

Analysis of Planning and Budget Consistency on The Quality of Government Agency Performance Accountability Reports in the Simeulue District

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ABSTRACT

The assessment of the Simeulue Regency Government Agency Performance Accountability System documents for the 2017 - 2022 period still received a sufficient title of "C" (Adequate), while the Government targeted good predicate "B" for the report in the Simeulue Regency Regional Medium Term Development Plan for 2017-2022. The research aims in knowing the extent of planning and budgeting and its impact on performance accountability reports of Simeulue Regency Regional Government agencies. Descriptive qualitative research method was used through interviews with 14 key respondents as the team for preparing the report, consisting of employees in the organizational section of the Regional Secretariat, Regional Development Planning Agency, Regional Financial Management Agency and Inspectorate. The findings show that 82.08% of programs were planned, while the other 17.92% were not, indicating inconsistencies. The implications for the Government Agency Performance Accountability Report have not been fully met according to the recommendations. Improvement is needed for the Government to achieve the targeted value.

INTRODUCTION

Indonesia is a vast country with different characteristics for each of its regions. Central and regional governments must work together. Every country has a vision and mission, and to achieve those as formulated in government through activities, programs, and policies, an appropriate division of power or delegation is needed. Every government agency strives to achieve Good Governance, which is understood as a way of managing public affairs.

The definition of good governance is often interpreted as good government. To achieve effective governance, it is necessary to implement reforms in institutions and public management (Novrianti et al., 2022). According to Mardiasmo (2009: 127), the essence of evaluating performance in governmental organizations is value for money. Performance in a government organization can only be assessed from the input side, but input, output, and outcome must be considered together. Thus, the quality of performance of government organizations is related to the effectiveness of budgeting implementation of their work programs (Haq, 2022).

According to Bastian (2006: 171) in (Nanda & Darwanis, 2016), performance-based budgeting is a system focused on the outputs of an organization and is closely tied to its vision, mission, and strategic planning. This approach directly connects outputs to desired outcomes, emphasizing the effectiveness and efficiency of budget allocation.

Presidential Decree No. 29 of 2014 of the Republic of Indonesia provides an understanding that accountability in local government agencies involves the duty to account for the success or failure of programs and activities mandated by stakeholders. This allows the organization to achieve its mission measurably by setting performance goals and regularly producing performance reports. Management of regional government responsibilities is also inseparable from the regional government budget. The Government on the Budget also becomes relevant and essential in local government settings. This pertains to how the budget affects government accountability and the government's role in delivering services to the community. One of the characteristics of a budget is that it has a clear budget objective.

Budget targets are incorporated into the Regional Strategic Plan and Regional Development Program. Clear budget targets simplify the process for individuals to set these targets. This clarity and ease in setting budget targets ensure that the planned budget aligns accurately with the intended goals (Saifrizar, 2019).

The Government Agency Performance Report (LAKIP) is essential for assessing each agency's ability to achieve its vision, mission, and goals. This performance accountability involves reporting on the execution of programs and activities, ensuring that the entrusted parties are responsible for meeting the organization's established vision, mission, and strategic plans.

In addition to serving as tools for planning and control, budgets in government agencies also act as instruments of public accountability, ensuring the proper management of public funds and the execution of programs and activities funded by taxpayer money. Also, as a public accountability tool, the

budget must be accountable using the results of spending from public funds. So, in the end, we can obtain pictures of the performance of government agencies (Haspiarti, 2012).

The budget is very relevant, influential, and essential in the government sphere because of its impact on government accountability related to the government's role in delivering services to the community. There is a change in accountability from vertical to horizontal to demand that the DPRD consistently oversee government performance through budgetary measures. Accountability via the budget encompasses activities from budget planning to reporting, as outlined in the LAKIP Document.

The phenomenon concerning the Accountability Report for Government Agency Performance is the obligation to account for every success and failure and be able to assess the performance of officials in every implementation of goals and targets to achieve the organization's mission as stipulated in the 2016-2021 Simeulue Regency Regional Medium Term Development Plan (RPJMD). Optimizing the preparation of agency performance accountability system documents (SAKIP) has become the focus of improvement and priority for the Simeulue Regency regional government for 2016-2021. This is reflected in the fourth mission of the Simeulue Regency RPJMD, namely "rule of law in creating a clean and professional government," with a priority supporting program, namely "bureaucratic reform," whose primary indicator is increasing Simeulue's SAKIP predicate.

As is known, in the assessment of the SAKIP document for the Simeulue district for the 2017-2022 period, it still received a "C" predicate, while the Simeulue Regency Government determined the LAKIP value in the 2017-2022 Simeulue Regency RPJMD by targeting a "B" predicate. Based on the explanation above, problems can be formulated in knowing the extent of planning and budgeting and their impact on performance accountability reports of Simeulue Regency Regional Government agencies. Therefore, researchers are interested in further research on Planning and Budgeting Consistency Analysis of the Quality of Government Agency Performance Accountability Reports in Simeulue Regency.

Based on the problem identified above, this study aims to comprehend the planning and budgeting process within the Simeulue Regency government. It is knowing the consistency in planning and budgeting within the Simeulue Regency Government. Knowing the implications of consistent planning and budgeting. Quality of Government Agency Performance Accountability Reports in Simeulue Regency.

THEORETICAL REVIEW

Legitimacy Theory

Legitimacy theory states that organizations are responsible for disclosing what they do to stakeholders, especially the public, and providing justification for their existence in society (Wilmshurst & Frost, 2000). Legitimacy arises when the values of an entity are congruent with those of the broader social system to which it belongs (Lindblom & Woodhouse, 1993). The concept of legitimacy

theory suggests that between the government and the public, there is a social contract where this contract can be destroyed. In the context of public procurement, several things can destroy public legitimacy, including if public procurement is not transparent and competitive or if government spending is inefficient.

According to Deegan (2013), following the legitimacy theory, a company will disclose its activities if management believes they align with community expectations. Shocker and Sethi (1973) offer an interpretation of the idea through the concept of social contracts, namely: "all social institutions, including companies, operate in society through social contracts, both explicit and implicit, namely that survival and growth are based on final results that can also be socially provided to society, extent and distribution of economic, social or political benefits to groups according to their power."

Legitimacy can be viewed as the alignment of the perception or belief that an entity's actions are desirable and consistent with a system of norms, values, and socially constructed definitions (Suchman, 1995) in (Kirana, 2009).

Legitimacy theory suggests that sustainable organizations strive to operate within societal boundaries and norms, thus ensuring that their activities align with accepted standards by the organization and are cared about by external parties (Deegan, 2000; Sinaga, 2011). Organizational legitimacy can be perceived as the acknowledgment granted to companies by society and as something companies desire or actively pursue from society (Sinaga, 2011). An organization will continue to exist if society realizes that it is running according to society's values, and this theory recommends that an organization convince society of its performance.

The same happens to the regional government, the public is increasingly critical in monitoring, especially government performance. In this case, a Regional Government with high transparency and accountability becomes the community's aspiration. Following the community's expectations, regional governments can improve their performance to meet the community's expectations by disclosing regional government reports transparently and accountable. Organizations must also adapt to society's expectations if they want to be successful. By meeting community expectations, the community will accept local government activities and performances. Because it is known that fulfilling community expectations has a good impact on the organization, regional governments will tend to carry out financial reporting to meet community needs for transparency and accountability of regional government (Sinaga, 2011).

Local Government Planning

Planning involves identifying suitable future actions by making a series of decisions and considering the available resources (Law Number 25/2004, article 1). It serves as an organizational method for establishing goals and objectives, encompassing strategic, tactical, and operational activities and behavioral aspects such as participation in planning system development and goal setting (Iskandar, 2013). Furthermore, according to Latif et al. (2014), planning begins with establishing organizational objectives, devising strategies to accomplish these

objectives comprehensively, and integrating and coordinating all organizational efforts toward achieving a common organizational goal. On the other hand, budgeting, as described by Asikin (2012), is a recurring financial planning activity typically conducted annually. It delineates programs and activities alongside the necessary financial resources, encompassing revenue receipts and required expenditures, all aimed at fulfilling organizational objectives. Budget planning constitutes a strategic planning subsystem, implemented technically through a performance budget system, typically preceded by work planning. In practical terms, the performance planning process occurs during the description of the Regional Medium Term Development Plan, serving as the annual work plan for the regional government (Latif et al., 2014). Planning is an effort by a company, country, or other organization to decide what strategies and actions must be taken to accomplish the established objectives (Fitry, 2012). Planning is defining the organization's goals, formulating strategies to attain those objectives, and devising plans for organizational work activities (Anantha & Gina, 2015).

According to Widodo (2006), planning is a public effort to obtain a direction for policy development. It involves identifying strategies tailored to the strengths and weaknesses of a particular country or region. Planning is an ongoing process encompassing decisions made by various stakeholders to achieve specific future objectives (Tarigan, 2012). From this explanation, it can be concluded that after the reform period, the fall of the New Order, development planning constantly changed according to the community's aspirations and the search for identity. During the reign of President Susilo Bambang Yudhoyono, it was known as the National Medium-Term Development Plan. At this time, there were differences in development planning; namely, there must be similarities and development goals with countries in the world, better known as the Millennium Development Goals (MDGs). 2015, the MDGs ended, so now it is a sad chapter of sustainable development. The agreement between countries and 193 countries globally, through the name Sustainable Development Goals (SDGs), raises 17 main issues globally. Arwin (2016) said that planning begins with capturing community aspirations through *musrenbang*, the process and results of the tiered *musrenbang* result during the formulation of the Regional Government Work Plan, subsequently utilized as the foundation for compiling the General regional income and expenditure budget Policy and District Work Units Budget Ceiling Priorities, District Work Units Budget Work Plan and Draft Regional Regulations Regional income and expenditure budget.

Budgeting

Budgeting is quantitatively described through financial and other quantitative measures (Supriyono, 2002). The profit to be realized by the company is determined during budget preparation. Therefore, the budget is also called profit planning. After the budget activities are implemented, the results are compared with the budget to determine deviations. Deviations that occur are analyzed further and then used as feedback for subsequent activities. A budget is a forecast in the form of numbers in rupiah or other currency. During the implementation process, funding for government affairs in each region comes

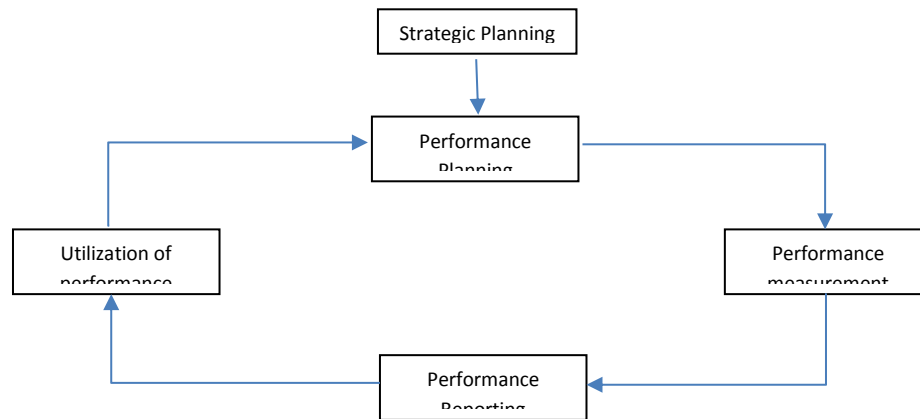
from the Asia Pacific Trade Department funds. According to Mardiasmo (2002), the budget holds significance in managing regional government affairs. Regional budgets can be seen from two aspects. First, the budget is a tool for regional governments to direct and ensure the continuity of development and enhance the quality of life within the community. Second, a budget is needed because the needs and desires of society are unlimited and continue to grow while existing resources are limited. A budget is also needed because resources, choices, and trade-offs are scarce. The budget must also be prepared appropriately to implement all the envisaged programs and activities. The importance of the budget in administering government makes budget preparation something that must be implemented well because government spending will help local governments implement planned development goals.

Budgeting is part of planning. Budgeting is additionally a procedure or approach utilized in crafting a budget if, in a region, it is the APBD. Budgeting is the process of allocating or deciding on the allocation of resources for priority activities. Thus, planning and budgeting are essential in regional government administration because it encompasses a sequence of tasks within a single entity. The correlation between APBD and development planning was elucidated by Tjokroamidjojo, as cited in Suhadak and Trilaksono (2007: 6), "The relationship between planning and state budgeting is reciprocal." Mardiasmo (2002) also states that the main principles in budgeting and regional financial management, among others, are comprehensive and disciplined, flexibility, predictable, honesty, information, transparency, and accountability.

The execution of governmental activities in local areas is financed through the regional income and expenditure budget, serving as the foundation for regional financial administration. The regional income and expenditure budget is a tool to ensure discipline in decision-making processes concerning regional income and expenditure policies. Hence, APBD can be defined as an annual financial plan of the regional government, deliberated and approved collaboratively by the Regional Government and Regional People's Representative Assembly, and formalized through Regional Regulations.

Government Agency Performance Accountability Cycle

The government agency performance accountability system is an accountability structure, instrument, and method that essentially includes the following stages:



Source : Pusdiklatwas BPKP, 2013

Figure 1. Government Agency Performance Accountability Cycle

METHODOLOGY

Description of Research Objects and Subjects

1. Research Object

This study was carried out within the Simeulue Regency Regional Government, focusing on the alignment between planning and budgeting, encompassing the Regional Development Planning Agency as well, Regional Financial Management Agency, Inspectorate and Regional Secretariat of Simeulue Regency, which are the supporting organizations for Government Agency Performance Accountability Reports. As well as one of the Services, namely the Population and Civil Registration Service, as a comparison material for the level of consistency in other technical services outside those directly related to the planning and budgeting process or further referred to as the parties to be studied. Data collection was carried out in February 2022. This research began by conducting pre-research activities in January 2022, including initial data collection. Initial data collection was carried out using snowball sampling.

2. Research Subjects

Arikunto (2016) explains that research subjects are research boundaries where researchers can determine objects, things, or people to which research variables are attached. So, it can be understood that the research subject is related to the researcher's initial steps in obtaining data related to research results. This research focuses on the Regional Apparatus Organization in formulating the Performance Accountability Report for Government Agencies in Simeulue Regency, where there are 14 resource persons, as shown in the table below.

Table 1. Source person

Number	Position Name	Jumlah Partisipan
1	Regional Secretary	1 Person
2	Inspector	1 Person
3	Head of the Regional Financial Management Agency	1 Person
4	Head of the Regional Development Planning Agency	1 Person
5	Head of the Population and Civil Registration Service	1 Person
6	Head of Organizational Section	1 Person
7	Inspectorate Secretary	1 Person
8	Secretary of the Regional Financial Management Agency	1 Person
9	Performance Policy Analyst	1 Person
10	Institutional Policy Analyst	1 Person
11	Head of planning sub-division	1 Person
12	Auditors	1 Person
13	Young Auditor	1 Person
14	Computer Graphics Operator	1 Person
AMOUNT		14 Person

Data Collection Sources and Techniques

In this study, the author employed two primary data sources, namely:

1. Primary data sources are material obtained from interviews with participants. The primary data source in this research is the results of interviews with 14 participants, namely the Regional Secretary, Inspector, Head of the Regional Development Planning Agency, Head of the Population and Civil Registration Service, Secretary of the Regional Financial Management Agency, Secretary of the Inspectorate, Head of the Organizational Section, Policy Analyst, Head of Planning Subdivision, Auditor and Computer Graphics Operator (Regional Development Planning Agency Staff).
2. Secondary data sources consist of data collected directly by researchers to supplement the primary source. These data are typically organized in document form (Arikunto, 2010).

This type of research is qualitative research. The study took place within Simeulue Regency. This research took place from April – November (2022). The researcher involved a key person for each relevant agency in this research. Aligned with the data sources utilized in this study, the data must be facts that will be used as research evidence. Thus, researchers employed three data collection methods: observation, interviews, and documentation.

Data analysis method

Analyzing research data is crucial, whether it involves statistical or non-statistical data (Satori & Komariah, 2015). Data analysis entails arranging the data sequence, organizing it into patterns, categories, and units of description to identify themes and formulate hypotheses based on the data (Satori & Komariah, 2015). Miles and Huberman in Rohidi (2014) explain that in qualitative research, data analysis typically occurs continuously throughout the entirety of the research process, both in the field and beyond, employing specific techniques.

RESULTS AND DISCUSSION

Planning and Budgeting Process in Simeulue Regency

The Planning and Budgeting process in Simeulue Regency, referred to as the Regional Government Work Plan, is a regional planning document developed over one year. It is prepared following Minister of Home Affairs Regulation Number 86 of 2017, which outlines the procedures for planning, controlling, and evaluating regional development. This includes guidelines for drafting Regional Medium-Term Development Plans and procedures for amending Regional Long-Term Development Plans, Regional Medium-Term Development Plans, and Regional Government Work Plans. As a document that bridges medium-term strategic planning with planning and budgeting, the 2022 Simeulue Regency Regional Government Work Plan is prepared through three channels, namely (1) technocratic-strategic process, (2) participatory process, and (3) legislative and political process. The approach methods used are (1) Technocratic Approach, (2) Democratic and Participatory Approach, (3) Political Approach, (4) Bottom-Up Approach, (5) Top-Down Approach.

The Regional Government Work Plan is a detailed extension of the Regional Medium-Term Development Plan, encompassing regional economic strategies, financial policies, development priorities, work plans, and budget allocations. The preparation of the Regional Government Work Plan is harmonized with the Aceh Government Work Plan and the Central Government Work Plan to foster synergy, synchronizing and integrating provincial and Central Government development programs with regional development. The planning and budgeting process described earlier is consistent with the findings of the subsequent interview:

In questions from number 1 to number 7, the planning and budgeting process is proceeding as intended. This can be seen from the answers given by respondents through interviews, where all 14 respondents, or 100% of respondents, answered that the planning and budgeting made reflected the vision, mission, goals, objectives, and results set, planning and budgeting. Unit, the work of the Regency Apparatus, has followed the stages regulated in its preparation; the Vision and Mission of the Simeulue Regency Government have become a guideline in the planning and budgeting process. The mechanisms mentioned above have referred to existing regulations and have been described by the Regency Apparatus Work Unit for organizational purposes. The organization has described clear direction and realistic challenges, and the

formulation of the Budget Work Plan for Regency Apparatus Work Units has been guided by programs, activities, and budget limits outlined in the memorandum of agreement on General Budget Policy and Temporary Budget Ceiling Priorities between the Regent and the Leadership of the Regency People's Representative Council. Proposed programs and activities have been chosen to align with the goals and objectives outlined in the Regional Apparatus Work Plan.

Different from the question about whether the programs that have been prepared have not accommodated every change and demand in society, this is in line with the results of the question to respondents, namely that three people (21.4%) answered the question by choosing "No." In comparison, 11 other people, or 78.6%, chose the answer "Yes." it can be understood that the implementation of programs/activities has not fully met the demands of the community due to several obstacles, as expressed by one of the respondents:

"Because the amount of available District Revenue and Expenditure Budget is not comparable to the proposed programs/activities submitted through musrenbang, community proposals are often ignored/not accommodated."

Sometimes, programs and activities with more essential priorities emerge that can influence the planning and budgeting order that has been prepared. Results of questions to respondents: Two people (14.3%) answered the question by choosing "No." In comparison, 12 other people, or as many as 85.7%, chose the answer "Yes." according to the results the respondents, the respondents believed that:

"That should be it. However, that could change because new rules, regulations, and policies emerge."

Not all policies set forth by Regional and Deputy Regional Heads are invariably reflected in planning and budgeting documents. This is evident from the responses provided by respondents, namely, seven people (50%) who answered the question by choosing "No." In comparison, seven other people, or 50 %, chose the answer "Yes," with the opinion expressed by one respondent in his response:

"Regional Heads' policies are still accommodated in planning, but to ensure that all of them are accommodated, it is also greatly influenced by discussions with the Regency Government Budget Team and the results of evaluations and regional financial capabilities."

In the question of whether every change to the revised Regional Revenue and Expenditure Budget, programs, and activities that were previously unable to be budgeted within the original Regional Revenue and Expenditure Budget will now be accommodated, the number of respondents who answered five people (33.3 %) respondents answered the question by choosing "No." In comparison, ten other people, or 66.7%, chose the answer "Yes," with the opinion expressed by one respondent in his response:

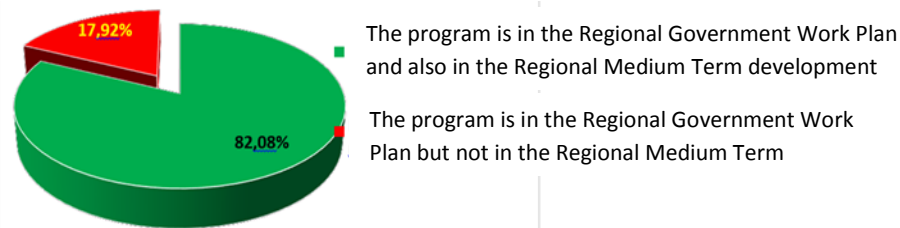
"When preparing revisions to the Regional Revenue and Expenditure Budget, including all activities not accommodated in the initial version is optional. Of course, studies and discussions will be carried out, considering the

urgency and priorities. "Because in preparing changes to the Regional Revenue and Expenditure Budget, of course, the financial availability factor is the most determining factor."

Regarding whether regulations governing changes to the elaboration of Regional Revenue and Expenditure Budgets can always allow for the alteration and/or addition of programs and activities not previously included in planning and budgeting documents, the number of respondents who answered was five people (33.3%) respondents answered the question by choosing "No." In comparison, ten other people, or 66.7%, chose the answer "Yes."

Consistency of Planning and Budgeting

From the results of secondary research data, as stated in the Simeulue Regency Regional Development Work Plan Evaluation Results Report from 2020 to 2022, the consistency between the 2020 Simeulue Regional Development Work Plan documents and the alignment of development programs outlined in the Regional Development Work Plan document reflects the 2017-2022 Simeulue Regional Medium-Term Development Plan and development programs planned/contained in the Regional Medium Term Development Plan. Of the 212 (two hundred and twelve) programs planned in the Regional Development Work Plan document and amendments to the 2020 Simeulue Regional Development Work Plan, 174 (one hundred and seventy-four) or 82.08 percent of the programs have also been planned in the Term Development Plan. Simeulue Regional Middle School 2012-2017. Meanwhile, 38 (thirty-eight) or 17.92 percent of other programs were not planned in the 2012-2017 Simeulue the Regional Medium-Term Development Plan, depicted in the illustration below:



Source: 2020 Regional Government Work Plan Evaluation Results Report.

Figure 2. Consistency between the Regional Government work plan documents and changes to the Simeulue Regional Government work plan for 2020

This condition (the achievement of priority program consistency between the Simeulue Regional Government Work Plan documents and the Simeulue Medium Term Development Plan) is evident from the illustration below that the current achievement rate is lower than last year's, which stood at 96.88 percent.

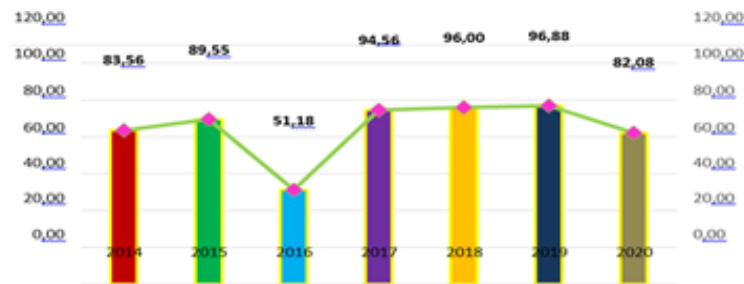


Figure 3. Comparison of Consistency Achievements of Regional Government Work Plan Documents and Changes to Simeulue Regional Government Work Plans for 2020 and Previous Years with the Simeulue Medium-Term Development Plan

The table below displays the priority programs outlined in the Regional Government Work Plan and Amendments to the Simeulue Regional Government Work Plan for 2020 that were not initially included in the Simeulue Regional Medium-Term Development Plan document for 2017-2022.

Table 2. Priority programs of the Regional Government Work Plan and Changes to the Simeulue Regional Government Work Plan for 2020, which are not planned in the Simeulue Regional Medium Term Development Plan document for 2017-2022

Number	Code	Program name
1	10125	School Operational Cost Funds for Elementary Schools and Junior High Schools
2	10520	Community Disease Eradication Program
3	10531	Program for Strengthening Institutions and Disaster Regulations

From the results of research on secondary data on the Regional Government Work Plan document and the 2020 Simeulue Regional Government Work Plan Amendment, there are several problems, both in the presentation of the document and in the implementation of the work plan, and these can hinder the achievement of development performance due to:

1. The progression of development has been hindered by the impacts of the Covid-19 pandemic, both regionally and nationally. The impact of this pandemic is being felt by all/most countries in the world. This condition makes the targets for achieving program and activity performance indicators set out in the 2017-2022 Simeulue Regional Medium Term Development Plan and/or the 2017-2022 Regional Apparatus Organization Strategic Plan, which were previously considered realistic, to be "too high/too optimistic" to be achieved.
2. Most Regional Apparatus Organizations (claim) do not have a 2020 Regional Apparatus Organization Work Plan (which was issued in a Decree by the Regent of Simeulue). Due to the role of Regional Apparatus

- Organizations in development as executors/executors, this condition makes it difficult to determine the direction of achieving development performance.
3. The Regional Apparatus Work Plan table/form/format must fully comply with applicable regulations and the filling procedures. The format T-B.56 (Minister of Home Affairs Regulation Number 86 of 2017) should be used in this case.
 4. The implementation of development does not pay attention to the performance indicators to be achieved; even from the results of discussions with (representatives of) Regional Apparatus Organizations, it was concluded that there are (representatives of) Regional Apparatus Organizations who do not understand what performance indicators are and do not know the performance indicators related to their Regional Apparatus Organizations listed in the Simeulue Regional Medium Term Development Plan for 2017-2022.
 5. The evaluation team frequently needs help writing errors in the documents of the Regional Apparatus Work Plan and Amendments to Regional Apparatus Work Plans, particularly concerning the nomenclature of program/activity codes. Since the assessment of the implementation results of the Regional Apparatus Work Plan relies on these codes, such technical errors significantly impact the performance of the Regional Apparatus Work Plan and its amendments.
 6. There needs to be a systematic reporting of performance indicator achievements carried out by implementing Regional Apparatus Organizations; some Regional Performance Indicators only had achievement data available once this report was completed.
 7. There are still many indicators for which achievement data for the year being evaluated (2020 data) are unavailable or have yet to be submitted by the relevant Regional Apparatus Organizations to the Regional Development Planning Agency, making it difficult for the team to carry out evaluations.

Implications of Planning and Budgeting Consistency on Government Agency Performance Accountability Reports

Inconsistencies between planning and budgeting result in regional development not taking place fully per what has been planned as outlined in the Work Plan and Strategic Plan of Regional Work Units, and the performance targets the government has prepared have yet to be achieved. The losses resulting from this inconsistency are also the failure to implement the regional head's vision and mission for the current year, which has been determined following the regional development priority scale.

Regarding the performance of Regional Work Units, this discrepancy in planning and budgeting will have consequences for the overall performance of these units. These implications will follow the inconsistencies that exist in the Regional Work Unit. Inconsistencies in programs may result in their postponement or non-implementation, deviating from the initial planning

outlined in the Regional Medium-Term Plan. Similarly, inconsistencies in the activities of Regional Work Units can lead to revisions in the Regional Medium-Term Plan, altering the approaches to realizing the vision and mission. Consequently, changes in programs and activities within Regional Work Units are necessitated.

This inconsistency in planning and budgeting also impacts the Government Agency Performance Accountability System; the Ministry of State Apparatus Empowerment and Bureaucratic Reform rated the performance as "C" in 2017 and 2021, as mentioned earlier. However, this rating contrasts with the objective outlined in Simeulue Regency's 4th Mission of the Regional Medium-Term Plan, which aims to achieve good, clean, and trustworthy governance." Improving the quality of clean, effective, and trustworthy governance sustainably. Achieving a clean and accountable bureaucracy and implementing the bureaucratic reform roadmap received category "B" as in the following Table:

Table 3. Mission 4 of the 2017-2022 Regional Medium-Term Development Plan for Simeulue Regency

4	Realizing good, clean and trustworthy governance								
4.1	Improving clean, effective and trustworthy governance in a sustainable manner								
4.1	Achieving a clean and accountable bureaucracy and implementing the bureaucratic reform roadmap								
.1	Unqualified Opinion on Financial Statements	Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion
	The regional government administration report is in the high category	Category	Currently	Tall	Tall	Tall	Tall	Tall	Tall
	Government Agency Accountability Report category B (Good)	Prediccate	C (Enough)	B (Good)	B (Good)	B (Good)	B (Good)	B (Good)	B (Good)
	Community Satisfaction Index with government services	Prediccate	n.a	Very Good	Very Good	Very Good	Very Good	Very Good	Very Good

The comparison presented in the table above and the evaluation provided in the Government Agency Accountability Report indicates that fundamental enhancements are required in the performance of the Simeulue Regency Government. Inconsistencies in planning and budgeting not only affect the performance and Accountability System of Government Agencies but it is also feared that there could be legal impacts, namely if there are illegal activities or stowaways that are not permitted to be carried out; this means that there will be accountability that must be carried out. The Simeulue Regency regional government must enhance the quality of its human resources to address the losses stemming from this inconsistency. The Government must

also be firm in responding if political elements do not comply with the provisions.

Performance Assessment Aspects

The evaluation results from the Ministry of the Republic of Indonesia to the Simeulue Regency Government from 2016 to 2021 consistently yielded a "C" rating (sufficient), as depicted in the table below :

Table 4. Recap of Evaluation Results on Performance Accountability of Government Agencies Simeulue Regency 2016-2021

Number	Year	Evaluation Result Value	Level of Performance Accountability
1	2016	33,87	C
2	2018	33,06	C
3	2019	33,07	C
4	2020	34,04	C
5	2021	38,88	C

Source: Simeulue Regional Secretariat Organization Section

In 2016, the evaluation outcomes indicated that the Simeulue Regency Government attained a score of 33.87, corresponding to the "C" designation, based on an assessment by the Ministry of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia. This evaluation underscores the need for significant enhancements in the effectiveness and efficiency of budget utilization, as well as in achieving quality performance, fostering a bureaucratic performance culture, and promoting results-oriented governance within the Simeulue Regency Government.

In 2019, the evaluation findings indicated that the Simeulue Regency Government obtained a score of 33.07, corresponding to the "C" category. According to an assessment conducted by the Ministry of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia, this evaluation underscores the significantly low effectiveness and efficiency in budget utilization, particularly concerning performance achievements. This deficiency stems from the need to develop a performance culture and results-oriented governance within the Simeulue Regency Government, necessitating fundamental improvements.

In 2020, the evaluation outcomes indicated that the Simeulue Regency Government attained a score of 34.04, corresponding to the "C" category. According to the Ministry of Administrative Reform and Bureaucratic Reform assessment of the Republic of Indonesia, this evaluation demonstrates that the effectiveness and efficiency in budget utilization need to be higher. Last, in 2021, the evaluation outcomes revealed that the Simeulue Regency Government obtained a score of 38.88, which corresponds to the "C" category. According to an assessment by the Ministry of Administrative Reform and Bureaucratic

Reform of the Republic of Indonesia, this evaluation indicates that the effectiveness and efficiency in budget utilization need to be higher than achievements. This deficiency arises from the need to develop a bureaucratic performance culture geared towards results-oriented governance within the Simeulue Regency Government, necessitating further improvement.

The problem with the value of the Government Agency Accountability Report is also inseparable from the increase in human resources, as stated by the Inspector of the Team who reviewed the Government Agency Accountability Report.

"I hope that in the future, there will be the availability of funds so that we can request assistance from the Ministry of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia, as well as technical guidance from the team that is forming the Regional Apparatus Organizations in Simeulue Regency so that there will be improvements Human Resources."

The Performance Policy Analyst in the Organizational Section also conveyed the problem that the value of Government Agency Accountability Reports is influenced by commitment and Human Resources in his review:

"When the vision and mission are established, they will be integrated into the forthcoming work plan that we will develop; there will be no further changes in the future, big changes so that they can be locked into one commitment because they can affect the value of the Government Agency Accountability Report. "Hopefully, with our shared commitment and training in preparing Government Agency Accountability Reports, God willing, the future will be better."

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results explained, it can be concluded that the planning process in the Simeulue Regency Government is prepared based on 3 (three) documents: the Regional Long-Term Development Plan, the Regional Medium-Term Development Plan, which is a consolidation of the Strategic Plan of all Regional Work Units and Regency Government Work Plan which is a consolidation of the Renja of all Regional Level Work Units. Meanwhile, the budgeting stage starts with the agreement on the General Budget Policy and the establishment of the Temporary Budget Priority Ceiling; the formulation of the Regional Work Unit Budget Work Plan is subsequently consolidated into the Regency Revenue and Expenditure Budget Plan. This plan is finalized as the Regency Revenue and Expenditure Budget and executed through the Unit Budget Implementation Document for Regional Apparatus Work. These processes adhere to the guidelines outlined in Minister of Home Affairs Regulation Number 86 of 2017, which delineates the procedures for planning, controlling, and evaluating regional development.

The degree of alignment between planning and budgeting in Simeulue Regency, as indicated by secondary research data in the Simeulue Regency Government Work Plan Evaluation Results Report from 2020 to 2022, is reflected in the consistency between the Simeulue Regency Government Work Plan

documents for 2020 and the Simeulue Regional Medium-Term Development Plan for 2017-2022. This consistency is evidenced by the correspondence between the development programs outlined in the Regency Government Work Plan document and those planned or included in the Regional Medium-Term Development Plan. Of the 212 (two hundred and twelve) programs planned in the 2020 Regency Government Work Plan and Simeulue Regency Government Work Plan Amendment documents, 174 (one hundred and seventy-four) or 82.08 percent of the programs have also been planned in the Term Development Plan. Simeulue Regional Middle School 2012-2017. Meanwhile, 38 (thirty-eight) or 17.92 percent of other programs were not planned in the Simeulue Regional Medium Term Development Plan for 2012-2017.

The consequences of the incomplete alignment, falling short of 100 percent, between planning and budgeting lead to regional development deviating from the outlined objectives in the Regional Medium-Term Development Plan, resulting in the government's performance targets needing to be met. Apart from that, the level of consistency below 100 percent in planning and budgeting also has an impact on the Government Agency Performance Accountability System, where in 2017 and 2022, the Ministry of Administrative and Bureaucratic Reform gave a "C" rating, which means sufficient or non-basic improvements to the performance of the Regency regional government. Simeulue.

This research has several limitations: it only uses data from the last 3 (three) years, namely 2019 - 2021, so it cannot generalize to the following year or to other regional governments. This research was conducted only on the Simeulue Regency Government, so it cannot provide conclusions about the consistency of planning and budgeting for district/city regional governments in Aceh province.

To improve the level of consistency in the future, drawing from the analysis of several factors contributing to consistency, as discussed in the preceding chapter, improvements can be made to enhance the Government Agency Performance Accountability Report; suggestions that can be put forward include fully implementing every recommendation submitted by the Ministry of State Apparatus Empowerment. and Bureaucratic Reform as stated in the Evaluation Results Letter on Performance Accountability of Government Agencies each year.

Regional leaders, in this case, the Regent of Simeulue and the ranks of policymakers, should encourage the formation of policies to increase the capacity of good human resources by increasing formal and technical education and training programs or even mentoring carried out by academics or consultants.

To be able to minimize the political solid interests and sectoral egos which are more likely to make planning and budgeting inconsistent, therefore it is imperative to have a steadfast commitment from the regional head (Regent) to consistently execute the goals outlined in their vision and mission, effectively guiding the Regional Apparatus Units to realize these objectives through their respective organizations fully. Additionally, enhancing the commitment and performance of regional apparatus organizations is crucial in achieving the

regional vision and mission. This can be achieved by implementing regulations at the regional level (Qanun) to ensure alignment between regional planning and budgeting.

To anticipate regional budget limitations, regions hope to use their budgets effectively and avoid waste. In adopting information technology, what must be done is to form or use an application that can integrate planning and budgeting, administration, and reporting with the same application.

FURTHER STUDY

Every research is subject to limitations; thus, this study is no exception. The limitations identified in this research include:

1. **Data Limitation:** This research only utilizes data from the last three years, specifically from 2019 to 2021. This narrow timeframe restricts the ability to generalize the findings to subsequent years or to other regional governments. Future research should consider extending the data range to include a longer period, which could provide more comprehensive insights and enable trend analysis over time.
2. **Geographical Limitation:** The study is confined to the Simeulue Regency Government, limiting the scope of the conclusions drawn about the consistency of planning and budgeting to this specific region. For broader applicability, future investigations should encompass multiple district/city regional governments within Aceh province or even extend to other provinces. This comparative approach can highlight unique regional challenges and best practices.
3. **Scope of Evaluation:** The evaluation of planning and budgeting consistency relies heavily on secondary data, specifically the Simeulue Regency Government Work Plan Evaluation Results Report from 2020 to 2022. Including primary data collection methods, such as interviews and surveys with key stakeholders involved in the planning and budgeting processes, could enrich the understanding, and provide a more nuanced perspective.
4. **Focus on Specific Programs:** The research highlights the alignment between the Regional Medium-Term Development Plan and the Regency Government Work Plan but does not delve into the effectiveness or impact of specific development programs. Future research could focus on evaluating the outcomes of programs, assessing their contribution to regional development goals, and identifying factors influencing their success or failure.
5. **Political and Institutional Dynamics:** The study acknowledges the impact of political interests and sectoral egos on planning and budgeting consistency. Future research could explore these dynamics in greater detail, examining how political changes, administrative turnover, and inter-departmental coordination affect the planning and budgeting processes. This could provide actionable insights for policymakers to foster a more collaborative and stable environment.
6. **Technology Integration:** While the study suggests the adoption of integrated information technology systems for planning and budgeting, it

does not provide an in-depth analysis of existing technological capabilities or challenges. Future research could investigate the current state of technology use in regional government processes, identify gaps, and propose specific technological solutions that can enhance efficiency and transparency.

Suggestions for Further Investigations

1. Longitudinal Studies: Conduct longitudinal studies covering more extended periods to capture changes and trends in planning and budgeting consistency over time.
2. Comparative Analysis: Expand the scope to include multiple regions, allowing for comparative analysis and identification of best practices across different regional governments.
3. Mixed-Methods Approach: Utilize a mixed-methods approach, incorporating both quantitative data and qualitative insights from stakeholders to gain a holistic understanding of the planning and budgeting processes.
4. Program-Specific Evaluations: Focus on the evaluation of specific development programs to assess their effectiveness and contribution to regional development objectives.
5. Political and Institutional Research: Investigate the impact of political dynamics and institutional factors on planning and budgeting, providing recommendations for enhancing stability and collaboration.
6. Technological Assessment: Evaluate the current technological infrastructure and capabilities of regional governments, proposing specific technological solutions to improve the integration of planning, budgeting, and reporting processes.

By addressing these limitations and suggestions, future research can provide more robust and generalizable insights, contributing to the improvement of planning and budgeting practices in regional governments.

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