

## The Consistency Analysis of Planning and Budgeting Activities Program at Department of Population and Civil Registration Sukabumi Regency for Fiscal Year 2021-2023

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### Abstract

Planning is a number of activities that are determined in advance to be carried out in a certain period in order to achieve the set goals. Planning is the most important process of all management functions because without planning other functions, organizing, directing and controlling will not be able to run. Meanwhile, the budget is a tool for the Government to direct and ensure the continuity of development, as well as improving the quality of life of the community. A budget is needed because the needs and desires of society are unlimited and continue to grow, while existing resources are limited. This research aims to determine the consistency of planning and budgeting for program activities at the Sukabumi Regency Population and Civil Registration Service for 2021-2023 using theory according to the PEACH (Public Expenditure Analysis and Capacity Harmonization) program developed by the World Bank. The research was carried out using a qualitative approach with a descriptive method with a sampling technique using a purposive sampling technique with the informants being the Head of Service, Secretary of the Service, Head of Subdivision and the Regional Budget Team (TAPD). The data collection technique used is through observation, interviews and documentation and the researcher as a human instrument. Then the data validation used is a credibility test through triangulation, namely technical triangulation, source triangulation and technical triangulation, then in data analysis the researcher reduces the data, presents the data and draws conclusions. The research results and conclusions obtained include Consistency in Planning and Budgeting for Activity Programs at the Sukabumi Regency Population and Civil Registration Service in terms of the process of preparing activity program planning and budgeting which has not been fully implemented consistently every year.

**Keywords** | planning and budgeting, activity program, consistency

### INTRODUCTION

The National Development Planning System has established five development planning documents that need to be prepared by the Planning Agency, both at the national and regional levels, namely: (1) The National/Regional Long Term Development Plan (RPJPN/D) is a long term planning document for the period during 20 years; (2) The National/Regional Medium Term Development Plan (RPJMN/D) is a medium term planning document for the next 5 year period which contains a more concrete description of the president's vision and mission (at the national level) or the vision and mission of the regional head (at the national level). province, district and city); (3) Strategic Plan (Renstra), commonly referred to as the Regional Work Unit Strategic Plan (Renstra SKPD) which contains a description of the vision and mission of the SKPD head which is derived from the vision and mission of the Regional Head. The SKPD strategic plan is more detailed down to activities because its scope is smaller, namely in accordance with the main tasks and functions (tupoksi) of the institution concerned. The SKPD Strategic Plan is an SKPD



planning document for a 5 year period; (4) The Government Work Plan (RKP) / Regional Government Work Plan (RKPD) is an elaboration plan for the RPJM which contains policies, programs and activities for 1 year (annual planning) in accordance with the resources available in the year concerned, especially funds. The RKPD is then used as the basis for preparing the Regional Revenue and Expenditure Budget Plan (RAPBD); (5) The Institutional Work Plan (Renja) or Regional Work Unit Work Plan (Renja SKPD) is also an operational annual plan whose contents are a description of the Strategic Plan made by each SKPD in accordance with its main tasks and functions.

In implementing regional development, each regional government requires accurate and structured planning and it is hoped that it can be evaluated to become a benchmark for assessing the development performance that has been carried out. As evaluations regarding regional development progress become increasingly stringent, requests for data and development indicators are made up to the district/city level. It is hoped that every plan that has been carried out and produced various forms of planning documents, can be in line with the development process that will be implemented by the regional government.

The implementation of the Regional Autonomy era is one of the beginnings of granting regional independence rights which directs the substance and essence of the development planning system to be increasingly refined in order to ensure the implementation of equitable development between the center and the regions that is more effective and efficient. Collaboration between the sector responsible for regional planning, namely the Research and Development Planning Agency, and the sector responsible for regional finance, namely the Regional Financial and Asset Management Agency, is very important to maintain the consistency of regional planning and budgeting documents.

Consistency between planning and budgeting is an important thing to pay attention to because it is an indicator in assessing regional government performance so that all regional government programs and activities can run well, in order to achieve the stated goals. In practice, the regional planning and budgeting processes are two mutually continuous processes but are carried out separately. This then gives rise to many potential inconsistencies between the plans prepared and the allocation of expenditure in the budget. This condition causes a bias in the allocation of spending to various types of activities. Another problem also occurs in the target of limited regional income sources, thereby limiting financing for the implementation of an activity.

The important role of development planning is a major part of the need to prepare various policy designs, programs and activities that are consistent and sustainable with each other towards the stated regional development vision and mission intentions. Development planning, whether in the form of programs, policies or activities, will be a useless document if it is not accompanied by the provision of an adequate budget. Budgeting is a very important part of realizing various forms of development plans and targets that have been outlined in the form of previous planning documents. However, in another aspect, the limited budget amount becomes a benchmark again in determining the direction of development that is expected to run effectively and efficiently, or in other words, so that development targets

can still be achieved in conditions of limited budgeting. Thus, the relationship between planning and budgeting functions are two very important things and cannot be separated.

A problem that often arises in various regions is that planning documents have not been fully used as a reference in preparing annual activity plans, so that the planned programs and activities are not consistent with the budgeted programs and activities. Ideally, programs and activities that have been planned become priority activities that are budgeted for implementation. Various kinds of regional government program planning and activities do not necessarily have to be completed within one budget year, but are determined based on the priority scale and plotting of the regional government budget ceiling.

The problems mentioned above are caused by the process of Planning and Budgeting for Activity Programs at the Sukabumi Regency Population and Civil Registration Service not yet being carried out based on consistency analysis indicators according to PEACH (Public Expenditure Analysis and Capacity Harmonization), a program developed by the World Bank, which explains that : "Consistency occurs when there is a clear connection or suitability between planning and budgeting which is reflected in each planning and budgeting document." The planning and budgeting processes must be viewed as a continuous unit of time and not intermittently every year. To trace this linkage, it can be done in two stages/consolidation: (a) Consolidation of planning and budgeting documents, (b) Consolidation of planning and budgeting time frames.

The planning and budgeting process in Sukabumi Regency, West Java Province is also carried out in the same way as other regions in Indonesia. In the implementation of Sukabumi Regency Regional Regulation Number 4 of 2021 concerning the 2016-2021 Regional Medium Term Development Plan (RPJMD) of Sukabumi Regency, of course there are many shortcomings in the implementation of these regional regulations, for example the occurrence of inconsistencies in regional development planning with the development implementation process carried out in the field.

One example of a problem that occurs related to planning and budgeting at the Population and Civil Registration Service of Sukabumi Regency, is related to the consistency of the implementation of previously planned activities in the Regional Medium Term Development Plan Document (RPJMD), Strategic Plan Document (RENSTRA), Regional Government Work Plan (RKPD) and Regional Apparatus Work Plan Documents (RENJAPD) after going through the budgeting process starting from the Budget Work Plan (RKA) to the determination of the Budget Implementation Document (DPA), there are several activities that are not accommodated optimally and even some sub-activities are not received at all. budget so that ultimately the activities/sub-activities cannot be implemented.

The Population and Civil Registration Service of Sukabumi Regency is a government institution which has the task of providing basic services to the community regarding the fulfillment of Population Administration Documents, this is one of the priorities that must be prioritized by the regional government, considering that currently all processes related to community services are The basis is the completeness of Population Administration documents.



The following presents a recapitulation of the current year's budget allocation for the Population and Civil Registration Service which is contained in the Sukabumi Regency Regional Revenue and Expenditure Budget for the 2021 to 2023 Fiscal Year.

**Table 1.** Activity Program Budget Recapitulation

Year	RPJMD ceiling	RKPD ceiling	PPAS ceiling	APBD ceiling
2021	26,492,100,000	25,562,200,000	24,992,250,300	24,863,761,776
2022	39,279,800,000	36,695,204,733	21,730,573,288	18,171,674,477
2023	38,879,000,000	32,349,918,000	14.115.165.623	15,877,377,011

Source: Sukabumi Regency Population and Civil Registration Service

From table 1 above, you can see a comparison of activity program budget ceilings starting from RPJMD, RKPD, PPAS to determining the APBD. From this table it can be seen that there is an inconsistency between the planned budget and the determination of the expenditure budget, as presented in the table above that in 2021 the budget ceiling in the RPJMD is 26,492,100,000, in the RKPD it is 25,562,200,000, in the PPAS it is 25,562,200,000. 24,992,250,300 and in determining the APBD amounting to 24,863,761,776. Then in 2022 the budget ceiling in the RPJMD will be 39,279,800,000, in the RKPD it will be 36,695,204,733, on PPAS amounting to 21,730,573,288 and in determining the APBD amounting to 18,171,674,477. Next in 2023 the budget ceiling in the RPJMD is 38,879,000,000, in RKPD amounting to 32,349,918,000, on PPAS amounting to 14.115.165.623 and in determining the APBD amounting to 15,877,377,011.

Then, to clearly see the government's inconsistencies in planning and budgeting, you can also see the 2023 budget planning table below:

**Table 2.** Recapitulation of Budget and Activities for 2023

PROGRAMS AND ACTIVITIES	RKPD FY-2023	RAPBD ADJUSTING TKDDFY-2023	APBD FY-2023	DPA FY-2023
1	2	3	4	5
Government Affairs in the Field of Population Administration and Civil Registration	31,771,416,000	13,541,556,349	15,877,377,011	15,877,377,011
Regency/City Regional Government Affairs Support Program	29,421,498,000	12,956,556,349	15,292,377,011	15,172,377,011
1	Planning, Budgeting and Performance Evaluation of Regional Apparatus			
2	Regional Apparatus Financial Administration			
3	Administration of Regional Property in Regional Apparatus			
4	Regional Personnel Administration			
5	General Administration of Regional Apparatus			

6	Provision of Supporting Services for Regional Government Affairs				
7	Maintenance of Regional Property Supporting Regional Government Affairs				
<b>Resident Registration Program</b>		<b>749,921,000</b>	<b>70,000,000</b>	<b>70,000,000</b>	<b>70,000,000</b>
1	Population Registration Services				
2	Organizing Population Registration				
3	Guidance and Supervision of the Implementation of Population Registration				
<b>Civil Registration Program</b>		<b>749,998,000</b>	<b>310,000,000</b>	<b>310,000,000</b>	<b>410,000,000</b>
1	Civil Registration Services				
2	Implementation of Civil Registration				
3	Guidance and Supervision of the Implementation of Civil Registration				
<b>Population Administration Information Management Program</b>		<b>749,999,000</b>	<b>155,000,000</b>	<b>155,000,000</b>	<b>190,000,000</b>
1	Collection of Population Data and Utilization and Presentation of Population Databases				
2	Implementation of Population Administration Information Management				
3	Guidance and Supervision of Population Administration Information Management				
<b>Population Profile Management Program</b>		<b>100,000,000</b>	<b>50,000,000</b>	<b>50,000,000</b>	<b>35,000,000</b>
1	Preparation of Population Profile				

*Source: Sukabumi Regency Population and Civil Registration Service*

From tables 1. and 1. above, it can be seen that there are inconsistencies in the data in planning documents with regional budgeting documents. In table 1 above, it can be seen that in 2021 there was a difference between the ceiling in the APBD and that planned in the RPJMD of IDR. 1,628,338,224 (One billion six hundred twenty eight million three hundred thirty eight thousand two hundred twenty four rupiah), in 2022 a difference of Rp. 21,108,125,523 (Twenty one billion one hundred eight million one hundred twenty five thousand five hundred and twenty three rupiah), and in 2023 the difference will be IDR. 23,001,622,989 (Twenty-three billion one million six hundred twenty-two thousand nine hundred and eighty-nine rupiah).

By paying attention to the background and phenomena that occur in the region, there are still frequent inconsistencies between planning and budgeting documents which result in regional development goals and objectives not being achieved. Based on the above, the focus of the research problem raised in this study is how to analyze the consistency of activity program budgeting planning at the Sukabumi Regency Population and Civil Registration Service for 2021-2023, with the following sub-foci:

1. How is the consolidation of planning and budgeting documents at the Sukabumi Regency Population and Civil Registration Service?
2. How is the planning and budgeting time frame consolidated at the Sukabumi Regency Population and Civil Registration Service?
3. What are the various forms of deviation in program planning and budgeting that are carried out without going through the correct mechanisms?



4. What are the causal factors that result in inconsistencies between regional planning and budgeting, especially in the field of population administration?

## LITERATURE REVIEW

### Planning Concept

Planning is an effort by public institutions to create development policy directions that must be carried out in a region, both state and regional, based on the strengths and weaknesses of that region (Widodo, 2006:3). Planning is a continuous process that includes decisions or choices from various alternative resource users to achieve certain goals in the future (Tarigan, 2012: 5). According to Handoko (2003:77) planning is selecting a set of activities and deciding what will be done, when, how and by whom. In general, planning is rare in preparing institutions or governments to achieve the desired conditions in the future. Planning is also an anticipatory step for problems that arise in the future and it is hoped that with government planning it will be more optimal in determining the strategies that will be implemented and what actions will be taken. carried out to achieve the desired goals. In Law of the Republic of Indonesia Number 25 of 2004 concerning the National Development Planning System (SPPN), the objectives are:

1. Support coordination between development actors;
2. Ensure the creation of integration, synchronization and synergy both between regions, between spaces, between times, between government functions and between the center and regions;
3. Ensure linkage and consistency between planning, budgeting, implementation and supervision;
4. Optimizing community participation;
5. Ensure that the use of resources is achieved efficiently, effectively, fairly and sustainably.

### Budgeting Concept

Budgeting or budgeting is the process of preparing an organization's financial plan which is carried out by preparing a work plan within a certain time frame, generally one year and expressed in monetary units. The budgeting position is part of organizational planning which is divided into three based on the time period, namely long-term planning, medium-term planning and short-term planning.

A budget can also be said to be a statement regarding the estimated performance to be achieved over a certain period of time in financial terms. The budget is a plan of activities that will be carried out by management in one period which is stated quantitatively (Sasongko and Parulian, 2015:2). Meanwhile, Nafarin (2013: 11) states that a budget is a written plan regarding the activities of an organization which is expressed in money, but can also be expressed in units of goods or services.

A budget or budgeting is a process that starts from the preparation stage of preparing the plan, collecting data and information, dividing tasks, implementing the plan, up to the monitoring and evaluation stage of the implementation of the plan. The budget is set for a

relatively short period of time (one year) and is expressed in monetary units. The budget has two important stages that need to be considered in the administration of regional government. The first is that the budget is a tool for the regional government to direct and ensure the continuity of development and improve the quality of life of the community. The second is that the budget is needed because of the needs and desires of the community. According to Nafarin (2013:19) budgets have benefits including:

1. All activities can be directed at achieving goals.
2. Used as a tool to assess the strengths and weaknesses of employees or human resources.
3. Motivate employees.
4. There is a sense of responsibility for employees.
5. Avoid payments or waste of budget that are deemed unnecessary.
6. Resources such as labor, equipment and funds can be utilized as efficiently as possible.

Comprehensively, budgeting can be defined as a systematic way or method for allocating resources, especially in financial form and is the main activity of government organizations. The budget in question is then reflected in the Draft Regional Revenue and Expenditure Budget or Regional Revenue and Expenditure Budget which is the annual regional budgeting document. The preparation of a transparent, accountable and participatory RAPBD is actually a characteristic of creating good governance.

### **Relationship between Planning and Budgeting**

Planning and budgeting are two different stages but mutually support and depend on each other. A program and activity plan will not be able to function optimally without being supported by the availability of an adequate budget, and a budget cannot function without having basic planning that will be implemented.

The relationship between planning and budgeting is regulated in Law Number 25 of 2004 concerning the National Development Planning System which is defined as a unified development planning procedure to produce long-term, medium-term and annual development plans implemented by state and community administrators. at central and regional levels. One of the main objectives in the national development planning system is to ensure linkages and consistency between planning, budgeting, implementation and supervision.

Compliance between planning and budgeting documents is also regulated in Minister of Home Affairs Regulation Number 86 of 2017 concerning Procedures for Planning, Controlling and Evaluation of Regional Development, Procedures for Evaluation of Draft Regional Regulations concerning Regional Medium-Term Development Plans, and Procedures for Amendments to Long-Term Development Plans Regions, Regional Medium Term Development Plans, and Regional Government Work Plans. The emphasis on consistency of regional planning and budgeting is regulated in article 102 paragraph (4) which emphasizes the existence of a consistent description of the program and funding framework between the RPJMD and RKPD, and article 106 which mandates the preparation of the APBD General Policy to be guided by the RKPD, and the preparation of the RAPBD to be guided by the KUA and PPAS.



A planning and budgeting system is a combination of information flow and administrative processes, as well as organizing and coordinating various activities. A budget is an effort to realize long-term goals by producing the output needed to support the goals to be achieved. The essence of planning and budgeting is the achievement of goals to be achieved in the long term. For this reason, short- and medium-term development planning must be in line with the objectives of achieving long term development planning. Inappropriate allocation of short- and medium-term development planning dimensions will result in the objectives of implementing regional development planning not being achieved.

### **Population Administration**

In Indonesia, the understanding of administration is in two different languages with different meanings. The first is administratie from Dutch which has been known since the beginning to be part of the classical public administration system introduced by the government during the Dutch colonial period. The term administratie in Dutch has the meaning *stelselmatige verkrijging, en verwerking van gegevens*, which in Indonesian is called "administration" or "administration in the narrow sense".

Administration as administration which in English uses the terms clerical work, paperwork, or office work or which in its narrow sense is the activity of recording, processing, collecting, assigning numbers/letter codes, typing, procuring, storing, sending, various information received or issued by an institution.

Literally, the word administration is taken from the English language Administration, taken from the word to Administer which means to serve, to manage or to direct, so in a broad sense it means a form of cooperation and providing services.

According to Law Number 24 of 2013 concerning Population Administration, it is explained that Population Administration is a series of structuring and controlling activities in the issuance of population documents and data through population registration, civil registration, management of Population Administration information and utilization of the results for public services and development of other sectors.

Population Administration with this system runs in accordance with the provisions, starting from the completeness of population biodata, registration of births, deaths, moving and arrival, ultimately it will facilitate various matters needed by the community in the form of public services and utilization for determining development policies.

Population is matters relating to number, growth, distribution, mobility, distribution, quality, welfare conditions, which concern politics, economics, social, culture, religion and the environment (Law Number 24 of 2013 amendment to Law Number 23 of 2006 concerning Population Administration).

### **Framework of Thinking**

To find out how the flow of thinking goes in explaining a research, a research concept is created. The framework is the researcher's train of thought as the basics for strengthening the sub-focus which is the background of this research. In qualitative research, a foundation is needed that underlies the research so that the research is more focused. Therefore, a



framework is needed to develop the research context and concepts further so that it can clarify the research context, methodology, and use of theory in research. The explanation prepared will combine theory with the problems raised in this research. The framework of thinking in a research needs to be stated if the research is related to or related to the research focus.

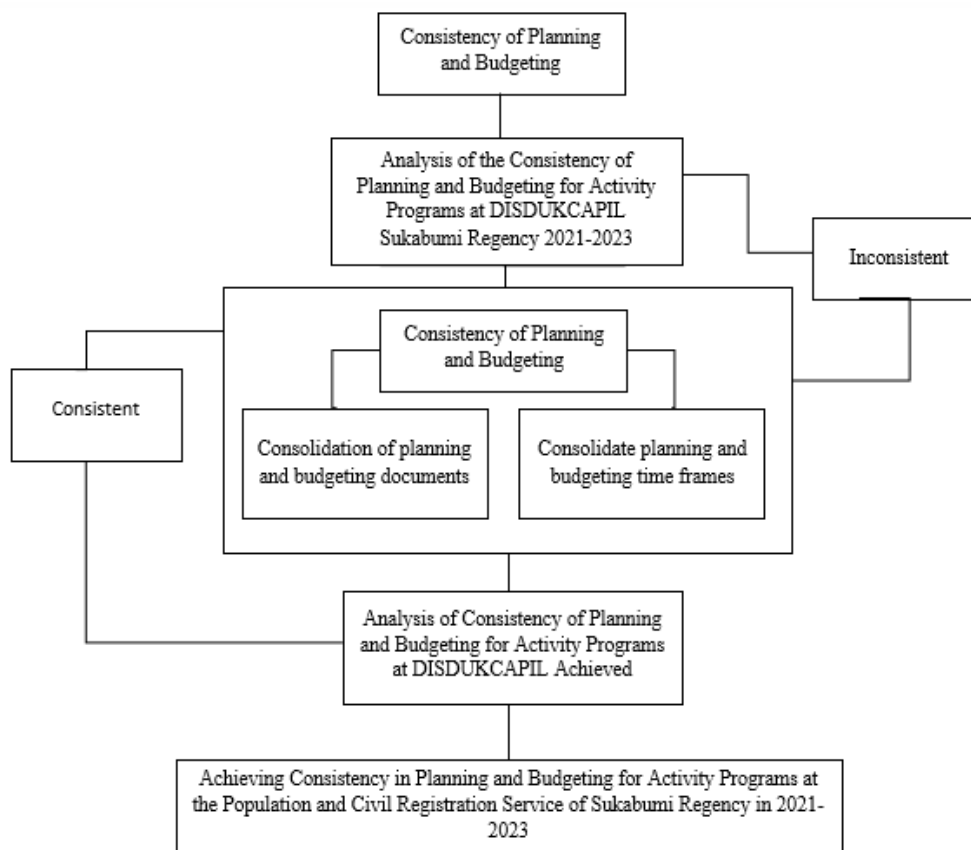
The concept of this research departs from the phenomenon that occurs in the region regarding non-compliance by local governments, especially related stakeholders, resulting in inconsistencies between planning and budgeting which often causes program targets to not be achieved so that many activities cannot be implemented. This research is devoted to the implementation of activity programs in the field of population administration. For this reason, this research tries to answer existing problems from the results of data collection and analysis from informants. From the data analysis carried out, discussions are then carried out to produce constructive policy recommendations.

From the theoretical approach to the PEACH research concept, there are variables that influence performance related to planning and budgeting consistency, including:

1. Consolidation of planning and budgeting documents.
2. Consolidate planning and budgeting time frames.

Then the research concept above is depicted in the research thinking framework chart as follows:

**Figure 1. Research Thinking Framework**





## METHOD

The Research Object is a description of the scientific target that will be explained to obtain information and data with specific purposes and uses. As for the research object What the author will examine is the Consistency of Planning and Budgeting for Activity Programs at the Sukabumi Regency Population and Civil Registration Service.

### Research Methods Used

Qualitative researchers are researchers who intend to understand phenomena about what research subjects experience, for example behavior, perceptions, motivations, actions and so on. And by means of descriptions in the form of words and language, in a context, especially natural ones and by utilizing various natural methods (Silalahi, 2009:13).

From the opinion about qualitative research above, it is a basis for sufficient consideration for researchers to use a qualitative approach in this research. With the method of using qualitative research, it is hoped that the research carried out can produce more complete findings or data, so that the objectives of this research can be achieved.

This approach and method will be used because the problem in this research is still unclear and the problem in this research is a social phenomenon so it is impossible for the data in this social phenomenon to be captured using quantitative research methods with instruments such as tests, questionnaires and interview guides because the data obtained is in the form of narrative, not numerical.

### Unit of Analysis and Informant Setting

#### Unit of Analysis

The unit of analysis is the unit or units that are used as the center of attention in the research and the source of information regarding the variables that will be processed in the research. The unit of analysis can be a person, village, sub-district, department, district, and so on, the position or status of the people who will be informants or sources in collecting data and information.

The unit of analysis in this research includes three components according to Spradley in Sugiyono (2017: 229), namely:

- a. *Place*, the place where interactions in research take place.
- b. *Actor*, actions or people that correspond to the object of the research.
- c. *Activities*, activities carried out by actors in ongoing social situations.

The unit that will be analyzed in this research is the Population and Civil Registration Service of Sukabumi Regency, in this case the Head of Service, Head of Division, Head of Planning Subdivision, and Head of Finance Subdivision as well as the Regional Government Budget Team which has policies related to the implementation of the Activity Planning and Budgeting process .

#### Informant Settings

The technique for determining informants used in this research is purposive sampling and snowball sampling. When using this informant determination technique, the aim is to

dig up information about the problem to be researched, then the researcher will look for this information from informants who are considered to be the informants who know the information best (Sugiono, 2016: 219).

Based on the unit of analysis above, the informant setting used was purposive sampling. *Purposive sampling* according to Sugiyono (2017:218), it is a technique for sampling data sources with certain considerations. These particular considerations include, for example, the person who is considered to know best about what we expect, or perhaps he or she is the authority so it will make it easier for the researcher to explore the object/social situation being studied.

**Table 3.** Research Informants

NO	POSITION	AMOUNT
1	Head of Department	1 person
2	Service Secretary	1 person
3	Head of subsection	2 persons
4	Local Government Budget Team	1 person

The Head of Service as the key informant (Key informant) in the Planning and Budgeting Consistency Analysis at the Population and Civil Registration Service, and the supporting informants are the Head of Division and Head of Subdivision as the implementer of the activity preparation and budgeting process and the Regional Government Budget Team (TAPD) as the policy holder in the formulation and preparation of regional budgets.

## RESULTS AND DISCUSSION

### Stages of Field Research

This research uses a purposive sampling method to select informants. Purposive sampling is a sampling technique carried out by considering certain criteria according to research needs (Sugiyono, 2018:138). Informants are selected based on their ability to provide information that is relevant to the problem being researched, because they are routinely involved in situations related to the research topic. The selected informants have a deep understanding of the problem being researched so they can provide substantial answers.

The researchers used several stages in this research, namely: pre-field stage, field work stage, data analysis stage and report writing stage. For more details, it can be explained as follows:

1. Pre-field stage, several stages that need to be carried out before going into the field, namely: drawing up a research design, choosing a research location, taking care of permits, exploring and assessing field conditions, preparing research equipment and preparations and maintaining ethics in research.
2. The fieldwork stage is the actual research stage. Researchers go into the field, including activities to understand the research background and preparation, entering the field by making observations and collecting data related to the research focus and recording data according to the results of existing symptoms.



3. The data analysis stage includes data analysis, data interpretation, checking the validity of the data.
4. The report writing stage is the stage after completing research in the field, including activities for compiling research results, consulting research results with supervisors and improving research results.

### **Description of Research Results**

It is hoped that the planning document that has been prepared jointly involving all elements will become a joint commitment and can be implemented consistently. Regional governments carry out development programs and activities with the hope that the development targets set out in the planning documents can be achieved. For this reason, there is a need for careful planning as a guide and direction for development, as well as controlling the use of limited resources. The intended planning includes long-term, medium-term and short-term planning. Meanwhile, good governance requires commitment and consistency from all stakeholders in regional government administration in preparing planning and budgeting, including implementing the vision, mission, goals, policies and programs that have been formulated in various regional planning documents.

The results of the research regarding the Consistency Analysis of Planning and Budgeting for Activity Programs at the Sukabumi Regency Population and Civil Registration Service for 2021 - 2023, according to the main questions given by researchers to informants are as follows:

### **Planning and Budgeting Process for the Population and Civil Registration Service of Sukabumi Regency**

Based on the planning documents that have been prepared by the Sukabumi Regency Government, it can be concluded that the Population and Civil Registration Services sector is one of the focuses of development in Sukabumi Regency, although the development vision and mission of the Sukabumi Regency RPJMD is not clearly stated. This was also agreed upon by the five respondents interviewed by the author, they stated that the Department of Population and Civil Registration was one of the priority programs supporting programs in Sukabumi Regency. In general, the five respondents stated that:

Yes, the Department of Population and Civil Registration is a supporting program in Sukabumi Regency because it is in accordance with the direction of development, namely Strengthening public services in order to increase economic competitiveness and budgets being adjusted to regional capabilities.

The planning and budgeting process for the Population and Civil Registration Service in Sukabumi Regency, based on the results of interviews with informants 1, 2, 3, 4, and 5, provided information that the process started with a proposal from the Population and Civil Registration Service, proposed at the SKPD Forum (Forum Regional Apparatus Work Unit) which will later produce the Annual RKPD (Regional Apparatus Work Plan) formulation. Next, there will be a plenary session at the Regency DPRD to discuss and determine the

annual budget. This information is in accordance with what was conveyed by the following respondents:

The planning process in Sukabumi Regency so far has been in accordance with established government regulations, namely:

1. Starting from musrenbang
2. Prepare a draft RKPD involving all SKPD
3. Carrying out pre-musrenbang, before the musrenbang which in the regulations is called the SKPD Forum, musrenbang proposals are submitted to each SKPD, so there is no reason why the SKPD does not have proposals from below (the community).
4. Prepare RKPD based on targets, performance achievements at a certain time in accordance with the RPJMN" (Respondent 1)

The statement from Respondent 2 is as follows:

"The planning and budgeting process at the Population and Civil Registration Service is made based on data in the field. Then a priority program is determined based on community needs to be determined in the Population and Civil Registration Service's Work Plan for the next year which will finally be discussed at the plenary meeting. DPRD. "

According to Respondent 3 as follows:

"The planning process at the Population and Civil Registration Service starts from proposals from each field which are adjusted to the SPM, activity proposals are based on evaluations of previous activities. The results are accepted because they come from community aspirations, from the Musrenbang to the SKPD Forum and finally discussed in the DPRD which ultimately results in budget approval... Provincial level planning is usually carried out by the province, what is usually discussed are physical activities, nutrition programs, community health center activities.

According to Respondent 4 it is as follows:

"The budgeting process starts from the results of the Musrenbang and the SKPD work plan (Renja), which then becomes the material for the regional development work plan (RKPD), which is then determined by the KUA and PPAS together with the DPRD and stipulated as a Regional Budget Regulation."

### **Preparation of Planning and Budgeting for the Department of Population and Civil Registration Consistent/Not with Planning and Budgeting Documents**

The preparation of planning and budgeting for the Department of Population and Civil Registration when compared with planning documents such as RPJMD, RENSTRA, RKPD, RENJA, RKA AND DPA Sukabumi Regency and planning documents, the level of consistency according to the results of interviews with respondents turned out to have different opinions, some respondents implies a statement that the planning and budgeting of the Population and Civil Registration Service is consistent with existing planning documents, and some respondents stated that it is not consistent.



Respondents who stated that it was inconsistent were Respondent 1 and Respondent 5. Respondent 1 stated that what caused the inconsistency was that planning officials did not pay attention to previous planning documents and copied and pasted previous plans and budgets. The following is their statement:

"So far, what has happened in most SKPDs is that budgeting follows planning, not planning follows budgeting, budgeting does not look at/pay attention to the RKPD and RPJMD, the programs that are created are also usually copy pastes from the previous year, even from other districts/cities.... that's why there are programs and activities that were not in the RKPD/Renja SKPD but suddenly appeared in the budgeting/DPA... for reasons, programs from the center and so on" (Respondent 1)

Meanwhile, according to Respondent 5, this inconsistency occurred because stakeholders did not pay attention to the RPJP and other planning documents, copy pastes from other planning documents, the impact of central assistance funds which usually have their own technical guidelines for activity programs when they receive these funds.

"There is no connection between planning and budgeting, planning should be prepared based on needs, it's up to stakeholders whether they want to refer to the RPJP or not. And it is true that most program compilers are like that, not connected to the planning documents above, who knows where the source comes from, whether they look at other districts/cities, or copy paste from others. 2. The impact of most central aid funds, these central funds exist slogan/jargon from the SKPD, that instead of having these funds be wasted, don't take them, it's better to take them, the implementation/formation of the program is a later matter. And this is what usually causes programs/activities to not be connected to the RPJP vision and mission and other planning documents. And it also causes Central Government Programs and Activities to overlap with Regional Programs and Activities. For example, DAK, which has binding technical requirements, sometimes does not meet regional needs, but if it is not taken, the local government feels at a loss" (Respondent 5)

Furthermore, Respondent 5 also added his statement as follows:

"If the RPJM is appropriate, it can only be translated into program form and must refer to the vision and mission. All that remains is for stakeholders to translate the RPJM into program and activity form, from here there is a lack of similarity/synchrony. Because, firstly, funding sources are limited. Second, in carrying out the activity, just copy paste/follow along. So the program is not drawn up based on the needs of the community, but there are some who see what is considered good in other places and prepare it even though it is not necessarily what the people here need."

Meanwhile, those who stated that they were consistent with the RPJP, RPJMD, RKPD Sukabumi Regency and other planning documents were the following respondent statements:

"The Department of Population and Civil Registration has referred/been consistent with the vision contained in the RPJP and RPJMD. First, the target of the Population and Civil Registration Service Strategic Plan is to improve service quality. "Secondly, the

Population and Civil Registration Service has linked the indicators to the Population and Civil Registration Service which has referred to the RPJP." (Respondents 2 and 3)

And according to Respondent 4 who stated that the budgeting process in the field of Population and Civil Registration Services has so far been running according to what was stipulated.

### **Weaknesses in the Planning and Budgeting Process for the Population and Civil Registration Services Sector**

Weaknesses in the planning and budgeting process in the Population and Civil Registration Service sector which can cause inconsistencies between planning and budgeting documents for programs and activities in the Population and Civil Registration Service sector, according to Respondent 1, the inconsistency is due to a lack of commitment from regional leaders and understanding of SKPD heads in translating documents planning into budgeting. This statement is stated as follows:

"The cause of the inconsistency/mismatch between planning and budgeting documents is due to the lack of commitment from regional leaders in paying attention to the RPJMN and RKPD. Regional leaders should be able to guide the sustainability of their vision and mission in preparing plans and development directions... Regional leaders should be involved in every planning process. For example, at the meeting stage with the board. "Furthermore, the heads of SKPD, for example the Department of Population and Civil Registration, mostly do not know the concept of the programs, activities, vision and mission of their field." (Respondent 1)

Respondent 1 also added the following statement:

"The commitment of regional leaders to the vision and mission is also felt to be lacking, the orientation of regional leaders is not in that direction... and the willingness of regional leaders (regents) to lead the achievement of their vision and mission is also less than directing their assistants (heads of SKPD, not just Disdukcapil) to achieve performance targets... apart from that, SKPD leaders also tend not to have full knowledge of planned programs and activities, and rarely analyze planned development plans."

According to Respondent 2, weaknesses in the planning and budgeting process are due to the reporting system, especially reporting operators, which are of poor quality.

"From the human resources perspective, planning operators are quite good, but the quality of the apparatus/staff in other fields is still not good, especially with the reporting section which is very closely related to the data required for planning. This is what sometimes interferes with planning performance which is often faced with deadlines."

(Respondent 2)

Meanwhile, Respondent 3 added that the weaknesses in the planning and budgeting process were due to the poor quality of HR planners in understanding the role of planning, frequent transfers of officials and others.

"The obstacle in the planning process for the Department of Population and Civil Registration is that the capacity of the staff in each field is felt to be lacking in terms of the



planning function; frequent transfers of program officials (head of division; head of division) so that the division head's understanding of the main tasks and functions in terms of planning/programming is very poor; capacity in the placement of human resources, sometimes the placement is not in accordance with the field in which it is carried out; Quality technical planning training for the Population and Civil Registration Service in the regions is very rarely carried out, even if it is carried out, the officers sent do not match what is requested, and are not in the officer's field. "These are the things that hinder the planning and budgeting process and don't match the results." (Respondent 3)

According to Respondent 5, the inconsistency of planning with budgeting was caused by frequent transfers of program officials so that new officials had difficulty understanding existing programs and activities.

"There are frequent changes in officials who handle the planning section, even heads of departments, who sometimes have only been in office for a few months. For example, those who drafted Kadin A's program, after it had not been implemented, official A was replaced by Kadin B, along with his officials, so that the new Kadin needed time to understand the program that had been prepared, including targets, program outputs, and only then had it been understood... but instead they were replaced. again with new officials. This is what causes the program to not connect with its implementation. Ideally, this program officer will serve at least 1 year, so that he or she has time to plan, implement and evaluate the program." (Respondent 5)

Meanwhile, in terms of the budgeting process, Respondent 4 stated the following:

"The Department of Population and Civil Registration sometimes finds it difficult to coordinate or report when it receives activities/assistance funds directly from the centerRegional capacity in funding is also a factor in inconsistencies in budgeting."

This chapter will describe the analysis and discussion of the consistency of planning and budgeting in the Population and Civil Registration Service in Sukabumi Regency. The important role of the Population and Civil Registration Service in development requires that the development of the Population and Civil Registration Service be carried out in a planned, directed, comprehensive and sustainable manner. For this reason, it is necessary to have careful planning as a guide and provide direction for the development of the Population and Civil Registration Service in addition to controlling the use of resources whose availability is limited. The intended planning includes long-term, medium-term and short-term planning. Meanwhile, good governance requires commitment and consistency from all stakeholders in regional government administration in preparing planning and budgeting, including implementing the vision, mission, goals, policies and programs that have been formulated in various regional planning documents.

Based on the planning that has been prepared jointly involving all elements of society, it is hoped that the commitment and consistency of the regional government in implementing development programs and activities with the hope that the development targets set out in the planning document can be achieved.

Based on the author's analysis of the consistency of planning and budgeting at the Population and Civil Registration Service, it can be concluded that:



1. To analyze the consistency between the Strategic Plan and the Renja of the Population and Civil Registration Service of Sukabumi Regency, the author concludes that inconsistencies still occur, many activities and budgets contained in the RENSTRA are not accommodated in the RENJA document of the Population and Civil Registration Service, this can happen because of the planning document which was expected to be a reference for subsequent planning documents, apparently was not used as the main reference, it seems that the document is a separate document, not a part of the planning process to the budget.
2. For the consistency analysis between KUA-PPAS and DPA, it can be seen that there has been a reduction in activities and budget in DPA that should not have occurred. After conducting an investigation, there were several activities that were less technically effective on the part of the budget preparation officials which could have been avoided, this could have happened due to a lack of coordination with the regional budget team and the SKPD planning manager's knowledge regarding budget preparation was still lacking. The rest of the additional activities that occur are incidental.

From the results of the analysis above, inconsistencies in some of the contents of the Population and Civil Registration Service's planning documents may occur because the planning and budgeting concepts implemented by planning officials are not well understood as well as their commitments as several respondents have stated. This is also in accordance with the theory presented by Ascobat Gani regarding the financing problem of the Population and Civil Registration Service, that the financing of the Population and Civil Registration Service through the planning process is greatly influenced by the planning capabilities of the Population and Civil Registration Service and the advocacy of the Population and Civil Registration Service to Budget Team. Here it is also known that the commitment of executive and legislative policy makers to remain consistent in planned and budgeted programs and activities is still lacking.

The author takes the opinion expressed by Caiden and Wildavsky (1974), according to them, to maintain the consistency of a policy or concept/program requires a firm attitude (commitment) to ensure that the policy takes place, the other is an attitude of flexibility to accommodate the policies so that they can run. Being firm and flexible at the same time is quite difficult to carry out. This consistency has 2 types that can be faced simultaneously. The first (vertical) consistency requires the continuity of a strong government regime that is able to implement its preferences. The second (horizontal) consistency requires

knowledge of how these policies interact with each other. Maintaining this consistency does involve a lot of sacrificial energy. But the results obtained can be satisfying if this attitude is maintained and maintained.

The preparation of development plans that are not supported by the authorities' understanding and mastery of budgeting processes and mechanisms often results in failure in their implementation. However, funds originating from the government budget are the main motor driving development in the region. Therefore, it is easy to understand that planners must also have adequate technical abilities and skills in the field of budgeting techniques. Planners who are unable to convince regional policy formulators regarding



budget allocations for certain public programs such as the Population and Civil Registration Service will certainly not be successful in seeking financial support even though there are many aspects that show the importance of the program, so that as a result they cannot be included in the budget document.

## CLOSING

### Conclusion

From the research carried out, the following can be concluded:

1. From the analysis of consistency between planning and budgeting documents, it can be seen that:
  - a. In the analysis of the consistency of planning and budgeting for activity programs contained in the 2021-2023 RENSTRA and RENJA documents of the Population and Civil Registration Service, in terms of the number of programs they are consistent, but in terms of the number of activities and budget ceilings there are still inconsistencies.
  - b. Then, in the analysis of the consistency of planning and budgeting for activity programs contained in the 2021-2023 RENJA and KUA-PPAS documents for the Department of Population and Civil Registration, in terms of the number of programs they are consistent, but in terms of the number of activities and budget ceilings there are still quite large inconsistencies.
  - c. Analysis of the consistency of planning and budgeting for activity programs contained in the 2021 - 2023 KUA-PPAS and DPA documents for the Population and Civil Registration Service, seen from the number of programs and activities planned that are sufficient
  - d. There is consistency between what is in the KUA-PPAS and the DPA, but from a budgeting perspective almost entirely the ceiling is inconsistent.
2. The achievement of consistency between activity program planning and budgeting documents can be seen based on the percentage results as follows:
  - a. The level of consistency in planning and budgeting for activity programs in the RENSTRA document with the RENJA of the Population and Civil Registration Service of Sukabumi Regency for 2021-2023 shows that of the 17 activities in the RENSTRA and 15 activities in the RENJA, the consistency value is 88.24% in 2021, then 85.00% in 2022 and 94.74% in 2023. Furthermore, if you look at it from the budgeting side, it has a consistency value of 92.75% in 2021, then 93.42 in 2022 and 83.21 in 2023, which means globally still shows a very good level of consistency.
  - b. Then the level of consistency in planning and budgeting for activity programs in the RENJA document with the KUA-PPAS of the Population and Civil Registration Service of Sukabumi Regency for 2021-2023 shows that the consistency value of activities in 2021 is 93.33%, then in 2022 it is 82.35% and in 2023 it will be 94.44%. Furthermore, if you look at it from a budgeting perspective, it has a consistency value of 102.64% in 2021, then 40.93% in 2022 and 44.60% in 2023, which means that in general, looking at the budget ceiling, it still has a very low level of consistency, especially in 2022 and 2023.

- c. The level of consistency of activity program planning and budgeting in the KUA-PPAS document with the DPA of the Sukabumi Regency Population and Civil Registration Service shows that the KUA-PPAS document with the 2021 and 2022 DPA both have 14 activities, whereas in 2023 they both have 17 activities. , thus it can be concluded that judging from the number of activities, it has a consistency value of 100%. Furthermore, if you look at it from a budgeting perspective, it has a consistency value of 98.59% in 2021, then 120.98% in 2022 and 126.31% in 2023, which means that globally it still shows a very good level of consistency.
3. The percentage of inconsistencies/inconsistencies between activity program planning and budgeting documents can be seen based on the following results:
    - a. The level of inconsistency in activity program planning and budgeting in the RENSTRA document with the RENJA of the Population and Civil Registration Service of Sukabumi Regency shows that in the activities listed in the RENSTRA document with the RENJA there is a percentage of inconsistency of 11.76% in 2021, then 15.00% in 2022 and 5.26% in 2023. Furthermore, if you look at the budgeting side, there is a percentage of inconsistency of 7.25% in 2021, then 6.58% in 2022 and 16.79% in 2023, which means globally there is inconsistency in planning and activity program budgeting still occurs even though it is relatively low.
    - b. The level of inconsistency in activity program planning and budgeting in the RENJA document with the KUA-PPAS of the Population and Civil Registration Service of Sukabumi Regency shows that in the activities listed in the RENJA document with KUA-PPAS there is a percentage of inconsistency of 6.67% in 2021, then 17, 65% in 2022 and 5.56% in 2023. Furthermore, if you look at the budgeting side, there is a percentage of inconsistency of -2.64% in 2021, then 59.07% in 2022 and 55.40% in 2023, which means Overall, there were inconsistencies in the planning and budgeting of activity programs as well as the budget ceilings in RENJA and KUA-PPAS.
    - c. The level of inconsistency in activity program planning and budgeting in the KUA-PPAS document with the DPA of the Population and Civil Registration Service of Sukabumi Regency shows that in the activities listed in the KUA-PPAS document with the DPA there is a percentage of inconsistency of 00.00% in 2021-2023 or can it is said that there is no inconsistency. Furthermore, if we look at the budgeting side, there is a percentage of inconsistency of 1.41% in 2021, then -20.98% in 2022 and -26.31% in 2023, which means that globally inconsistencies in activity program budgeting still occur even though they are classified as low.
  4. In this research, there are still inconsistent activity programs and budgeting. Inconsistencies/Inconsistencies are caused by:
    - a. Lack of commitment from stakeholders and policy makers to maintain consistent planning and budgeting;
    - b. Lack of quality from planning and budgeting officials, reflected in the preparation of planning documents which seem to be copy pastes from previous plans and plans from other agencies;
    - c. There are Special Funds received from the Central Government which are used to



- implement activities in regions whose targets and objectives overlap with programs and activities in regions, for example DAK whose technical requirements are quite binding, which makes it difficult for planning officials to adjust to these requirements, because some activities actually not in accordance with regional needs;
- d. Regional leaders pay little attention to the planning and budgeting process and their policies often change policy holders.

### Suggestion

Based on the results of the research carried out, regarding the consistency of planning and budgeting for activity programs at the Population and Civil Registration Service, inconsistencies in implementation were still found, so that the goals to be achieved were not fully optimal. Due to this, the author provides several suggestions consisting of academic suggestions and practical suggestions as follows:

- a. Optimizing the institutional function of the planning team at the Sukabumi Regency Population and Civil Registration Service;
- b. A joint commitment is needed between the Legislative Body (DPRD) and the Executive Body (Government) to maintain consistent planning and budgeting;
- c. Increasing the intensity of information and communication with planning officials at DISDUKCAPIL, and related stakeholders
- d. Improving planning human resources in making each proposed activity and increasing the knowledge of the apparatus involved in preparing plans and budgets;
- e. Synchronize planning and budgeting documents created by DISDUKCAPIL and Stakeholders, for example by making a report at the end of the year, so that consistency is maintained.

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