

CONSISTENCY ANALYSIS OF PLANNING WITH THE BUDGET IN PUBLIC WORKS AND SPATIAL MANAGEMENT SERVICES OF BUTON REGENCY

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ABSTRACT

This study aims to analyze the consistency of planning with the budget at the public works and spatial planning department of Buton Regency. This study used a qualitative approach with descriptive analysis. Data was collected through documentation studies and interviews. The results of the study show the consistency of planning with various budgets seen from existing planning documents. The suitability of the nomenclature on the program side is very good and the consistency level reaches 100%. Both the number and type of programs are consistent from work plan documents to activity plans and budgets to budget execution documents budget execution documents. Meanwhile, in terms of activities, there is strong consistency in the activities in the work plan document to the budget work plan document. However, when it was revealed in the budget implementation document, the consistency decreased and only reached 90.47%. Thus, in terms of activities, the nomenclature is a little inconsistent. The suitability of the amount of the budget between the planning documents and the budget seen in the work plan documents, work budget plans and budget implementation documents, especially in 2021, has a high discrepancy or inconsistency. There are many gaps and discrepancies that occur at the activity level, both in the work plan, budget work plan and budget execution document

Keywords : Consistency Analysis, Planning, Budgeting.