



## **ANALYSIS OF VILLAGE PLANNING, BUDGETING, AND DEVELOPMENT IN CISIMEUT RAYA VILLAGE LEUWIDAMAR LEBAK**

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### **Abstract**

The results of preliminary research on the use of a medical website of a hospital showed a usability value of 2.3 out of a scale of 4, which means that the quality of the website's services is not satisfactory, so patients are reluctant to use medical portal services. Even though the hospital patient service portal is an essential medium after the Covid-19 pandemic, it can be used to increase pasien access to hospitals by not knowing the time. The non-stop operation of the portal can help patients get the information and services that patients need anytime and anywhere. However, not all services can satisfy customers or patients. The behavior of the people of the "New Normal" era who must still pay attention to distance, and changes in consumer behavior who are always looking for convenience through the internet, cause hospitals to be able to manage portals which can meet the needs of hospital consumers. Unfortunately, medical information portals are still managed without regard for patient information needs. The biggest challenge in this study is achieving the hospital's goal of providing superior services for patients by paying attention to medical information needs. Therefore, this research seeks to improve website services by redesigning *the website* as a prototype using The design approach of a prototype *Goal Directed Design* (GDD) of a *website* can be known for its *usability* value. The end of the study showed that the increase in the usability test results was based on the average value of all usability factors of 3.69 from the original condition of 2.3 or an increase in the usability value of 60%.

**Keywords:** *Planning, Budgeting, Development*

### **INTRODUCTION**

Providing the best service for patients is one of the main factors that become the benchmark of institutions engaged in medical services. An indicator of good service is satisfaction with the average of all services having an above-average performance value [1][2]. In the digital era, the existence of a health service portal in the form of a *website* is a demand that two-way communication can occur even without interaction with officers for 24 hours. Especially in the conditions of an outbreak such as during the Covid-19 pandemic, the need for hospital health services has increased. Conversely, people are asked to limit mobility, especially since hospitals are precarious in transmitting the Covid-19 disease. Therefore, hospitals consider it essential to improve *the website* interface so that patients and prospective patients get health care information before visiting the hospital. Efforts can be made to improve the interface by conducting *usability testing*. *Usability testing* is usability testing that measures based on ease of learning, efficient in use, easy to remember and able to interact without any difficulty [3]

Based on quantitative testing through *usability testing* [4][5] involving 75 respondents, namely hospital employees and the community around the hospital by distributing questionnaires, the results obtained that the *website* The hospital

has a learnability value of 2.49, *efficiency* of 2.02, *memorability* of 2.60, *errors* of 1.87 and *satisfaction* of 2.09. These values can be concluded that the average of all variables in usability testing is 2.30 on a scale of 4, so it can be interpreted that *the website* is not so good used by users because they still have difficulty getting the desired information service. Complementing the quantitative test is also carried out qualitative tests through interviews with the general public and hospital patients. The interview results are first, the features are not complete, because there are no online registration features, *telemedicine* and health articles. Second, the flow of *the website* is still unclear. All three pieces of information are difficult to obtain. Finally, the appearance of the *website* is less attractive.

The problem, which has been measured by 2.3 out of a scale of 4 usability values, is included in the below-average category, so it can be said that service users are not satisfied with services that given. With these conditions, it is necessary to adjust website services by redesigning the *website* by paying attention to the conditions of *the usability* evaluation that has been carried out. The output of website redesign is a medical service *website* prototype using the *Goal Directed Design* (GDD) approach[6]. The GDD approach was taken because this design stage had a focus on the user to unite different goals developed by Alan Cooper [7][8] This GDD provides a solution that meet the needs of users. GDD is also centered on achieving organizational goals. GDD relies on the observation that users rarely use the system so it offers stages to determine the needs and context of the person using the system So that in the design of a new system based on what the user expects is not the subjective opinion of the system designer [9].

The use of GDD design stages by Yudhistira Maulana [10] shows an increase in *usability* values above the average. However, some indicators are still below the indicators perfect, namely related to *Acceptability range*, *Grade scale*, and *Adjective rating*. The same result was carried out by Tresnamayu Rahma Dika [11] with the GDD approach having significant differences that show that the value of all indicators that are priority for improvement is met.

## LITERATURE REVIEW

### 1. Planning

Village development planning in Indonesia must integrate four approaches, namely technocratic, political, participatory and top-down bottom-up approaches. These approaches are then integrated into a strategic planning framework. Joyce (2015, p.5) states that strategic planning is a systematic process for managing an organization and the future of that organization about the environment and the demands of external stakeholders, including strategy formulation, analysis of strengths and weaknesses, identification of institutional stakeholders, implementation of strategic actions, and management of strategic issues. According to Joyce (2015, p.6) strategic planning steps in public organizations are preceded by (1) mission statements, (2) formulation of strategic objectives, (3) stakeholder analysis, (4) situational analysis, (5) identification of strategic issues before finally determining the necessary public service programs. To measure the success and quality of public service programs, a performance indicator is needed at the outcomes (impact) level, not just outputs (outputs). For this reason, as stated by Cole & Parston (2006, p.19), a public administrator must be fluent in distinguishing concepts between inputs, outputs and outcomes and prioritize outcomes as indicators and performance targets in preparing plans.

### 2. Budgeting

There are two sides to regional budgeting, namely the regional expenditure side and the regional revenue side. Khan (2019, p.99) stated that historically, government spending has grown consistently. Khan (2019, p.107) and Tanzi (2020, p.135) identify factors that have contributed greatly to the growth of government spending in various countries, including population growth, inflation and economic slowdown. This growth in spending faced with increasingly limited resources causes local governments to have a disproportionately large responsibility for infrastructure (Kitchen et al, 2019, p.124). Therefore, local governments' infrastructure spending is usually funded from loans or transfer revenues between governments or higher governments. Transfer revenue is the best solution when local authorities are the best for providing public services but not in terms of funding (Kitchen et al, 2019, p.184). Kitchen et al (2019, p.99) stated that local government revenue comes from two main sources: local original revenue and intergovernmental transfers. Local original revenue consists of taxes and non-tax revenues. Although there are variations in local governments in different parts of the world, tax revenues are generally the largest contributor to local revenues. However, according to Mikesell in Shah (2007) the tax base is not evenly distributed due to the uneven distribution naturally from the aspect of geographical conditions of natural resources (oil, water, and arable land), trade centers and human resources. The budget function according to (Mardiasmo, 2018, p. 138) revealed that there are seven functions of the public sector budget, which are as follows:

- a) Budget as a *planning tool*; meaning that the budget is the management to achieve the government's goals about what actions the government will take, the public sector budget is made to plan all activities goals, objectives, vision, mission formulation, programs including activities, detailed budgets, performance indicators, and so on;
- b) Budget as a *control tool*; as a control instrument used to avoid waste, waste, and deviation from budget allocation targets that are not a priority program of the government, in addition to the control function to ensure accountability and avoid misuse and waste;
- c) Budget as a physical policy tool (*Fiscal Tool*); as a physical policy tool means economic stability that has an impact on economic growth in the region. Through the public budget, the direction of government policy will be known;
- d) Budget as a political tool (*Political Tool*); as a political tool the budget is used to determine various priority policies and financial needs for these priorities, besides that *political tool* is an executive commitment and legislative agreement on the use of public funds for certain interests. So that in making public budgets, *political skills*, *coalition skills*, *coalition bulding*, negotiation skills, and understanding the principles of public financial management are needed;
- e) Budget as a means of communication and *coordination (Coordination and Communication Tool)*; meaning that the budget is communicated to various parts of the organization and coordinated as a tool to detect inconsistencies;
- f) Budget as a *performance measurement tool*; as a background for performance appraisal, it means that government performance can be assessed from the achievement of budget targets or revenues and the implementation of budgets or budget realization;
- g) Budget as a motivation *tool*; budget can be used as a motivation tool for managers and staff to work economically, effectively and efficiently in achieving organizational goals, budget as challenging but *attainable* or *demanding but achievable*, meaning that revenue targets should not be too high and not too low;

h) Budgeting can also be used to create a *public sphere*, meaning that budgeting involves various factors other than government, namely the public, private and others that can create communication and public space.

In general, Mardiasmo (2018, p. 86) expresses several budgeting approaches: traditional budgeting, performance-based *budgeting*, zero-based budgeting, and *planning, programming, and budgeting system (PPBS)*. This budgeting approach is further described by Due (Sonjaya, 2016, p. 28):

a) *Traditional Budgeting System*; a way of preparing budgets not based on continuous thought and analysis in a series of activities and predetermined goals. The preparation is more based on the need for shopping / expenditure. In this system, more attention is emphasized on the accountability of budget implementation in accounting, including budget implementation, budget supervision and bookkeeping preparation. The grouping of budget items is based on the objects of expenditure. Meanwhile, the budget distribution is based on the allotment of each department / institution. The accountability system only uses expenditure receipts, without being checked and examined whether the funds have been used effectively / efficiently or not. This shows that the traditional budget system emphasizes financial accountability from an accounting point alone without being tested for whether or not the use is efficient;

b) *Zero-Based Budgeting*; this approach is not based on the previous year's budget but on current needs because last year's needs may differ from current needs, budgeting with this approach is assumed to start from without review and guidance by the previous year's budget;

c) *Planning, Programming, Budgeting System (PPBS)*; PPBS is a budgeting technique based on outcome theory and goal-based systems, with a primary focus on resource allocation based on economic analysis;

d) *Performance Based System*; oriented to the optimization of available funds efficiently to achieve maximum results from the activities carried out. This budgeting system pays great attention to economical, effective and efficient principles and the *output* produced. This budgeting is planned by setting clear goals. This performance budgeting system is oriented not only to the amount to be spent, but also to think about the planned activities, what will be achieved, what projects will be worked on and how costs will be allocated.

### 3. The Linkage of Planning and Restoration

Several critical factors revealed by previous researchers that affect the achievement of consistency between development planning and budgeting in various regions include the following.

#### (1) Commitment of all development *stakeholders*

This factor was identified by Saraswati (2018), Idris (2018), Wasana & Halim (2018), Wiyono *et al* (2021), and Kharisma & Wibowo (2019). Commitment has an important role in maintaining that each development *stakeholder* with different interests continues to strive to prioritize the realization of the plans that have been prepared rather than the fulfillment of personal interests and groups.

#### (2) Relationship between legislature and executive

This factor was identified by Saraswati (2018), Wasana & Halim (2018), Wahyudi (2018), Sutrisno (2018) and Wiyono *et al* (2021). In practice, political pressure often influences regional development priorities and certain parties' perceptions of community needs.

#### (3) The ability of local government human resources.

This factor was identified, among others, by Idris (2018), Wasana & Halim (2018),

Sutrisno (2018), Wiyono *et al* (2021), and Wahyudi (2018).

(4) Use of information technology

The use of different information technology and without the help of information technology in the preparation of planning and budgeting is the next influential factor in achieving planning and budgeting consistency according to Idris (2018), Wasana & Halim (2018), and Wiyono *et al* (2021).

(5) Financial condition of the region.

As mentioned earlier, regional planning and budgeting preparation relies on forecasts of regional income and expenditure. Unfortunately, low-income local governments tend to have low control over the accuracy of their local income and expenditure forecasts. This factor was identified by Sutrisno (2018), Wiyono *et al* (2021), and Wahyudi (2018).

## METHOD

The qualitative approach used in this study is considering that the phenomenon under study is difficult to separate from the context, considering that in the formulation of planning and budgeting, each district / city develops its practices in the field which according to them are the easiest and by their respective social, economic and cultural potentials and constraints.

The level of consistency in planning and budgeting is measured by the method adopted from Permendagri Number 19 of 2020 concerning Measurement of Regional Financial Management Index, namely by: (1) comparing RPJMD and RKPD on aspects of nomenclature and program performance indicators; (2) compare RKPD and KUA-PPAS on aspects of nomenclature, performance indicators and program ceilings; and

(3) compare KUA-PPAS and APBD on nomenclature and program ceiling aspects. For programs with consistent nomenclature and performance indicators, a score of 1 is given, then the percentage is calculated. The percentage is then interpreted by adopting provisions in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform (Permenpan-RB) Number 12 of 2015 where: 90 – 100% is very satisfactory

80 – 90% satisfactory

70 – 80% Very Good

60 – 70% good

50 – 60% is enough

30 – 50% less

0 – 30% is very less

Researchers measure ceiling deviations separately with the consideration that ceiling allocation in planning is basically indicative (not a reference that should not change) and is only compared between RKPD and KUA-PPAS as well as KUA-PPAS and APBD, considering that changing the ceiling from RPJMD to RKPD is a good process that describes the function of RKPD as a *rolling plan*. In addition, the deviation of the budget ceiling is only focused on programs whose deviation > 50%, both negative and positive. After measurable and interpreted consistency, researchers analyze qualitative data such as interview transcripts, memos, articles, etc. This study uses a new model of qualitative data analysis approach by Miles & Huberman (2014) which consists of stages, namely data collection, data condensation, data presentation and conclusions

## RESULTS AND DISCUSSION

The years 2019-2024 are covered in the medium-term planning of the Lebak Regency Government, stipulated by Lebak Regency regional regulation number 5 of 2019 concerning the 2019-2024 Lebak Regency Regional Medium-Term Development Plan. The RPJMD contains the medium-term development vision of Lebak Regency, namely "a general formulation of the desired conditions at the end of the regional development planning period." Procedures for Planning, Control and Evaluation of Regional Development, directly related to human development dimensions, are as follows.

- (1) "Forming smart, healthy, dignified and superior human resources through the achievement of nine-year compulsory education and affordable, cheap, friendly and complete health services" related to the dimensions of human development, namely longevity and healthy life and knowledge;
- (2) "Reducing poverty by focusing on preparing employment, developing agricultural-based people's economic sectors in a broad sense, small and medium enterprises" related to the dimension of human development, namely decent living standards; and
- (3) "Improving the standard of living and welfare of the community by focusing on programs to expand employment opportunities, people's tourism and increase environmentally sound investment" related to the dimension of human development, namely decent living standards.

These missions are supported by programs that are then measured for consistency in nomenclature and program performance indicators, as well as the deviation of the ceiling between planning and budgeting.

#### 1. Level of Analysis Planning and budgeting

Measurement of the consistency of human development planning and budgeting regarding program nomenclature shows results classified as "very satisfactory" between RPJMD and RKPD, RKPD and KUA-PPAS and between KUA-PPAS and APBD for 2019-2024. Generally, the nomenclature of human development programs planned in the medium term consistently goes into the annual planning and into the KUA document, until finally the budget is allocated. The nomenclature of development programs in local governments for the scope of the 2019-2024 planning year has been uniformized through Permendagri Number 13 of 2006 concerning Regional Financial Management Guidelines. Therefore, inconsistent program nomenclature between documents is not a program that changes its nomenclature, but a program that does not exist in one or more planning and budgeting documents.

Different results occur in measuring consistency in aspects of program performance indicators. The achievement of consistency in program performance indicators between RPJMD and RKPD is classified as a range of "very lacking" categories and then increases to the "sufficient" category in 2020. Conversely, the achievement between RKPD and KUA-PPAS which during 2019-2024 was classified as a range of "very satisfactory" categories then decreased dramatically in 2020 to the "less" category.

In the budget ceiling aspect, the number of programs related to human development aspects with a budget deviation of more than 50% between RKPD and KUA-PPAS is more than what occurs between KUA-PPAS and APBD. In addition, the number of programs related to human development aspects with a budget deviation of more than 50% between RKPD and KUA-PPAS tends to increase yearly.

#### 2. Factors affecting consistency achievement

##### 2.1. Budget Politics

The results of interviews and analysis of the minutes of the budget discussion meeting showed that there was a dynamic of poor relations between the legislature and executive in Lebak Regency which was largely caused by differences in perceptions between the two parties regarding the preparation of revenue forecasts and the points of thought of DPRD members that were not realized.

In the end, consistency between planning and budgeting becomes an aspect that is "sacrificed" through shifting the allocation of planned development programs to continue the discussion and determination of budgets and changes. These shifts have led to inconsistent program nomenclature and a much reduced program ceiling from planning to budgeting in Lebak Regency.

#### 2.2. Understanding of Human Resources who make up Planning and Budgeting

In-depth interviews with the heads of program preparation sub-divisions of regional implementers of programs related to human development show that although regional devices have often implemented a program, regional devices are still unable to properly express the expected outcomes in the form of program performance indicators and are often confused with the concept of activity performance indicators (output levels).

In the end, regional officials often feel that predetermined program performance indicators cannot describe the success of the programs they implement. This encourages them to change these performance indicators at the next stage of planning and budgeting, which causes the consistency of planning and budgeting in performance indicators to be low.

#### 2.3. Regional Financial Condition

In addition to having a high dependence on transfer revenue, Lebak Regency also experiences financial pressure regarding local taxes, mainly from Non-Metal and Rock Minerals (MBLB) taxes and tourism sector revenues. MBLB tax decreased due to no longer being collected from illegal miners, while tourism sector revenue dropped dramatically due to travel restrictions during the COVID-19 pandemic. Another pressure comes from budget refocusing policies that are still related to accelerating the handling of the impact of COVID-19.

These pressures affect the consistency of planning and budgeting human development programs in Karangasem Regency in aspects of program nomenclature. This financial condition also caused the program's ceiling to be much reduced than planned.

#### 2.4. Time Constraints for Planning and Budgeting

The results of the comparison of deadlines in the laws and regulations governing planning and those regulating budgeting show some overlap in planning and changes with the preparation of budgeting and its changes. Thus, the evaluation of planning (including its consistency with budgeting in all its aspects) often overlaps with the evaluation of budgeting, implementation and reporting. This is in line with the statement of the heads of program preparation sub-divisions in the technical regional apparatus of Lebak Regency.

#### 2.5. Use of Information Technology

Until 2021, the preparation of development planning and budgeting in Lebak Regency has not been systematically integrated through the help of information technology. Preparing both medium and annual planning documents is carried out only with Microsoft Word and Microsoft Excel. In contrast, the preparation of budgeting documents is carried out with the help of SIMDA Keuangan developed by the Financial and Development Supervisory Agency (BPKP). This causes human error when the

budgeting document prepared must refer to the planning document because there is still a process that is done manually.

### CONCLUSION

From the results of the discussion, it can be concluded that the level of consistency in human development planning and budgeting in Karangasem Regency in 2017-2020 reached a range of "very satisfactory" in the aspect of program nomenclature, but in the aspect of program performance indicators only ranged from "sufficient" to "very less". In addition, the number of programs that experience a ceiling deviation between planning and budgeting of more than 50% also tends to increase yearly.

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