the relationship between organizations and their environment, about how and why organizations run structures and processes and how the consequences of the institutional processes that are carried out (Mayer, Rowan and Scott in Villadsen, 2011). Institutional theory can explain the role and decision making in organizations which are often influenced by the beliefs and rules adopted by the organizational environment. This theory explains the relationship of the organization and the factors of the environment as forming and determining the direction and performance of the organization. Organizations that are oriented to public services are different from private organizations that are profit oriented. Public organizations are certainly influenced by beliefs and rules that apply in the central government, regional government and the community environment. Based on this, public organizations are parties who implement policies must have a strong commitment in carrying out their duties so that the ultimate goal of a policy can be achieved. This theory is a strong and popular explanation for the actions of individuals and organizations caused by exogenous, external, social, community expectations, and the environment (Ridha and Basuki, 2012). These factors indicate the organization's relations with external parties, such as the state domain, the private sector, academics and society. Government organizations as internal parties have an obligation to account for the administration of their government to external parties. Thus in carrying out its duties and functions, government organizations are vulnerable to external pressures. Government organizations place

great importance on political legitimacy and importance. Organizations that prioritize legitimacy will tend to try to adjust to external or social expectations (Di Maggio and Powell 1983; Ashworth et al., 2009). Adjustments to external or social expectations result in the tendency of organizations to separate their internal activities and focus on systems that are symbolic to external parties (Ahmad & Ahmad, 2018; Meyer and Rowan, 1977). Indirectly, the will of the organization has illustrated the strong commitment of the organization. For example, if the community expects to uphold gender equality in all aspects of development, ideally the organization must realize this in the interests of its legitimacy in the eyes of the community. As Meyer and Rowan (1977) stated, many internal organizational positions, policies, programs and procedures are influenced by public opinion, constituent views, legitimate knowledge through the education system, social prestige, law, and the court. The core of this view is the behavior and decisions taken by organizations tend to be influenced by institutions that exist outside the organization. The organization will strive to adapt to external expectations to maintain its existence and legitimacy. This is indeed a form of devotion of government organizations to the community. However, this organization also must have a strong commitment to support itself to achieve the objectives of a policy, such as gender equality. If the organization does not have a strong commitment, slowly these external expectations can be like pressure on the organization because all the time the organization must adjust its practices to external expectations. This pressure is called external pressure. External pressure can be used as a variable that moderates (disrupts) the relationship between organizational commitment and the performance of ARG preparation.

### 2.2. Gender Concepts and Perspectives

Many people interpret gender as sex (sex). Although both talk about men and women, but both are different things. Fakhri (2007) defines sex as the division or division of two sexes that are biologically determined to be attached to a particular sex, whereas gender is a trait that is inherent in men and women who are socially and culturally constructed. This is in line with what was conveyed by Mosse (2007) where gender is defined as a role that changes over time and differs from one culture to another. It can be concluded that sex (sex) is God's nature that applies everywhere and throughout the period that can not be changed and exchanged. In contrast to sex, gender is not natural, but is the result of social construction. Gender is not universal but varies from one community to another over time.

As seen, at that moment a gender perspective is formed (Umar, 2002). To understand how gender differences influence and are influenced by policies and other practices, a gender perspective is needed through analysis of issues in the social, economic, political, legal, cultural and psychological fields (Nugroho, 2008). This results in the needs of men and women can be different. This is where the role of policy makers to optimally help alleviate the double burden, discrimination and marginalization experienced by certain gender groups. This can be preceded by an appropriate and adequate budget allocation.

### 2.3. Performance of Gender Responsive Budgeting

Prawirosentono (1999) states that performance is the result of work achieved by a person or group of people within an organization or group of people within an organization, in accordance with their authority and responsibility to achieve organizational goals. Performance includes several related variables, namely input, process, output and outcome (impact). According to Budlender et. al (1998), the ARG preparation process is a series of policy-making activities for allocating budgets into government programs, which meet the needs and interests of different social groups equally. Rostanty (2007) called it a strategy to reduce gender disparities in development by using a gender perspective in the budget allocation process. Both of these definitions mean that the process of preparing ARG should ideally ensure that women and men gain access, control, benefit and participate equally in decision making and enjoy the results of development. Based on the previous definition, the researcher concludes that the performance of ARG preparation is the level of achievement of budget allocations into government programs that meet the needs and interests of different social groups equally. Thus, with a correct understanding of gender mainstreaming, the ARG drafting process can be carried out properly and ultimately produce good performance. The achievements of the ARG preparation can be in the form of budget documents that have accommodated different gender needs. The success or failure of an ARG preparation process can be seen in the resulting performance. The expected end result is that the government budget can provide even welfare for the community by reducing gender disparity.

### 2.4. Organizational Commitment

Organizational commitment is defined as the strong desire to remain as a member of the organization, work hard according to organizational goals, and accept the values and goals of the organization (Luthans, 2005). In other words, organizational commitment is an attitude that reflects employee loyalty to the organization and the ongoing process by which members of the organization express their concern and success for the organization. Organizational commitment usually grows due to individuals in organizations who have emotional ties to the organization. Emotional ties include moral support and acceptance of values that exist to serve the organization. Every organization needs to have a high commitment in carrying out its duties so that it is not easily influenced by conflicting environmental values. Organizational commitment can be associated with normative isomorphism. Normative isomorphism describes that the organization professionally understands the existing norms, rules or regulations (Dimaggio and Powell, 1983). Although the norms and regulations are oppressive, members of the organization still obey them as a form of service to the organization. This is a form of individual commitment in the organization. Organizations are in a complex and dynamic environment that can sometimes be influenced by norms and rules that have long been in force in that environment. For this reason, a high level of commitment is needed so that the organization can continue to practice according to norms and regulations, with the aim of serving the organization. For public organizations, the norm can come from the central government, regional government and the community environment. These rules are dynamic, can change as the

needs of the organization increase. But sometimes these changes also affect organizational growth. This is consistent with what was stated by Dacin et. al. (2002) that changes in institutions or organizations can have an impact on the issue of organizational commitment and integrity. Paine (1994) states that the integrity strategy is broader, deeper and more demanding than compliance with law initiatives. Compliance with laws and regulations will be realized if followed by high organizational commitment. The results of previous studies found by Karim in Nordiana (2009) that organizational commitment significantly influence the performance of ARG preparation. This commitment is realized through the availability of gender disaggregated data, the existence of gender sensitivity from planners and decision makers, awareness of policy makers.

### 2.5. External Pressure

External pressure is a power from outside the organization that limits the space of the organization so that it can reduce the level of ability, causing boredom and a sense of pressure for the organization in carrying out its tasks (Frumkin and Galaskiewicz, 2004). According to Nay (2011) external pressure can be felt through many legal regulations, organizational bureaucratic culture, the existence of claims / direct demands of stakeholders (policy partners, community organizations, communities, private parties). External pressure forces the organization to take action to meet external expectations. This shows that organizations that prioritize legitimacy tend to accept pressure from their environment so that this external pressure ensures the way the organization practices (Dimaggio and Powell, 1983). Coercive isomorphism is a response to pressure from other organizations on which the organization depends and can also be interpreted as pressure to meet the expectations of the community. Coercive isomorphism occurs because of pressure from external parties, such as other organizations and the community. This is the result of formal and informal pressure exerted on the organization by other organizations on which the organization relies on carrying out its functions. Coercive isomorphism can also originate from political influence and the need for legitimacy (Dimaggio and Powell, 1983). Coercive power is related to the pressure exerted by government regulations or other institutions to adopt a structure or system (Ashworth et al., 2009). The existence of this regulation is intended to regulate existing practices in order to be better. On the other hand, this regulation can also lead to an organization's tendency to gain legitimacy (Scott, 2004), thus only emphasizing positive aspects so that the organization looks good to external parties. Organizational change based on coercive power can cause organizations to consider political rather than technical influences (Ashworth et al., 2009). Pressure exerted through regulations and policies becomes a tool for the city government in carrying out its duties. But the more pressure that is put on can result in the saturation of the government in applying a practice. Pressures through regulations that are more influenced by legitimacy will result in practices that occur in organizations that are only formalities intended to gain legitimacy, and are not supported by strong awareness. In relation to the preparation of ARGs, the success or failure of the ARG preparation process depends on how much pressure comes from external parties. The results of Frumkin and Galaskiewicz's (2004) research found that increasingly strong

pressures can cause organizations to feel saturated, disrupt organizational commitment so they do not try hard to work in this matter to develop ARGs. In other words, high external pressure can disrupt the organization's commitment to achieve ARG preparation performance. Likewise, with low external pressure, it is suspected that it can support an organization's commitment to achieve good drafting performance.

## 2.6. Environmental Uncertainty

Environmental uncertainty is a sense of the inability of individuals to predict something that happens in their environment accurately (Darlis, 2002). Luthans (2005) defines it as a situation where someone is constrained to predict the situation around him so that he tries to do something in dealing with it. Duncan (1972) in Darlis (2002) defines it as the limitations of individuals in assessing the probability of failure or success of a decision caused by the difficulty of predicting the possibility in the future. As Fisher (1996) stated in Darlis (2002) that under conditions of high uncertainty, individuals find it difficult to predict the failure and success of the decisions they make. Environmental uncertainty can be attributed to mimetic isomorphism. Mimetic isomorphism is the tendency of organizations to model themselves in the practices of other organizations (Dimaggio and Powell, 1983) that appear in response to an environmental uncertainty (Mizruchi and Fein, 1999). Mimetic isomorphism can be demonstrated through the way organizations mimic best practices in the field (benchmarking) and actors in experienced organizations (leading players) (Tuttle and Dillard, 2007). This uncertainty can be driven through things both inside and outside the organization, such as rapid changes in regulations or policies within a certain time frame and differences in regulations. Environmental uncertainty makes an organization change its processes and structure. The results of Govindarajan's research (1984) found that changes in processes and structures that often occur in organizations can interfere with organizational commitment in carrying out their duties. Thus environmental uncertainty also influences organizational commitment in achieving performance in ARG preparation. Changing organizational processes and structures in response to environmental uncertainty is not easy. Changes that often change can cause uncertainty which can result in a lack of understanding of the organization of the new regulations. In this uncertain situation, the organization's leaders will decide that the best response that can be done is to imitate an organization that they think is successful (Mizruchi and Fein, 1999). Gender mainstreaming through the implementation of ARG has been a concern of the government since the beginning of the reform era in 2000, with the existence of laws related to gender mainstreaming. Many regulations have been issued by the government to ensure the success of the PUG mandate, but the facts show that there are still gender gaps in society (Nordiana, 2009; Kestari, 2011; Sopanah, 2012). Uncertainty that occurs in the government environment through changes in regulations and overlapping regulations can make the organization feel saturated so that the impact on organizational commitment in implementing these regulations. Thus, it can be said that whether or not the performance of ARG preparation can depend on the certainty of the organization's internal environment.

## 2.7. Organizational culture

Organizational culture is a value that is believed to be a characteristic given by members to an organization. Organizational culture is the internal environment of an organization because of the diversity of cultures that exist in an organization as much as the number of individuals in the organization so that organizational culture as a unifying cultures that exist in individuals to create actions that can be accepted in the organization. Organizational culture means a unique value system, beliefs, and norms that are shared by members of an organization. Culture is an important cause for effectiveness (Donnelly, et al., 1996). Organizational culture is a pattern of basic assumptions to act, determine, or develop organizational members in overcoming problems by adapting them from the outside and integrating into the organization, where employees can work calmly and thoroughly, and also benefit new employees as a basis for correction of perceptions they, thoughts and feelings in relationships deal with problems (Wagner and Hollenbeck in Tampubolon, 2004). According to Mangkunegara (2005), organizational culture is a code of conduct for people in the company. Organizational culture is a set of assumptions or systems of beliefs, values and norms developed in organizations that serve as guidelines for behavior for members to overcome the problem of external adaptation and internal integration.

## 3. RESEARCH HYPOTHESIS

Based on the theoretical basis and the results of previous studies, the variables to be examined influence on the performance of ARG preparation are organizational commitment, external pressure, environmental uncertainty and organizational culture. Organizational commitment is defined as the strong desire to remain as a member of the organization, work hard according to organizational goals, and accept the values and goals of the organization (Luthans, 2005). Every organization needs to have a high commitment in carrying out its duties so that it is not easily influenced by conflicting environmental values. The results of previous studies found by Karim in Nordiana (2009) that organizational commitment significantly influence the performance of ARG preparation. Based on this, it is expected to be able to show that the higher the organizational commitment, the better ARG preparation performance will be, resulting in a more gender responsive budget by accommodating gender needs equally. Then the first hypothesis is proposed as follows:

H1 = Organizational commitment has a significant positive effect on the performance of ARG preparation.

External pressure is a power from outside the organization that limits the space of the organization so that it can reduce the level of ability, causing boredom and a sense of pressure for the organization in carrying out its tasks (Frumkin and Galaskiewicz, 2004). According to Nay (2011) external pressure can be felt through the many legal regulations, organizational bureaucratic culture, the existence of claims / direct demands of stakeholders (partnerships, community organizations, communities, private parties). The results of Frumkin and Galaskiewicz's (2004) research found that increasingly strong pressures can cause organizations to feel saturated, disrupt organizational commitment so they do not try hard to work in this matter to develop ARGs. In other words, high external pressure can disrupt the organization's commitment to achieve ARG preparation performance.

Likewise, with low external pressure, it is suspected that it can support an organization's commitment to achieve good drafting performance. Based on this it shows that high organizational commitment can support the achievement of high ARG drafting performance also if the perceived external pressure is low, and vice versa does not support the achievement of ARG drafting performance if the external pressure is high. Then the second hypothesis is proposed as follows:

H2 = External pressure moderates the relationship between organizational commitment and the performance of ARG preparation.

Environmental uncertainty is defined as a sense of the inability of individuals to predict something that happens in their environment accurately (Darlis, 2002). The results of Govindarajan's research (1984) found that changes in processes and structures that often occur can disrupt organizational commitment in carrying out their duties. Thus this environmental uncertainty also influences the organizational commitment in achieving the performance of ARG preparation. Christi's research (2014) found that the uncertainty that arises from within the organization, when it becomes stronger can cause the organization to feel saturated, disrupt the organization's commitment so that it does not try hard to work in this matter to compile the ARG. High environmental uncertainty can interfere with organizational commitment in the ARG preparation process. High organizational commitment also supports the achievement of high ARG preparation performance when the level of environmental uncertainty is low. Conversely, low organizational commitment cannot support the achievement of high ARG preparation performance if the level of environmental uncertainty is high. Then the third hypothesis is proposed as follows:

H3 = Environmental uncertainty moderates the relationship between organizational commitment and the performance of ARG preparation.

Organizational culture means a unique value system, beliefs, and norms that are shared by members of an organization. Culture becomes an important cause for effectiveness (Domelly, Gibson, Ivancevich, 1996). Dahlan and Sumaryana (2017) research results found that an organization's culture that is getting better can cause organizations to feel established and solid in carrying out their duties and functions so that it shows a high commitment in the organization which will ultimately improve the performance of public services. A high organizational culture can increase organizational commitment in the ARG preparation process. High organizational commitment also supports the achievement of high ARG preparation performance when the level of organizational culture is high. Conversely, low organizational commitment cannot support the achievement of high ARG preparation performance if the level of organizational culture is low. Then the fourth hypothesis is proposed as follows:

H4 = Organizational culture moderates the relationship between organizational commitment and the performance of ARG preparation.

## 4. RESEARCH METHODOLOGY

### 4.1. Overview of Objects and Reasons for Selecting Objects

This study aims to examine the factors that influence the performance of ARG preparation in the Financial Education and Training Agency work unit. Some representative samples will be taken for further processing and analysis in accordance with the method chosen. This sample is part of the number and characteristics possessed by the population (Sugiyono, 2013). The sampling is done by purposive sampling (judgment sampling) which is part of the non-probability sampling method, ie the selection of samples is not random with certain criteria. Therefore, non-eligible population members will not be selected as research samples.

### 4.2. Data Sources and Types

The source of data in this study is the preparation of ARGs in the Financial Education and Training Agency work unit. The type of data used in this study is primary data through a questionnaire. The study population was employees involved in the process of preparing ARG in 20 Work Units within the scope of the BPPK (including the Secretariat of the Agency, 6 Training Centers and the State Finance Polytechnic STAN (PKN-STAN) and 11 Financial Training Centers and 1 Balai Diklat Leadership). The sample selection uses the purpose sampling method based on certain criteria, among others: the sample is an employee who has compiled a Gender Analysis Pathway, a Gender Budgeting Statement, a Terms of Reference and has experience in preparing a plan of activities. These employees include the Head of Administration / Head of the Center for Education and Training and Head of Planning and Subdivision Finance / Head of Subdivision of TUKI BDK and one RKA / KL operator in each echelon 3 unit within the BPPK. Research data will be collected through surveys of these employees. The level of budget under study is the level of preparation of the spending units' work plans.

### 4.3. How to process data

Primary data sources in this study are in the form of questionnaires both manual and electronic and given to the entire population. The population for all the sater within the BPPK is 75 employees, in the form of 60 employees who are still actively preparing ARGs plus 15 employees who have compiled ARGs in previous assignments. The minimum sample appointment is 63 employees. According to Krejcie and Morgan in Sekaran (2006) make a list that can be used in determining the number of samples.

#### 4.3.1. Research Variables and Operational Definitions of Variables, and Methods of Measurement

##### a. Independent variable

Sekaran (2006) explains that independent variables are variables that can affect the outcome of the dependent variable. These influences can be either positive or negative. There is one independent variable in this study is Organizational Commitment. Organizational commitment is the strong desire to remain as a member of the organization, work hard according to organizational goals, and accept the values and goals of the organization (Luthans, 2005). To measure organizational commitment used 6 question items developed by Mowday et al., (1979)

**b. Moderation variable**

Moderator variables are variables that influence (strengthen or weaken) the relationship between the independent variable and the dependent variable. There are three moderator variables in this study, namely:

**c. External Pressure**

External pressure is a power from outside the organization that limits the space of the organization so that it can reduce the level of ability, causing boredom and a sense of pressure for the organization in carrying out its tasks (Frumkin and Galaskiewicz, 2004). To measure perceptions of budgeting for perceived external pressures, 5 question items were used, developed by (Christi, 2014).

**d. Environmental Uncertainty**

Environmental uncertainty is a sense of the inability of individuals to accurately predict something that happens in the environment (Darlis, 2002). To measure the perceptions of the budget compilers of perceived environmental uncertainty, 5 item questions were developed by Duncan (1972).

**e. Organizational culture**

Organizational culture means a unique value system, beliefs, and norms that are shared by members of an organization. Culture becomes an important cause for effectiveness (Domelly, Gibson, Ivancevich, 1996).

**f. Dependent variable**

Sekaran (2006) explains that the dependent variable is the variable that is the main objective in the study. The main objective of the study is how the researcher can predict the dependent variable that is determined. The researcher must find whether the independent variable influences the dependent variable. The dependent variable that the author chooses is the performance of ARG preparation. The performance of ARG preparation is the level of achievement of budget allocations into government programs that meet the needs and interests of different social groups equally (Prawirosentono 1999; Budlender, 2006). To measure individual perceptions of the performance of ARG preparation, 8 question items were developed developed from Rinusu's research (2006). Each variable used in this study (ARG preparation performance, organizational commitment, external pressure, environmental uncertainty and organizational culture) will be assessed on a Likert scale of one to five. A five-Likert scale is used to measure points at the same interval. All variables were given five alternative answers, namely: Strongly Disagree (STS) was given a score of 1, Disagree was given a score of 2, Less Agree was given a score of 3, Agree (S) was given a score of 4, and Strongly Agree (SS) was given a score 5

**5. HOW TO TEST HYPOTHESES (DATA PROCESSING)**

Hypothesis testing in this study was conducted with a Partial Least Square (PLS) analysis tool. PLS is one of the variance-based statistical methods of Structural Equation Modeling (SEM) that is designed to solve multiple regression when specific problems occur in data, such as the size of a small study, and multicollinearity (Latan and Ghazali, 2012).

**6. RESEARCH RESULTS AND DISCUSSION****6.1. Descriptive Statistics of Research Objects**

Descriptive statistics of the indicators in this study the authors explain the Minimum, Maximum, Mean (average), and Standard Deviation of each indicator. An explanation of descriptive statistics will be displayed in tabular form for each variable to facilitate analysis of each variable. The descriptive statistics in the ARG Compilation Performance variable are as follows. The average value of the total performance of the ARG preparation (KARG) of 3.629 is a relatively moderate number. Three indicators show medium numbers, while five other indicators show high numbers. But the average still shows the medium category. This shows the performance in the preparation of ARG is quite good on one hand but still needs to be improved again from the other side. Seen from Table IV.2. Whereas indicators that are classified as being in the performance of ARG preparation are regarding the preparation of GAP, GBS and KAK, while budget allocations that consider gender needs are sufficiently accommodated which shows scores with high categories. The average total value of the ARG (KARG) preparation performance is moderate. This shows that BPPK employees have performance that still needs to be improved in the ARG preparation process. The results of this performance assessment can be caused by the application of the ARG drafting process which has only been applied for approximately four years so that in the future it is expected that the performance of the ARG drafting can be improved. On the other hand, due to the lack of socialization regarding the rules of ARG implementation to the satker within the BPPK, the performance of ARG preparation such as GAP and GBS was low. The role of the BPPK Finance Section is also very necessary in monitoring the preparation of GAP and GBS in each satker in the BPPK, especially in the satker in the regions who still consider the preparation of the budget based on the command of the Finance Secretariat BPPK. The standard deviation of the eight indicators of the performance variables for the ARG preparation in this study shows good results because of all the indicators that make up these variables, the standard deviation values are below the average of each indicator. Thus it can be said that the spread of data in the performance variable of the ARG preparation is evenly distributed, because the difference (variant) of one data with other data is not classified as high. The descriptive statistics in the Organizational Commitment variable are as follows. The average total value of organizational commitment (KO) of 3.602 is a relatively modest number. The three indicators that make up this variable have medium average values. While the other three indicators show a high value. This can indicate that the average BPPK employee commitment still needs to be improved in the preparation of ARGs. Based on the results of the confirmation obtained, it appears that it turns out that BPPK employees' understanding of ARGs and supporting documents in the preparation of ARGs is still low so it has an impact on commitments to prepare ARGs. This can answer the results of Nordiana's research (2010) that one of the reasons a budget is not gender responsive is because of the lack of employee commitment in preparing the ARG. Commitment in the preparation of ARG is measured based on the achievement of outputs from the performance of ARG preparation, namely

through the preparation of Gender Analysis Pathway (GAP), Gender Budget Statement (GBS) and GER responsive (TOR). The standard deviation of the six indicators of the variable organizational commitment in this study showed good results because of all the indicators that make up the variable, the value of the standard deviation is below the average of each indicator. Thus it can be said that the distribution of data in this variable of organizational commitment is evenly distributed, because the difference (variant) of one data with other data is not high. The descriptive statistics in the External Pressure variable are as follows. With a total average value of external pressure (TE) in the ARG preparation process of 2.541 shows a moderate average. Four indicators in it indicate a mean value while one indicator shows a low value. This indicates that on average BPPK employees feel enough pressure in the preparation of ARGs. However, the average number of external pressures is still below the average level of organizational commitment, so it can be said that the commitment of employees is still higher than the perceived pressure. It can be concluded that employee commitment is strong enough to deal with pressures arising from external organizations. The standard deviation of the five indicators of the external pressure variable in this study shows good results because of all the indicators that make up the variable, the standard deviation values are below the average of each indicator. Thus it can be said that the distribution of data in this external pressure variable is evenly distributed, because the difference (variant) of one data with other data is not high. The descriptive statistics on the Environmental Uncertainty variable are as follows. With an average total value of environmental uncertainty (KL) in the preparation of an ARG of 3.050 is an average which is classified as moderate. Of the five indicators in it, all indicators show average numbers. This concludes that BPPK employees feel enough of the environmental uncertainty as indicated by employee mutations within a certain period and changes in regulations related to the ARG preparation process. However, if we look closely, the average rate of environmental uncertainty is still smaller than the organizational commitment. Thus, the organizational commitment of BPPK employees is still higher than the employee's response to uncertainties that occur in the BPPK environment. The standard deviation of the five indicators of the environmental uncertainty variable in this study shows good results because of all the indicators that make up the variable, the standard deviation values are below the average of each indicator. Thus it can be said that the spread of data in this variable environmental uncertainty is equitable, because the difference (variant) of one data with other data is not classified as high. The descriptive statistics in the Organizational Culture variable are as follows. The average total value of organizational culture (BO) in the ARG preparation of 3.745 is a relatively high number. Of the seven indicators that make up this variable, six indicators show high numbers, only one indicator shows moderate numbers. This shows that the organizational culture formed within the IRB is high enough to be able to support the achievement of high organizational commitment. In this case the organizational culture outperforms employee commitment in the preparation of ARGs. High organizational culture is supported by efforts to internalize organizational values very well within the IRB. The standard deviations of the seven indicators of organizational culture variables in this study show good

results because of all the indicators that make up these variables, the standard deviation values are below the average of each indicator. Thus it can be said that the distribution of data in these organizational culture variables is evenly distributed, because the difference (variant) of one data with other data is not high. There is no total average of the five variables in this study. Four variables show medium average numbers, while one variable shows high average numbers. Based on this, it can be concluded that the average value of the five variables is sufficient to support the research model. By looking at the average of each variable, the authors measure the relationship of each variable in total rather than measuring the relationship of each individual. therefore the authors do not compare the relationship of each variable from each respondent. In this case it can be said that the standard deviation of the five variables in this study also shows good results because of all the indicators that make up the five variables, the value of the standard deviation is below the average of each indicator. Thus it can be said that the distribution of data in this study is equitable, because the difference (variant) of one data with other data is not classified as high. It appears that the distribution of data from all indicators on each variable shows equitable results.

## 7. TEST RESULT

### 7.1. Validity and Reliability

In the Structural Equation Model (SEM) method there is already a formula to test the validity and reliability. The way that is often used by researchers in the SEM field to measure through confirmatory factor analysis is to use the MTMM (MultiTrait-MultiMethod) approach by testing the convergent and discriminant validity (Campbell and Fiske, in Latan and Ghazali, 2012). The convergent indicator convergence validity test with the SmartPLS 3.0 program can be seen from the total effect for each construct indicator. The rule of thumb that is usually used to assess convergent validity is that the loading factor value must be more than 0.7 and the average variance extracted (AVE) value must be greater than 0.5. The way to test discriminant validity with reflexive indicators is to look at the cross loading value for each variable. For every question that can be said to be valid then the cross loading value must be above 0.6. Items that do not meet the valid criteria cannot be included in further testing (Wijanto, 2008). All indicators meet the requirements of convergent and discriminant validity. This can be seen from the loading factor and cross loading values greater than 0.6 and the AVE value of all constructs exceeding 0.5 which means that more than 50% of the indicator variance can be explained. Thus, the requirements for convergent and discriminant validity have been fulfilled. According to this validity test it is stated that valid indicators according to Wijanto (2008) can be used in further testing.

### 7.2. Match Model Measurement (Outer Model)

The second stage is testing the suitability of the measurement model carried out on each latent construct in the model. An examination of latent constructs is carried out related to the measurement of latent constructs by manifest variables (indicators). In other words, the reliability of the observed variables will be checked. Reliability checks are carried out to prove the accuracy, consistency and accuracy of instruments in measuring constructs. In PLS-SEM that



uses the SmartPLS 3.0 program, the measurement of the reliability of a construct with reflective indicators can be done by looking at the value of composite reliability and Cronbach's alpha. The value of composite reliability and Cronbach's alpha must be greater than 0.70 (Latan and Ghazali, 2012). The results of calculations performed on data using SmartPLS 3.0 get the numbers as shown in Table 2.

**TABLE 2**  
*Reliability Test Results*

Variable Laten	Composite Reliability $\geq$ 0,70	Cronbach's Alpha	Conclusion
KARG	0,959	0,950	Reliabel
KO	0,946	0,934	Reliabel
TE	0,920	0,891	Reliabel
KL	0,975	0,968	Reliabel
BO	0,960	0,951	Reliabel

From table 2 it can be seen that all variables have composite reliability and cronbach's alpha values, above 0.70, so they are declared reliable. Latent variables in the construct of this study have the accuracy, consistency and accuracy of the instrument in measuring the research construct.

### 7.3. Structural Model Match (Inner Model)

The third stage in SEM measurement is the suitability of structural models that are also used for hypothesis testing in this study. In assessing structural models with PLS, it starts by assessing R-Square for each endogenous latent variable as the predictive power of the structural model. The influence of R-Square value can be used to explain the effect of certain exogenous latent variables on whether endogenous latent variables have substantive effects. R-Square values of 0.75, 0.50 and 0.25 indicate that the model is strong, moderate and weak which represents the large number of construct variances explained by the model. Evaluation of the model is done by looking at the significance value to determine the effect between variables. Evaluation of structural models is related to testing the relationships between variables that were previously hypothesized. This last stage will be seen from the positive (+) or negative (-) signs displayed from the SmartPLS 3.0 output, while the level of significance can be seen from the t-value  $\geq$  1.96. The results of testing the data using SmartPLS 3.0 can be seen in Tables 3 and 4.

**TABLE 3**  
*Structural Model Match Test Results*

Variable Laten	R-Square
ARG Compilation Performance	
Organizational Commitment	
External Pressure	0,714
Environmental Uncertainty	
Organizational culture	

From the results shown in Table 3, it can be seen that the R-Square value of the KARG variable is 0.714, which means

that the model is in the medium category. Based on this it appears that endogenous variables have a fairly good predictive power (moderate). This can be used to support further testing that the influence arising from endogenous variables in this case organizational commitment, external pressure, environmental uncertainty and organizational culture is quite strong influence on exogenous variables namely the performance of ARG preparation. Next, structural model compatibility will be seen by comparing the T-value of each variable. T-values must exceed 1.96 to be considered significant. The test results as shown in Table 4.

**TABLE 4**  
*Matching Results of Structural Models*

Hypothesis	Path	Total Effect	T-Value $\geq$ 1,96	conclusion
H1	KO $\rightarrow$ KARG	0,458	2,815	Significant
H2	KO*TE $\rightarrow$ KARG	0,275	1,078	No Significant
H3	KO*KL $\rightarrow$ KARG	-	1,016	No Significant
H4	KO*BO $\rightarrow$ KARG	-	0,499	No Significant

Table 4 above shows that the variable organizational commitment (KO) has a positive effect of 0.458 on the performance variable of ARG preparation. While the interaction between organizational commitment variables and external pressure has a positive influence of 0.275 on ARG performance. Furthermore, the interaction between organizational commitment and environmental uncertainty has a negative effect of -0.263. The interaction of organizational commitment with organizational culture also has a negative influence of -0.063 on ARG performance but the number of all moderating variables is not significant because the t-statistic value  $<$  1.96. Referring to the choice in the research method in testing the hypothesis this study was conducted with a Partial Least Square (PLS) analysis tool. PLS is one of the variance-based statistical methods of Structural Equation Modeling (SEM) designed to solve multiple regressions when specific problems occur in data, such as small research sample sizes, missing data, and multicollinearity (Latan and Ghazali, 2012). In the results of the Collinearity Statistics test on SmartPLS it was found that each variable and indicator in this study encountered multicollinearity problems as shown in Table 5.

**TABLE 5**  
*Multicollinearity Test Results on Research Variables*

Inner VIF Value	KARG
KO	3,084
TE	4,148
KL	3,408
BO	2,461
KO*TE	9,634
KO*KL	9,107
KO*BO	1,843

Multicollinearity is obtained when the Inner VIF Value exceeds 5.0. In this case it is obtained that the TE and KL variables as moderating variables experience

multicollinearity. This proves that the selection of the Partial Least Square (PLS) analysis tool with the Structural Equation Modeling (SEM) statistical method is appropriate for data experiencing multicollinearity. This was also obtained from the test indicators of each variable as described in Table 6.

**TABLE 6**  
*Multicollinearity Test Results on Indicator Research Variables*

Indicator	Outter VIF Value	Indicator	Outter VIF Value
KARG1	6,966	TE3	2,101
KARG2	14,582	TE4	2,520
KARG3	12,729	TE5	3,282
KARG4	6,749	KL1	9,787
KARG5	6,826	KL2	13,850
KARG6	10,356	KL3	9,431
KARG7	9,272	KL4	4,941
KARG8	5,590	KL5	8,391
KO1	2,338	BO1	2,946
KO2	3,532	BO2	4,852
KO3	5,100	BO3	5,329
KO4	6,483	BO4	6,674
KO5	4,872	BO5	5,382
KO6	3,874	BO6	5,923
TE1	2,868	BO7	2,305
TE2	2,661		

Based on Table 6, it can also be seen that there is multicollinearity on several indicators of each variable when an Outter VIF value is obtained that exceeds 5.0. In this case, it is obtained that the KARG variable indicators include KARG1, KARG2, KARG3, KARG4, KARG5, KARG6, KARG7 and KARG8, then indicators on the KO variable which include KO3 and KO4, then indicators on the KL variables which include KL1, KL2, KL3, KARG6, KARG7 and KARG8, KL5. Finally, the BO variable indicators include BO3, BO4, BO5, BO6 experiencing multicollinearity. This proves that the selection of Partial Least Square (PLS) analysis tools with Structural Equation Modeling (SEM) statistical methods is appropriate for data that has multicollinearity problems so that the results of the structural model (Inner Model) compatibility test can be used.

## 8. DISCUSSION

Based on testing the hypothesis in the previous section, it can be confirmed that organizational commitment is proven to have a positive effect on the performance of ARG preparation. Based on that, the increase in high organizational commitment will also be followed by an increase in the performance of high ARG preparation as well. These results reinforce the results of Christi's research (2014) which states that organizational commitment is one of the factors that influence the performance of ARG preparation. These results also support previous research, namely Rubin and Bartle (2005), Sawyer (2002), Diop Tine (2002) and Hewitt (2003). Based on the author's confirmation of several work units within the IRB, employees who are given responsibility for preparing ARGs are employees in the Budgeting subsection at the Agency Secretariat, Planning and Finance subsections for the Education and Training Center and the Internal Administration and Compliance subsection for the Financial Training Center. ARG preparation is related to the design and planning of programs and activities through the preparation of work unit budgets. Most employees in this field claimed that they still did not understand clearly how to

arrange ARG, which was preceded by the preparation of the Gender Analysis Pathway (GAP), Gender Budget Statement (GBS) and Terms of Reference (KAK). The preparation of this ARG is still difficult for employees to understand, especially when identifying activities that must be responsive to gender. In fact there was no BPPK satker that made the Gender Analysis Pathway. Based on data obtained from the Finance Section of the BPPK Secretariat, the preparation of ARGs at the BPPK is only done by compiling GBS. This resulted in the quality level of GBS preparation still being classified as low due to not having a deep analysis basis. In preparing the Gender Budget Statement (GBS), it must have a basis in the form of in-depth analysis of the need for a budget based on disaggregated data and the need for existing gender differences. Gender Budget Statement (GBS) preparation without in-depth analysis will only make GBS preparation only a formality requirement. Most employees admit that ARG preparation is carried out because it is limited to regulations but without an understanding of the outputs of ARG preparation. Some respondents' answers when confirmed are as follows:

"The preparation of activities and programs is usually directly determined by echelon 1 and the hall can only breakdown activities and programs based on the specified output. (Respondent10) "

"In the real practice at our place there was no difference in treatment between female and male training participants. Everyone has the same right to participate in the training. In the preparation of the budget seen is the number of participants. Regarding men or women, it is entirely left to the organizer and echelon 1 units respectively. (Respondent21) "

"ARG has no effect in budget allocation. Gender equality is only tagging where the activity has been responsive to gender issues (including persons with disabilities). (Respondent23) "

"The application / application of gender responsive budget in the RKA-K / L structure in BPPK should be clarified so that the parties concerned (superiors, stakeholders, etc.) can understand the implementation of ARG and measure the achievement of each target / output. (Respondent26) "

"Guidelines for the preparation and technical implementation so that more attention. (Respondent28) "

The statements mentioned earlier can show that the commitment of most BPPK employees in developing ARGs still needs to be improved. Increasing this commitment can be started from building the correct understanding and knowledge related to ARG preparation. In addition, more assistance is needed to the work unit in developing gender responsive activity programs and conducting gender disaggregated data as a condition for ARG preparation. In line with previous research (Christi, 2014) that perceived external pressures can affect organizational commitment in achieving ARG performance, it turns out this study also empirically proves that external pressures do not interfere with organizational commitment in achieving ARG performance. This means that external pressures in the form of criticism from academics, NGOs and changes in regulations from the ministry did not interfere with the organization's commitment in developing ARGs to achieve maximum ARG performance. The absence of significant influence from external pressures on the relationship between organizational commitment and the performance of ARG

preparation is suspected to occur because BPPK is a public institution that must serve to serve the community so that any pressure from the community and central ministries and academics becomes normal and is not considered as pressure anymore, on the contrary is considered as a mandate that must be fulfilled. In addition, instructions from the ministry are considered as the main tasks and functions (tupoksi) for BPPK employees so that everything is carried out with full responsibility and not be a pressure or burden. Basically, the coercive force / pressure that creates the pressure exerted by a government regulation or central ministry to adopt a structure or system in the application of ARG is intended to regulate existing practices so that they become better. On the other hand, this regulation can also lead to an organization's tendency to gain legitimate coercive (Scott, 2004), the pressure exerted through regulations and policies becomes a means for BPPK in organizing its duties. But sometimes the more pressure that is put on can result in the saturation of the government in applying a practice. Based on this research, it can be seen that the pressure through regulations that are more influenced by legitimacy does not result in practices that occur in organizations that are only formalities intended to gain legitimacy, but are more supported because of the strong awareness of employees to implement the rules and run the SOPs respectively. Each according to its main function. Thus the preparation of ARGs in the IRB does not need a new policy that is pressing employees to act, but enough to increase the socialization of existing regulations so that it can be understood by every employee regarding the obligations in preparing the ARG. Most employees admit that the preparation of ARGs is not due to lack of regulations or pressure from NGOs or academics. Some respondents' answers when confirmed are as follows:

"The existing rules have never made us reluctant to implement them, precisely because of the lack of socialization of these rules which makes each employee have a different interpretation of the rules. (Head of Subdivision of TU and KI BDK Pontianak) "

"There is no relationship between criticism from NGOs with the performance of public services, criticism should be a constructive input for improving the quality of public services. (Implementing the AP Training Center) "

"It takes a lot of students to discuss issues that have not been implemented, for example the rules on the preparation of ARGs, before I did not understand the obligation to prepare GAP and GBS, I have never even heard of that name, but with this research I was encouraged to understand again, thank you. (Implementing Agency Secretariat) " Contrary to previous studies, environmental uncertainty did not moderate the relationship between organizational commitment and ARG preparation performance, with a t-statistic of 1.016 smaller than 1.96. It can be concluded that high environmental uncertainty does not interfere with the relationship of organizational commitment to the performance of ARG preparation. This empirically proves that the commitment made by the pageant greatly supports the improved performance of the ARG preparation even with high environmental uncertainties such as employee mutations and policy changes so this does not interfere with employee commitment in achieving good ARG preparation performance. However, in this case, there were not many changes in regulations on the application of ARG in

the IRB. Confirmation results state that employee transfers made within the IRB does not interfere with employee commitment in preparing ARGs. Means that it can be seen that knowledge sharing / transfer from old employees to new employees is quite going well, this is accommodated by the presence of groups (more via the Whatsapp Application) as a forum for communication between budgeting employees in the BPPK environment that helps every problem faced by the employee This has an impact on employees who have just been in charge of preparing a budget that is not too awkward and lack information about the procedures for implementing and TUPOKSI (main tasks and functions) as the budget compilers. Here is the answer from one of the respondents when confirmed:

"Mutation and rotation of assignments for me do not really affect performance, with information technology such as whatsapp group BPPK budget preparation, I use to monitor my TUPOKSI. When there are problems in preparing a budget I find it easier to find solutions from the PIC. Budgeting from other units without having to contact the old operator. (Implementing the Public Finance Training Center) "

Contrary to previous research (Dahlan and Sumaryana, 2017) which states that organizational culture moderates the relationship of good governance to the performance of public services, then in terms of ARG preparation, organizational culture does not affect organizational commitment in improving the performance of ARG preparation. This is because the organizational culture adopted at the IRB is quite mature. So it cannot be said that the low performance of ARG preparation at BPPK is due to the influence of commitment supported by the low values adopted by budgeting employees at BPPK. But in this research, basically organizational commitment has a stronger influence on the performance of ARG preparation. The results of this study found that the performance of ARG preparation in the Financial Education and Training Agency leads to the phenomenon of normative isomorphism that is professionally employees have a commitment to understand the norms and regulations that exist so that although the rules and regulations put pressure, the employees still formulate a budget obey it as a form of devotion to the organization. Then manifested in a high commitment from the organization to achieve good performance. This tendency is seen from the magnitude of the total KO effect value of 0.458. The second tendency is that BPPK organizations are not inclined to mimetic isomorphism, which is that BPPK employees do not tend to imitate other organizations or institutions, but rather understand the essence of ARG preparation and then implement rather than imitate first then understand the essence of ARG preparation. Employees of BPPK's budget preparation refer to rules and SOPs rather than imitating other units. Environmental uncertainty indicated by the existence of a mutation system does not interfere with the organization's commitment to show good performance. Based on this study, basically the Financial Education and Training Agency has an organizational commitment (normative isomorphism) that has a strong influence on the performance of ARG preparation. This is consistent with the results of the confirmation with the employees who compiled the ARG.

"Preparation of this gender responsive budget is very dependent on organizational commitment from the central (agency secretariat) and satker in the regions, if this

commitment is high then even though the number of rules, or high mutations and uncertainties will not interfere with that commitment, first we first strengthen our commitment to implement ARG in the IRB. Currently many employees are still confused about the clarity of the rules regarding the preparation of GAP and GBS so it is necessary to be from the center (Agency Secretariat) to more aggressively socialize the rules and technical implementation. (Implementing BDK Pontianak) "

## 9. CONCLUSIONS

Based on the discussion in this study that has been outlined previously, it can be concluded that organizational commitment has a positive and significant effect on the performance of ARG preparation. Furthermore the external pressure variable does not moderate the relationship between organizational commitment and ARG preparation performance, and the environment uncertainty variable also does not moderate the relationship between organizational commitment and ARG preparation performance and organizational culture variable also does not moderate the relationship between organizational commitment and ARG preparation performance. Thus it is stated that: First, the performance of ARG preparation in the Financial Education and Training Agency tends to be driven by the phenomenon of normative isomorphism. Employees are more motivated to develop ARGs because of their commitment, even though this commitment is still at a moderate level. Secondly, government / ministerial regulations, criticism and suggestions from NGOs and academics are not considered as pressure because BPPK employees work in the public interest so that all regulations and criticisms from the public have become mandates that must be implemented. In this case with the regulation from the ministry, high criticism from NGOs and academics did not make the organizational commitment to be low which resulted in the low performance of ARG preparation in BPPK. This is evident through the results of testing that external pressure does not moderate the relationship between organizational commitment and the performance of ARG preparation. Third, the preparation of ARG in BPPK is not driven by the phenomenon of mimetic isomorphism. Uncertainty that occurs is reflected through the mutation of employees and changes in regulations that too often do not make employees more likely to imitate the way of preparing ARG from other units without understanding the essence of the preparation. This in the end disrupted organizational commitment in the preparation of ARGs. In other words, increasing environmental uncertainty does not reduce organizational commitment. This is evidenced by the results of testing that environmental uncertainty variables do not moderate the relationship between organizational commitment and the performance of ARG preparation. Fourth, the values adopted by the BPPK include the values of the Ministry of Finance do not become a burden that impedes the performance of ARG preparation. The values adopted by employees in the BPPK budget preparation have been well internalized so that the improvement of organizational culture in the BPPK does not affect organizational commitment in supporting the performance of ARG preparation, but the performance of ARG preparation is more influenced by understanding of the rules regarding ARG preparation. In this case the low performance of ARG preparation is not caused by the low values adopted by budgeting employees at BPPK.

This is evident from the results of testing that organizational culture does not moderate the relationship between organizational commitment and the performance of ARG preparation.

## 10. IMPLICATIONS OF RECOMMENDATIONS

Theoretical implications obtained through this research, namely it is evident that organizational commitment has positive and significant effect on the performance of ARG preparation as stated by Christi (2014) which states that organizational commitment is one of the factors that influence the performance of ARG preparation. These results also support previous research, namely Rubin and Bartle (2005), Sawyer (2002), Diop Tine (2002) and Hewit (2003). Therefore, this research empirically proves that organizational commitment will affect the performance of ARG preparation. However, environmental uncertainty variables do not moderate the relationship between organizational commitment and ARG preparation performance. This contradicts what was stated by Govindarajan (1984) and contradicted by Christi's research (2014) that environmental uncertainty affects organizational commitment in achieving goals, such as the performance of ARG preparation. In this study also the external pressure variable does not moderate the relationship between organizational commitment and ARG preparation performance. This is consistent with Christi's research (2014) which states that external pressure does not affect the performance of ARG preparation. However, this is contrary to what was stated by Frumkin and Galaskiewicz (2004) which states that external pressure can affect the commitment of an organism to prepare an ARG. Furthermore, organizational culture variables do not moderate the relationship between organizational commitment to the performance of ARG preparation. This contrasts with Dahlan and Sumaryana's (2017) research which states that organizational culture moderates the relationship between good governance and public service performance. Through this research there are several implications that are applied, it is known that: The application of ARG includes a new policy for the Financial Education and Training Agency (BPPK) so that this should encourage the leaders of ARG organizers such as the Finance Section of the Agency Secretariat to assist, explain and socialize (coaching and clinic) more intensely to all work units. The main objective is to facilitate the satker within the BPPK in preparing GAP, GBS and KAK. The coaching and clinic process can also foster understanding, commitment and sense of belonging of employees (sense of belong) to ARG, so that ARG is not carried out as a formality. This is of course related to the results of this study, namely the significant influence of organizational commitment on the performance of ARG preparation. By also looking at the results of the study that no significant effect of external pressure was found on the relationship between organizational commitment and ARG preparation performance, this can be an input so that BPPK employees need to pay more attention to contributions coming from external parties, such as academics, NGOs and central ministries in the form of ideas, suggestions, criticisms and policies that are given so as to increase the understanding and insight of all employees to carry out the ARG preparation process to achieve gender equality in BPPK services. On the other hand, the results of this study found no significant effect of environmental uncertainty on the

relationship between organizational commitment and ARG preparation performance. Through this, employee and leadership mutations do not affect organizational commitment in the preparation of ARGs. BPPK already has good knowledge transfer when an employee is mutated and the ARG preparation process can be transferred properly to the employee who replaces. Therefore leaders need not hesitate in carrying out the process of employee mutation will have an impact on the low performance of ARG preparation. By observing other results that no significant influence was found from organizational culture within the IRB on the relationship between organizational commitment and the performance of ARG preparation, the increase in the internalization of values must be well directed and by increasing employees' understanding of their duties and responsibilities. Increasing noble values will not have enough effect if it is not accompanied by adequate understanding of each employee regarding the rules and regulations applied. Organizers of gender responsive activities must be supported by funds, program clarity and outputs to be achieved so that it is not difficult for employees to design gender responsive activities and programs.

## 11. LIMITATION

A study cannot be separated from a limitation. Likewise, this study, which is considered to have limitations in it. Limitations in this study are related to: Respondents in this study had a greater portion, namely the BPPK employees in the Education and Training Center and Training Centers. Where there are differences in employee competence in terms of budgeting between the sater Secretariat of the Agency c.q. Budgeting Sub-division with Education and Training Center / Training Center. Secretariat of the Agency c.q. The Budget Arrangement Subdivision acts to give command in determining the budgeting policy where the other spending units only follow the direction of the Budget Compilation Subdivision at the Agency Secretariat. This competency gap has an impact on differences in understanding of the rules in the preparation of ARGs at the Ministry of Finance. The small number of respondents who understand about ARG preparation. This happens because the application of ARG in BPPK has only been running for four years, since 2012 so that there are still many HRs who do not understand the process of preparing ARG properly. Therefore, the selection of respondents is limited. Then it can be input for further research to need to see the length of the application of ARG so that researchers can find respondents who have an established understanding of ARG preparation. This research only looks at the ARG drafting stage, so that further research is expected to examine how the implementation of the ARG monitoring process. In other words, further research is recommended to look at the outputs and outcomes generated through the implementation of this ARG. Respondents in this study have a bias in perceiving questions in this questionnaire, thus making a bias that results in differences in facts about the output in the ARG is low but in filling out the questionnaire still answers that has made the output in the preparation of the ARG namely GAP, GBS and KAK. Respondents in this study have a perception that this study will assess performance in the preparation of a relatively low budget, reflected in the number of work units that have not prepared GAP, GBS and KAK so that initially respondents were reluctant to fill in accordance with the

actual facts. In this study respondents could have a bias in understanding the purpose of this study. In this case the author adds respondents by looking for employees who have already made a Gender Budget Statement (GBS) before, even though they are not currently working as a budget maker or in the financial department. But the number of respondents is still more respondents who have never compiled GAP and GBS.

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