



# STRATEGIES FOR INCREASING CONSISTENCY OF INFRASTRUCTURE PLANNING AND BUDGETING IN TANAH BUMBU DISTRICT

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## **Abstract**

The results of the evaluation of the RPJMD target indicators related to the Infrastructure program until 2020 there are 4 indicators that have not yet reached the target, namely the GRDP of the Transportation and Warehousing Sector (based on current prices), built/available public green open space, the percentage of households with access to clean water and environmental coverage. healthy, safe and supported by infrastructure. This study aims to obtain a strategy to improve the consistency of planning and budgeting for infrastructure programs that have been implemented by the Tanah Bumbu Regency Government from the 2016-2020 RPJMD Documents which are included in the RKPD and APBD documents every year. This study uses descriptive quantitative research methods that describe and explain the existing numerical data, and explain the situation based on the data and then try to analyze the truth through the data obtained. The data collection technique used in this research is primary and secondary data collection. Primary data was obtained from interviews with policy makers or related SKPD, namely conducting questions and answers with the Head of BAPPEDA, Head of the Public Works and Spatial Planning Office, Head of the Housing, Settlement and Land Service, Functional Planning Officers and SKPD Planning Section Officers. Consistency or not between policies, planning and budgeting can actually be evaluated using the Planning and Budgeting Consolidated Matrix (MKPP). Consistency analysis formulated with planning and budgeting consolidation matrix (MKPP) is a tool to consolidate planning and budgeting documents as a whole. The consistency of planning and budgeting at the PUPR Service and the Housing, Settlement and Land Office is based on an analysis of the consistency between documents using the Planning and Budgeting Consolidation Matrix between the RPJMD Document Program and the 2016-2020 RKPD the consistency level is in the Medium category. This is indicated by the fact that there are still missing programs arising from planning and budgeting documents. Settlements and Land based on consistency analysis between documents using the Consolidated Planning and Budgeting Matrix between the RPJMD Document Program and the RKPD for the 2016-2020 period the consistency level is in the Medium category. This is indicated by the fact that there are still missing programs arising from planning and budgeting documents. Settlements and Land based on consistency analysis between documents using the Consolidated Planning and Budgeting Matrix between the RPJMD Document Program and the RKPD for the 2016-2020 period the consistency level is in the Medium category. This is indicated by the fact that there are still missing programs arising from planning and budgeting documents.

**Keywords:** Improved Consistency, Planning, Budgeting, Infrastructure, Tanah Bumbu Regency.

## INTRODUCTION

Law Number 25 of 2004 concerning the National Development Planning System and Law Number 23 of 2014 concerning Regional Government state that the provincial government has the responsibility to prepare regional development planning as an integral part of the national development planning system. According to Saputra et al. (2019); Harahap (2017), planning is also the initial basis in starting an activity to be carried out. In line with regional development, according to Triyono et al. (2019) local governments prepare planning and budgeting documents which are an inseparable unit because development plans cannot be carried out without a budget or source of financing. Sanjaya (2013); Prime et al. (2019) states that in the implementation of development planning,

In achieving the success of regional development, the government requires coordination and cooperation between regional apparatuses in creating consistency between planning and budgeting (Triyono et al., 2019; Yusrianti & Safitri, 2015). Consistency can be demonstrated by the existence of a link or compatibility between planning and budgeting documents (Triyono et al., 2019; Harahap, 2017). Consistency can also be interpreted as something that does not change or is permanent. One of the objectives of the National Development Planning System (SPPN) is to ensure consistency between planning and budgeting, but along with the many needs of the government, there are problems that cause inconsistencies between planning and budgeting documents.

Development generally goes through three stages, namely development planning, implementation of development programs and activities, and monitoring and evaluation of development. The process of implementing regional development involves local governments, private legal entities, and the community as regional development actors (Iqbal, 2007). Development evaluation is very necessary in knowing progress, achievement of results and obstacles encountered in the implementation of development, so that it can be used to improve future development plans (Taufik, 2013; Augustria et al., 2020). The obligation of local governments to control and evaluate regional development plans is regulated in the Minister of Home Affairs Regulation Number 86 of 2017 concerning Procedures for Planning, Controlling and Evaluation of Regional Development,

According to Osrinda & Delis (2016), budget is a financial operation plan that includes an estimate of the proposed expenditure and the expected source of income to finance an activity within a certain period of time. Planning requires a stage of activities carried out by knowing a problem, obstacle, goal and target to be achieved and must be carried out by a professional planner in accordance with the educational background and experience. The success of regional development by local governments depends on coordination and cooperation between regional apparatus in creating consistency between planning and budgeting.

Consistency is indicated by the existence of linkages or compatibility between planning and budgeting documents because one of the objectives of the National Development Planning System (SPPN) in Law Number 25 of 2004 is to ensure consistency between planning and budgeting. Consistency between planning and budgeting is an important indicator in assessing local government performance to ensure that all government programs and activities run well and the vision, mission, goals, objectives and policies that have been planned in the planning document have been achieved so that the higher the value of consistency, the achievement of a plan. activities are getting better.

The target indicators for the RPJMD of Tanah Bumbu Regency in 2016-2021 are 33 indicators. There are 8 indicators supported by the infrastructure program. The results of the

evaluation of the RPJMD target indicators related to the Infrastructure program until 2020 there are 4 indicators that have not yet reached the target, namely the GRDP of the Transportation and Warehousing Sector (based on current prices), built/available public green open space, the percentage of households with access to clean water and environmental coverage. healthy, safe and supported by infrastructure.

Therefore, this study aims to obtain a strategy to improve the consistency of planning and budgeting for infrastructure programs that have been implemented by the Tanah Bumbu Regency Government from the 2016-2020 RPJMD Documents which are included in the RKPD and APBD documents every year. The purpose of the research is to realize consistent, effective and efficient budget planning and use, so that this research can be useful for the regional development of Tanah Bumbu Regency in the next period.

**MATERIAL AND METHOD**

This study uses a quantitative descriptive research method that describes and explains the existing numerical data, and explains the situation based on the data and then tries to analyze the truth through the data obtained. This method describes the characteristics of the subject under study using numbers. The results of the study were obtained by setting criteria based on theoretical studies. This study aims to obtain an analysis of the consistency of infrastructure budgeting planning by collecting both primary and secondary data, and the data obtained are based on observations and a thorough review of planning documents.

The data collection technique used in this research is primary and secondary data collection. Secondary data collection includes laws and regulations on planning and budgeting, used to find out how the rules for preparing planning and budgeting apply; regional documents such as RPJMD, RKPD, and APBD are used as realities that have been implemented and compare between planning documents; library studies and references related to research, used as a means to analyze problems; RPJMD document for Tanah Bumbu Regency for 2016-2021, and RPJMD for South Kalimantan Province for 2016-2021 and RPJMN for 2015-2019.

Consistency or not between policies, planning and budgeting can actually be evaluated using the Planning and Budgeting Consolidated Matrix (MKPP). Consistency analysis formulated with planning and budgeting consolidation matrix (MKPP) is a tool to consolidate planning and budgeting documents as a whole. The gradation of values used to measure the level of consistency of planning and budgeting in this study refers to the gradation of values used by the Ministry of Home Affairs in evaluating the implementation of regional development plans contained in Permendagri 54 of 2010 which is listed in table 1.

Table 1. Consistency Level

| No | Consistency Level Value Interval | Consistency Level Assessment Criteria |
|----|----------------------------------|---------------------------------------|
| 1. | 91% 100%                         | Very high                             |
| 2. | 76% 90%                          | Tall                                  |
| 3. | 66% 75%                          | Currently                             |
| 4. | 51% 65%                          | Low                                   |
| 5. | 50%                              | Very low                              |

In determining the regional development strategy, it is not immediately prepared without studies, analysis, and evaluation of the previous period's development. Several steps were taken to determine the medium-term development strategy, including:

1. Reviewing the development targets of the previous period and the future development period (five-year period);

2. Reviewing the general description of regional conditions and development achievements up to the initial planning period as well as the most important development problems and strategic issues of regional development;
3. Conduct an analysis of the internal and external environment to measure the strengths and weaknesses as well as the opportunities and threats that will be faced by the regions (especially local governments);
4. Formulating key success factors and developing various policy frameworks from strategies designed based on previous analysis;
5. Evaluating various alternative strategies by considering the available resources and external conditions; as well as
6. Choose the most appropriate strategy to achieve the medium-term development targets by taking into account effective policy directions to achieve development goals.

The level of agreement in question is a Likert scale of 1-4 choices, with a gradation from Strongly Agree (SS) to Strongly Disagree (STS) which can be seen in table 2.

Table 2. Likert Scale and its Categories

| Score | Category                |
|-------|-------------------------|
| 4     | Strongly Agree (SS)     |
| 3     | Agree (S)               |
| 2     | Disagree (TS)           |
| 1     | Strongly Disagree (STS) |

Another definition states that this scale is one of the scales used to collect data in order to find out or measure data that is both qualitative and quantitative. This data is obtained to find out opinions, perceptions and someone's perception of a phenomenon that is currently happening or being studied. This is in accordance with the statement said by Sugiyono, the Likert scale is used to measure attitudes, opinions and perceptions of individuals or groups related to the social phenomenon that is being the object of research.

## **RESULTS AND DISCUSION**

### **Budgeting Consistency Analysis of Infrastructure Program Implementation from RPJMD to RKPD and APBD**

The regional financial condition planned in the RPJMD and RKPD tends to decline every year. Likewise, the planned budget from the RKPD to the APBD tends to decrease, except in 2017 and 2020. This of course will affect the regions in carrying out regional development, which of course the development programs that can be carried out by the regions are increasingly limited. To find this out, a consistency analysis is carried out from the budget side. Budget is crucial for regional development. Planning and budgeting are a continuity that cannot be separated (Kurnia & Rachmina, 2018; Kato et al., 2021; Riskina, 2021). The level of budget consistency can be seen through the budget deviations that occur (Kartika, 2010; Yanuriza et al., 2019). On this occasion the researcher will calculate the budget deviation in the RPJMD which is included in the RKPD and the budget contained in the APBD which is contained in the DPA SKPD. The condition of the budget deviation in the infrastructure program in Tanah Bumbu Regency can be seen in table 3.

Table 3. Deviation of Infrastructure budget for 2016-2020

| NO | Fiscal year | RPJMD           | RKPD            | APBD            | BUDGET DEVIATION |        |                |        |
|----|-------------|-----------------|-----------------|-----------------|------------------|--------|----------------|--------|
|    |             |                 |                 |                 | RPJMD-RKPD       |        | RKPD-APBD      |        |
|    |             | Rp              | Rp              | Rp              | Rp               | %      | Rp             | %      |
| 1  | 2016        | 262,837,653,060 | 271,817,201,688 | 215,303,776,388 | 8,979,548,628    | 3.30   | -              | -26.25 |
| 2  | 2017        | 276,863,485,034 | 155,406,206,705 | 160,578,961,303 | 121,457,278,329  | -78.15 | 5,172,754,598  | 3.22   |
| 3  | 2018        | 324,571,060,950 | 178,142,651,461 | 173,978,125,556 | 146,428,409,489  | -82.20 | -4,164,525,905 | -2.39  |
| 4  | 2019        | 404,666,192,214 | 334,723,426,674 | 373,513,305,357 | -69,942,765,540  | -20.90 | 38,789,878,684 | 10.39  |
| 5  | 2020        | 372,746,900,861 | 350,661,328,143 | 370,322,637,455 | -22,085,572,718  | -6.30  | 19,661,309,311 | 5.31   |

Budget deviations will certainly have an impact on programs and activities that have been planned by local governments so that it is necessary to readjust planning documents (Kurnia & Rachmina, 2018; Ningtyas, 2020). The budget deviation shows that there is still a lack of ability to make projections between regional revenues and expenditures. Table 3 shows that in 2017-2020 the budget deviation from the RPJMD to the RKPD is always below the RPJMD. This budget deviation is due to the fact that the existing budget in the RPJMD is an indicative ceiling that can change according to regional financial conditions in terms of regional income. The following is a graph of the infrastructure program budget foreign exchange each year.

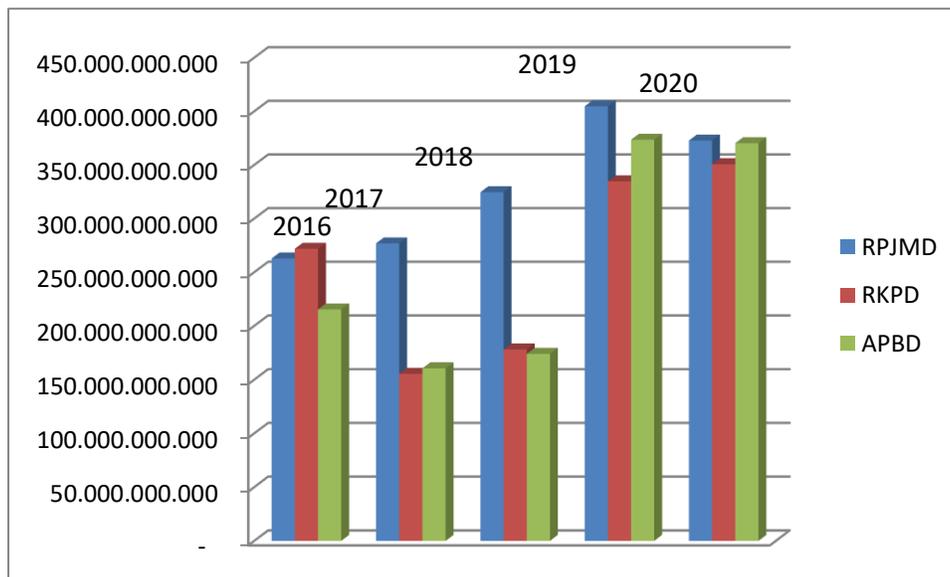


Figure 1. Graph of Infrastructure Program Budget Deviation for 2016-2020

The deviation of the infrastructure budget from the RKPD into the APBD, in 2016, 2018 was accompanied by a decrease in the nominal budget allocated in the RKPD document. In 2017, 2019 and 2020 there was a positive deviation, namely there was an increase in the budget by 3.22% for 2017, by 10.39% for 2019 and in 2020 by 5.31% percent of the total budget that was originally budgeted in the RKPD. The budget deviation occurs because the amount of regional revenue is always changing, especially in the portion of the balancing fund, namely the

Special Allocation Fund in the infrastructure sector, the existence of multi-year spending and the budgeting that was entered at the time of the preparation of the APBD was almost completed.

**Elaboration of the Consistency of the RPJMD Program into the RKPD and the Consistency of the RKPD Program into the APBD**

In Law Number 25 of 2004 Article 5 paragraph (2) it is stated that "Regional RPJM is the vision, mission, and program of the Regional Head whose preparation is guided by the Regional RPJP and takes into account the National RPJM, contains the direction of regional financial policies, regional development strategies, general policies, and SKPD programs, cross SKPD, and regional programs accompanied by work plans within the regulatory framework and indicative funding framework". While paragraph (3) explains that "RKPD is an elaboration of the Regional RPJM and refers to the RKP, containing the design of the regional economic framework, regional development priorities, work plans, and funding, both those implemented directly by the government or those pursued by encouraging community participation". can be seen in table 4.

Table 4. Matrix of Program Consistency from RPJMD to RKPD

| No | Program Status              | Planning Document (Year) |              |              |           |              |
|----|-----------------------------|--------------------------|--------------|--------------|-----------|--------------|
|    |                             | 2016                     | 2017         | 2018         | 2019      | 2020         |
| 1  | Consistent                  | 11                       | 13           | 14           | 17        | 17           |
| 2  | Inconsistent                |                          |              |              |           |              |
|    | a. Not Accommodated         | 2                        | 1            |              | 1         | 3            |
|    | b. New Program Appears      | 3                        | 3            | 5            | 2         | 4            |
|    | Amount                      | 16                       | 17           | 19           | 20        | 24           |
|    | <b>Consistency Rate (%)</b> | <b>68.75</b>             | <b>76.47</b> | <b>73.68</b> | <b>85</b> | <b>70.83</b> |

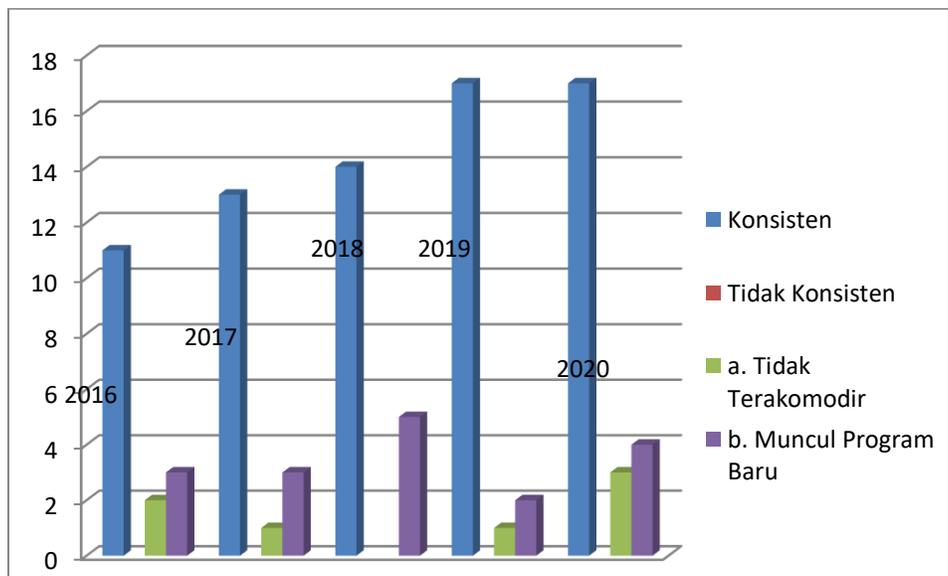


Figure 2. Graph of the Outline of Consistency of Infrastructure Programs from RPJMD to RKPD 2016-2020

Based on the data above, it can be seen that program inconsistencies occur every year from the RPJMD Document to the RKPD Document. In 2016 there were 2 programs planned in the RPJMD that were not accommodated in the RKPD, namely the Program for Regulating control, ownership, use and utilization of land and the Program for the Settlement of land conflicts. This SKPD was only formed in 2017. There are 3 new programs in the RKPD, namely the Road & Bridge Improvement Program, the Road and Bridge Rehabilitation/Maintenance Program, and

the Rural Infrastructure Development Program. Of the 16 existing programs, only 11 programs are consistent between the RPJMD and the RKPD with a consistency level of 68.75% or the medium category.

In 2017 there were 17 programs, with a consistency level of 76.47% or a high category. The inconsistency is caused by 1 program in the RPJMD that is not accommodated in the RKPD, namely the Program for Arrangement of Control, Ownership, Use and Utilization of Land. The 3 new programs that appear in the RKPD document are the Road and Bridge Rehabilitation/Maintenance Program, the SPAM Development Program, and the Environmental Road Improvement Program. In 2018 there were 18 programs where 5 new programs appeared in the RKPD and the 2018 APBD, which were not planned in the RPJMD, namely the road and bridge improvement program, rural infrastructure development program, cemetery area management program, SPAM Development program, Road and Bridge rehabilitation/maintenance program with a consistency of 73.68% in the medium category. In 2019, 19 programs are planned in the RPJMD, in the 2019 RKPD there is 1 program that is not accommodated, namely the housing improvement program due to natural/social disasters. There are 2 new programs in the RKPD, namely the Construction Service Development and Development Program and the Road and Bridge Rehabilitation/Maintenance Program with a consistency level of 85% with a high category. The level of consistency in 2020 is 78.83% or the high category of programs planned in the 2020 RPJMD as many as 21 programs. In the 2020 RKPD, there are 3 programs in the RPJMD that are not accommodated in the RKPD, namely the drinking water and waste water management performance development program, the Space Utilization Program and the Clean Water Service Improvement Program.

Inconsistency caused by the emergence of new programs in the RKPD that are not planned in the RPJMD every year (Fiqkrie, 2021; Suhartina, 2022). This is due to the existence of a central government program whose program nomenclature must be in accordance with the program (Luthfi, 2018; Ardipandanto & Budiman, 2018), at the time of the preparation of the RKPD did not see conformity with the RPJMD plan, the financial management information system at that time was only from the preparation of the RKPD. up to APBD accountability, for planning using other applications (Ekaputra, 2021; Suwandi, 2016). The description of the consistency of the infrastructure program from the RKPD to the APBD can be seen in table 5.

Table 5. Matrix of Program Consistency from RKPD to APBD

| No                          | Program Status         | Planning Document (Year) |            |            |            |                |
|-----------------------------|------------------------|--------------------------|------------|------------|------------|----------------|
|                             |                        | 2016                     | 2017       | 2018       | 2019       | 2020           |
| 1                           | Consistent             | 14                       | 17         | 19         | 20         | 20             |
| 2                           | Inconsistent           |                          |            |            |            |                |
|                             | a. Not Accommodated    |                          |            |            |            | 1              |
|                             | b. New Program Appears |                          |            |            |            |                |
| <b>Amount</b>               |                        | <b>14</b>                | <b>17</b>  | <b>19</b>  | <b>20</b>  | <b>21</b>      |
| <b>Consistency Rate (%)</b> |                        | <b>100</b>               | <b>100</b> | <b>100</b> | <b>100</b> | <b>95.2381</b> |

In the Tanah Bumbu Regency APBD document for 2016 to 2019, all programs are consistent with the RKPD, with a consistency level of 100%, except in 2020 the consistency level is 95, 23% because there is 1 program in the RKPD that is not accommodated in the 2020 APBD.

## **Implementation of Consistency in Planning and Budgeting in the Infrastructure Sector in Tanah Bumbu Regency**

### **a. HR Competence**

Based on the measurement of the competency component of HR, of the 6 indicators there is one indicator that has a very strong influence, namely *Training to improve the competence of human resources in planning and budgeting* with an achievement rate of 88.64%. While other indicators are in the strong category. Of the 5 indicators with the lowest achievement of strong criteria on the indicator *Lack of knowledge about Planning and Budgeting Process*, with a percentage of 64.77%.

By paying attention to the average percentage of all indicators in the HR competency component, an average achievement of 73.86% is obtained, in general HR competence has a strong influence in improving the implementation of planning and budgeting in the infrastructure sector in Tanah Bumbu Regency.

The other supporting sub-components that support the competency component of HR that have a strong influence on the consistent implementation of planning and budgeting in the infrastructure sector in Tanah Bumbu Regency include:

#### 1) Level of education

Based on the respondent's perception that the educational background and qualifications of the planning staff at the SKPD are not fully in accordance with the required basic knowledge. This condition is due to the limited number of personnel according to these qualifications, so that the placement of planning staff seems limited to fulfilling their main duties and functions.

#### 2) Opportunity to Participate in Training

Education and training, both in the form of technical guidance, workshops and other trainings, is one of the efforts to improve HR competencies, especially in the planning and finance sub-sections in SKPD. As for the training required by SKPD at this time, such as Performance-Based Budgeting, Strategic Planning Training and Renja SKPD. Opportunities to take part in planning trainings are rare for planning sub-division staff, both locally and outside the region. Opportunities for respondents to take part in training usually rely more on invitations for technical guidance carried out by institutions / ministries from the center.

#### 3) HR Development Financing

Availability of budget in human resource capacity development is very influential in the opportunity to get training for SKPD planning staff. According to respondents' perceptions, funding for training in the planning sector is still very limited, and this condition is also experienced by SKPDs who directly carry out the main tasks and functions of the planning sector.

#### 4) HR governance management

The SKPDs that play a role in HR management and governance are the Organization Section and the Human Resources Development and Personnel Agency (BKPSDM). Based on the respondent's perception, that the mutation/rolling of echelon IV officials in the planning sub-section has a significant impact on the preparation of planning and budgeting in SKPD. While the officials who were transferred already have certification in the planning sector, on the other hand, the SKPD has not regenerated well-patterned staff.

**b. Components of Planning and Budgeting Administration System**

Based on the measurements made, for the planning and budgeting administration system components there are 2 indicators with very strong categories, namely the use of integrated applications from the planning document preparation process to the APBD with an achievement rate of 87.50% and policies that regulate the detailed planning and budgeting process with achievement rate of 84.08%. The use of the application when making plans to budgeting can make it easier to control program consistency from the RPJMD to the APBD so that there are no more inconsistent programs. Based on the results of the analysis of program translation from the RPJMD to the RKPD, program inconsistencies occur almost every year, this is due to the unintegrated application of planning and budgeting.

In the indicator of the lowest strong criteria is the existence of an intervention carried out by the DPRD with a percentage of 65.91%. The DPRD's intervention in the program is not direct, because the DPRD has more intervention in terms of spending so that program inconsistencies do not have a direct impact. However, the PUPR Service and the Housing, Settlement and Land Service are SKPDs that intervene to fulfill the DPRD's main ideas. Stakeholder commitment from regional heads, SKPD heads, officials in SKPD and the Regional Government Budget Team has an important role to play in maintaining the consistency of program implementation. Central government policies that emerged after the planning process affected the level of program consistency.

**c. Components of Conformity Planning and Budgeting**

The results of the questionnaire data processing carried out on the components of planning and budgeting suitability were 1 with a very strong category, namely indicators of commitment, communication and information in improving and maintaining consistency of planning and budgeting. Commitment is needed from the Leadership Element, DPRD to implementing planning and budgeting to maintain consistency in order to realize the vision and mission of the Regional Head. Of the 5 indicators in the lowest strong category, the Beneficiary Indicators of program implementation have not been fully felt by beneficiaries with a percentage of 69.32%. Another very important component is the importance of proper program planning between the RPJMD, RKPD and APBD to support the achievement of the target indicators in the RPJMD.

**Strategy for Increasing Consistency of Planning and Budgeting for Infrastructure Programs in Tanah Bumbu District**

Based on the results of interviews conducted and a study of related documents, 16 (sixteen) strategic factors were obtained that play a role in increasing the consistency of planning and budgeting in infrastructure programs in Tanah Bumbu Regency. The next step is for researchers to conduct an assessment of internal and external factors. The results of the assessment of internal and external factors using the Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE) are presented in Table 6 and Table 7.

Table 6. IFE Analysis Improving Planning and Budgeting Consistency in Infrastructure Programs in Tanah Bumbu District

| No | Internal Strategic Factors  | Weight | Rating | Score |
|----|---|--------|--------|-------|
|    | Strength (S)  |        |        |       |
| 1  | Availability of the potential of Human Resources (HR) which is already quite good in the fulfillment of formulating planning and budgeting in the infrastructure sector | 0.126  | 3      | 0.371 |
| 2  | Commitment of the Regional Head in placing infrastructure development as one of the regional priorities   | 0.146  | 4      | 0.586 |

|   |  |               |               |              |
|---|--|---------------|---------------|--------------|
| 3   | The existence of a development planning document that has been produced and utilized by each SKPD and interested stakeholders          | 0.126         | 3             | 0.371        |
| 4   | Availability of budget for the implementation of the Vision and Mission of the Regional Head from RPJMD, RKPD to APBD                  | 0.126         | 3             | 0.371        |
| <b>Total</b>  |  | <b>0.523</b>  |               | <b>1,689</b> |
| <b>No</b>   | <b>Internal Strategic Factors</b>  | <b>Weight</b> | <b>Rating</b> | <b>Score</b> |
|   | <b>Weaknesses (W)</b>  |               |               |              |
| 1   | Lack of knowledge of local apparatus on planning and budgeting processes   | 0.139         | 4             | 0.557        |
| 2   | The roles and functions of regional apparatus are not yet optimal to intervene in achieving the development targets that have been set | 0.119         | 3             | 0.358        |
| 3   | Not yet optimal support for important data/information systems that support the planning process                                       | 0.119         | 3             | 0.358        |
| 4   | The implementation of the planning and budgeting system coordination system and mechanism has not been effective                       | 0.099         | 2             | 0.199        |
| <b>Total</b>  |  | <b>0.477</b>  |               | <b>1,471</b> |
| <b>Difference in Total Score S- Difference in Total Score W</b> |  | <b>1,000</b>  |               | <b>0.256</b> |

The results of the Internal Factor Evaluation (IFE) calculation show that internal strategic factors, on strength, explain that Commitment of the Regional Head in placing infrastructure development as one of the regional priorities. Meanwhile, what is seen in the weaknesses is in the implementation of planning and budgeting lack of knowledge of local apparatus about the planning and budgeting process due to limited opportunities to participate in training and education.

Table 7. EFE Analysis Improving Planning and Budgeting Consistency in Infrastructure Programs in Tanah Bumbu District

|   |   |               |               |              |
|---|---|---------------|---------------|--------------|
| <b>No</b>   | <b>External Strategic Factors</b>   | <b>Weight</b> | <b>Rating</b> | <b>Score</b> |
|   | <b>Opportunity (O)</b>  |               |               |              |
| 1   | Regulations governing the planning and budgeting process in more detail   | 0.153         | 5             | 0.763        |
| 2   | An integrated application from the process of preparing planning documents to the APBD  | 0.134         | 4             | 0.534        |
| 3   | The role of the Regional Government Budget Team (TAPD) and the Regional House of Representatives (DPRD) in active budget planning               | 0.114         | 3             | 0.343        |
| 4   | Availability of Special Allocation Funds (DAK) to support infrastructure development  | 0.114         | 3             | 0.343        |
| <b>Total</b>  |   | <b>0.582</b>  |               | <b>1984</b>  |
| <b>No</b>   | <b>External Strategic Factors</b>   | <b>Weight</b> | <b>Rating</b> | <b>Score</b> |
|   | <b>Threat / Treat (T)</b>   |               |               |              |
| 1   | The potential for a decrease in APBD funds  | 0.157         | 4.00          | 0.627        |
| 2   | The prerequisites for obtaining transfer funds from the center (DAK) are more stringent   | 0.112         | 2.00          | 0.224        |
| 3   | The potential for central programs that are passed down to the regions is not sustainable, while the development targets have not been achieved | 0.112         | 2.00          | 0.224        |
| 4   | Ineffective coordination between development planning, control and evaluation   | 0.134         | 3.00          | 0.403        |
| <b>Total</b>  |   | <b>0.418</b>  |               | <b>1.478</b> |
| <b>Difference in Total Score O- Difference in Total Score T</b> |   | <b>1,000</b>  |               | <b>0.506</b> |

The results of calculations carried out on external strategic factors show that, the opportunity with the highest score indicating an opportunity that can be achieved is Regulations governing the planning and budgeting process in more detail, with this regulation, it becomes a reference for a more consistent planning and budgeting process. While the threat with the highest

score was ineffective coordination between development planning, control and evaluation. This certainly greatly affects the consistency of planning and budgeting, because the control and evaluation process is still not optimally carried out at this time.

Based on the results obtained in Table 5.4 and Table 5.5, it shows that the results of internal and external analyzes that affect planning and budgeting for infrastructure programs in Tanah Bumbu Regency each obtain a difference in IFE score = 0.256 and EFE = 0.506. This value will be used to form an Internal External Graph (IE) to later become a guide in determining the right development approach according to the factors that have been analyzed. The graph is presented in Figure 3.

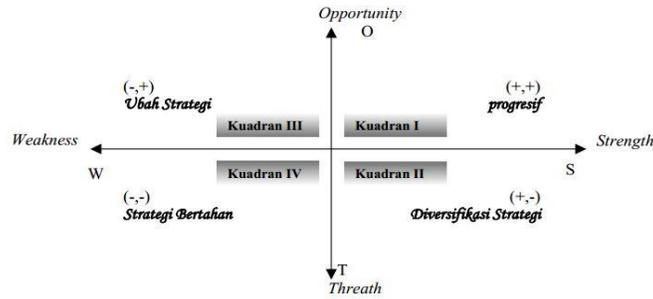


Figure 3. IE Matrix of planning and budgeting for infrastructure programs in Tanah Bumbu District

Table 8. IE Matrix of planning and budgeting on infrastructure programs in Tanah Bumbu District

|           |                   | Total IFE Score 3,437   |                         |           |                       |  |
|-----------|-------------------|-------------------------|-------------------------|-----------|-----------------------|--|
|           |                   | Strong                  | Currently               | Weak      |                       |  |
|           |                   | 3.00-4.00               | 2.00-2.99               | 1.00-1.99 |                       |  |
| Tall      |                   | I                       | II                      | III       | Total EFE Score 3,282 |  |
| 3.00-4.00 | Grow and Build    | Grow an Build           | Hold and Maintain       |           |                       |  |
| Currently | IV                | V                       | VI                      |           |                       |  |
| 2.00-2.99 | Grow and Build    | Hold and Maintain       | Harvest and Divestiture |           |                       |  |
| Low       | VII               | VIII                    | IX                      |           |                       |  |
| 1.00-1.99 | Hold and Maintain | Harvest and Divestiture | Harvest and Divestiture |           |                       |  |

The IE matrix in Figure 3 shows that the right strategy is to use a growth and build approach. Based on the quadrant graph, based on the calculation of IFE and EFE are in quadrant I with a progressive strategy, namely a strategy that changes for the better. The suitable strategies are intensive and integrated strategies to improve planning and budgeting consistency in Tanah Bumbu District. The formulation of suitable alternative strategies that can be carried out is presented in Table 9.

Table 9. SWOT matrix and alternative strategies in improving the consistency of planning and budgeting for infrastructure programs in Tanah Bumbu Regency

| S- POWER  | W-WEAKNESSES   |
|---|--|
| 1. Availability of the potential of Human Resources (HR) which is already quite good in the fulfillment of formulating planning and budgeting in the infrastructure sector<br>2. Commitment of the Regional | 1. Lack of knowledge of local apparatus on planning and budgeting processes<br>2. The roles and functions of regional apparatus are not yet optimal to intervene in achieving the development targets that have been set<br>3. Not yet optimal support for important data/information systems that support |

|  |   |  |
|--|---|--|
|  | <p>Head in placing infrastructure development as one of the regional priorities</p> <p>3. The existence of a development planning document that has been produced and utilized by each SKPD and interested stakeholders</p> <p>4. Availability of budget for the implementation of the Vision and Mission of the Regional Head from RPJMD, RKPD to APBD</p> | <p>the planning process</p> <p>4. The implementation of the planning and budgeting system coordination system and mechanism has not been effective</p>   |
| <p><b>O- OPPORTUNITY</b></p> <p>1. The regulations governing the planning and budgeting process are more detailed.</p> <p>2. An integrated application from the process of preparing planning documents to the APBD</p> <p>3. The role of the Regional Government Budget Team (TAPD) and the Regional House of Representatives (DPRD) in active budget planning</p> <p>4. Availability of Special Allocation Funds (DAK) to support infrastructure development</p> | <p><b>SO STRATEGY</b></p> <p>Optimizing the achievement of infrastructure development targets by increasing the intensity of extracting funds from the Central Government</p>   | <p><b>WO STRATEGY</b></p> <p>Improving the quality of human resources for regional planners, through integrated coaching and training with institutions/agencies/PT</p>  |
| <p><b>T- THREAT</b></p> <p>1. The potential for a decrease in APBD funds</p> <p>2. The prerequisites for obtaining transfer funds from the center (DAK) are more stringent</p> <p>3. The potential for central programs that are handed down to the regions is not sustainable, while the development targets have not been achieved</p> <p>4. Ineffective coordination between development planning, control and evaluation</p>                                   | <p><b>STRATEGY</b></p> <p>Alignment of planning and budgeting of infrastructure development programs with provincial and central government programs implemented in the regions</p>   | <p><b>WT STRATEGY</b></p> <p>Increasing and sharpening the roles and functions of regional apparatus to intervene in achieving the infrastructure development targets by taking into account the results of control and evaluation of development planning</p> |

### CONCLUSION

The consistency of planning and budgeting at the PUPR Service and the Housing, Settlement and Land Office is based on an analysis of the consistency between documents using the Planning

and Budgeting Consolidation Matrix between the RPJMD Document Program and the 2016-2020 RKPD the consistency level is in the Medium category. This is indicated by the fact that there are still missing programs arising from planning and budgeting documents. There are programs that are not listed in the RPJMD but are in the RKPD, as well as budget fluctuations from programs that have been planned for that year. The level of consistency from the RKPD Documents to the APBD Documents is a high category. The strategies implemented related to increasing the consistency of planning and budgeting of infrastructure programs in Tanah Bumbu Regency include optimizing the achievement of infrastructure development targets through increasing the intensity of extracting funding sources from the Central Government; improving the quality of human resources for regional apparatus planners, through integrated coaching and training with institutions/agencies/PT; alignment of planning and budgeting of infrastructure development programs with provincial and central government programs implemented in the regions; and increasing and sharpening the roles and functions of regional apparatuses to intervene in the achievement of infrastructure development targets by taking into account the results of control and evaluation of development planning.

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