

Planning and Budgeting Process of Regional Revenue and Expenditure Budget: A Study on the Consistency of Pangkalpinang City Government's Planning and Budgeting Process for the 2018-2020 Fiscal Year

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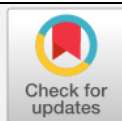
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ABSTRACT

The consistency between planning and budgeting is important because it is a marker for local governments in assessing the performance of all government programs and activities, whether they are running well and according to the goals set. The difference in consistency in the Pangkalpinang City Government occurs from year to year. Still, there is a commitment from the Regional Head to build consistency between planning and budgeting to realize community welfare. This research has a purpose: to find out and analyze how the consistency between planning and budgeting in the 2018 to 2020 fiscal year is through an analysis of the planning process and the budgeting process to see what factors support this consistency. The research method used uses a qualitative approach and analysis through the Interactive Model of Miles and Huberman. The results obtained from the research are planning and budgeting process in the Pangkalpinang City Government is still not consistent. The research locus is at the Regional Development Planning and Research Agency of the Pangkalpinang City, Regional Finance Agency of Pangkalpinang City, and Regional House of Representatives Budget Agency of Pangkalpinang City. Each year, the consistency that occurs is different in the Regional Government Work Plan (Rencana Kerja Pemerintah Daerah or RKPD). The highest consistency is found at the end of the

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Regional Medium-Term Development Plan (Rencana Pembangunan Jangka Menengah Daerah or RPJMD), which in this research falls on the 2018 Regional Government Work Plan (RKPD).

Keywords: Consistency; Regional Expenditure; Regional Planning and Budgeting; Regional Revenue

1. Introduction

Regional planning and budgeting is a series of processes that are the first steps in implementing local government. Therefore a consistency between planning and budgeting in the regions is needed, which can be evidence of the success of a government (Osrinta & Delis, 2016). The government needs a precise and accurate plan so that an evaluation of the implementation of development can be carried out. In this research, a review was conducted on 2 (two) Regional Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Daerah* or RPJMD) periods, namely the 2018 Regional Government Work Plan, which is the end of the 2013-2018 RPJMD and 2019-2020, which is the initial year of the 2019-2023 RPJMD. Consistency between planning and budgeting is regulated in Law Number 17 of 2003 concerning State Finance, article 17 paragraph 2, which states, "The preparation of the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah* or APBD) Draft as referred to in paragraph (1) is guided by the Regional Government Work Plan to realize the achievement of state goals". As well as Article 18, paragraph 1, which states, "Regional Governments submit the general policies of the APBD for the next fiscal year in line with the Regional Government Work Plans, as the basis for the preparation of the Draft of APBD to the Regional House of Representatives no later than mid-June of the current year" (Republik Indonesia, 2003).

Documents, both planning and budgeting, are related. The documents are in the form of RKPD, General Budget Policy (*Kebijakan Umum Anggaran* or KUA) and Priority and Temporary Budget Ceiling (*Prioritas dan Plafon Anggaran Sementara* or PPAS), as well as Regional Revenue and Expenditure Budgets (*Anggaran Pendapatan dan Belanja Daerah* or APBD). It is used to measure the level of consistency and assess the commitment of local governments in accommodating various needs, both prioritized and aspirations from the community in determining budget allocations. The consistency between the planning and budgeting documents is expected to improve performance and financial management and public services provided by local governments to the community. As stated by Khusaini (2018), the ineffectiveness of achieving targets and priority programs for regional development and the low performance of public services have decreased local governments' credibility in completing the priority mandates of national development. This is due to the failure to maintain consistency and integration between the three documents. Consistency between planning and budgeting documents should be considered a priority as they are the main indicators used in evaluating local governments in terms of their performance. The achievement of the vision and mission, targets, and policies are also significantly influenced by the consistency formulated in the planning and budgeting documents. Then, it plays a strategic role in the implementation of regional development to improve the community's welfare through development in the economic, education, and health sectors.

The Pangkalpinang City Government, in its implementation, has carried out the planning process following the mandate of the law. Still, inconsistency issue between those discussed in the Budget Agency is in the form of KUA-PPAS, where there are often changes after becoming APBD. Therefore, it is deemed necessary to conduct research that can prove that consistency has indeed occurred and refutes inconsistency issues between planning and budgeting. In this case, this research pays more attention to the policies made in the Regional House of Representative Budget Agency of Pangkalpinang City, which will be the basis for the formation of the Draft Regional Regulation on the Regional Budget, which is then set to become the Regional Budget of the coming year.

The consistency that occurs between planning and budgeting is an important thing to note. This is because it is an indicator in assessing the performance of local governments so that all government programs and activities run well to achieve the goals that have been set. The commitment of the Regional Head as stated by the Vice Mayor of Pangkalpinang in the submission of the 2018 APBD implementation document on December 30, 2017, states that "the submission of the 2018 APBD implementation document is the hard work Regional House of Representatives of the Pangkalpinang City and the budget team who are very maximal in making improvements on Draft of the 2018 APBD so that it is published on time and becomes the basis for the issuance of the 2018 Budget Implementation Document (*Dokumen Pelaksanaan Anggaran* or DPA)" (Radar Bangka, 2018). Furthermore, the Vice Mayor explained that "In the 2018 APBD, there are several pointers that we need to pay attention to, namely the alignment and consistency of planning documents starting from the RKPD, KUA-PPAS and Draft Regional Regulation of the 2018 APBD itself".

This research aims to determine and analyze the planning process in the RKPD and KUA-PPAS of Pangkalpinang City for the 2018-2020 fiscal year, to find out and analyze the budgeting process of the 2018-2020 APBD of Pangkalpinang City, to determine and analyze the consistency of planning in the RKPD, KUA-PPAS and budgeting of the 2018-2020 APBD of the Pangkalpinang City Government, as well as to find out and analyze the factors that support the consistency of planning in the RKPD, KUA-PPAS and the 2018-2020 APBD budgeting of the Pangkalpinang City Government.

2. Literature Review

2.1. Public Administration

Public administration has various meanings, one of which is explained by Keban (2019), which states that public administration can act as a sole agent as the sole agent in power or as a regulator, which is active and always takes the initiative in regulating or taking steps and initiatives that are important or good for the community. Because it is assumed that the community is a passive party, underprivileged, and must comply with and accept the regulations made by the government.

Henry (2004) also explains that public administration is a complex combination of theory and practice to promote an understanding of government concerning the governed society and encourage public policy to be more responsive to social needs. Public administration is also trying to make institutions of management practices so that they are following the values of effectiveness, efficiency and better meet the community's needs.

From the above understanding, it can be concluded that the essence of public administration is that public administration is related to the executive, legislative and judicial

world. Still, the tendency is in the executive realm. Public administration is also related to public policy and how to implement it. Cooperation and harmonization between all stakeholders in implementing government must be carried out so that overlap can be avoided in carrying out work to produce good and satisfying public services. Various theoretical and practical aspects are things that must be owned by public administration.

2.2. Strategic Management

According to [David \(2005\)](#), strategic management is an art and a science to formulate, implement, and evaluate cross-functional decisions that make organizations able to achieve goals. While, according to [Nawawi \(2012\)](#), strategic management is an effort by leaders in developing organizational strengths to take advantage of opportunities to achieve the organization's goals that have been set based on the mission that has been determined.

Strategic management in the public sector is strongly influenced by private sector management. This is because strategic management is first used to implement profit-oriented business enterprises to increase results and productivity.

From the above understanding, strategic management is needed in taking steps by considering aspects of strengths and opportunities that can be used to achieve goals.

2.3. Public Sector Financial Planning

Planning is the first step in starting an activity and becomes a reference for the activity's success. Planning consists of an ongoing process involving various decisions and choices about alternative ways using available resources to achieve certain goals at a certain time in the future. This is, as stated by [Conyers & Peter \(1984\)](#), "Planning as a continuous process which involves decisions, choices, about alternative ways of using available resources, intending to achieve certain goals at a certain time in the future". [Koontz & O'Donnell \(1972\)](#) describe several types of planning consisting of objectives, policies, procedures, rules, budgets, programs and strategies.

Financial management in the public sector is an important factor in changing public management for the better. Public management requires increased attention to the best use of resources by cutting budgets and providing direction for existing resources to emphasize programs that will best help achieve strategic goals. Thus, the government can control spending far more by having better information. [Hughes \(2003\)](#) argues that the most important change in public sector finance is the performance and program budgeting system to replace the older line-item budget and the old accounting system. The previous focus changes on inputs rather than outputs or on what the government is doing. Program budgets allocate money according to agency-specific programs with all costs listed in programs, sub-programs, and even lower levels.

There are four stages in financial planning in the APBD ([Amin, 2019](#)), as follows:

- 1) Preparation of the KUA, a planning document in which the targets and regional policies in one fiscal year are contained in it, become the general guidelines and provisions that are agreed upon as guidelines for preparing the Draft APBD and Draft Regional Regulations on the Regional Budget. The KUA is prepared based on the RKPD that has been determined and is also guided by the preparation of the APBD determined by the Minister of Home Affairs every year.

2) Preparation of Priority and Temporary Budget Ceiling (*Prioritas dan Plafon Anggaran Sementara* or PPAS)

PPAS is a collection of priority programs. It is the benchmark and maximum limit for the budget given to each Regional Work Unit (*Satuan Kerja Perangkat Daerah* or SKPD). Each program becomes a reference in preparing the Work Plan and Budget (*Rencana Kerja dan Anggaran* or RKA) by the SKPD. The target of achieving measurable performance from each regional government affair accompanied by regional revenue projections, regional expenditure allocations, sources and uses of the underlying funding is contained in PPAS (Bastian, 2006, as cited in Amin, 2019)

3) Preparation of RKA on SKPD.

In the preparation of the RKA-SKPD, there are four (4) steps consisting of (1) the Regional Government Budget Team (TAPD) preparing the initial draft of the Regional Head Circular regarding the Guidelines for the Preparation of the RKA-SKPD then submitting it to the Regional Secretary, (2) the Regional Secretary approving the initial draft of the Regional Head Circular Letter and forwarded to the Regional Head, (3) The Regional Head authorizes the Draft of the Regional Head Circular Letter to become a Regional Head Circular Letter regarding Guidelines for the Preparation of RKA-SKPD carried out no later than the beginning of August of the current budget year, (4) Secretary Regions coordinate the distribution of Regional Head Circulars to all SKPDs.

4) The preparation of the Draft Regional Regulation of the Regional Budget is guided by the Regulation of the Minister of Home Affairs Number 33 of 2017, which consists of (1) Preparation of the body of the RAPBD, (2) Preparation of attachments from the RAPBD, (3) Socialization of the RAPBD to the public by the Regional Secretariat, (4) Submission of the RAPBD to the Regional House of Representative (Dewan Perwakilan Rakyat Daerah or DPRD), (5) Discussion of the RAPBD with the DPRD, and (6) the DPRD's approval of the Draft Regional Regulation of the Regional Budget (Menteri Dalam Negeri Republik Indonesia, 2017).

From some of the explanations above, it can be concluded that financial planning in the public sector is the first step of budget planning which is carried out by considering various policies that will be prioritized in the program to be implemented.

2.4. Budgeting

The budget involves various choices, policies, and philosophies to reflect the government's various choices, policies, and philosophies. As stated by Henry (2004), "Budgets are beyond dollars. They are choices, policies, and philosophies, and how budgets are made to reflect the choices, policies and philosophies of government". The budget is also a statement of the estimated performance to be achieved over a certain period stated in financial measures, while budgeting is a process or method used to prepare a budget (Bastian, 2009).

In preparing the regional government budget, it is guided by the Minister of Home Affairs Regulation Number 26 of 2006 by taking into account the following 6 (six) principles:

- 1) Participation by the community.
- 2) Transparency and accountability of the budget.

- 3) Budget discipline through the principles of (a) planned income is an estimate that is measured rationally and can be achieved for each source of income while budgeted expenditure is the highest limit for expenditure expenditures, (b) budgeting expenditures must be supported by the certainty of the availability of sufficient amounts of revenue, and it is not justified to carry out activities that are not yet available or whose budget credits are not sufficient in the APBD/APBD amendments, (c) all regional revenues and expenditures in the relevant fiscal year must be budgeted in the APBD and carried out through the Regional General Treasury (KUD) account.
- 4) Fairness of the budget.
- 5) Budget efficiency and effectiveness.
- 6) Obey principles.

From the explanation above, budgeting has several principles that must be adhered to so that budgeting can run well to benefit the public.

2.5. Consistency

Bastian (2009) said that the things that need to be considered in ensuring the linkage and consistency between planning and budgeting are:

- a. There is an indicative ceiling for sub-districts and SKPDs;
- b. There is a standard format for planning, namely RKPD, SKPD Work Plan to RKA;
- c. Preparation of RKPD and SKPD Work Plan based on the results of the City Development Plan Deliberation, which is the result of the SKPD forum as a reference in the preparation and discussion of KUA-PPAS;
- d. The Budget Agency and the Regional Budget Team have the same understanding of the monitoring and consistency of priority activities resulting from participatory planning;
- e. Outputs for each stage in the budgeting process can be seen and monitored directly by each participant in participatory planning. Suppose there is an inconsistency in the material with the results of participatory planning. In that case, it is obligatory to provide an official explanation from the government or DPRD as an embodiment of the principles of transparency and accountability in the implementation of good governance.

It can be concluded that there are things that need to be considered between planning and budgeting as the key to success in implementing this consistency.

3. Research Methodology

This research was conducted for 3 (three) months, namely from May to July 2020. The method chosen used a qualitative method with a descriptive approach because by using this method, the researcher could dig deeper into the existing problems and describe the research results. The qualitative research design was taken because the authors did not use statistical data but used secondary data in the form of documents and primary data in the form of interviews. Through interviews, data collection techniques were conducted face-to-face interviews and online following the agreement with the informants using semi-structured interview guidelines. Interviews were conducted with several informants who were carried out for 30-50 minutes and were carried out between 1-2 interviews. Determination of informants in this research using purposive sampling technique in which researchers have their criteria in

determining the informants. Interviews were conducted with key informants being the subject of this research and knowing the process of preparing the RKPD, KUA-PPAS and APBD such as (1) Regional Development Planning and Research Agency; (2) Regional Finance Agency; (3) Regional Government Budget Team; (4) Budget Agency of the Regional House of Representative of Pangkalpinang City. Document studies are records of past events. Document study is a complement to observation and interview methods (Sugiyono, 2009). The documents used can be in various kinds of regulations, both central and regional, RPJMD, RKPD, and APBD documents.

The data analysis process follows the Interactive Data Analysis model from Miles, Huberman, & Saldana (2014), an analysis carried out continuously during data collection in the field until data collection is completed.

4. Results and Discussion

4.1. Planning Process in Pangkalpinang City Government

The applicable regulations have guided the planning process in the Pangkalpinang City Government. The process of preparing the RKPD is also clear and uncomplicated. When juxtaposed with the planning theory of Koontz & O'Donnell (1972), the Pangkalpinang City Government has had clear directions for planning. The decision to first carry out the preparation of the RKPD based on the RPJMD is the right first step, followed by the implementation stage of the Development Planning Deliberation involving many parties with a predetermined period and an agreement not to exceed that period. The parties that carry out the planning process are also clearly recorded at the Pangkalpinang City Regional Development Planning and Research Agency. The planning objectives in the Pangkalpinang City Government have been clearly defined and are described based on the annual planning in the RKPD of the year concerned. The mutual agreement made by the regional government and the Regional House of Representatives in the preparation of this policy is through discussions by prioritizing programs that are following the policies of both parties. As the people's representative, the Regional House of Representative certainly has a role in making the right policies based on the needs of the people.

The following are the stages carried out in the planning process at the Pangkalpinang City Government based on the routine schedule of the Pangkalpinang City Regional Development Planning and Research Agency:

Table 1. Stages of the Planning Process in Pangkalpinang City Government

No	Stages	Implementation Schedule
1	Preparation Stage	The first week to the second in December of the two previous year
2	Preparation of the Initial RKPD Draft	The third week in January of the previous year
3	Public Consultation Forum	The first week to the second week of February of the previous year
4	Implementation of the Sub-District RKPD Development Planning Deliberation	End of February of the previous year

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No	Stages	Implementation Schedule
5	Implementation of Regional Apparatus Forum	The beginning of the third week of March of the previous year
6	Preparation of RKPD Draft	The second week of March of the previous year
7	Implementation of the City RKPD Development Planning Deliberation	The third week of March of the previous year
8	Formulation of the Final Draft of the RKPD	The third week of April of the previous year
9	RKPD Ratification	In mid-May of the previous year
10	Work Plan Approval	End of May of the previous year

Source: Secondary data processed (2020)

The planning process at the Pangkalpinang City Government uses a technocratic, political, participatory, top-down & bottom-up approach. The technocratic approach can be seen from the planning process carried out by the SKPD, which is in charge of this matter. Following its main duties and functions, the Regional Development Planning and Research Agency plans in the regional government following the applicable laws and regulations. The Political Approach has adapted to the objectives of the politically elected Regional Head. The objectives of the Regional Head are stated in the RPJMD, which contains strategic issues based on the established vision and mission.

The Participatory Approach has also been carried out by the Pangkalpinang City Government well through planning consultations at the village, sub-district, city-level, which was continued to the provincial and national levels. Various stakeholders were involved in the deliberation, resulting in a plan aimed at the welfare of the wider community.

A top-down approach is a planning approach that comes from the top to be lowered down. The Pangkalpinang City Government has implemented this approach, such as RPJMD, reduced to a Strategic Plan, then reduced to RKPD each year.

The bottom-up approach is a bottom-up plan and has been implemented since the beginning of planning, starting from the results of the legislative recess, which is contained in the main thoughts of the Regional House of Representative and included in the Development Planning Deliberation and various needs studies by each related party so that the planning will be determined according to the need by considering various policies discussed with the available forums.

Then the determined RKPD is used as the basis for preparing the KUA and PPAS in preparing the Draft Regional Revenue and Expenditure Budget. The relationship between planning documents and budget documents can be seen from the figure below:

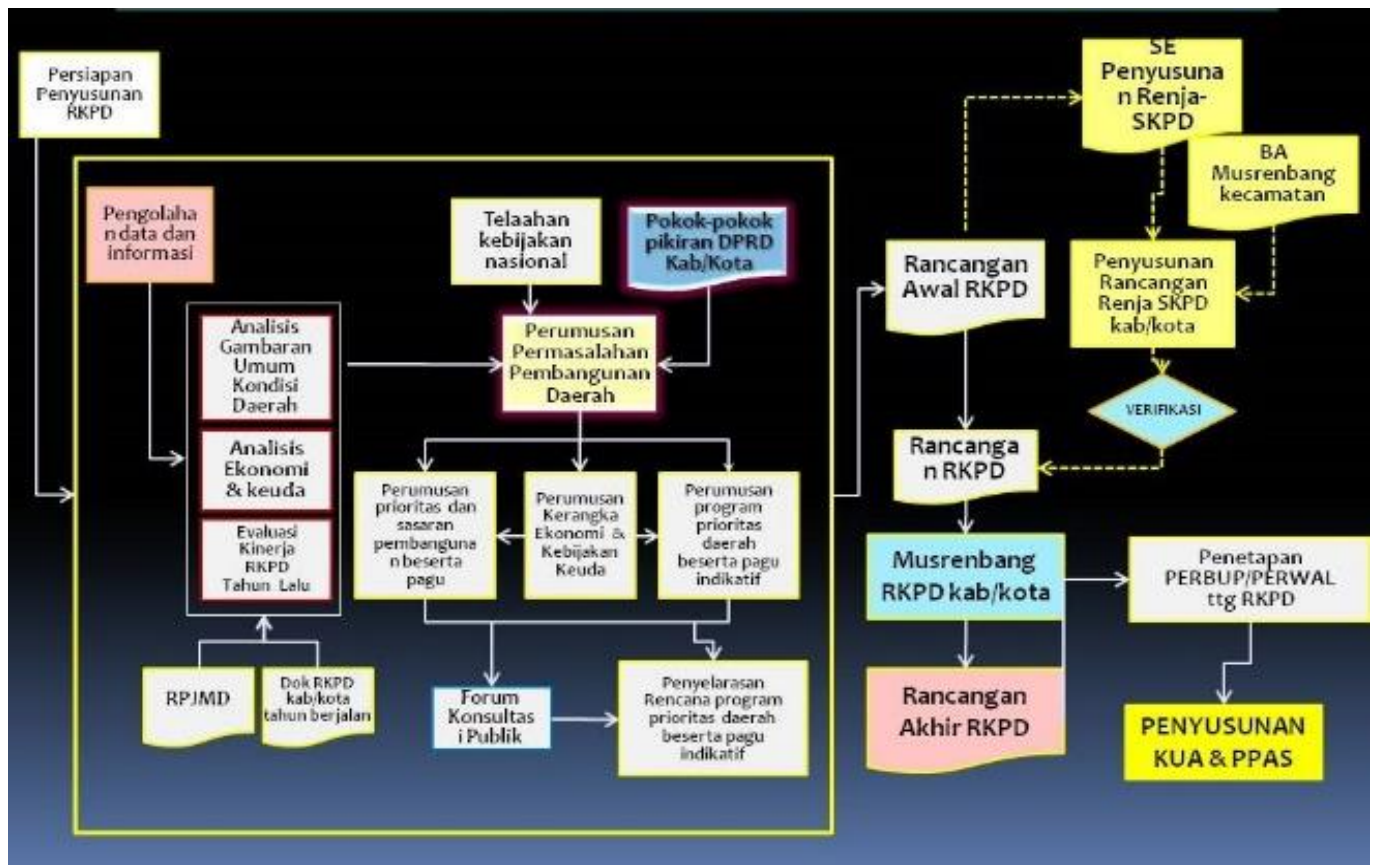


Figure 1. Flowchart of the Stages of RKPD Preparation

Source: [Pemerintah Kota Pangkalpinang \(2020\)](#)

The policies carried out are guided by the applicable regulations from the Ministry of Home Affairs through the distribution of policies in the form of 1) Regional revenue budget policies, (2) Regional expenditure budget policies, and (3) Financing budget policies. Procedures for planning in the Pangkalpinang City Government have shown the choice of implementation related to various activities in the future. Various procedures applied in planning in Pangkalpinang City have been adapted to the regulations that govern them.

Planning to be carried out must refer to strategic planning. [Nurvemiyana & Achmad \(2015\)](#), in their research, stated that the RKA is a derivative of the Strategic Plan which can be seen in terms of its suitability regarding available programs and activities.

By implementing strategic planning in the top-down planning process, the Pangkalpinang City Government can increase the organization's strength to achieve goals based on the established vision and mission.

Planning in the Pangkalpinang City Government has met the applicable aspects. The planning refers to the strategic plan determined during the five (5) year term of the regional head government, which is then revealed from the Strategic Plan to become the RKPD which becomes a reference for implementing policies in decision-making in decision-making budgeting.

4.2. Budgeting Process in Pangkalpinang City Government

Based on the research results, the budgeting process in the Pangkalpinang City Government has gone through stages in planning a budget in the local government based on Law Number

17 of 2003 and Law Number 33 of 2004 (Republik Indonesia, 2003; 2004). The first stage in budget preparation is the preparation of KUA-PPAS, then proceed with preparing the RKA on the SKPD followed by the preparing the Draft Regional Regulation of the Regional Budget and ends with the determination of the Regional Regulation of the Regional Budget. The stages in the budgeting process are following applicable regulations and carried out according to schedule so that the Pangkalpinang City Government has never been sanctioned for delays in budget preparation. The budgeting process of the Regional Development Planning and Research Agency consists of several stages of the budgeting process consisting of:

- a. The preparation of the Memorandum of Understanding between KUA and PPAS consists of:
 - 1) Drafting of KUA and PPAS based on RPJMD, Strategic Plan of Regional Apparatus, and RKPD.
 - 2) Review of KUA PPAS based on the Circular of the Minister of Home Affairs Number 700/025/A.4/IJ.
 - 3) Submission of the Draft KUA and PPAS by TAPD to the Regional Head based on the RPJMD, Regional Apparatus Strategic Plan, and RKPD.
 - 4) Submission of the Draft KUA and PPAS by the Regional Head to the DPRD based on the RPJMD, Regional Apparatus Strategic Plan, and RKPD.
 - 5) Ratification of the Memorandum of Understanding for KUA and PPAS based on the results of discussions between TAPD and the DPRD Budget Agency.
- b. Ratification of Regional Regulations concerning APBD consists of:
 - 1) Regional Head Circular regarding Guidelines for the Preparation of RKA-Regional Apparatuses based on the Memorandum of Understanding for KUA and PPAS for the year budgeted
 - 2) Preparation of the RKA-Regional Apparatus by the Head of the Regional Apparatus and submitting it to the Regional Finance Agency for discussion of TAPD based on the Circular Letter of the Regional Head concerning the Preparation of the RKA-SKPD, KUA and PPAS for the budgeted year.
 - 3) Discussion of the RKA-SKPD by the TAPD and a review of the RKA by the Inspectorate based on the Circular of the Regional Head regarding the Preparation of the RKA-SKPD, KUA and PPAS for the budgeted year.
 - 4) Preparation of Draft Regional Budget Regulation and supporting documents based on RKA-SKPD, which have been discussed by TAPD and corrected by SKPD based on KUA and PPAS for the year budgeted and RKA-SKPD is resulting from TAPD discussion.
 - 5) The Draft Regional Budget Regulation that the Regional Finance Agency has prepared is submitted to the Regional Head based on the KUA and PPAS for the budgeted year and the RKA-SKPD as a result of the TAPD discussion.
 - 6) Submission of the Draft Regional Regulation of the Regional Budget to the Regional House of Representatives (Financial Memorandum) based on the KUA and PPAS of the budgeted year and the RKA-SKPD resulting from the TAPD discussion
 - 7) Joint decision-making of the Regional House of Representatives and the Regional Head regarding the Planning of Regional Regulations of the APBD based on the KUA and PPAS and the Draft Regional Regulations of the APBD of the year budgeted.

- 8) Submitting the Draft Regional Regulation concerning the Regional Budget and the Draft Regional Head Regulation concerning the Elaboration of the APBD to the Governor to be evaluated based on the applicable laws and regulations.
- 9) Evaluation of the Draft Regional Budget by the Governor based on the prevailing laws and regulations.
- 10) Completion of the 2019 Draft Regional Budget according to the evaluation results determined by the leadership decision based on the results of the evaluation by the Minister of Home Affairs regarding the Draft Regional Budget of the current year.

Budget preparation in the Pangkalpinang City Government has also been guided by the Minister of Home Affairs Regulation Number 26 of 2006 by taking into account the principles of (1) Community Participation, (2) Budget Transparency and Accountability, (3) Budget Discipline, (4) Budget Justice, 5) Budget Efficiency and Effectiveness, (6) Obey the principles (Menteri Dalam Negeri Republik Indonesia, 2006).

According to Barbakem et al. (2018), there is a need for integrity to the schedule of the planning and budgeting process following the applicable Minister of Home Affairs Regulation. Timeliness of the schedule for implementing the process, both in planning and budgeting, will result in the implementation of activities being consistent with the budget.

From this explanation, it can be seen that the budgeting process that occurs in the Pangkalpinang City Government has fulfilled the steps stipulated in the applicable regulations. The budgeting process is also carried out in a sequential and orderly manner without being complicated. This happens because the discussion process has been carried out well, even though the time is relatively short.

4.3. Consistency between Planning and Budgeting

4.3.1. Consistency between RKPD and KUA-PPAS for the 2018-2020 Fiscal Year

Based on secondary data processing, it is known that in 2018 all SKPD, totaling 31 SKPD, experienced consistency in programs, activities and budgets. 2018 is the last year of the 2013-2018 RPJMD and reflects the success of the leadership of the regional head who served at that time. Perfect consistency makes the end of the RPJMD the culmination of a government's success.

2018 is the last year of the 2013-2018 RPJMD, which means the leadership of the 2013-2018 period is also ending. In the last year, improvements to the strategic plan have been carried out by each SKPD guided by the RPJMD, so it can be seen that this year there is consistency between programs, activities and budgets in each SKPD. This consistency illustrates that the Pangkalpinang City Government has succeeded in maintaining consistency between planning and budgeting by involving various parties. Not only related SKPDs, but the guidance from the Development Planning and Regional Development Research Agency of Pangkalpinang City made this consistency possible.

Then the beginning of the 2019-2023 RPJMD began in 2019. The consistency in 2019 can be seen from the table below:

Table 2. Consistency of RKPD and KUA-PPAS in 2019

Number of SKPD	Consistent	Not Consistent
20	Programs, Activities and Budget	-
3	Programs and Budget	Budget
6	Programs	Activities and Budget
1	-	Programs, Activities and Budget

Source: Secondary data processed (2020)

Consistency had not fully occurred in 2019. It can be seen that there is one (1) SKPD that has not been consistent between programs, activities, and budgets, namely the Food and Agriculture Office. Then there are three (3) SKPD, namely the Education and Culture Office; Public Works and Spatial Planning Office; and Housing and Settlement Areas Office, which are only consistent in programs and activities but differ between the budget required in the indicative and the budget available in PPAS. Then there are six (6) SKPD that have not been consistent between activities and budgets: Public Health, Population Control and Family Planning Office, Population and Civil Registration Office; Transportation Office; Library and Archives Office; Tourism Office; and Environment Office.

Consistency occurred in twenty (20) SKPD consisting of the Pangkalpinang City Regional Finance Agency, Regional Development Planning and Research Agency; Regional Human Resources Development and Personnel Agency; Regional Disaster Management Agency; National and Political Unity Agency; Communications and Information Office; Investment, One-Stop Service, and Manpower Office; Cooperatives, Micro, Small and Medium Enterprises, and Trade Office; Social, Women's Empowerment and Child Protection Office; Regional Inspectorate; Civil Service Police Unit; Regional Secretariat; Secretariat of the Regional House of Representatives; Bukit Intan Sub-district; Rangkui Sub-district; Gerunggang Sub-district; Tamansari Sub-district; Pangkalbalam Sub-district; Girimaya Sub-district; and Gabek Sub-district.

In 2019, there were several SKPD running programs and activities using balance funds from the Central Government. The Public Health, Population Control and Family Planning Office, Tourism Office, Education Office, and several other SKPDs experienced delays in disbursing the balancing funds. It causes discrepancies between programs, activities, and budgets were contained in the RKPD and KUA-PPAS.

The consistency in 2020 can be seen from the table below:

Table 3. Consistency of RKPD and KUA-PPAS in 2020

Number of SKPD	Consistent	Not Consistent
8	Programs, Activities and Budget	-
12	Programs	Activities and Budget
2	Programs and Budget	Activities
3	Programs and Activities	Budget
2	Activities	Programs and Budget
4	-	Programs, Activities and Budget

Source: Secondary data processed (2020)

Consistency declined again in 2020. There are only eight (8) consistent SKPDs from programs, activities, and budgets, namely the Regional Human Resources Development and Personnel Agency; Transportation Office; Investment, One-Stop Service and Manpower Office; Tourism Office; Depati Hamzah General Hospital; Civil Service Police Unit; Secretariat of the Regional House of Representative; and Gerunggang Sub-district.

There are four (4) SKPDs that have not been consistent in programs, activities, or budgets, namely the Regional Finance Agency; National and Political Unity Agency; Communication and Information Technology Office; and Cooperatives, Micro, Small and Medium Enterprises and Trade Office.

Twelve (12) SKPDs have not been consistent in their activities and budgets. The SKPD consists of the Regional Development Planning and Research Agency; Regional Disaster Management Agency; Health, Population Control and Family Planning Office; Public Works and Spatial Planning Office; Housing and Settlement Areas Office; Library and Archives Office; Social Affairs, Women's Empowerment and Child Protection Office; Bukit Intan Sub-district; Tamansari Sub-district; Pangkalbalam Sub-district; Girimaya Sub-district; and Gabek Sub-district.

Population and Civil Registration Office; Education and Culture Office; and the Inspectorate have not been consistent on the budget. Meanwhile, SKPDs that have not been consistent with programs and budgets are the Regional Secretariat; and Food and Agriculture Office. Also, Environmental Office; and Rangkui Sub-district have not been consistent in activities.

In 2020 there were many program downsizing, which initially consisted of several programs. This year many of these activities have been combined into only a few priority programs. This is, of course, based on the Regional Head's considerations and policies that adjust to the vision and mission to be achieved. Because it is still a transition year, namely the second year of the RPJMD, it is understandable that adjustments will continue to occur. The consistency between planning and budgeting, especially the RKPD and KUA-PPAS, has not been fully achieved.

4.3.2. Consistency between KUA-PPAS and APBD for the 2018-2020 Fiscal Year

Table 4. The consistency of PPAS 2018 and APBD 2018

Description	PPAS 2018	APBD 2018	Increase/Decrease
REVENUE	983,618,556,037,00	890,260,425,710,00	(93,358,130,327,00)
LOCALLY-GENERATED REVENUE	141,849,175,710,00	163,003,375,710,00	21,154,200,000,00
Local Tax Revenue	73,471,200,000,00	73,471,200,000,00	-
Local Retribution Results	14,853,975,710,00	14,853,975,710,00	-
Results of Separated Local Wealth Management	6,000,000,000,00	6,000,000,000,00	-
Other Legitimate Local Revenue	47,524,000,000,00	68,678,200,000,00	21,154,200,000,00
BALANCING FUND	784,146,615,327,00	669,634,285,000,00	(114,512,330,327,00)
Tax Profit Sharing/Non-Tax Profit Sharing	44,365,000,000,00	61,272,193,000,00	16,907,193,000,00
General Allocation Fund	430,000,000,000,00	443,476,956,000,00	13,476,956,000,00
Special Allocation Fund	309,781,615,327,00	164,885,136,000,00	(144,896,479,327,00)

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Description	PPAS 2018	APBD 2018	Increase/Decrease
Local Incentive Fund	-	-	-
OTHER LEGAL LOCAL INCOME	57,662,765,000,00	57,662,765,000,00	-
Grant Income	-	-	-
Tax Revenue Sharing Funds from Provinces and Other Local Governments	50,000,000,000,00	50,000,000,000,00	-
Financial Assistance from Other Provinces or Local Governments	7,622,765,000,00	7,622,765,000,00	-
Special Autonomy and Adjustment Fund	-	-	-

Description	PPAS 2018	APBD 2018	Increase/Decrease
EXPENDITURE	1,074,980,513,500,00	925,260,425,710,00	(149,720,087,790,00)
INDIRECT EXPENDITURE	366,467,623,900,00	366,658,101,366,00	1909,477,466,00
Employee Expenditure	335,867,623,900,00	330,601,773,683,00	(5,265,850,217,00)
Grant Expenditure	26,500,000,000,00	30,472,008,000,00	3,972,008,000,00
Social Assistance Expenditure	1,000,000,000,00	200,000,000,00	(800,000,000,00)
Expenditure of Financial Aid to Province/Regency/City and Village Government	1,000,000,000,00	1,195,255,917,00	195,255,917,00
Unexpected Expenditure	2,100,000,000,00	4,189,063,766,00	2,089,063,766,00
DIRECT EXPENDITURE	708,512,889,600,00	558,602,324,344,00	(149,910,565,256,00)
SURPLUS (DEFICIT)	(91,361,957,463,00)	(35,000,000,000,00)	56,361,957,463,00
LOCAL FINANCING	-	-	-
LOCAL FINANCING RECEIPT	40,000,000,000,00	35,000,000,000,00	(5,000,000,000,00)
The remaining budget for the previous fiscal year	40,000,000,000,00	35,000,000,000,00	(5,000,000,000,00)
LOCAL FINANCING EXPENDITURE	-	-	-
Local Government Equity Participation (Investment)	-	-	-
Equity Participation (Investment) to Bank Sumsel Babel	-	-	-
NET FINANCING	40,000,000,000,00	35,000,000,000,00	(5,000,000,000,00)
REMAINING BUDGET FINANCING FOR THE RELEVANT YEAR	(51,361,957,463,00)	-	51,361,957,463,00

Source: Secondary data processed (2020)

In 2018, revenue has not been consistent because it experienced a reduction of Rp93,358,130,327.00 from Rp983,618,556,037.00 in KUA-PPAS to Rp890,260,425,710.00 in APBD. There was an increase in Locally-Generated Revenue of Rp21,154,200,000.00. However, there was a reduction in the Special Allocation Fund, which was originally recorded at Rp309,781,615,327.00. Still, the Pangkalpinang City Government only received Rp164,885,136,000.00 from the Central Government, resulting in a reduction of Rp144,896,479,327.00. Then there was Rp16,907,193,000.00 in the Tax Profit Sharing/Non-Tax Profit Sharing and Rp13,476,956,000.00 in the General Allocation Fund that the Balancing Fund

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was reduced to Rp114,512,330,327.00. Others Legitimate income has been consistent in both KUA-PPAS and APBD, amounting to Rp57,622,765,000.00.

In the expenditure aspect, it is also not consistent with a reduction of Rp149,720,087,790.00, which consists of a reduction in Direct Expenditures of Rp149,910,565,256.00 and addition to Indirect Expenditures of Rp190,477,466.00.

At KUA-PPAS, the budget deficit was Rp91,361,957,463.00, while in the APBD, the deficit was reduced Rp56,361,957,463.00 so that the APBD deficit became Rp35,000,000,000.00.

Local Financing has not been consistent with reducing the Remaining Calculation of the Budget for the Previous Fiscal Year, which amounted to Rp40,000,000,000.00 reduced by Rp5,000,000,000.00 to become Rp35,000,000,000.00 in the APBD. Thus, Net Financing was also reduced by Rp5,000,000,000.00 and became SILPA for the year to Rp51,361,957,463.00.

Table 5. The consistency of PPAS 2019 and APBD 2019

Description	PPAS 2019	APBD 2019	Increase/Decrease
REVENUE	842,760,114,010,00	842,760,114,010,00	-
LOCALLY-GENERATED REVENUE	143,076,998,010,00	143,076,998,010,00	-
Local Tax Revenue	76,838,960,000,00	76,838,960,000,00	-
Local Retribution Results	12,350,352,010,00	12,350,352,010,00	-
Results of Separated Local Wealth Management	6,000,000,000,00	6,000,000,000,00	-
Other Legitimate Local Revenue	47,887,686,000,00	47,887,686,000,00	-
BALANCING FUND	649,683,116,000,00	649,683,116,000,00	-
Tax Profit Sharing/Non-Tax Profit Sharing	68,771,922,000,00	68,771,922,000,00	-
General Allocation Fund	476,256,559,000,00	476,256,559,000,00	-
Special Allocation Fund	94,414,237,000,00	94,414,237,000,00	-
Local Incentive Fund	10,240,398,000,00	10,240,398,000,00	-
OTHER LEGAL LOCAL INCOME	50,000,000,000,00	50,000,000,000,00	-
Grant Income	-	-	-
Tax Revenue Sharing Funds from Provinces and Other Local Governments	50,000,000,000,0	50,000,000,000,0	-
Financial Assistance from Other Provinces or Local Governments	-	-	-
Special Autonomy and Adjustment Fund	-	-	-

Description	PPAS 2019	APBD 2019	Increase/Decrease
EXPENDITURE	865,164,890,317,90	1,082,027,371,890,90	216,862,481,573,00
INDIRECT EXPENDITURE	373,249,482,290,90	373,514,482,290,90	265,000,000,00
Employee Expenditure	360,962,190,024,90	360,962,190,024,90	-
Grant Expenditure	7,266,165,000,00	7,531,165,000	265,000,000,00
Social Assistance Expenditure	44,650,000,00	44,650,000,00	-
Expenditure of Financial Aid to Province/Regency/City and Village Government	787,413,500,00	787,413,500,00	-
Unexpected Expenditure	4,189,063,766,00	4,189,063,766,00	-

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Description	PPAS 2019	APBD 2019	Increase/Decrease
DIRECT EXPENDITURE	491,915,408,027,00	708,512,889,600,00	216,597,481,573,00
SURPLUS (DEFICIT)	(22,404,776,307,90)	(239,267,257,880,90)	(216,862,481,573,00)
LOCAL FINANCING	-	-	-
LOCAL FINANCING RECEIPT	-	25,419,776,307,90	25,419,776,307,90
The remaining budget for the previous fiscal year	-	25,419,776,307,90	25,419,776,307,90
LOCAL FINANCING EXPENDITURE	1,500,000,000,00	1,500,000,000,00	-
Local Government Equity Participation (Investment)	1,500,000,000,00	1,500,000,000,00	-
Equity Participation (Investment) to Bank Sumsel Babel	1,500,000,000,00	1,500,000,000,00	-
NET FINANCING	1,500,000,000,00	1,500,000,000,00	-
REMAINING BUDGET FINANCING FOR THE RELEVANT YEAR	(23,904,776,307,90)	-	23,904,776,307,90

Source: Secondary data processed (2020)

In 2019, the Revenue sector was consistent, which is Rp842,760,114,010.00 in both KUA-PPAS and APBD. With the same budget composition, namely Locally-Generated Revenue of Rp143,076,998,010.00, Balancing Fund of Rp649,683,116,000.00 and Other Legitimate Regional Income of Rp50,000,000,000.00.

The expenditure aspect is not consistent where there is an increase in Direct Expenditure of Rp216,597,481,573.00 from Rp491,915,408,027 at KUA-PPAS to Rp708,512,889,600.00. Then the addition to the Grant Expenditure was Rp265,000,000.00, so that the total expenditure increased by Rp216,862,481,573.00 from Rp865,164,890,317.90 at KUA-PPAS to Rp1,082,027,371,890.90 in the APBD. The remaining excess of the calculation of the previous Fiscal Year's Budget on KUA-PPAS was nil, but there was an addition of Rp25,419,776,307.90 in the APBD. Meanwhile, in both KUA-PPAS and APBD, there is Capital Participation (Investment) to Bank Sumsel Babel, a Local Financing Expenditure, thus affecting the Net Financing Rp22,419,776,307.90. SILPA in the relevant year became Rp.23,904,776,307.90.

Table 6. The consistency of PPAS 2020 and APBD 2020

Description	PPAS 2020	APBD 2020	Increase/Decrease
REVENUE	739,815,614,643,13	760,402,187,063,13	20,586,572,420,00
LOCALLY-GENERATED REVENUE	144,787,063,643,13	158,172,599,063,13	13,385,535,420,00
Local Tax Revenue	87,780,360,000,00	95,000,000,000,00	7,219,640,000,00
Local Retribution Results	14,514,649,043,13	20,680,544,463,13	6,165,895,420,00
Results of Separated Local Wealth Management	6,000,000,000,00	6,000,000,000,00	-
Other Legitimate Local Revenue	36,492,054,600,00	36,492,054,600,00	-
BALANCING FUND	545,028,551,000,00	524,822,297,000,00	(20,206,254,000,00)
Tax Profit Sharing/Non-Tax Profit Sharing	68,771,992,000,00	46,310,199,000,00	(22,461,793,000,00)
General Allocation Fund	476,256,559,000,00	478,512,098,000,00	2,255,539,000,00
Special Allocation Fund	-	-	-

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Description	PPAS 2020	APBD 2020	Increase/Decrease
Local Incentive Fund	-	-	-
OTHER LEGAL LOCAL INCOME	50,000,000,000,00	77,407,291,000,00	27,407,291,000,00
Grant Income	-	-	-
Tax Revenue Sharing Funds from Provinces and Other Local Governments	50,000,000,000,00	59,000,000,000,00	9,000,000,000,00
Financial Assistance from Other Provinces or Local Governments	-	-	-
Special Autonomy and Adjustment Fund	-	18,407,291,000,00	18,407,291,000,00

Description	PPAS 2020	APBD 2020	Increase/Decrease
EXPENDITURE	1,161,793,533,604,21	871,120,178,612,13	(290,673,354,992,08)
INDIRECT EXPENDITURE	371,399,030,912,71	384,824,456,664,13	13,425,425,751,42
Employee Expenditure	353,977,363,146,71	360,077,666,164,13	6,100,303,017,42
Grant Expenditure	12,232,960,500,00	18,390,000,000,00	6,157,039,500,00
Social Assistance Expenditure	212,230,000,00	215,230,000,00	3,000,000,00
Expenditure of Financial Aid to Province/Regency/City and Village Government	787,413,500,00	2,020,000,000,00	1,232,586,500,00
Unexpected Expenditure	4,189,063,766,00	4,121,560,500,00	(67,503,266,00)
DIRECT EXPENDITURE	790,394,502,691,50	486,295,721,948,00	(304,098,780,743,50)
SURPLUS (DEFICIT)	(421,977,918,961,08)	(110,717,991,549,00)	311,259,927,412,08
LOCAL FINANCING	-	-	-
LOCAL FINANCING RECEIPT	-	110,717,991,549,00	110,717,991,549,00
The remaining budget for the previous fiscal year	-	110,717,991,549,00	110,717,991,549,00
LOCAL FINANCING EXPENDITURE	1,500,000,000,00	-	(1,500,000,000,00)
Local Government Equity Participation (Investment)	1,500,000,000,00	-	(1,500,000,000,00)
Equity Participation (Investment) to Bank Sumsel Babel	1,500,000,000,00	-	(1,500,000,000,00)
NET FINANCING	(1,500,000,000,00)	110,717,991,549,00	112,217,991,549,00
REMAINING BUDGET FINANCING FOR THE RELEVANT YEAR	(423,477,918,961,08)	-	(423,477,918,961,08)

Source: Secondary data processed (2020)

In 2020, Revenue was not consistent, but it is quite profitable because it has increased by Rp20,586,572,420.00 from Rp739,815.614,643.13 in KUA-PPAS to Rp760,402187,063.13 in APBD. The addition is an addition to Locally-Generated Revenue of Rp13,385,535,420.00, which consists of Local Tax Revenue of Rp7,219,640,000.00 and Business Retribution Income of Rp. 6,165,895.420.00. The Balancing Fund experienced a reduction of Rp20,206,254,000.00 consisting of Tax Profit Sharing/Non-Tax Profit Sharing of Rp22,461,793.000,00 but followed by an addition to the General Allocation Fund of Rp2,255,539.000,00. This year the Pangkalpinang City Government did not receive a Special Allocation Fund from the Central Government. Other Legitimate Income increased by Rp.27,407,291,000.00 from the original

Rp50,000,000,000.00 in KUA-PPAS to Rp77,407,291,000.00 in APBD. The addition consists of the Tax Revenue Sharing Fund from the Province and Other Local Governments in Rp9,000,000,000.00 and the Adjustment and Special Autonomy Fund in Rp18,407,291,000.00.

The expenditure aspect is also not consistent with a reduction of Rp.290.673.354.992.08, which consists of an increase in Indirect Expenditure of Rp.13,425,425,751.42 and a reduction in Indirect Expenditure of Rp.304,098,780,743.50.

In KUA-PPAS, the budget deficit was Rp.421,977,918,961.08, while in the APBD, the deficit increased by Rp.311,259,927,412.08 so that the APBD deficit was remaining Rp.110,717,991,549.00.

Local Financing has not been consistent with the addition of SILPA in the previous budget year, which increased by Rp. 110,717,991,549.00 in the APBD. Thus, Net Financing also increased by Rp112,217,991,549.00 and became SILPA for the relevant year, amounting to Rp423,477,918,961.08. The financial deficit that has increased in recent years has become a warning for the Pangkalpinang City Government in managing its finances.

This research tries to determine several factors that support the consistency between planning and budgeting in the Pangkalpinang City Government. Several factors support consistency from the interview results, consisting of an indicative ceiling (from the Executive side) and RKPD documents, understanding of TAPD and the Budget Agency. The indicative ceiling contained in the RKPD document provides a maximum limit in determining the budget needs of each SKPD. In preparing the budget, it is not allowed to exceed the indicative ceiling that has been set. The indicative ceiling is determined based on the calculation of regional planning and capacity in financing a program or activity.

The concept of public administration applied in the application of consistency between planning and budgeting has been reflected in the adherence to TAPD in discussions at the Budget Agency and the timeliness of discussions where public policy plays an important role in the budget discussion process.

The format submitted by the Pangkalpinang City Regional Development Planning and Research Agency is standard, covering RKPD, SKPD Work Plans to RKA, RKPD, and SKPD Work Plans compiled based on the results of the City Development Planning Deliberation and the results of the SKPD forum as a reference in the preparation and discussion of KUA-PPAS.

All budgeting processes have gone through stages that can be monitored directly by a participant in the participatory planning process. Suppose there is an inconsistency between the material presented and the results of the participatory planning. In that case, it must be accompanied by an official explanation by the government or the Regional House of Representative as a form of transparent and accountable budgeting principles that can support good governance. Then the understanding between the TAPD and the Budget Agency has gone well to become a supporting factor for consistency.

According to [Ocktavianto et al. \(2017\)](#), the inconsistency of planning and budgeting can be seen from the number of programs and activities, both mandatory and optional, contained in the RKPD and PPA-KUA.

According to [Burin et al. \(2015\)](#) so that the level of consistency increases can be done by 1) Increasing the capacity of human resources through the implementation of both education and training, 2) There is a need for regulations that ensure consistency between planning and budgeting, 3) Commitment of regional heads in maintaining consistency with the vision and mission carried out, 4) There is a need for public transparency policies related to the budget, 5)

Improvements to data and information. Meanwhile, according to Kurnia et al. (2019), strategies that can be taken to improve consistency are recruiting prospective civil servant candidates for functional planners, open bidding for functional planner positions, education and training of planners, and technical guidance on planning and sustainable integrated budgeting.

Then in assessing consistency, Mathur (2017) revealed a need for a planning committee to oversee the implementation of development before adding capital or budget. The Pangkalpinang City Government can adopt this idea as an effort to increase consistency.

In addition, there are also efforts to maintain consistency, Idris (2018) states that there are various efforts, namely 1) competent human resources, 2) stakeholder commitment in complying with the planning and budgeting stages, 3) effective control mechanisms between planning and budgeting, 4) utilization of data and information, 5) coordination between regional apparatus, and 6) Application of information technology.

From the research results on this consistency, the occurrence of consistency in 2018 was the most perfect in the RKPD and KUA-PPAS. This of course cannot be separated from the 2013-2018 RPJMD period which is ending soon and the efforts of local governments to adjust the RPJMD to the RKPD. However, the consistency in the 2019-2020 budget year experienced a decline in consistency because that year was a transitional period for changes in regional heads which required time to adjust programs and activities based on the vision and mission to be achieved.

5. Conclusion

The conclusions of this research include: First, the planning process in the Pangkalpinang City Government has been based on the applicable laws and regulations and has been carried out according to the stages determined by these regulations. The planning process did not experience significant obstacles so that planning in the Pangkalpinang City Government could run in a timely and uncomplicated manner. The existing planning in the Pangkalpinang City Government has also been according to plan carried out based on policies between the executive and legislative according to existing procedures. The planning process has included a clear budget on the budget ceiling and the strategies contained in the Strategic Plan in the SKPD.

Second, the budgeting process in the Pangkalpinang City Government has been guided by the applicable regulations and following the guidelines for the preparation of the APBD that have been ratified. Implementing the ratification of the APBD has never been delayed so that the implementation of activities in the Pangkalpinang City Government can run on time. The budgeting has also fulfilled the principles in budgeting. These principles consist of public participation, budget transparency and accountability, budget discipline, budget justice, budget efficiency and effectiveness, and adherence to principles.

Third, the consistency between planning and budgeting in the Pangkalpinang City Government is still not perfect. The consistency is different in each year RKPD. The highest consistency is found at the end of the RPJMD period, which in this research fell on the 2018 RKPD. 2018 is the fifth year of the RPJMD. As the final year, the highest consistency can be obtained by the Pangkalpinang City Government. This is, of course, because every year, there must be a revision of the Strategic Plan for each regional apparatus that will improve various programs and activities.

As the beginning of the 2018-2023 RPJMD, 2019 is a transition year from the elected regional head government, which has various programs and activities by adopting the programs and activities of the previous government, so that the consistency this year has decreased slightly. Then with the reduction in revenue from the Central Government transfer funds, of course, this is a reduction for Regional Expenditures. Local Expenditures that are divided into each regional apparatus will adjust to regional capabilities.

2020 is the second year of the 2018-2023 RPJMD. In this year, the level of consistency is decreasing. The declining indicative ceiling was a factor that hindered the consistency of the year. Various programs and activities that have been planned in the RKPD have to be cut in their budgets due to the declining ability of regional expenditures as income from central government funds decreases. The dependence of the Pangkalpinang City Government on funds from the Central Government is very large, reaching more than 70%, thus making the regions not free to determine the budget in the region. Policies in the Pangkalpinang City Government take into account the amount of balancing funds from the Central Government. This is a weakness in setting the indicative ceiling budget in the RKPD.

Fourth, the supporting factors of consistency consist of a constant indicative ceiling, the established RKPD, understanding between TAPD and the Budgetary Agency, and outputs or outputs in the form of work results can be factors that support consistency.

Suggestions from this research that can be submitted include (1) Pangkalpinang City Government must comply with the RPJMD must be a guideline for planning in the RKPD. The revision of the RPJMD should be as minimal as possible because it will change the direction of the planning objectives, (2) The existence of a program should not be abolished during the discussion of KUA-PPAS between TAPD and the Budget Agency. This is because in the following year it is hoped that the program can still be implemented if the budget is available, (3) The existence of activities that are routine and must be present in each regional apparatus is carried out uniformly for the program that houses it, so that there is no difference in each program available in regional apparatus, (4) Increasing the functional capacity of planners in the Pangkalpinang City Government, which is currently still small, can be in the form of education and training of planners, or recruiting prospective Civil Servants with planning formations, (5) Increasing Locally-Generated Revenue with various existing efforts has been initiated and is expected will add other sectors that can increase Locally-Generated Revenue, so that the Pangkalpinang City Government can be more independent and can slowly reduce dependence on balancing funds, (6) Eliminate sectoral egos between SKPDs by prioritizing deliberation or discussion forums that will open up insights on SKPDrelated, so that synergy will be formed from related SKPDs that carry out interrelated programs and activities, (7) Pangkalpinang City Government must be more careful and consider various aspects in the transfer of officials, especially those related to planning officials.

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7. Declaration of Conflicting Interests

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article,

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