

# System for Development of Local Work Unit Budget Work Plan (RKA-SKPD) at the Housing Office the People and Settlement Area of Gorontalo Province

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**Abstract.** *This study aims to determine the System for Formulating Regional Work Unit Budget Plans (RKA-SKPD) in the Public Housing and Settlement Areas of Gorontalo Province. The research method used is a qualitative approach with descriptive research type. The results showed that in the preparation of the RKA- SKPD it was found that there were problems in its preparation. These problems are the lack of planning documents in the preparation of the RKA, budget constraints resulting in reduced budgets in program implementation, frequent delays in preparation time, copy and paste over the previous year's budget, lack of enthusiasm for budget efficiency and many other problems.*

**Keywords:** *Compilation, System, RKA-SKPD*

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## INTRODUCTION

With the changes in the government system that occurred in the Republic of Indonesia, which was marked by a period of reform, since the reformation and in the 2000s the existing government system has embraced autonomy. In the process, regional autonomy is more about giving authority to regions to manage regions in accordance with the principles of good governance and in accordance with the regulations set by the central government. To keep local government in line with what is expected by the central government. So many regulations have been set and adjustments or changes have been made in accordance with the current conditions and taking into account the ability of the regions to manage. The rules or regulations that have been set by the central government are: Law no. 12/2008 which has been amended to Law no. 32/2004, later became Law no. 23/2014 and again amended Law no. 9/2015 concerning Regional Government.

In the provisions of the legislation, regional governments are given the authority to regulate and manage their regions as well as government activities in the regions. The granting of authority in managing the area is very necessary in order to accelerate the service process to the community, accelerate economic growth in the area and apply the principle of justice in development.

There are several provisions set by the central government in relation to the transfer of authority to local governments, these provisions are in the form of granting authority from the center to the Governor as a representative of the central government or commonly called

deconcentration, as well as giving assignments from the central government to local governments, both provincial, district/city or to the village to perform certain tasks (Supriatnoko & Mustofa, 2016).

In central government activities carried out in the area, the burden or cost of its implementation is borne by the State Revenue and Expenditure Budget (APBN). Administratively, the implementation of central government and local government affairs will be separated (Supriatnoko & Mustofa, 2016).

In the preparation of the RKA-SKPD, apart from being based on Law Number 25 of 2004 and Law Number 23 of 2014 it also refers to or is guided by various other laws and regulations, namely: Law Number 17 of 2003 concerning State Finance; Government Regulation Number 20 of 2004 concerning the Government Action Plan; Government Regulation Number 58 of 2005 concerning Regional Financial Management; Government Regulation Number 38 of 2007 concerning the Division of Government Affairs between the Government, Provincial Governments, and Regency/City Governments; Government Regulation Number 8 of 2008 concerning Stages, Procedures for Preparation, Control and Evaluation of the Implementation of Regional Development Plans.

The preparation of the RKA-SKPD, in addition to being guided by the provisions of the legislation as described above, is also based on the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended by Regulation of the Minister of Home Affairs Number 59 of 2007, and various Other Minister of Home Affairs Regulations.

The regional budgeting process with the performance approach in the Ministry of Home Affairs contains guidelines for the preparation of the APBD draft which is carried out by the Executive Budget Team together with the Regional Apparatus Organization Unit (work unit). The government as the executive is the party most responsible for improving the performance and implementation of good governance (Zafarullah & Huque, 2001). The principles of good governance consist of accountability, transparency, community participation and the rule of law. One of the efforts to realize good governance is to improve performance, transparency, and accountability in organizational management, including the management of public finances.

Sumarsono (2010), the budget is a statement regarding the estimated performance of the government to be achieved during a certain period of time expressed in financial measures (rupiah). The preparation of the state budget is a political process, budgeting is a process or method for preparing a budget with complicated stages and contains very thick political nuances that require discussion and approval from the people's representatives in parliament. The state budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money. The budgeting stage is very important because a budget that is not performance-oriented will frustrate the plans that have been prepared (Kahar et al., 2016)

The Department of Public Housing and Settlement Areas of Gorontalo Province, in the preparation of the RKA-SKPD, is guided by the regulation of the Minister of Home Affairs and the elaboration of the Regional Regulation on Disclaimer of Regional Income and Expenditures. The translation in question is, if an SKPD in preparing the RKA in the current year, it must look at the translation of the APBD in the previous year, so that the preparation process only needs to adjust the volume and unit prices in the current year 2018.

In relation to the System for Compiling the Budget Work Plan for the Regional Work Units (RKA-SKPD), many studies have been carried out. Like the research conducted by Manoppo & Walandouw (2019), Stanley K. Walandouw in 2019 with the title Analysis of the Preparation of the Budget Work Plan (RKA-SKPD) at the Regional Financial and Asset Management Revenue Agency, Sangihe Islands Regency. Then the research conducted by Sidauruk (2017) with the research title Analysis of the Budget Preparation Process for the Regional Apparatus Work Unit

(RKA-SKPD) of the De;i Serdang Regency Public Works Office and research conducted by Putri Dinanti (2015) with the title Analysis of the Work Plan Preparation Process and Budget (RKA) at the Regional Development Planning Agency (BAPPEDA) of West Sumatra Province. However, there are quite a lot of differences between the research conducted by the three researchers and the research conducted by the researcher, where the research conducted by the researcher focuses more on the compilation system than on the preparation process.

Based on the results of observations made at the secretariat of the Public Housing and Settlement Areas of Gorontalo Province, it was found that in the process of preparing the budget work plan it has not been carried out optimally, this can be seen in the planning process that is carried out only to fulfill the work in its preparation. and the activities contained in the RKA-SKPD have not fully run optimally with the budget planning that has been carried out, and it is also found that the use of the budget in the Public Housing and Settlement Areas Office has not fulfilled the effectiveness and efficiency proportions.

## **METHODS**

This research is included in the type of qualitative research. This type of research tries to describe the picture of the phenomenon that occurs. Referring to the opinion of Moleong (2002), which states that qualitative research is research that uses a naturalistic approach to seek and find meaning or understanding of phenomena in a special contextual setting. Qualitative research is research using a natural background, with the intention of interpreting the phenomena that occur and is carried out by involving various existing methods.

To obtain valid and accurate data and information, interviews were conducted with the informants who were used as sources of information. Meanwhile, the selected informants are informants who are directly involved and understand and can provide information regarding the Budget Work Plan Preparation System for Regional Apparatus Work Units (RKA-SKPD) in the Secretariat of the Public Housing and Settlement Areas of Gorontalo Province, which consists of; (1) Head of Service; (2) Office Secretary; (3) Head of Housing Bidang; (4) Head of Settlement; (5) Head of Sub Division of Finance and Planning, and; (6) Head of General Affairs and Personnel

So the number of informants used in this study were 6 people. In order to collect valid and accurate data and information, the main data collection (to obtain primary data) researchers will conduct in-depth interviews, assisted by a tape recorder. This recording device is useful as a cross-check material if at the time of analysis there is data, information or information that was not recorded by the interviewer. In this study, the researcher will play a full role as an observer, as well as an interviewer, by conducting direct and in-depth and open interviews with data sources or informants, as well as recording all events and data from informants which are then used as material for writing research reports.

## **RESULTS AND DISCUSSION**

The purpose of this study was to find out the System for Compiling Budget Work Plans for Regional Apparatus Work Units (RKA-SKPD) at the Public Housing and Settlement Areas of Gorontalo Province. The main problems obtained through the results of initial observations and set forth in the problem identification sub-section are; (1) The process of preparing the RKA-SKPD has not been optimal; and (2) The preparation of activities that have been outlined in the RKA-SKPD has not been implemented effectively and efficiently. The two problems found at the time of the initial observation, by the author, are outlined in a research study and combined with the theory put forward by Fathansyah (2002) regarding the system and Government Regulation Number 58 of 2005 concerning Regional Financial Management. The system for preparing the Budget Work Plan for the Regional Government Work Units (RKA-SKPD) at the Public Housing and Settlement Areas Office of Gorontalo Province has been implemented as it should. In accordance with the results of research conducted through the interview process and direct observation, it was found that in the preparation of the RKA-SKPD it was in accordance with the procedures where the preparation was based on the existence of a vision and mission, program

objectives and alignment, budget to arrive at the output and outcome of the prepared program. . The preparation of the RKA SKPD will later be submitted to BAPPEDA which is then proposed by BAPPEDA as the RKPD which together with the relevant agencies are discussed and evaluated and after that, if it is final, input will be carried out at SIMDA. This procedure becomes a flow that must be passed by each SKPD in the preparation of the RKA in each unit or work unit.

The results of the research above regarding the RKA-SKPD preparation system are in accordance with the systems theory proposed by Fathansyah (2002), which states that the system is a set of real or abstract "objects" (a set of things) consisting of parts or components. components that are interrelated, related, dependent, mutually supportive, which as a whole unite in one unit (unity) to achieve certain goals efficiently and effectively.

Furthermore, to answer the problems found in the initial observations where (1) the process of preparing the RKA-SKPD has not been carried out optimally; and (2) The preparation of activities that have been outlined in the RKA-SKPD has not been implemented effectively and efficiently. Related to this and in accordance with the results of the research, it was found that these two things were problems faced by the relevant agencies, in this case the PRKP Office of Gorontalo Province. This is as with the results of research related to the problems faced in the process of preparing the RKA SKPD, it was found that in the process of preparation there were many problems that were often encountered by the service. These problems are the lack of planning documents in the preparation of the RKA, budget constraints that lead to a reduction in the budget in program implementation, the often motorized preparation time, the existence of copy paste of the previous year's budget, the lack of enthusiasm for budget efficiency and so many other problems.

Meanwhile, in terms of the preparation process carried out by the agency, it is in accordance with the existing rules, in this case Government Regulation Number 58 concerning Regional Financial Management. Where in the PP it is explained that the preparation of RKA-SKPD is a form of allocation of local government financial resources based on the structure of the APBD and account code. In the process of preparing the RKA-SKPD, the flow that must be carried out and becomes a reference for the head of the SKPD in preparing the RKA-SKPD is as follows; (1) Priority and Budget Ceiling (PPA) allocated for each SKPD program along with income and financing plans so that PPA is used as a reference in the preparation of RKA-SKPD; (2) Synchronization and synergy in order to equalize perceptions and steps for synergy of the next year's work program between SKPDs with related SKPD performance in accordance with the minimum service standards set; (3) Furthermore, the results of the agreed SKPD Forum discussions are included in the Minutes of the SKPD Forum in order to serve as a reference for the preparation of the next Fiscal Year Work Plan to support national and regional development; (4) The RKA-SKPD that has been prepared by the Head of SKPD is submitted to the Regional Financial Management Officer (PPKD); (5) Documents as attachments include KUA, PPA, APBD account code, RKA-SKPD format, analysis of expenditure standards and unit price standards.

The RKA-SKPD contains income plans, expenditures for each program and activity by function for the planned year, detailed down to the details of the objects of income, expenditure, and financing, as well as forward forecasts for the following year (PP No. 58 of 2005).

## **CONCLUSION**

Based on the results of the research and discussion that has been carried out in the previous chapter, the researcher can draw a conclusion that the RKA-SKPD drafting system at the PRKP Office of Gorontalo Province has been implemented properly. In accordance with the results of research conducted through the interview process and direct observation, it was found that in the preparation of the RKA-SKPD it was in accordance with the procedures where the preparation was based on the existence of a vision and mission, program objectives and alignment, budget to arrive at the outputs and outcomes of the prepared program. and in its application through a system that has been built namely SIMDA. Regarding the preparation of the RKA-SKPD, it was found that there were many problems in its preparation. These problems are the lack of planning

documents in the preparation of the RKA, budget constraints that lead to a reduction in the budget in program implementation, the preparation time is often delayed, there is a copy paste of the previous year's budget, the lack of enthusiasm for budget efficiency and so many other problems.

### SUGGESTION

Based on the conclusions above, there are several things that can be suggested, namely; (1) In the preparation of the Work Plan and Budget (RKA) the PRKP Office should consistently be guided by the keqa plan that has been prepared so that the scheduling goes well in order to avoid any non-optimality in the preparation of the RKA-SKPD; (b) To avoid discrepancies between the budget ceilings in the RKA, the PRKP Office through TAPD can be more selective when determining the budget ceiling by taking into account national needs so that the activities outlined in the RKA can be carried out effectively and efficiently. become the focus in making improvements for the following years in the process of preparing the RKA-SKPD

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