

Alignment of Planning and Budgeting Processes and Its Influence on Performance Target Attainment at the Regional Development Planning Agency of Kendari City

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Abstract

This study endeavors to undertake an examination of the coherence existing between the planning and budgeting processes, as well as the resultant advantages accrued within the framework of a Regional Government Agency. The synchronization of planning and budgeting within such an agency plays a pivotal role in the overall success of municipal fiscal management. The focal point of this investigation centers on the Development Planning Agency at the sub-national level within Kendari City. The assessment of consistency between planned programs and executed activities is conducted through the utilization of the Planning and Budgeting Consolidation Matrix, complemented by an exploration of factors causing discrepancies through in-depth interviews. The analytical findings reveal that, on the whole, there exists a high degree of consistency between the planning and budgeting documents within the Development Planning Agency at the sub-national level in Kendari City. Specifically, the documents showing the highest degree of alignment are the Work Plan Budget, commonly referred to as Rencana Kerja Anggaran (RKA), and the Budget Implementation Fund, denoted as Dana Penyelenggaraan Anggaran (DPA). However, factors contributing to inconsistency primarily stem from government strategic policy areas, political interests, fiscal constraints, a dearth of qualified planning officials, and a lack of commitment to maintaining the continuity of planning and budgeting processes. Furthermore, an evaluation of performance achievements within the Development Planning Agency at the sub-national level in Kendari City illustrates that, in general, the agency has made progress in achieving its objectives, with programs and activities aligning satisfactorily with pre-established targets.

Keywords: *Achievement, Performance Targets, Planning and Budgeting, Regional Development Planning.*

INTRODUCTION

Regional autonomy in Indonesia, introduced in 1999 with the enactment of Law Number 22 of 1999 concerning Regional Government, marked a significant shift in governance by granting regions the authority to manage and govern their affairs. Subsequent legislative developments, such as Law Number 32 of 2004 and Law Number 23 of 2014 concerning Regional Government, refined the legal framework for regional autonomy. This autonomy also extended to financial matters with the issuance of Law Number 17 of 2003 concerning State Finances and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.

One of the most fundamental changes brought about by regional autonomy is the transformation of planning and budgeting processes. This transformation involved a shift from centralized planning to decentralized planning, facilitated by Law Number 25 of 2004 concerning the National Development Planning System. Under the centralized planning system, development policies were primarily determined by the central government, with regional

governments mainly executing central government policies. However, the decentralized planning system, a hallmark of regional autonomy, empowered regional governments with the authority to manage their own resources and development plans. These regional governments leveraged their autonomy to secure General Allocation Funds, which they allocated according to the specific needs and characteristics of their respective regions.

Development planning within the era of regional autonomy comprises three regional development planning documents, as outlined in Article 4, paragraph (1) of Government Regulation Number 8 of 2008 concerning Stages and procedures for Formulating, Controlling, and Evaluating Regional Development Plans. These documents include the Long-Term Regional Development Plan (Rencana Pembangunan Jangka Panjang Daerah or RPJPD), the Medium-Term Regional Development Plan (Rencana Pembangunan Jangka Menengah Daerah or RPJMD), and the Regional Government Work Plan (Rencana Kerja Pemerintah Daerah or RKPD).

Wiyono et al. (2021) conducted a study on the Public Works and Spatial Planning Agency in Tarakan City, highlighting a moderate level of consistency in planning and budgeting. Their findings underscored the susceptibility of all planning and budgeting documents to potential inconsistencies, including those related to strategic planning.

In contrast, Dondan (2021) employed a mixed-method approach to analyze the consistency between the Regional Medium-Term Development Plan (RKPD) and the Regional Budget (APBD) of North Toraja Regency for the years 2018-2020. The study identified a relatively high level of consistency between these documents and emphasized the positive impact of this consistency on achieving set performance targets.

Triyono et al. (2019) identified factors contributing to inconsistencies between planned programs and budget allocations, including unmet evaluation targets, budget limitations leading to program replacements, and input errors. Idris (2018) reported that consistency scores in Depok City remained low, particularly in the realms of program/activities, budget ceilings, and performance targets. However, the study indicated a strong adherence to established policies in the planning and budgeting process.

Darlina et al. (2016) explored the Education Agency of Jambi Province and found a low level of consistency between planning and budgeting documents. The study identified greater consistency in Budget Limit Priorities (Prioritas Plafon Anggaran Sementara or PPAS) and Regional Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Daerah or APBD) documents, attributing inconsistencies to leadership policies, limited human resources, lack of coordination, personnel turnover, and regulatory changes.

Osrinda and Delis (2016) conducted research in Merangin Regency and found relatively strong consistency between Temporary Budget Limit Priorities (PPAS) and Work Plans (Rencana Kerja or RENJA). Nevertheless, certain programs and activities were excluded from PPAS or vice versa, indicating that RENJA did not serve as a fundamental reference for annual PPAS preparation.

Arwin (2016) explored various aspects of planning and budgeting consistency, identifying factors such as inadequate planning staff capacity,

organizational changes, program/activity additions, leadership commitment, lack of cost details, and policy adjustments with the Central Government as contributors to inconsistencies. Burin et al. (2015) evaluated the planning and budgeting consistency in Lembata Regency, finding a consistent flow from RPJMD to RKPD, RKPD to PPAS, and PPAS to APBD documents.

Conversely, Anantha (2015) reported very low consistency in the Disaster Management Agency of Tanah Datar Regency for the years 2011-2015, resulting in a lack of synchronization between planning documents and budgeting documents.

According to the PEACH (Public Expenditure Analysis and Capacity Harmonization) Program developed by the World Bank, consistency is characterized by clear alignment or harmony between planning and budgeting, as reflected in each planning and budgeting document. It is essential to view the planning and budgeting process as a continuous unit of time, uninterrupted each year.

Referring to the Medium-Term Expenditure Framework (MTEF) applied in Indonesia, consistency is demonstrated through the interconnection and alignment between medium-term and short-term planning documents at both the Regional Apparatus Organization (Satuan Kerja Perangkat Daerah or SKPD) and regional government levels. Additionally, SKPD-level planning should reference planning activities at the regional government level. Inconsistency or a lack thereof occurs when alignment is absent between long-term and short-term planning documents.

Employee performance evaluation is essential to gauge the contributions and dedication of employees within an organization. Levinne et al. in Ratminto and Atik (2007) introduced three key concepts for measuring public organization performance:

1. **Responsiveness:** This concept focuses on the alignment between the programs and service activities offered by public organizations and the community's needs and desires. The more public organizations tailor their activities to address community needs and desires, the higher their performance evaluations.
2. **Responsibility:** This factor assesses the extent to which organizational activities conform to implicit or explicit principles. Strong adherence to administrative principles, regulations, and

organizational policies enhances organizational performance.

3. **Accountability:** This concept relates to the extent to which political officials and the activities of public organizations are answerable to elected political officials. A public organization's performance is deemed good if most or all of its activities align with the efforts to meet the expectations and aspirations of elected officials, leading to improved organizational performance.

These performance assessment concepts offer a comprehensive framework for evaluating the effectiveness of public organizations and their ability to meet community needs and expectations. Government Regulation Number 17 of 2017 concerning the Synchronization of Planning and Budgeting Processes emphasizes the importance of aligning planning and budgeting documents. According to Reza M. Syarif (2005), consistency in this context signifies a steadfast focus on a particular field until its foundational elements are robust and complete. In the context of planning and budgeting, consistency represents the integration and fortification of plans and budgets to achieve development objectives. This synergy is fostered through a program-based budgeting approach or a performance-based budgeting method known as the "money follows program". Achieving consistency hinges on establishing clear correlations and alignments between planning and budgeting, as this factor significantly contributes to the success of regional planning and budgeting processes and, by extension, the achievement of regional development goals.

However, a recurrent issue in many regions is the underutilization of planning documents as references in the formulation of annual activity plans, resulting in discrepancies between planned programs and activities and their budgeted counterparts. Ideally, planned programs and activities should serve as the foundation for prioritized budget allocations and subsequent implementation. It is important to note that various regional government planning programs and activities may span multiple fiscal years, contingent upon priority rankings and the budgetary allotments of regional governments.

Building upon the aforementioned background, this study seeks to address the following research question: "How does the consistency between planning and budgeting impact the achievement of performance

targets at the Regional Development Planning Agency (Badan Perencanaan Pembangunan Daerah or Bappeda) of Kendari City?"

In pursuit of a comprehensive understanding, this study aims to evaluate and analyze the consistency between planning and budgeting and its implications for the attainment of performance targets at the Regional Development Planning Agency (Bappeda) of Kendari City.

METHODS

This study employs a descriptive method with a qualitative approach. The descriptive method is chosen as it is suitable for investigating situations, conditions, or matters that have been previously mentioned, with the results presented in the form of a research report (Suharsimi Arikunto, 2013).

This research is conducted within the Kendari city government, specifically focusing on the Regional Development Planning Agency, known as Badan Perencanaan Pembangunan Daerah (Bappeda) of Kendari City. In this study, the researcher serves as both the instrument and data collector, engaging directly with sources through questioning, listening, observing, and data collection.

Data in this research are categorized into two types: quantitative and qualitative data. Quantitative data includes numerical information that can be quantified, such as planning and budgeting documents prepared by Bappeda Kendari City for the year 2022. Qualitative data encompass information obtained through interviews. The data sources in this research comprise:

Primary Data: Information collected directly from the original source by the researcher. Primary data is obtained through direct interviews conducted by the researcher with the Head of the Planning Division at the Regional Development Planning Agency of Kendari City to acquire relevant information related to the research topic.

Secondary Data: This category includes evidence, records, or historical reports archived by institutions or companies related to the research. In this study, secondary data consist of documents such as the 2022 Kendari City PPAS, 2022 Kendari City RENJA, 2022 Kendari City RKA, and 2022 Kendari City DPA. These documents are sourced from the office of the Regional Development Planning Agency of Kendari City.

Data in this research are collected through the following techniques:

1. Documentation: This involves gathering data, photos, activity reports, or any form of documentation that records planning and budgeting activities in Bappeda Kendari City. Documents such as RPJPD, RPJMD, RKPD, APBD, PPAS, RENJA, RENSTRA, RKA, and DPA, as well as the LAKIP for the Fiscal Year 2022, are included in this category.
2. Literature Study: This technique encompasses activities related to collecting literary data, reading, note-taking, and managing research materials (Zed, 2008).

The data analysis process in this research involves several steps:

1. Data Reduction: This step entails organizing and simplifying the collected data to facilitate analysis.
2. Data Presentation: Data are presented in a clear and comprehensible manner to allow for effective interpretation.
3. Drawing Conclusions: Conclusions are drawn based on the analyzed data to address the research objectives.
4. Verification: The research findings are verified to ensure the accuracy and validity of the conclusions reached.

This research methodology is designed to comprehensively investigate the consistency of planning and budgeting within the Kendari city government's Regional Development Planning Agency or Bappeda.

RESULTS AND DISCUSSION

The Regional Development Planning Agency (Badan Perencanaan Pembangunan Daerah or Bappeda) functions as a vital component of Local Government, playing a supportive role in assisting the Mayor in formulating policies related to regional development planning, assessing these policies, and overseeing their implementation. Its establishment is guided by the evolving needs, advancements in governance, and technological progress. The primary objective of Bappeda is to facilitate the Local Government in the effective execution of developmental initiatives, with a specific focus on governance.

Bappeda Kendari City assumes the central responsibility of crafting governance structures,

formulating regional planning policies, and coordinating the preparation of comprehensive plans. These plans encompass various facets, including visions, missions, objectives, strategies, policies, programs, and activities, for each unit operating within the Local Government, known as Satuan Kerja Perangkat Daerah (SKPD). Furthermore, Bappeda Kendari City aids the Mayor in fulfilling essential governmental functions within the jurisdiction of the region. It also extends its support to tasks related to regional planning, research, and development.

To address the critical concern of consistency between planning and budgeting at Bappeda Kendari City, a comprehensive evaluation was conducted on several pertinent documents, namely the 2022 Kendari City PPAS, the 2022 Kendari City RENJA, the 2022 Kendari City RKA, and the 2022 Kendari City DPA.

The assessment of consistency between planning and budgeting documents was executed by aligning programs and activities in terms of nomenclature. An activity is deemed consistent when it demonstrates mutual connection and synchronization, or shares the same purpose and content as compared with the respective document. The measurement of consistency between programs and activities can be simplified as follows:

Table 1. Measurement of Planning & Budgeting Consistency

No	Program and Activity		Consistency Assessment
	Document A	Document B	
1	Present	Present	Consistent
2	Present	Absent	Inconsistent
3	Absent	Present	Inconsistent

Source: Primary Data (2023)

In addition, to determine the overall level of consistency of these documents, the percentage technique is applied:

$$\text{Consistency Level (\%)} = \frac{\text{Number of consistent activities}}{\text{Total activities}} \times 100$$

The levels of consistency based on percentage (Sugiyono, 2003) are as follows:

Very poor	: 0.0 – 19.9
Poor	: 20.0 – 39.9
Moderate	: 40.0 – 59.9
Good	: 60.0 – 79.9
Very good	: 80.0 – 100.0

The analysis of consistency between the 2022 Kendari City PPAS and RENJA at Bappeda Kendari City is presented in the following table:

Table 2. Consistency Analysis of PPAS and RENJA 2022

No	Program Status	Fiscal Year 2022		
			Program	Activity
1	Consistent	Number	17	65
		%	89,47	66,33
2	Inconsistent	Number	2	33
		%	10,53	33,67

Source: Primary Data (2023)

In the 2022 Kendari City PPAS, a total of 17 programs and 65 activities were identified. Conversely, the 2022 Kendari City RENJA features 19 programs and 98 activities. To gauge the level of consistency, we refer to Table 2, which illustrates the alignment between these documents. Table 2 reveals that all 17 programs outlined in the PPAS correspond to programs featured in the RENJA. This signifies a commendable consistency rate of 89.47% for the PPAS programs, with only 10.53% exhibiting inconsistency.

Moreover, when scrutinizing the 65 activities in the PPAS, it becomes evident that each activity aligns with counterparts in the RENJA, accounting for a consistency rate of 66.33%. Nevertheless, a portion of 33.67% of the activities manifest inconsistency. These findings underscore that the PPAS is not entirely reliant on the RENJA, indicative of some degree of autonomy in planning. Moving forward, we delve into the analysis of consistency between the 2022 Kendari City RENJA and RKA at Bappeda Kendari City, as detailed in the subsequent table.

Table 3. Consistency Analysis of RENJA and RKA 2022

No	Program Status	Fiscal Year 2022		
			Program	Activity
1	Consistent	Number	17	67
		%	89,47	68,37
2	Inconsistent	Number	2	31
		%	10,53	31,63

Source: Primary Data (2023)

Within the 2022 Kendari City RKA, we encounter a total of 17 programs and 67 activities. In contrast, the 2022 Kendari City RENJA presents 19 programs and

98 activities. To evaluate the alignment between these documents, Table 4.3 offers valuable insights.

As depicted in Table 3, all 17 programs featured in the RKA perfectly correspond with the programs outlined in the RENJA, signifying an impressive consistency rate of 89.47% for the RKA programs. Only a minor 10.53% exhibit inconsistency. Additionally, when considering the 67 activities within the RKA, each activity demonstrates alignment with its counterpart in the RENJA, resulting in a consistency rate of 68.37%. Nevertheless, there exists a subset of 31.63% of activities that display inconsistency. This observation underscores that the RKA does not solely rely on the RENJA as its foundation. Our examination now extends to the analysis of consistency between the 2022 Kendari City RKA and DPA at Bappeda Kendari City, as elucidated in the ensuing table.

Table 4. Consistency Analysis of RKA and DPA 2022

No	Program Status	Fiscal Year 2022		
			Program	Activity
1	Consistent	Number	17	64
		%	100	95,52
2	Inconsistent	Number	-	3
		%	-	4,48

Source: Primary Data (2023)

Within the 2022 Kendari City DPA, a total of 17 programs and 64 activities are identified. Concurrently, the 2022 Kendari City RKA presents 17 programs and 67 activities. Table 4.4 provides a comprehensive view of the alignment between these documents. As illustrated in Table 4, all 17 programs within the DPA seamlessly correspond with the programs outlined in the RKA, showcasing a remarkable 100% consistency rate for the programs. This implies a complete synchronization of programmatic elements.

Delving into the 64 activities within the DPA, 64 activities mirror their counterparts in the RKA. However, a slight variance is observed as the 3 activities do not align perfectly. This signifies a notable 95.52% consistency rate for the DPA activities, with only 4.48% exhibiting inconsistency. The findings suggest that the DPA is almost entirely based on the RKA, with all programs synchronized, albeit a few activities demonstrating minor disparities.

The evaluation of Performance Accountability is based on the analysis of performance achievement for

each performance statement associated with the strategic objectives in the 2022 performance agreement of Bappeda Kendari City.

According to The Performance Accountability Report of Government Agencies, known as Laporan Akuntabilitas Kinerja Instansi Pemerintahan (LAKIP) of Bappeda Kendari City, the organization's performance achievement overview comprises 8 performance indicators. Impressively, 7 of these indicators attain a rating of "Very Good," while 1 indicator achieves a rating of "Good." These ratings reflect the commendable performance of the organization in the year 2022.

Discussion

Regional development planning involves a systematic process that encompasses the formulation of forward-looking policies through a series of deliberate choices involving various stakeholders. These choices aim to allocate and utilize available resources within a defined timeframe, all within a specific geographical area.

The Kendari City Administration has assembled a team of proficient experts, each specialized in their respective fields, to collaborate on the development of crucial planning and budgetary documents. These documents include RPJPD, RPJMD, RKPD, APBD, PPAS, RENJA, RENSTRA, RKA, DPA, and LAKIP, all dedicated to the Fiscal Year 2022.

Upon conducting an in-depth analysis, the coherence between the PPAS and RENJA of the Regional Development Planning Agency of Kendari City for Fiscal Year 2022 emerges as indicative of a certain level of consistency. The findings reveal an 89.47% inter-program consistency and 66.33% inter-activity consistency, signifying a commendable degree of agreement. Nevertheless, the presence of some unaccounted programs and activities within either PPAS or RENJA highlights a noticeable disconnect, emphasizing that RENJA does not comprehensively guide the annual preparation of PPAS.

A similar pattern is observed in the analysis of consistency between RENJA and RKA of the Regional Development Planning Agency of Kendari City for Fiscal Year 2022. This analysis also demonstrates a reasonable level of coherence, with 89.47% inter-program consistency and 68.37% inter-activity consistency. However, the presence of unaccounted programs and activities in either RKA or RENJA underscores a similar disparity, reiterating that RENJA

does not fundamentally steer the annual preparation of RKA.

Conversely, the analysis of consistency between RKA and DPA of the Regional Development Planning Agency of Kendari City for Fiscal Year 2022 reveals a consistent alignment. This analysis uncovers a remarkable 100% inter-program consistency and a 95.52% inter-activity consistency, attesting to a very high level of conformity. All programs within RKA and DPA harmonize with each other, while activities are almost entirely synchronized. This emphasizes that RKA plays a pivotal role in shaping the annual preparation of DPA.

In summary, the highest level of congruence exists within the RKA and DPA documents, where all programs and nearly all activities align seamlessly. However, discrepancies in congruence are noticeable between PPAS and RENJA, as well as between RENJA and RKA, primarily due to the introduction or omission of programs and activities within each document. This highlights that the formulation of PPAS is not solely reliant on RENJA, and the preparation of RKA is not entirely guided by RENJA.

The evaluation of performance accomplishments at the Kendari City Development Planning Agency emphasizes the agency's overall success in achieving targets, programs, and activities for Fiscal Year 2022. This achievement is reflected in the organizational performance overview, where the agency received a "Very Good" rating for 7 out of 8 performance indicators, with the remaining indicator rated as "Good."

Interview results suggest that these inconsistencies can be attributed to strategic decisions made by the local government, political considerations, regional financial capacities, deficiencies in the quality of human resources/planners, unincorporated proposed activities, insufficient attention from regional leaders to the planning and budgeting processes, and a lack of commitment to maintaining planning and budgeting consistency.

CONCLUSION

In conclusion, our analysis of planning and budgeting consistency within the Kendari City Regional Development Planning Agency for the year 2022 yields several key findings:

Firstly, we observe reasonably good consistency between PPAS and RENJA, with program consistency

at 89.47% and activity consistency at 66.33%. However, the presence of some missing programs and activities in either PPAS or RENJA suggests that RENJA does not fully guide the annual preparation of PPAS. Similarly, the consistency between RENJA and RKA for 2022 also exhibits a commendable degree of alignment, with program consistency reaching 89.47% and activity consistency at 68.37%. Nonetheless, the presence of certain omissions in either RKA or RENJA underscores that RENJA is not the sole basis for annual RKA preparation.

In contrast, we find a high level of agreement between RKA and DPA for 2022, demonstrating complete program consistency at 100% and substantial activity consistency at 95.52%. This highlights the critical role of RKA in shaping the annual preparation of DPA.

In summary, the highest consistency prevails within the RKA and DPA documents, with all programs and almost all activities harmoniously synchronized. Nevertheless, some inconsistencies persist between PPAS and RENJA, as well as between RENJA and RKA, primarily due to additions or omissions in each document. This indicates that the preparation of PPAS and RKA is not solely dependent on RENJA.

Our interviews with stakeholders reveal that these inconsistencies are attributed to strategic decisions of the local government, political considerations, regional financial constraints, limited human resources/planning expertise, unincorporated proposed activities, inadequate attention from regional leaders to the planning and budgeting process, and a lack of commitment to maintaining consistency.

Lastly, our performance analysis of the Kendari City Regional Development Planning Agency for 2022 underscores a commendable achievement of targets, programs, and activities, as reflected in the organizational performance overview. With 7 out of 8 performance indicators rated as "Very Good" and 1 indicator rated as "Good," it is evident that planning and budgeting consistency significantly contribute to the agency's successful attainment of established performance targets.

To enhance the consistency between planning and budgeting at the Kendari City Regional Development Planning Agency, the following recommendations are proposed: intensify information and communication with higher-level government, improve the quality of

human resources/planners in proposing each activity, enhance regional financial strength, increase the knowledge of relevant personnel in budget preparation, and strengthen the commitment to maintaining planning and budgeting

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