Consistency Analysis of Planning and Budgeting Of Regional Development Sector Towards Rpjmd Of Mamuju District Year 2016-2021

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ABSTRACT: This study aims to analyze the level of consistency between planning and budgeting in the Regional Development Sector in Mamuju Regency for Fiscal Year 2016-2021 which can be seen from the comparison between planning documents and regional budgeting documents consisting of RPJMD, RKPD, PPAS, and APBD. SKPD which is the object of this research is the Public Works and Spatial Planning Office of Mamuju Regency as the leading sector of regional infrastructure development. The consistency assessment between programs was carried out using the Planning and Budgeting Consolidation Matrix (MKPP) and the factors that influenced the inconsistencies were found through in-depth interviews with several technical sources who were directly related to the implementation of planning and budgeting of regional infrastructure development. The results of the analysis shows that the lowest level of consistency is in the RPJMD and RKPD documents with a consistency percentage of 76.46 percent. Meanwhile, the highest level of consistency of planning and budgeting documents is in PPAS and APBD, which in 6 years of budget execution have shown “very good” consistency with a percentage of 100 percent. Inconsistencies that occur in the implementation of regional planning and budgeting can occur due to (a) the lack of commitment of the stakeholders in adhering to the previously established planning guidelines as budgeting guidelines, (b) the existence of conflicts of interest which can change the direction of regional development priorities, (c) the occurrence of unpredictable incidents and pre-planned events, (d) the absence of a legal of regional regulations which regulating technical planning and budgeting guidelines, (e) the existence of higher-level laws and regulations which are often inconsistent with regional planning.

KEYWORDS: consistency, planning, budgeting, regional development.
Consistency Analysis of Planning And Budgeting Of Regional Development Sector Towards ..

Research Background

In the implementation of regional development, every regional government has to do accurate and structured planning, and are also expected to be evaluated to become a benchmark for the development performance. As the evaluation of regional development, data requests and development indicator done until city/district level gets tighter. It is expected that every planning done made as a planning document, is able to be in accordance with the development process that will be executed by regional government.

A region’s infrastructure development has to be supported with comprehensive and directed planning to realize a targeted development. Besides needing a good planning, development direction also has to be supported with adequate funds as a development driver. A good development is generally expected to be able to display comprehensive changes towards a society or social system adaptation as a whole, but without abandoning various differences towards individual and social groups’ basic needs and wants (Todaro, 2006).

The implementation of Regional Autonomy era is a beginning of regional independency authority handing which directs substance and essence towards development planning system needs to be perfected to ensure the implementation of effective and efficient even distribution of development between central and regional. Cooperation between regional planning responsibility sector, which is the Research and Development Planning Agency, with regional budget responsibility sector, which is the Regional Financial and Asset Management Agency, is a very crucial matter to control the planning document consistency and regional budgeting.

Consistency between planning and budgeting is an important matter to be noticed, because it is an indicator in evaluating regional government’s performance so that all programs and activities of regional government could go well, to achieve the set purpose. In practice, the regional planning and budgeting process are two processes that are mutually sustainable, but executed separately. This then brings out many inconsistency potentials between arranged planning, with expenditure allocation in budgeting. The condition causes the bias of expenditure allocation for every kind of activities. Other problems also happen on limited regional revenue source target, thus limiting the funding towards an activity’s execution.

The role importance of regional planning is a main part as a need to arrange various policy plans, consistent and sustainable programs and activities which leads to the intention of set vision and mission of regional development. Development planning, in forms of programs, politics, or activities, will become useless documents if not accompanied by adequate budget planning. Budgeting is a very important matter to realize various kinds of development plans and targets which has been planned in planning document form in previous planning. However, on other aspects, the lack of budget amount is a benchmark in determining development direction which is expected to go effectively and efficiently, or in other words, so that the development planning could still be achieved in limited budgeting condition. Therefore, planning and budgeting function relationship are two important and inseparable matters.

The recapitulation of budget planning and realization in regional planning and budgeting documents is as following:

Table 1. Budget Recapitulation of Infrastructure in Planning Document (Regional Medium Term Development Plan (RPJMD), Local Government Work Plan (RKPD)) and Budgeting Document (Temporary Budgeting Priority and Ceiling (PPAS) and Regional Revenue and Expenditure Budget (APBD)) in Mamuju District Year 2016-2021

<table>
<thead>
<tr>
<th>Year</th>
<th>RPJMD Ceiling</th>
<th>RKPD Ceiling</th>
<th>PPAS Ceiling</th>
<th>APBD Ceiling</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>Rp44,730,541.972</td>
<td>Rp590,296,049.150</td>
<td>Rp81,381,557.000</td>
<td>Rp110,698,321.647</td>
</tr>
<tr>
<td>2019</td>
<td>Rp73,889,132.540</td>
<td>Rp257,538,516.000</td>
<td>Rp160,389,078.000</td>
<td>Rp81,261,058.000</td>
</tr>
<tr>
<td>2020</td>
<td>Rp75,523,406.261</td>
<td>Rp148,451,988.000</td>
<td>Rp126,263,382.000</td>
<td>Rp119,198,590.354</td>
</tr>
<tr>
<td>2021</td>
<td>Rp92,330,117.348</td>
<td>Rp67,583,717.995</td>
<td>Rp93,415,474.290</td>
<td>Rp88,883,413.890</td>
</tr>
</tbody>
</table>


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Based on the background above, this research studies the topic related to consistency between regional planning and budgeting document on regional development sector on Mamuju District, West Sulawesi Province towards RPJMD of Mamuju District year 2016-2021. This research will review from the alignment between planning and budgeting program side, and identify factors which causes inconsistency between those documents.

Problem Research
Berdasarkan latar belakang permasalahan, maka rumusan masalah dalam penelitian ini adalah:
1. How is the consistency level between planning and budgeting document of Regional Infrastructure Development section to Public Work and Spatial Planning Service of Mamuju District towards set RPJMD?
2. What are the factors causing inconsistency between regional planning and budgeting?

Research Purpose and Target
1. To analyze how the consistency level between planning and budgeting document of Regional Infrastructure Development section to Public Work and Spatial Planning Service of Mamuju District towards set RPJMD is.
2. To know what are the factors causing inconsistency between regional planning and budgeting.

II. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

Theoretical Review

Concept and the Importance of Planning
Conyers and Hills (1994) defined planning as “a process which is sustainable”, which includes “decisions or choices of various resource utilization alternatives to reach certain goals in the future”. The definition put forward 4 basic elements of planning, which are 1) Choosing, “planning means choosing”, which is interpreted that planning is a process of choosing between various activities wanted, because not all that is wanted could be done and achieved simultaneously, therefore a priority scale is needed in planning; 2) Resources, which means that planning is a resource allocation tool. This shows that everything that is considered useful in achieving a certain goal. The resources meant here is a broad definition of human resources, natural resources, capital resources, and financial resources. The planning process includes the process of decision making about how available resources could be utilized optimally; 3) Goals, which means that planning is a goal-achieving tool. The concept of planning as a goal-achieving tool appears in accordance to the nature and process of goal-setting, so that the goals that want to be achieved has to be defined clearly and firmly; 4) Time, planning directs to the future. One of the most important elements in planning is time. The planning purpose is created to be achieved in the future. Because of that, planning is a benchmark in visioning the future.

Concept and the Importance of Budgeting
Blocher et al. (2005) stated that “budget is a formal expression of plans for future plans”. This states that budgets that are arranged periodically every year by every regional government is inseparable from previous plannings which is in long and medium term. Comprehensively, budgeting could be defined as a way or systematical method to allocate resources, especially in forms of finance, and is a main activity of regional organization mover. The budget meant then, is displayed in Regional Revenue and Expenditure Budget, which is a regional annual financial document. A transparent, accountable, and participative Regional Revenue and Expenditure Budget creation, is a characteristic of the creation of good governance.

Relating to Planning and Budgeting
Planning and budgeting are two different steps, but also support and depend on each other. A program and activity planning will not be functional optimally if not supported by adequate budgeting, and a good budgeting will not function without a basic planning.

Planning and budgeting system is a combination of information flow and administration process, as well as organizing and coordination of various activities. Budgeting is a form of effort to realize long term goals by producing the output needed to support goals that are to be achieved. The meeting point of planning and budgeting is long term goal-achieving. For that, short and medium-term development planning has to be in accordance with long term development planning. Mismatching of allocation from short and medium-term planning dimension will cause the failure to achieve goals from regional development planning execution.

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Infrastructure Development and Regional Budgeting

Fox (1994) stated infrastructure as “those services derived from the set of public work traditionally supported by the public sector to enhance private sector production and to allow for household consumption”. As for Moteff et al. (2003) defined infrastructure not only from the economic point of view, but as a whole from government defense and continuity. Various sources stated that infrastructure generally could include everything about construction, such as roads, bridges, water and sanitation, airports, seaports, buildings, and every public service building such as schools, health facilities, prison, recreational places, power plants, security, fire department, landfills, and communication networks. Infrastructure has an important role in increasing investment and expanding participation for the people, as well as the even distribution of development results. Sjafrizal (2015) stated that regional development up until now is only a supporter for national development, and then undergoes change which is in accordance with wants that develop in the region, causing an irregular development pattern.

Development is defined as a systematic and sustainable effort to create a condition that could provide various legal alternatives for the most humanistic way to achieve aspirations of the people. In Indonesia and other developing countries, the development definition is oftentimes physically connotated, it means doing developing (building) activities physically, and oftentimes narrowly defined as building infrastructure of physical facilities.

Conceptual Framework

Based on the analysis above, the conceptual framework of this research is as follows:

III. RESEARCH METHOD

Research Design

This research is a qualitative descriptive research which aims to explore the factual condition existing in the Regional Development Planning of Mamuju District then compared to ideal condition in regional planning and budgeting. Next, an analysis towards various inconsistency between regional planning and budgeting will be done which has to be the benchmark of improvement in Mamuju District. The research is done on Mamuju District Government, West Sulawesi Province. This research as a whole is done more or less 3 months, from October to December 2020.

Data Gathering Instruments

Qualitative research is to explain a set of phenomenons specifically. Qualitative research explores and understands a phenomenon globally. To examine the central indication, the researcher done data gathering through 4 (four) ways, which are:

1. Interview
   Techniques in interview implemented in this research, are:
   a. In Depth Interview
      Is a process of obtaining details for research purposes by doing questions and answers face to face with chosen informants to find a detailed information.
   b. Directed Interview

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Directed interview is an interview where the researcher asks the informants various things that has been prepared before, or what we know as questionnaires. Different with in depth interview, directed interview has a weakness, that is it is not lively because researcher is bound to the questions prepared.

2. Field study (observation) is done through direct observation on the field towards objects seen based on facts on the research location. Observing and systematic noting process is done towards the phenomenons that are being investigated in the observation process. Besides that, information obtained based on observation in forms of space, participant, activity, object, attitude, phenomenon, time, and feeling (Pupu, 2009). Field study is expected to deliver complementary information towards primary data through questionnaire spreading to know internal and external factors in administrating fixed assets in Mamuju District.

3. Library Study, done with the purpose of obtaining secondary data and basic theoretical studies relevant to the research

4. Documentation, is obtaining data that is processed through documents. Documentation method is used to gather data from various document sources, supporting or even contrasting the interview result (Harsono, 2008). This technique is done to obtain data in form of archive or document. This documentation method is done to complete the data obtained from interview and observation. The data obtained could be in forms of note, recording, such as guidebooks, official reports, journals, and meeting notes (Arikunto, 2002)

**Data Analysis Method**

Data analysis in this research is done in data submission on 2016-2021 Period. To serve the data so it is easier to understand, data analysis steps that will be used in this research is Interactive Model Analysis from Miles and Huberman, where the steps in data analysis activity is divided into some parts, those are data collection, data reduction, data display, and conclusions.

1. **Data collection**
   On this model analysis, datas from interview and observation result, as well as various document studies based on appropriate and related categorization with the research are collected, which are next developed data sharpening through the next data search.

   Supporting data gathering that is obtained from various sources, both primary and secondary, as well as datas researcher obtained from observation and document studying as a whole are next formulated to a data that could be processed next to be used for research importance.

2. **Data reduction**
   Data reduction is a form of analysis which functions to sharpen, categorize, direct, reduce unnecessary datas and organize datas in a way so that final conclusion could be obtained and verified (Miles and Huberman, 2007)

   To answer the inconsistency problem on planning and budgeting of regional development, is done through evaluation of some related documents, starting from the Vision and Mission of Regional Head which is stated in Regional Medium Term Development Planning of Mamuju District Year 2016-2021. The evaluation result is then stated in a consolidation matrix of Planning and Budgeting which is made as a device to do consolidation of planning and budgeting document as a whole. Planning and Budgeting Consolidation Matrix (MKPP) of Development Sector is arranged based on Minister of Home Affairs Regulation No.86 Year 2017 about Regional Development Planning, Controlling, and Evaluating Steps, Evaluating Regional Regulations Design about Regional Long and Medium Term Development Plan Steps, as well as the Changing of Regional Long and Medium Term Development Plan, and Regional Government Work Plans Steps. This Planning and Budgeting Consolidation Matrix (MKPP) could be constructed by comparing 4 (four) planning and budgeting documents through the integration of following documents: a) RPJMD with RKPD integration; b) RKPD with APBD Regional Policies (KUA) and PPAS integration; c) KUA and PPAS with APBD integration

   The integration result of those documents are then grouped through data reduction analysis to obtain the needed compilation needed in the research.

3. **Data Display**
   Data display is a set of organizational information which allows the conclusion of research to be made. This data display is meant to find meaningful patterns as well as giving possibilities about the existence of conclusion making and attitude giving.

   Data displaying is done through consistency determination between documents and the program and activity Planning and Budgeting Consolidation Matrix nomenclature. Programs and activities will be considered consistent if there are relations, or has the same intentions with compared documents. Then, to determine the percentage of inconsistency as a whole of the programs and activities, the following basic percentage technique is used:
Consistency Analysis of Planning And Budgeting Of Regional Development Sector Towards ...

**Table 2** RPJMD and RKPD consistency matrice percentage analysis

<table>
<thead>
<tr>
<th>No.</th>
<th>Year</th>
<th>Number of Consistent Programs</th>
<th>Total Program</th>
<th>Consistency Percentage (%)</th>
<th>Consistency Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2016</td>
<td>11</td>
<td>14</td>
<td>78.57</td>
<td>Good</td>
</tr>
<tr>
<td>2</td>
<td>2017</td>
<td>3</td>
<td>13</td>
<td>23.07</td>
<td>Bad</td>
</tr>
<tr>
<td>3</td>
<td>2018</td>
<td>10</td>
<td>10</td>
<td>100</td>
<td>Very Good</td>
</tr>
<tr>
<td>4</td>
<td>2019</td>
<td>12</td>
<td>12</td>
<td>100</td>
<td>Very Good</td>
</tr>
<tr>
<td>5</td>
<td>2020</td>
<td>11</td>
<td>14</td>
<td>78.57</td>
<td>Good</td>
</tr>
<tr>
<td>6</td>
<td>2021</td>
<td>11</td>
<td>14</td>
<td>78.57</td>
<td>Good</td>
</tr>
</tbody>
</table>

Consistency Percentage: 76.46 | Good

Source: Processed Data, 2021.

From the data displayed in table 2, it is found that the percentage level of RKPD towards RPJMD in 6 years is in 76.46 percent, in the good category. 2018 and 2019 shows perfect consistency level in infrastructure development sector. This shows that in those years, regional government has given more attention towards the planning flow according to legislations if we compare it with the previous two years. Meanwhile on the budget
year where infrastructure development program inconsistencies existed, the Head of Research and Development Planning Agency stated:

“In the planning of year n, on the creation of regional planning and budgeting document, it is recognized that oftentimes inconsistencies happen due to some factors, such as policies and interventions from central government and adjusted otherwise with legislation in the year, so that regional government has to adjust with the new direction of government policies. Besides that, the planning of a program or activity could be fluctuate, in this case, looking at the year planned. So, the regional government oftentimes takes a policy or other steps to cover the program or activity execution which is unpredictable before the creation of the previous RPJMD”.

**Consistency Analysis between RKPD and KUA PPAS of Mamuju District**

<table>
<thead>
<tr>
<th>No.</th>
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<tr>
<td>1</td>
<td>2016</td>
<td>14</td>
<td>14</td>
<td>100</td>
<td>Very Good</td>
</tr>
<tr>
<td>2</td>
<td>2017</td>
<td>2</td>
<td>14</td>
<td>14.28</td>
<td>Very Bad</td>
</tr>
<tr>
<td>3</td>
<td>2018</td>
<td>9</td>
<td>11</td>
<td>81.81</td>
<td>Very Good</td>
</tr>
<tr>
<td>4</td>
<td>2019</td>
<td>12</td>
<td>13</td>
<td>92.3</td>
<td>Very Good</td>
</tr>
<tr>
<td>5</td>
<td>2020</td>
<td>14</td>
<td>14</td>
<td>100</td>
<td>Very Good</td>
</tr>
<tr>
<td>6</td>
<td>2021</td>
<td>10</td>
<td>10</td>
<td>100</td>
<td>Very Good</td>
</tr>
</tbody>
</table>

Consistency Percentage: 81.38 Very Good

Source: Processed Data, 2021.

From the Consistency Analysis between RKPD and PPAS, It is found that the average consistency level from 2016 to 2021 is 81.38 percent, or in the very good category. The worst condition happened in 2017 with the program consistency level of only 14.28%.

**Consistency Analysis between PPAS and APBD**

On Table 4.17 to 4.19 it could be concluded that every program in PPAS was executed 100 percent in APBD Year 2018 to Year 2020. A significant budget shift happened between program that could happen because of priority and policy directions during the discussion process of APBD creation. Meanwhile in the year 2021, Building and Environmental Planning Program which is previously planned to be executed on PPAS, is not included again in APBD due to the budget ceiling shift towards other sectors that has higher priority.

**Table 4 PPAS and APBD consistency matrice percentage analysis**

<table>
<thead>
<tr>
<th>No.</th>
<th>Year</th>
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<tr>
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<td>11</td>
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<td>11</td>
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</tr>
<tr>
<td>5</td>
<td>2020</td>
<td>14</td>
<td>14</td>
<td>100</td>
<td>Very Good</td>
</tr>
<tr>
<td>6</td>
<td>2021</td>
<td>9</td>
<td>9</td>
<td>100</td>
<td>Very Good</td>
</tr>
</tbody>
</table>

Consistency Percentage: 100 Very Good

Source: Processed Data, 2021.

From table 4.21 which is a compilation from table 4.15 to 4.20, it is known that APBD creation from 2016-2021 has guided set PPAS document. As a whole, it can be concluded that the consistency level between PPAS and APBD of Mamuju District Year 2016-2021 reached 100 percent with the category of Very Good. This shows the existence of correlation between planning and budgeting document of APBD which is consistent towards approved PPAS. A good APBD, principally, has to be based on previously discussed PPAS between governmental elements with executive parties to be made a deal. PPAS loads regional development priorities which is then displayed in detail about the allocation of budgeting and expenditure needs on APBD document and Budgeting Implementation Document on each Regionally Owned Organizations (OPD). Consistency level accumulation of the regional planning and budgeting document could be seen in the following picture 4.1.
Consistency Analysis of Planning And Budgeting Of Regional Development Sector Towards ..

Discussion of Planning and Budgeting of Infrastructure Development Sector in Public Work and Spatial Planning Service of Mamuju District

Based on the analysis towards infrastructure development consistency of planning and budgeting, could be obtained some conclusions, such as:

1. For the consistency analysis of RPJMD with RKPD Year 2016-2021, the researcher concludes that as a whole, RKPD is adequately consistent with RKPD with the consistency level of Very Good, reaching 90.32%. However, if investigated every year, the lowest level of consistency is found in the year 2017, where RKPD arrangement is very far from set RPJMD. This shows that RPJMD is oftentimes not the basic reference in arranging RKPD every year;

2. On RKPD with PPAS analysis Year 2016-2021, the researcher concludes that inconsistencies still happen from PPAS towards RKPD, and bad consistency happens again on 2017, where there are only 2 out of 14 programs in PPAS not loaded in RKPD Year 2017. This shows that RKPD Year 2017 oftentimes undergoes significant changes from RPJMD, RKPD, and PPAS that are not sustainable each other. Meanwhile in the year 2021, percentage of program similarity reaches 0 percent. This is due to year 2019, Ministry of Home Affairs No.90 Year 2019 about Classification, Codification, and Nomenclature of Regional Planning of Development and Budgeting legislation is announced, where in the legislation it is applied a maximum to the planning and budgeting process in the Year 2021. However, in the practice, Planning, Research and Development Agency of Mamuju District has not yet guided the rule mentioned in RKPD arrangement of Year 2021 so that there is a significant nomenclature difference towards PPAS Year 2021 which is based on the new regulations.

3. For PPAS towards APBD analysis that has been set in Year 2016-2020, the researcher concluded the consistency level is very good, with 94.84% APBD towards PPAS synchronicity. This is valued as a correct step in arranging budgeting document where the content of APBD program is still based on Temporary Budgeting Priority and Ceiling General Policy document. As for some activities which is found inconsistent in the year 2016 and 2020, could be caused by policies from fund transfer program from central government which the program nomenclature is not yet loaded previously in the planning document. This does not become deviation if the program is arranged otherwise in higher legislation.

According to Mutiasari (Ramdhani & Mutiasari, 2017) the policy implementation goes well if the policy implementation is done consistently and obeying existing procedures and norms. From the analysis above, some inconsistencies found in the span of 6 fiscal years from the document of regional planning and budgeting in infrastructure development section could happen due to the lack of commitment and understanding from technical stakeholder in the process of regional planning and budgeting that has to be sustainable with each other, as the sources says. From the processed data, it could also be seen that the process of planning and budgeting is getting improved every year so that it shows the increase of consistency between document improvement year to year.

Process of planning and budgeting also inseparable from the active participation of the people in expressing their needs towards the infrastructure development which is expected to be given and accommodated by regional government, this could also cause the policy directional change so that it affects the priority of regional government development. The infrastructure development principally keeps prioritizing public needs so that it gives a beneficial value and increase people’s standard of living. Difficult areas and terrains also become an obstacle of development even distribution and becomes a task for regional leader.

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Source: Processed Data, 2021.
Information from various sources through in depth interview which is done by researcher about the process of planning and budgeting of infrastructure development sector especially those executed by Public Work and Spatial Planning Service of Mamuju District starting from the work plan proposal (renja) which includes program from activities from Public Work and Spatial Planning Service (PUPR), which is then displayed starting from village level, subdistrict, until district level to be discussed together through Development Planning Conference (musrenbang). Those steps present public figures, governmental elements, and Regional People’s Representative Assembly (DPRD) to summarize the aspiration and needs of the people for regional development. From the information given by PUPR, most of the people every year always input suggestions related to infrastructure development, however those suggestions are unable to be accommodated directly by government due to the limited regional fiscal strength and other sections which also has to be the focus of the region such as health and education.

According to Wildavsky (Clarke & Ingram, 2010) policies could direct to the wrong things, especially when it leads to other serious matters than the one planned to be solved previously so that it generates inconsistency. However, a policy that is comprehensive and inspired by wide coverage and develops exponentially even though generates program inconsistencies and negative consequences, could go better compared to if the policy is not executed.

V. CONCLUSION AND SUGGESTION

Conclusion

Based on the research result, the following conclusions are obtained:

1. From the analysis towards consistency between planning documents for achieving agenda of regional government infrastructure development in planning and budgeting document in Infrastructure development sector, it can be seen that:
   (a) On the consistency analysis between RPJMD and RKPD is consistent enough, with planning and budgeting for Year 2018 and 2019 which is consistent 100 percent, as for the lowest consistency level is on 2017, where there are only 3 (three) programs in accordance with RKPD and RPJMD. As for 1 (one) period of leadership of region leader, the consistency level of planning and budgeting document is on very good category with an achievement level of 90.32%;
   (b) On the consistency analysis of planning document that is RKPD with budgeting document that is PPAS of Year 2016-2021, it is obtained a total percentage of 79.77 percent with the consistency level of “good”. The worst consistency level happens at 2017 again with only 2 programs consistent in RKPD towards RPJMD. As for the year 2021 a change in program nomenclature happened according to legislation so that RKPD and PPAS of 2021 consistency level could not be measured;
   (c) The highest consistency level of regional planning and budgeting is in 2 (two) annual budgeting documents, those are PPAS and APBD, where the percentage level achieved is 94.84% with the category “Very Good”.

2. From data and interview process results, a few deviations were found in the implementation of planning and budgeting, infrastructure development sector, such as:
   a. There are omission indication towards new programs that are not accommodated in RPJMD due to the hope to do a revision of RPJMD in the year 2019, however it cannot be validated as a new regional regulation because of Mamuju Districts’ Regional Government does not fulfill the criteria in RPJMD revision execution.
   b. Because of some programs done in 2016-2021 does not have a legal basis in approved LPJMD, it is potential to become a discovery in investigation by Regional Inspectorate of West Sulawesi Province;
   c. Deviation of budgeting which changes shows that the frequent priority changes suddenly happen in every steps of discussion of budgeting document;

3. From the research result, it can be concluded that some factors causing inconsistency in regional planning and budgeting are:
   (a) The lack of commitment to guide a planning that has been approved as a guidance of planning from the leadership element. This includes regional leader as an executive party together with stakeholders, Head of OPD which is the technical regional planner and budgeting as well as legislative element, in this case the Regional People’s Representative Assembly;
   (b) The existence of interest conflict which could change priority directions of regional development from what has been set before so that an intervention happened in the element of executioner due to pressure from the leaders;
   (c) Force Majeure in this case oftentimes happen unpredictable matters so that it will affect the directions of development policies;
   (d) The lack of legal protection both in forms of Regional Regulations and Regional Leader Regulations which is binding about the technical guidelines of planning and budgeting so that regulations from the central becomes biased;

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The existence of higher legislations oftentimes not in accordance with planning in regions so that it brings up new forms of programs which is binding and has to be accommodated in regional planning and budgeting.

**Suggestion**

1. Do an increase of competency and knowledge of regional devices, both from executive elements and legislative elements in the process of creating and discussing of every planning and budgeting such as training or technical guidance of regional planning and budgeting;
2. A commitment is needed from every leadership element, both from between OPD head with regional head, and between regional head with DPRD, to keep the consistency in the execution of planning and budgeting;
3. A legal protection has to be made as a follow up of higher legislations and could be a formal guideline for every OPD in the execution of regional planning and budgeting;
4. An application system of planning and budgeting is needed which could function maximally and in accordance to approved steps in the legislation so that regional government could obey and be binded to the unchangeable system;
5. Research and Development Planning Agency and Regional Financial and Asset Management Agency is expected to synchronize between planning and budgeting documents for each OPD so that the inconsistencies of programs and activities could be known earlier in every step of planning and budgeting.

**REFERENCES**

Consistency Analysis of Planning And Budgeting Of Regional Development Sector Towards ..


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