

Strategy To Improve Consistency Of Planning And Budgeting In The Public Works And Spatial Planning Department Of Palembang City

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Article Info	ABSTRACT
<p>Keywords: Consistency, planning, budgeting, Palembang PUPR Service</p>	<p>The Palembang City PUPR Office as one of the priority regional apparatuses in Palembang City, receives the second largest percentage of budget every year after education affairs. Therefore, consistency in budget planning is important to be implemented so that the allocation of the budget can produce optimal development performance. Consistency in budget planning needs to be prioritized because this is the main indicator in assessing local government performance. This ensures that all government programs and activities are implemented effectively in order to achieve predetermined goals. Analyze, describe the influencing factors, formulate strategies to improve consistency in planning and budgeting, at the Palembang City Public Works and Spatial Planning Office. The data collection method used in this study was by conducting observations, structured interviews and questionnaires by expert respondents. The determination of respondents was carried out using the purposive sampling technique. The data analysis method used descriptive analysis using the Planning and Budgeting Consolidation Matrix (MKPP). The conclusion of this study is that the planning and budgeting process at the Palembang City Public Works and Spatial Planning Service still experiences inconsistencies in activities and budget deviations, factors that influence the consistency of planning and budgeting are the components of HR competency in planning and budgeting, alternative strategies in efforts to improve the consistency of planning and budgeting (1) improving the quality and quantity of planning apparatus owned through coordination and cooperation between the Regional Government and the Central Government together with institutions/universities. (2) optimizing the target of regional apparatus development through aligning central government policies towards planning and budgeting, (3) increasing the capacity of regional apparatus leaders in dealing with the uncertainty of transfer funds and local revenues, and (4) aligning and consistent regional apparatus planning and budgeting in accordance with the RPJMD and RPJMN.</p>
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INTRODUCTION

The government utilizes development planning to allocate budgets as a means of supporting development initiatives. A budget is a document containing performance estimates, both in the form of revenues and expenditures presented in monetary terms that will be achieved in

a certain time period and includes past data as a form of performance control and assessment (Halim and Kusufi, 2014). The budget is allocated to fund the needs of local governments in improving services to the community. The main objectives of the budget include forecasting future financial transactions and events, as well as conveying accurate information to budget recipients. The budget is divided into two types, namely the state budget and the regional budget or commonly referred to as the APBN and APBD. The APBD is the main policy tool used by local governments. This plays an important role in improving the skills and effectiveness of local governments, as stated in Government Regulation Number 58 of 2005.

In the last three years, the Palembang City PUPR Service as one of the priority regional agencies in Palembang City, has received the second largest percentage of budget each year after education. Therefore, consistency in budget planning is important to implement so that the allocation of the budget can produce optimal development performance. Consistency of budget planning needs to be prioritized because this is the main indicator in assessing local government performance. This ensures that all government programs and activities are implemented effectively in order to achieve predetermined goals. In relation to the above problems, it is important to examine how consistent planning and budgeting are in the Palembang City Public Works and Spatial Planning Agency in achieving regional development goals. It is also necessary to know what factors influence the consistency of planning and budgeting, to formulate a strategy to improve the consistency of planning and budgeting in the Palembang City Public Works and Spatial Planning Agency.

METHODS

The object of this study is the planning documents (Renstra and Renja) and budgeting (KUA-PPAS and DPA) at the PUPR Office of Palembang City for the 2020-2022 fiscal year. Primary data was obtained directly from the objects to be studied (respondents) through interviews using questionnaires to the PUPR Office, Bappeda Litbang, BPKAD and Inspectorate. This data is used to analyze factors that influence the consistency of planning and budgeting, as well as the preparation of strategies in the consistency of planning and budgeting at the PUPR Office of Palembang City. Secondary data was obtained from documents including the PUPR Office Renstra document which is a derivative document of the 2018-2023 RPJMD, the PUPR Office Renja document which is a derivative document of the RKPD document, the KUA-PPAS and DPA-SKPD documents which are derivatives of the RAPBD obtained from Bappeda Litbang, BPKAD and the PUPR Office. This data is used to analyze the consistency of planning and budgeting at the PUPR Office of Palembang City. The data collection method used in this study was by conducting observations, structured interviews and questionnaires by expert respondents. The determination of respondents was carried out using purposive sampling techniques. The data analysis method used descriptive analysis using the Planning and Budgeting Consolidation Matrix (MKPP), Likert scale analysis to analyze factors that influence the consistency of planning and budgeting and analysis of strategy formulation which includes internal and external factors, internal external matrix analysis and Strength, Weakness, Opportunity, Threat (SWOT) analysis and determination of priority strategies using QSPM.

RESULTS AND DISCUSSION

Analysis of Consistency of Planning and Budgeting at the Palembang City PUPR Office

The analysis was carried out by comparing the documents, thus obtaining the consistency of programs or activities of the Palembang City Public Works and Spatial Planning Office in 2020 to 2022. Budget deviations indicate that planning and budgeting at the PUPR Office have greater capacity to implement programs and activities. However, in the field of financial management, a budget surplus appears when the revenue projection exceeds the planned amount. This gap can be realized as the achievement of revenue targets. Budget deviations will affect the programs and activities planned by the local government, thus requiring a revision of the planning documents. Table 5.2 shows the budget difference in 2020 and 2022. In 2020 there was an increase of 7.92 percent, resulting in a regional budget surplus. In 2022, 32.11 percent of the total funds allocated in the RKPD will be realized.

Table 5.2 Budget deviation at the PUPR Service of Palembang City in 2020-2022

No	Fiscal year	Renja Rp	DPA Rp	Budget Deviation	
				Rp	%
1	2020	686.768.108.115	741.207.132.000	54.439.023.885	7,92
2	2021	846.080.538.874	846.080.538.874	0	0
3	2022	702.246.353.068	927.744.189.737	225.497.836.669	32,11

Factors Affecting Consistency of Planning and Budgeting at the Palembang City PUPR Office

A number of factors Affecting Planning and Budgeting at the Palembang City PUPR Office. The results of calculating respondents' perceptions of the implementation of planning and budgeting at the Palembang City PUPR Office obtained a total score of 1038, which means it is in the good category. This shows that overall the implementation of planning and budgeting at the Palembang City PUPR Office has been carried out in accordance with the mandate of Law No. 17 of 2003 concerning state finances which is harmonized through Permendagri No. 86 of 2017 concerning procedures for planning, controlling and evaluating regional development, procedures for evaluating draft regional regulations on regional long-term development plans and regional medium-term development plans, as well as procedures for changing regional long-term development plans, regional medium-term development plans and regional government work plans. However, there is still a need to focus on improving planning and budgeting standards.

- Weaknesses of the Human Resources Competency Component Planning and Budgeting: budgeting concepts, training opportunities, and priorities for improving capabilities
- Planning and Budgeting Administration System Component: Requires local governments, especially regional apparatuses, to continue to make changes and adjustments to existing progress. This is done with the aim of producing more responsible planning and budgeting.
- Planning and Budgeting Conformity Component: If monitoring is carried out properly, it will provide benefits in ensuring that the implementation of activities remains on track,

as well as providing information to organizers if deviations and obstacles arise and input in carrying out evaluations.

- d. Reward and Sanction Component: Shows that rewards function as a strong incentive to improve the performance of public officials, especially those involved in the implementation of planning and budgeting.
- e. Information and Communication Component: The PUPR Service has been able to properly implement planning and budgeting by obtaining the information needed and communicating with related agencies.

Strategy to Improve Consistency of Budget Planning at the Palembang City Public Works and Spatial Planning Agency

Based on the results of the analysis of the internal environment, five strengths and five weaknesses were produced by the Palembang City Public Works and Spatial Planning Agency. The factors are as follows:

1. Internal factors
 - a. planning and budgeting, clear organizational structure of the regional apparatus in preparing planning and budgeting, availability of potential young human resources, development targets clearly stated in the Mission and RPJMD of the Regional Government and the role of the Regional Government Budget Team (TAPD) and the legislature in active planning and budgeting
 - b. Weaknesses: Low regional financial capacity in budgeting, low quality and quantity of planning apparatus in regional apparatus, Unclear division of internal duties and functions of regional apparatus, Frequent rotation/mutation of employees that is not balanced with appropriate skills, Development of human resources of planning apparatus by regional apparatus heads is still inadequate
2. External factors
 - a. Opportunities: Clear government regulations on planning and budgeting systems, Special training in planning and budgeting by ministries in collaboration with institutions or universities, Support/policy of the Central Government in the form of financial policies, Support/policy of the South Sumatra Provincial Government and Government regulations on functional positions of planners
 - b. Threats: Uncertainty of Regional Original Income received by the region, Uncertainty of central funds for the region, Delay in information on allocation of central funds for the region and no special evaluation of regional apparatus planning and budgeting

Table 5.17 IFE analysis of improving planning and budgeting at the Public Works and Spatial Planning Agency of Palembang City

Internal Strategic Factors		Weight	Rating	Score
No.	Strength			
1	Commitment of regional apparatus heads to supporting planning and budgeting	0,128	4,00	0,511

2	The role of the Regional Government Budget Team (TAPD) and the legislature in active planning and budgeting	0,117	3,33	0,390
3	A clear organizational structure for regional apparatus in the preparation of planning and budgeting	0,106	3,00	0,319
4	The development targets are clearly stated in the Regional Government's Mission and RPJMD	0,096	3,67	0,351
5	Availability of potential young human resources	0,117	3,67	0,429
	Total	0,564		2,000
No.	Weakness			
1	Low regional financial capacity in budgeting	0,085	1,67	0,142
2	The quality and quantity of planning apparatus in regional apparatus is still low	0,085	2,00	0,170
3	The division of internal duties and functions of regional apparatus is not yet clear	0,096	1,33	0,128
4	Frequent employee rotation/mutation that is not balanced with appropriate skills	0,096	2,00	0,191
5	The development of human resources for planning apparatus by regional apparatus heads is still inadequate	0,074	1,67	0,124
	Total	0,436		0,755
	Total IFE	1,000		2,755

Table 5.17 shows that in the internal strategic factor, the commitment of the regional apparatus head in supporting planning and budgeting obtained the highest strength score and the weakness that received the highest score was the frequent rotation/mutation of employees and was not balanced with the appropriateness of skills. In the strength factor, it explains that the regional apparatus head supports all efforts needed to implement planning and budgeting. Meanwhile, what is seen in the weakness is that in the implementation of planning and budgeting, there are often mutations/rotations of employees. This certainly greatly hinders the planning and budgeting process because the planning apparatus must repeat and adapt again to new working conditions.

Then on the external key factor side. Based on the processing of external key factor questionnaire data, the results presented in Table 5.18 were obtained.

Table 5.18 EFE analysis of improving planning and budgeting at the Public Works and Spatial Planning Service of Palembang City

External Strategic Factors	Weight	Rating	Score
No. Opportunity			
1 Government regulations on clear planning and budgeting systems	0,119	2,67	0,317
2 Special training in the field of planning and budgeting by the ministry in collaboration with institutions or universities	0,107	2,33	0,250
3 Central Government support/policy in the form of financial policy	0,131	3,67	0,480

External Strategic Factors		Weight	Rating	Score
4	Support/policy of the South Sumatra Provincial Government	0,131	3,33	0,437
5	Government regulations on functional planning positions	0,095	2,33	0,222
	Total	0,583		1,706
No.	Threat			
1	Uncertainty of Regional Original Income received by the region	0,119	3,00	0,357
2	Uncertainty of central funds for regions	0,083	4,00	0,333
3	Delay in information on central fund allocation for regions	0,107	3,67	0,393
4	There has been no special evaluation of regional apparatus planning and budgeting	0,107	2,33	0,250
	Total	0,417		1,333
	Total EFE	1,000		3,040

Based on Table 5.18, the opportunity with the highest score indicating an opportunity that can be achieved is the support or policy of the central government in the form of financial policy. Meanwhile, the threat with the highest score is the delay in information on the allocation of central transfer funds for regions. This will greatly affect the financial condition of the region which still depends on the balancing funds by the center for regions such as general allocation funds (DAU) and special allocation funds (DAK).

Formulation of Alternative Strategies

The next step that will be taken is to combine the key internal and external factors that we have found into an internal and external matrix. The combination is presented in Figure 5.6.

Figure 5.6 IE Matrix that Influences Planning and Budgeting at the Public Works and Spatial Planning Agency of Palembang City

Score Total IFE 2,755				
	Strong 3,00-4,00	Medium 2,00-2,99	Weak 1,00-1,99	
High 3,00-4,00	I Grow and Build	II Grow and Build	III Hold and Maintain	
Medium 2,00-2,99	IV Grow and Build	V Hold and Maintain	VI Harvest and Divestiture	3,040 Score Total EFE
Low 1,00-1,99	VII Hold and Maintain	VIII Harvest and Divestiture	IX Harvest and Divestiture	

Based on Figure 5.6, it shows that with the results of internal and external analysis that influence planning and budgeting at the Public Works and Spatial Planning Agency of Palembang City, each obtained an IFE score of 2.755 and an EFE of 3.040. This shows that the right strategy is to use a grow and build approach. Suitable strategies are intensive and integrated strategies for improving planning and budgeting at the Public Works and Spatial Planning Agency of Palembang City. Intensive and integrated strategies are carried out by

mobilizing various efforts to improve current conditions by utilizing existing potential that has a major impact on planning and budgeting.

The formulation of appropriate alternative strategies is carried out by referring to the objectives of improving planning and budgeting at the Public Works and Spatial Planning Agency of Palembang City. On that basis, alternative strategies were formed that can be carried out as presented in Table 5.19.

Table 5.19 SWOT matrix and alternative strategies in improving planning and budgeting at the Public Works and Spatial Planning Department of Palembang City

Internal	Strength	Weakness
	<p>Commitment of the head of the regional apparatus in supporting planning and budgeting</p> <p>The role of the Regional Government Budget Team (TAPD) and the legislature in active planning and budgeting</p> <p>A clear organizational structure of the regional apparatus in the preparation of planning and budgeting</p> <p>Development targets clearly stated in the Mission and RPJMD of the Regional Government</p> <p>Availability of potential young human resources</p>	<p>Low regional financial capacity in budgeting</p> <p>The quality and quantity of planning apparatus in regional apparatus is still low</p> <p>The division of internal duties and functions of regional apparatus is not yet clear</p> <p>Frequent rotation/mutation of employees that is not balanced with appropriate skills</p> <p>Development of human resources for planning apparatus by regional apparatus heads is still inadequate</p>
Eksternal	Opportunity	Strategic W-O
	<p>Government regulations on clear planning and budgeting systems</p> <p>Special training in the field of planning and budgeting by ministries in collaboration with institutions or universities</p> <p>Support/policy from the Central Government in the form of financial policies</p> <p>Support/policy from the South Sumatra Provincial Government</p>	<p>Strategic S-O</p> <p>Strategy for optimizing regional apparatus development targets through aligning central government policies with planning and budgeting (S1, S3, S4, S5, O1, O3, O4, O5)</p> <p>Strategic W-O</p> <p>Strategy to improve the quality and quantity of planning apparatus in regional apparatus through coordination and cooperation between regional and central governments with institutions/universities. (W2, W5, O2, O3, O4)</p>

Government regulations
on functional positions
of planners

Threats	Strategic S-T	Strategic W-T
Uncertainty of Regional Original Income received by the region	Strategy for aligning and consistent regional apparatus planning and budgeting in accordance with the RPJMD and RPJMN (S2, S4, T1, T4)	Strategy to increase the capacity of regional apparatus leaders in facing the uncertainty of transfer funds and regional original income (W2, W3, W4, T1, T2, T3)
Uncertainty of central funds for the region		
Delay in information on central fund allocation for the region		
There has been no special evaluation of regional apparatus planning and budgeting		

Formulation of Priority Strategy

The use of QSPM aims to determine the best priority strategy and the most feasible to implement, in accordance with the direction and policies of the Palembang City Government in order to improve the consistency of planning and budgeting at the Palembang City Public Works and Spatial Planning Agency. Determination of strategic priorities is done by determining the rating or relative attractiveness level of the selected strategies. The score given for attractiveness is divided into four choices, namely 1 for not attractive, 2 for somewhat attractive, 3 for quite attractive and 4 for very attractive. The score given will produce a total attractiveness score (Total Attractiveness Score-TAS). The scores will be added up to get the total TAS value for each strategy. The highest score indicates that the strategy is the most attractive and is prioritized for implementation.

Accuracy is needed for determining strategies and scoring, intuition and qualified experience. Therefore, this QSPM questionnaire is only given to policy holders who have the authority. The results of the assessment can be seen in Appendix 5 and are presented briefly in Table 5.20.

Table 5.20 Priority strategies for improving consistency in planning and budgeting at the Public Works and Spatial Planning Agency of Palembang City.

No	Strategic	TAS	Ranking
1	Optimization of regional apparatus development targets through alignment of central government policies on planning and budgeting.	5,660	2
2	Improving the quality and quantity of planning apparatus in regional apparatus through coordination and cooperation between regional and central governments with institutions/universities.	5,864	1

3	Alignment and consistency of regional apparatus planning and budgeting in accordance with the RPJMD and RPJMN	5,308	4
4	Increasing the capacity of regional apparatus leaders in dealing with uncertainty regarding transfer funds and regional original income	5,650	3

Based on the calculation carried out on the assessment given by respondents to the attractiveness score of each strategy against the influencing factors using the QSPM questionnaire, the first largest TAS value is improving the quality and quantity of planning apparatus in regional devices through coordination and cooperation between regional and central governments with institutions/universities with a value of 5.864. The strategy that obtained the TAS value was the second strategy, namely the strategy that used the W-O approach. These results are in line with the analysis of the first and second objectives of this study. These results prove that to produce consistent planning and budgeting at the Palembang City Public Works and Spatial Planning Service also requires good planning and budgeting HR competencies. HR is the basic capital in carrying out the wheels of government. HR has a role as a driver and the ongoing process and function of government in realizing good governance. Therefore, the fulfillment of the quantity of quality planning and budgeting apparatus can be a determinant of the quality of planning and budgeting produced (Kurnia, 2018). This is in line with the opinion that increasing the number and capacity of the apparatus through recruitment, education and training and socialization needs to be done intensively so that the documents produced are in accordance with the budgeting concept (Sukmawati 2013).

Strategy Implementation Planning

The results of the main strategy that have been obtained are followed up based on the QSPM analysis carried out by realizing the strategy. In order to be implemented, of course, the strategy requires good elaboration so that it can be a guideline for proper implementation in accordance with the objectives of the strategy. The elaboration of the strategy is stated through operational policies. The policy will be implemented through programs and activities as presented in Table 5.21.

Table 5.21 Implementation of the strategy to increase consistency of planning and budgeting at the Public Works and Spatial Planning Office of Palembang City

Strategic	Program	Activity	Person responsible	Year of Implementation
Improving the quality and quantity of planning apparatus in regional apparatus through coordination and cooperation between regional and central governments	Regional Employee Program	1. Procurement of functional ASN planners at the Palembang City Public Works and Spatial Planning Agency	Human Resources Development and Personnel Agency, Public Works and Spatial Planning	2024-2025

Strategic	Program	Activity	Person responsible	Year of Implementation
with institutions/universities.		<ol style="list-style-type: none"> 2. Facilitation of career development in functional planning positions to become first, junior, middle and main expert planners 3. Coordination and cooperation in the implementation of functional planning position training at the Palembang City Public Works and Spatial Planning Agency 	Agency, Bappenas and Educational Institutions	
Optimization of regional apparatus development targets through alignment of central government policies on planning and budgeting.	Regional Development Planning, Control and Evaluation Program	<ol style="list-style-type: none"> 1. Monitoring, Evaluation and Preparation of Periodic Reports on the Implementation of Regional Development Planning 2. Control and Evaluation of Development Programs 3. Supervision of Regional Government Performance and Finance 	Department of Public Works and Spatial Planning, Regional Development Agency, Research and Development, Administration Section of the Regional Secretariat, Inspectorate	2025-2026
Increasing the capacity of regional apparatus	Regional Financial	<ol style="list-style-type: none"> 1. Coordination of Revenue 	Regional Financial and	2025

Strategic	Program	Activity	Person responsible	Year of Implementation
leaders in dealing with uncertainty regarding transfer funds and regional original income	Management Program	Budget Planning 2. Coordination, Facilitation, Assistance, Synchronization, Supervision, Monitoring and Evaluation of Management of Balancing Funds and Other Transfer Funds 3. Management of Regional Revenue	Asset Management Agency, Regional Revenue Agency, Public Works and Spatial Planning Agency	
Alignment and consistency of regional apparatus planning and budgeting in accordance with the RPJMD and RPJMN	Regional Development Planning, Control and Evaluation Program	1. Monitoring, Evaluation and Preparation of Periodic Reports on the Implementation of Regional Development 2. Control and Evaluation of Regional Development Programs	Department of Public Works and Spatial Planning, Regional Development Planning Agency, Research and Development Administration Section of the Regional Secretaria	2025-2029

CONCLUSION

Based on the results and discussions that have been carried out, the following conclusions can be drawn: Based on the analysis using the Planning and Budgeting Consolidation Matrix (MKPP), it shows that the planning and budgeting process at the Palembang City Public Works and Spatial Planning Agency is still inconsistent. This inconsistency occurs in both activities and budget deviations. Factors that influence the consistency of planning and budgeting at the Palembang City Public Works and Spatial Planning Agency are the components of HR planning and budgeting competencies. Four alternative strategies based

on SWOT analysis and QSPM analysis of internal and external factors in an effort to improve the consistency of planning and budgeting at the Palembang City Public Works and Spatial Planning Agency are (1) improving the quality and quantity of planning apparatus owned by the Palembang City Public Works and Spatial Planning Agency through coordination and cooperation between the Regional Government and the Central Government together with institutions/universities. (2) optimization of regional apparatus development targets through alignment of central government policies regarding planning and budgeting, (3) increasing the capacity of regional apparatus leaders in dealing with uncertainty regarding transfer funds and regional original income, and (4) alignment and consistency of regional apparatus planning and budgeting in accordance with the RPJMD and RPJMN.

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