

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.

BACKGROUND

Planning and budgeting is one of the studies of public administration. Planning and budgeting is a series of activities in one unit and continuously (Bastian, 2006). Planning and budgeting is a cycle that has a close relationship and is realistic, on target and consistent. The dimension of consistency is important to study considering that budgeting must be based on a strong planning basis and then, consistency will avoid missing links between accumulated aspirations and needs and local government work plans and budgeting products.

In Buton District, each agency and agency tends to say that it is their duties and functions that are most important in development activities. These problems make it difficult to coordinate development plans and implement them. The next consequence is that the implementation of the development process is less than optimal and even the intended target may not be implemented at all. Regional planning and budgeting carried out by the Executive together with the Regional People's Legislative Assembly in Buton Regency has not been implemented properly, the mechanisms and procedures for preparing performance-based regional planning and budgeting have not been implemented optimally, and the political will has not been consistent between the Regional Government and the Regional People's Representative Council. This is also shown by the existence of new activities that are often brought up by the Regional House of Representatives in the Regional Revenue and

Expenditure Budget Plan during joint discussions between the Regional Government and the Regional People's Representative Council.

Consistency between planning and budgeting documents in Buton Regency is very important to note because it is an indicator in assessing local government performance. This greatly influences the achievement of the vision, mission, goals, objectives and policies that have been planned in the planning documents and has an important role in the implementation of development to improve the welfare of the people in Buton Regency. Recognizing the important role of local government in the process of achieving development goals, it is necessary to prepare planning and budgeting properly, so that all planning and budgeting documents in the regions must be maintained consistently.

Theoretically, the consistency of planning and budgeting is also an effort to implement the efficiency and effectiveness of public services (Shah, 2007). Consistency that has an impact on the efficiency and effectiveness of public services is very important in creating optimal public financial management outcomes, namely the allocation of public financing sources to strategic affairs, programs and activities as well as creating efficiency in regional financial management and creating fiscal discipline.

This research itself will focus on the public works and spatial planning services of the Buton Regency, with the first reason being that the public works office is the agency that receives the most budget allocations from the Regional Revenue and Expenditure Budget, including receiving funds allocated to the State Revenue and Expenditure Budget through the Special Allocation Fund. Second, with the refocusing of the government's budget, the public works department was also forced to make adjustments which resulted in a lack of consistency between the planning documents and the budget. On the other hand, pressure from many parties on interest-based infrastructure development often ignores priorities and neglects planning.

LITERATURE REVIEW

Consistency

Consistency is firmness and stability in action, obedience. Consistency in this study includes (1) suitability of program and activity nomenclature contained in planning documents and budget documents, (2) suitability of the amount of budget allocations contained in planning documents and budget documents (Bastian, 2006). Sugiarto and Mutiarin (2017) said that in an effort to ensure the linkage of the Budget Work Plan and consistency between planning and budgeting, attention must be paid to: There is an indicative ceiling for sub-districts and Regional Government Work Units, There is a standard format for planning, namely Regional Government Work Plans, Work Plans Regional Government Work Units to Budget Work Plans, Regional Government Work Plans and Regional Government Work Unit Work Plans are prepared based on the District Musrenbang Work Plan Budget results, as well as the results of the Regional Government Work Unit forum as a reference in the preparation and discussion of the General Budget Policy and Priorities and Temporary Budget Ceilings, the budget agency and the regional budget team understand that monitoring and consistency of priority activities resulting from participatory planning and the output of each stage in the budgeting process can be accessed by every participatory planning participant, if there is material inconsistency with and the results of participatory planning must be accompanied by an official explanation from the government or DPRD as a manifestation of the principles of transparency and accountability in good governance.

Development Planning

According to Law no. 25/2004, planning is a process for determining appropriate future actions, through a sequence of choices, taking into account available resources. The purpose of development planning is to guarantee the creation of integration, synchronization, synergy between regions, space, time, government functions, as well as between the center and the regions, guarantee budgetary work plans and consistency between planning, budgeting, implementation and supervision, optimizing community participation and ensuring the achievement of utilization resources efficiently, effectively, fairly and sustainably.

Planning has an important role in the organization because planning can overcome problems in budgeting such as budget workloads that are too heavy (budget workload) and the allocation of resources that are not on target. Therefore planning is done to anticipate future conditions that are full of uncertainty. Mardiasmo (2002) says that the benefits of planning are as a means of facilitating the creation of an effective budget, focusing managers on implementing a predetermined strategy, as a means of facilitating the optimal allocation of resources (effective and efficient), Implementation of short-term actions, Means for management to be able to understand organizational strategies more clearly; and tools narrow the range of alternative strategies

Budgeting

Bastian (2006) defines a budget as a financial operating plan that includes estimated proposed expenses and expected sources of income to finance them within a certain period of time. Mardiasmo (2009) suggests the definition of a budget is a statement regarding estimated performance to be achieved over a certain period of time expressed in financial terms, while budgeting is a process or method for preparing a budget.

Relationship between Planning and Budgeting

Blóndhal et. al. (2009) explained that planning and budgeting are structures that complement each other so that it can be said that the planning function is the core of the budget. Bastian (2006) explains that planning and budgeting are continuum activities. The process of integrating planning and budgeting is a very critical stage, namely ensuring that the activities budgeted for in the Work Plan Budget in the regional development process have been budgeted for in the Budget Work Plan in accordance with what has been planned. Budgeting is a process that is carried out after the planning is established. Budgeting is carried out based on the established planning documents. The planning process contained in law number 25 of 2004 begins with the preparation of the Long Term Development Plan and then the Budget Work Plan is translated into the Medium Term Development Plan and the Regional Government Work Plan. While the process of preparing the budget in accordance with law No. 17 of 2003 begins with the preparation of the General Budget Policy and the Temporary Budget Ceiling which refers to the Regional Government Work Plan then proceed with the preparation of the Regional Revenue and Expenditure Budget

RESEARCH METHODS

The research design is qualitative. This research is qualitative in nature because it is to explore the consistency of planning with budgeting at the Public Works and Spatial Planning Office of Buton Regency where researchers need to speak and hear directly from the actors or sources involved through the process of document study and interviews and triangulation. The approach used in this research is a descriptive approach. The researcher conducted a document study to dig up various information and factual data. The Budgetary Work Plan for the planning and budgeting of the public works department of Buton Regency, including the

Regional Government Work Plan Document, the 2021 Public Works and Spatial Planning Office Work Plan, the Budget Work Plan and the Work Office Budget Implementation Document General Affairs and Spatial Planning of Buton Regency 2021. Interviews were conducted by preparing questions to ask informants to obtain the necessary information. Those interviewed were the Head of the Highways Division and the Head of the Human Settlements Division at the Public Works and Spatial Planning Office, the Head and Head of the Evaluation and Reporting Division at the Regional Development Planning Agency, the Secretary and the Head of the Budget Division at the Regional Finance and Asset Agency. In this study, researchers conducted data analysis as described by Miles and Huberman (Agustinova, 2015). The data analysis technique in question is data collection, data reduction, data display, and conclusion

RESULTS

A. Appropriate Nomenclature of Programs and Activities Contained in Planning Documents and Budget Documents

1. Consistency Between Work Plan Documents and Budget Work Plan Documents

The Buton Regency Public Works and Spatial Planning Service Budget Work Plan for 2021 contains 10 programs and 21 activities and in the Buton Regency Public Works and Spatial Planning Office Work Plan for 2021 there are 10 programs and 21 activities. From the search and observation of documents, it shows that of the 10 programs in the Work Budget Plan, there are 10 programs that are in accordance with the programs in the Work Plan, none of the programs are not in accordance with the programs in the Work Plan, meaning that 100% of the programs in the Work Plan and Budget are consistent with the Work Plan. Of the 21 activities in the Work Plan Budget, there are 21 activities in accordance with the activities in the work plan, none of the activities are inconsistent with the activities in the Work Plan, meaning that 100% of the activities in the Work Plan Budget are consistent with the activities in the Work Plan. This indicates that the preparation of the Budget Work Plan is based on the full work plan.

The conformity of the nomenclature of the 10 existing programs, both in the Work Plan and in the 2021 Public Works and Spatial Planning Office Budget Work Plan, is a program supporting government affairs, a water resources management program, a drinking water supply system management and development program, a system management and development program. waste water, drainage system management and development program, settlement development program, building arrangement program and its environment, road implementation program, construction service development program, spatial planning implementation program.

Whereas the 21 nomenclature of activities that exist both in the Work Plan and in the 2021 public works and spatial planning service budget work plan are Planning, Budgeting, and Performance Evaluation of Regional Apparatuses, Financial Administration of Regional Apparatuses, Administration of Personnel of Regional Apparatuses, General Administration of Regional Apparatuses, Procurement Regional Property Supporting Regional Government Affairs, Provision of Supporting Services for Regional Government Affairs, Maintenance of Regional Property Supporting Regional Government Affairs, Management of Natural Resources and Coastal Protection Buildings in River Basins in One Regency/City Region, Development and Management of Primary and Secondary Irrigation Systems in Regions Irrigation with an area of under 1000 Ha in one Regency/City Area, Management and Development of Drinking Water Supply Systems in Regency/City Areas, Management and Development of Domestic Wastewater Systems in Regency/City Areas, Management and

Development of Drainage Systems that are T Directly connected to rivers in Regency/City Areas, Provision of Infrastructure for Settlements in Strategic Areas of Regency/City Areas, Implementation of Building Arrangements and Their Environment in Regency/City Areas, Implementation of Regency/City Roads, Implementation of Training of Construction Skilled Personnel, Implementation of Information Systems for Construction Services Regency/City Area Coverage, Supervision of Business Orders, Order Implementation and Order Utilization of Construction Services, Stipulation of Regional Spatial Plans and Detailed Regency/City Spatial Plans, Coordination and Synchronization of Regency/City Regional Spatial Planning and Coordination and Synchronization of Regency/City Regional Spatial Utilization /City

2. Consistency Between the Budget Work Plan Document and the Budget Implementation Document

The 2021 Public Works and Spatial Planning Office Budget Work Plan for Buton Regency contains 10 programs and 21 activities and in the Buton Regency Public Works and Spatial Planning Office Budget Implementation Document for 2021 there are 10 programs and 19 activities. From the search and observation of documents, it shows that of the 10 programs in the Work Budget Plan, there are 10 programs that are in accordance with the program in the Budget Execution Document, none of the programs are not in accordance with the program in the Budget Work Plan, meaning that 100% of the programs in the Budget Execution Document are consistent with the Plan. Budget Work. Of the 21 activities in the Budget Work Plan, there are 19 activities in accordance with the activities in the Budget Execution Document, this means that there are 2 activities that are not in accordance with the activities in the Budget Work Plan, meaning that only 90.47% of the activities in the Budget Execution Document are consistent with the activities in Budget Work Plan. This indicates that the preparation and implementation of the budget, in this case the Budget Implementation Document, is not entirely based on or refers to the Budget Work Plan.

The nomenclature of 10 existing programs, both in the Budget Work Plan and in the 2021 Public Works and Spatial Planning Office Budget Implementation Document, are government affairs support programs, water resources management programs, drinking water supply system management and development programs, system management and development programs waste water, drainage system management and development program, settlement development program, building arrangement program and its environment, road implementation program, construction service development program, spatial planning implementation program. So all programs are consistent and implemented.

The nomenclature of activities that exist in both the Budget Work Plan and the 2021 Public Works and Spatial Planning service Budget Implementation Document are Planning, Budgeting, and Evaluation of Regional Apparatus Performance, Regional Apparatus Financial Administration, Regional Apparatus Personnel Administration, Regional Apparatus General Administration, Property Procurement Supporting Regions for Regional Government Affairs, Provision of Supporting Services for Regional Government Affairs, Maintenance of Regional Property Supporting Regional Government Affairs, Development and Management of Primary and Secondary Irrigation Systems in Irrigation Areas with an Area of Under 1000 Ha in ONE Regency/City Area, Management and Development of Supply Systems Drinking Water in Regency/City Areas, Management and Development of Domestic Wastewater Systems in Regency/City Areas, Management and Development of Drainage Systems that are Directly Connected to Rivers in Regency/City Areas, Implementation of Infrastructure in Per settlements in Strategic Areas of Regency/City Areas, Implementation of Building Arrangement and Its Environment in Regency/City Areas, Implementation of Regency/City

Roads, Implementation of Training for Skilled Construction Workers, Implementation of Information Systems for Construction Service Coverage of Regency/City Areas, Supervision of Business Orders, Orderly Implementation and Rules for Utilization of Construction Services, Stipulation of Regional Spatial Plans and Detailed Regency/City Spatial Plans, Synchronization of Regency/City Regional Spatial Utilization. While the 2 activities that are in the Budget Work Plan, but not in the DPA are the activities of Natural Resources Management and Coastal Safety Buildings in the River Basin in One Regency/City Area and the Coordination and Synchronization of Regency/City Regional Spatial Planning (It's in the Work Plan but not in the Budget Execution Document).

It can be said that, from a program standpoint at the Public Works and Spatial Planning service in 2021 there is solid or good consistency and achieves 100% consistency. Both the number and type of programs are consistent from work plan documents to activity plans and budgets to 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 implemented or lowered in the Budget Execution Document, the consistency decreased and only reached 90.47%. This means that there is an inconsistency of 9.53% in planning and budgeting documents at the Buton Regency Public Works and Spatial Planning service, in 2021.

B. Appropriateness of the Amount of Budget Allocations contained in the Planning Documents and Budget Documents

From the existing documents, it can be seen that for the suitability of the budget amount between planning documents and the budget at the Public Works and Spatial Planning Office of Buton Regency, it can be seen in the Work Plan documents, Budget Work Plans and Budget Implementation Documents, especially in 2021, there are high discrepancies or inconsistencies. . For example, in the Regency/City Regional Government Affairs Support program, in the work plan, the budget allocated was Rp. 16,671,304,827, but it decreased to Rp. 5,656,956,212 and when it was implemented in the budget document, only Rp. 5,501,998,736. This means that not all budgets provided or planned are ultimately implemented or used, for various reasons. In the Water Resources Management Program (SDA) the Work Plan is Rp. 6,035,704,507, the Budget Work Plan document is 7,983,310,750 but when it is realized into the Budget Execution Document it is only Rp. 961,166,750. The Program for Management and Development of Drinking Water Supply Systems is budgeted in the Work Plan Budget in the Work Plan of Rp. 3,563,119,997, in the Work Plan Budget Rp. 275,000,000 and only Rp. 200,000,000 is realized in the Budget Execution Document

There are many gaps and discrepancies that occur at the activity level, both in the Work Plan, Budget Work Plan and Budget Execution Document. In the activities of Procurement of Regional Property to Support Regional Government Affairs in the Work Plan, the Budget Work Plan is Rp. In the activities of Provision of Supporting Services for Regional Government Affairs in the Work Plan, Rp. 156,000,000, in the Budget Work Plan Rp. 187,416,702 but when implemented in the Budget Execution Document it is only Rp. 68,048,852. In the activities of Organizing Construction Skilled Training, in the Work Plan it is budgeted at Rp. 550,000,000, in the Work Plan the Budget is Rp. 550,000,000 while in the Budget Execution Document Rp. 200,805,000

CONCLUSION

The suitability of the nomenclature on the program side is very good and the consistency level reaches 100%. From a program standpoint, the Public Works and Spatial Planning service in 2021 has solid or good consistency and achieves 100% consistency. 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 implemented or lowered in the Budget Execution Document, the consistency decreased and only reached 90.47%. This means that there is an inconsistency at the activity level of 9.53% in the planning and budgeting documents at the Buton Regency Public Works and Spatial Planning service, in 2021. Thus, from an activity standpoint, the nomenclature is a little inconsistent. In terms of nomenclature and especially the allocation of the amount of the budget, it is necessary to increase consistency, especially at the activity level, so that it is entirely or fully consistent from the Work Plan to the Budget Implementation Document in the Public Works and Spatial Planning Office of Buton Regency.

Human resources need to be improved, in particular the need for planning functional staff at the Public Works and Spatial Planning services of the Buton Regency, so as to increase the ability to prepare plans, not to be late in collecting documents needed by other agencies such as the regional development planning agency and the Development Division of the Buton Regency Regional Secretariat. A strong commitment from regional leaders and the regional People's Legislative Council is needed to support consistency between planning and budgeting documents at the Public Works and Spatial Planning offices of Buton Regency

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