Analyzing Budget Planning and Realization in the Regional Development Agency of West Sulawesi

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Abstract. Budget planning constitutes the initial phase in the execution of governmental activities. Budget planning functions as a tool for evaluating and monitoring governmental efficacy to attain the established vision and objectives. This study aims to examine the budget planning process at the West Sulawesi Provincial Bappeda for the years 2022-2023, with an emphasis on the ideas integral to the formulation of the APBD. This research employs a qualitative methodology characterized by a descriptive approach. The data collection methodology employs various techniques, including observation, interviews, documentation, and triangulation. The identification of informants in this study was conducted using purposive sampling approaches. Data processing and analysis occur in three phases: data reduction, data display, and verification or inference. The study's findings indicate that budget planning within the West Sulawesi Provincial Bappeda has effectively adhered to the concepts of APBD preparation. Nonetheless, budget planning encounters several obstacles, including the disparity between the projected budget and the actual budget, resulting in suboptimal budget absorption, as well as a deficiency of professionals committed to budget planning.

Keywords: Planning, Absorption, Realization, Budget.

1 INTRODUCTION

The existence of Law Number 17 of 2003 concerning State Finance is a form of effort to eliminate financial problems towards the principle of good governance. One form of support for the implementation of good governance is regional autonomy. Law Number 23 of 2014 concerning Regional Government states that regional autonomy is the granting of authority by the central government to local governments to be able to carry out their government affairs within the framework of the Unitary State of the Republic of Indonesia (NKRI). The existence of full regional autonomy allows the regions to implement and form regulations in accordance with the efforts and aspirations of the community or it can be said that the regions are given the power to regulate their own government affairs. The Unitary State of the Republic of Indonesia as a forum for public organizations contains activities carried out to achieve goals. This activity contains knowledge to work together, namely public administration.

To achieve a goal or set of objectives, an organization must go through an administrative process [3] Therefore, the purpose of administration is to carry out and coordinate efforts with the aim of achieving common goals. Public administration

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includes all efforts made by the government in the field of management, including but not limited to: planning, organizing, implementing, and supervising [4] This also includes the use of work procedures and human resource assistance. The achievement of public goals, especially in the provision of services, is the essence of government administration. Because most of the issues related to administration are rooted in broader societal issues, the study of public administration is closely tied to societal change. The public administration of government can then contribute to the achievement of the objectives [5] By forming a local government that prioritizes effective regional financial management, we can achieve the goal of accountable and clean governance. In order for the authorized regions to advance and manage their regions effectively, effective budget planning is an important component in quality regional financial management.

Regional financial management includes all aspects of the Regional Revenue and Expenditure Budget (APBD), including but not limited to: planning, implementation, reporting, administration, accountability, and supervision [6] This declaration makes it clear that the discussion of the APBD cannot be separated from the management of the local government budget. The APBD is a multi-period regional strategy that includes expenditure, revenue, and finance [7] Regional agendas regarding work activities presented in the form of numbers throughout a period or fiscal year are also included in the APBD. Thus, the APBD functions as a mechanism for absorbing various types of community needs, which are then responded to through community-based programs and activities. According to Government Regulation no. 12 of 2019 concerning Regional Financial Management, one of the functions of the APBD is the planning function.

Planning is the process of deciding what to do next by making a series of choices taking into account the available resources [8] The resource that needs to be considered is the available budget. Government management uses the Regional Budget and Expenditure Annual Plan (APBD) as a guideline in compiling an activity for a certain period of time because of the role of APBD planning as a regional financial budget [9]

To account for public spending, organizations conduct budget planning, which includes a detailed elaboration of their revenue and funding plans [10] The first step in managing government operations is budget planning. To evaluate and monitor the effectiveness of the government in achieving its vision and goals, budget planning becomes an instrument or tool. As an important policy tool for local governments, regional budgets as indicated in the APBD play an important role in building the competence and efficiency of local governments and can help with decision-making. On the other hand, in terms of budgeting and financial planning, the government is still considered to have inadequate competence and performance.

Government agencies and non-profit organizations in the public sector are consistently involved in budget planning [11] The demands of the government and the community are increasing during the planning process. Government spending to fund its various responsibilities is one of the manifestations of this need. In addition, when making a budget, it is impossible to abandon shopping. How well the money is spent is influenced by the budgeting process. There are two types of personal spending, namely indirect and direct, as described in the Regulation of the Minister of Home Affairs Number 13 of 2006.

The low absorption of the budget shows that budget planning is still lacking [11] Until the end of 2022, the budget absorption rate in the Regional Apparatus Organization (OPD) of West Sulawesi Province is still below 50%. Unfortunately, the APBD still does not function as it should as a planning tool because the percentage of budget absorption is less than optimal and unbalanced compared to its realization. Additionally, ineffective budget planning can lead to excess or underfunding, which in turn can affect the efficiency and effectiveness of government agencies.

The West Sulawesi Provincial Regional Development Planning Agency or abbreviated as Bappeda is one of the components of the West Sulawesi Provincial OPD. The main responsibility of the West Sulawesi Provincial Bappeda is to provide support to the Governor in its development planning activities. In addition, Bappeda also offers various services, such as the preparation of final and initial versions of regional development plans (RDKPD), medium-term plans (RPJMD), and long-term plans (RPJPD). They also help develop regional development planning policies, set budget limits and priority programs that will be used in the preparation of the annual program budget (APBD). Finally, they facilitate development cooperation between regions, as well as between regions and the private sector both domestically and internationally. Therefore, the West Sulawesi Provincial Budget is a means for the West Sulawesi Provincial Bappeda to receive funding for various programs and activities. Based on the financial statements, the table below presents the proposed budget ceiling for the West Sulawesi Provincial Bappeda for 2022–2023.

Table 1. List of Budget Planning for Bappeda West Sulawesi Province Year 2022 - 2023

Year	Description	Budget
2022	Expenditure	Rp. 12.753.303.342
	Indirect Expenditure	Rp. 12.236.129.422
	Direct Expenditure	Rp. 517.173.920
2023	Expenditure	Rp. 13.021.915.864
	Indirect Expenditure	Rp. 12.022.827.784
	Direct Expenditure	Rp. 999.088.080

Source : LRA Bappeda West Sulawesi Province (processed by research)

The 2022 planning budget is IDR 12,753,303,342 as seen in table 1. Expenditures, both direct and indirect, are part of every budget plan. The direct expenditure budget is Rp. 517,173,920 while the indirect expenditure budget is Rp. 12,236,129,422. This is different from the 2023 budget forecast which has increased compared to the previous year. Indirect spending amounted to IDR 12,022,827,784. and direct spending of IDR 999,088,080. in the 2023 budget plan of IDR 13,021,915,864. Optimal budget absorption follows an increase in budget planning. The graph below shows the ideal budget absorption of the West Sulawesi Provincial Bappeda in 2022 and 2023.

Table 2. List of Budgets and Realization of Bappeda of West Sulawesi Province in 2022 - 2023

No	Year	Budget	Realization	Absorption	Remaining Budget

1	2022	Rp. 12.753.303.342	Rp. 12.481.365.122	97.87 %	RP. 271.938.220
2	2023	Rp. 13.021.915.864	Rp. 12.969.102.391	99.59 %	RP. 52.813.473

Source : LRA Bappeda West Sulawesi Province (processed by researchers)

Table 2 shows that the proportion of budget absorption increased both in the budget and the realization of the 2022–2023 budget. The realization of spending in 2022 is IDR 12,481,365,122 with an absorption rate of 97.87% compared to the spending plan of IDR 12,753,303,342. The realization of expenditure in 2023 is IDR 12,969,102,391 with an absorption percentage of 99.59% compared to the budgeted expenditure of IDR 13,021,915,864. If you look at the silpa (additional budget) for 2022 to 2023, it can be seen that the remaining money has decreased. There will be a reduction of IDR 52,813,473 in 2023 from the remaining budget in 2022 of IDR 271,938,220. This is stated in paragraphs (1) and (2) of article 3 of the Minister of Finance Regulation No. 258/PMK.02/2015 which regulates the procedures for providing funds and sanctions to state ministries and institutions in implementing their budgets. budget" and "The percentage of budget absorption is at least 95%. It can be said that the percentage of budget absorption in the West Sulawesi Provincial Bappeda has been optimal because it exceeds 95%.

Budget planning in the West Sulawesi Provincial Bappeda has been optimal, with budget absorption that is well realized and there is no budget misappropriation, according to the above data and initial observations. However, careful budgeting planning and the implementation of organized activities are still needed so that these activities can be completed optimally. This means that the budget has been well planned.

In this case, in order for the preparation of the APBD to run well, the following principles are needed: Community Participation, Budget Transparency and Accountability, Budget Discipline, Efficiency and Effectiveness, Budget Fairness, and Principle Compliance [9] Scholars rely on a study published by Wijayanti entitled "Performance-Based Budget Planning in Pasuruan Regency" to describe the performance-based fiscal strategy of Pasuruan Regency [13]. The findings of the study reveal that the local government of Pasuruan Regency has not been fully committed to preparing a performance-based budget. This can be seen from the slow development of the Unit Price Standard and the lack of a Cost Standard Analysis, both of which are important tools or benchmarks in performance-based budgeting. In addition, misunderstandings of officials related to planning still occur in the preparation of performance-based budgets, which are characterized by inconsistencies between the performance objectives of the RPJMD and the SKPD strategic plan [13] What makes this research unique is that it is based on the theory of the APBD planning function [9] This theory states that in the preparation of the APBD it is necessary to pay attention to certain basic principles, such as community involvement, transparency and accountability, maintaining budget discipline, ensuring budget fairness, and being efficient and effective. Because budget planning is an iterative process and an important first step in managing government operations, this study is necessary so that future budget planning evaluations can make informed decisions about how to improve budget planning. The researcher is interested in conducting this research with the formulation of the problem "How is Budget Planning at the Regional Development Planning Agency of West Sulawesi Province in 2022-2023 reviewed from the principles of preparing the APBD?". Using the foundation for the preparation of the APBD, this study seeks to understand the budget strategy of the West Sulawesi Provincial Bappeda in 2022–2023.

2 LITERATURE REVIEW

Budget planning and realization within regional development agencies (RDAs) are critical to ensuring effective use of public funds for regional growth and infrastructure development. Comprehensive budget planning enables RDAs to allocate resources strategically, align funding with developmental priorities, and enhance fiscal accountability. Effective budget planning involves forecasting, prioritization, and stakeholder engagement, ensuring resources are directed to high-impact areas [14].

Budget realization, or the execution of planned budgets, often faces challenges due to bureaucratic delays, misallocation of funds, and unforeseen economic shifts. Close monitoring and adaptive budgetary control mechanisms are essential for RDAs to adjust plans based on real-time data and meet performance targets. Transparent budget realization processes increase public trust, as communities see a tangible impact of allocated funds [15].

Reveal that factors such as local government autonomy, regulatory frameworks, and capacity-building among RDA staff significantly influence budget planning and realization outcomes. RDAs must navigate complex regulatory environments and balance local demands with national goals, making strategic financial management vital for sustainable regional development [16].

3 RESEARCH METHODS

The descriptive approach carried out by the researcher uses a qualitative approach. Research methods that can provide descriptive data, such as written or spoken words derived from individuals and observable behaviors, are known as qualitative techniques [17] Budget Planning in Bappeda West Sulawesi Province in 2022–2023 is a complex topic, so the researcher chose to use a qualitative descriptive approach because it is relevant to the existing problem and requires a holistic (complete) study. To provide a detailed overview of the problems, descriptions, and circumstances surrounding the 2022–2023 Budget Planning at the West Sulawesi Provincial Bappeda, the researcher chose a descriptive form of study.

According to Sugiyono, researchers use methods such as observation, interviews, recording, and triangulation when collecting data [18] Interviews and Reports on the Realization of the West Sulawesi Provincial Bappeda Budget for 2022 and 2023 are the main sources of data. Because they are considered to stand out in providing data relevant to financial planning, the researchers used a purposive selection technique to select their informants. The four informants who were willing to be interviewed came from the following departments: program planning and preparation; finance;

planning, control and evaluation of regional development; and economy and natural resources.

Books, journals, the internet, previous theses, articles, and strategic plans of the West Sulawesi Provincial Bappeda for 2018–2023, are examples of secondary data sources. Researchers utilize qualitative analysis in three series of processing and analysis activities: data reduction, data presentation, and verification or conclusion [19] Data triangulation is used by researchers to ensure data reliability [20]

4 RESEARCH RESULTS AND DISCUSSION

Using the concept of preparing the APBD according to Rahajeng's theory, this article will examine the aspects of budget planning for the West Sulawesi Provincial Bappeda in 2022-2023:

4.1 Community Participation

The first aspect is community engagement, which is defined as the extent to which communities actively participate and benefit from government-sponsored initiatives, such as the development planning process. In order for related institutions or institutions to carry out planned activities and programs, community involvement in the budgeting process is very important.

Bappeda, a province in West Sulawesi, Indonesia, organizes a community participation event called Musrenbang (Development Planning Deliberation) every year, using interview data related to the dimension of community participation. For five years, the West Sulawesi Provincial Bappeda was responsible for compiling the RPJMD and other city-level planning documents. After descending from the RPJMD, it will be downgraded to the RKPD which will be used as the basis for the one-year budget plan.

Therefore, the main focus of community involvement in the West Sulawesi Provincial Bappeda is on annual planning documents such as the Regional Long-Term Development Plan (RPJPD), the Regional Medium-Term Development Plan (RPJMD), and the Regional Apparatus Work Plan (RKPD). These documents guide each agency or department in making its budget. Community members are involved in the process of making planning documents.

A good example of community involvement in document entry is shown in the West Sulawesi Province RKPD (Regional Government Work Plan) Musrenbang. To discuss and develop an agreement on the management of priority activity programs, participating OPDs gathered at the RKPD Musrenbang. The plan was prepared by Bappeda after the community's proposal was considered. This proposal is carried out in a bottom-up manner by stakeholders and community leaders.

Rahajeng (2016) argues that this shows that the community is effectively involved in the budget formulation process, which is important for good governance and successful public administration. Planning documents that will be a reference for the budget, such as RPJPD, RPJMD/RPD, and RKPD, were made with the active participation of the Bappeda community in West Sulawesi Province. Government Regulation Number 45 of 2017 concerning Community Participation in the

Implementation of Regional Government which emphasizes the importance of community involvement in solving community problems and gathering support for the achievement of regional development, is also in accordance with the involvement of the Bappeda community in West Sulawesi Province.

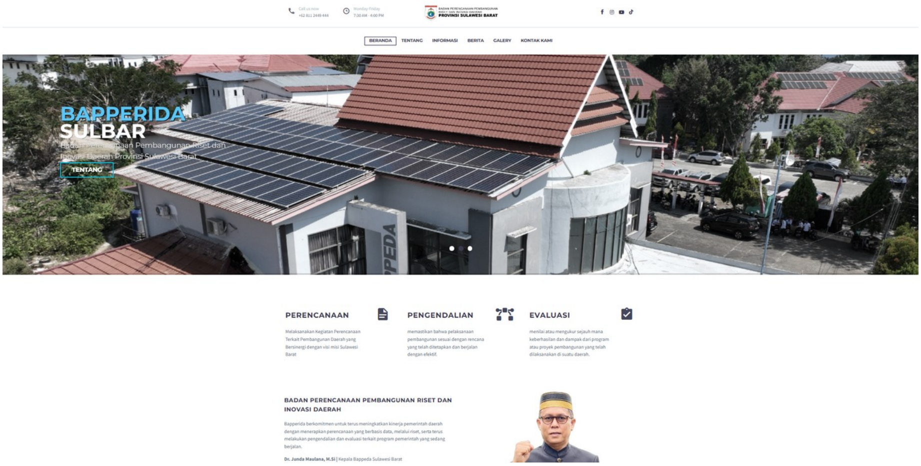
4.2 Budget Transparency and Accountability

The ability to clearly communicate the goals, results, and benefits of a budgeted program or activity is very important for the APBD. Signs of an accountable and transparent budget include the availability of relevant information and the existence of individuals or bodies responsible for implementing the budget.

1. Disclosure of Information

The government's openness in sharing information about public resource management actions to people in need is what we mean when talking about transparency. Information disclosure for the public interest is a human right. The public has the right to know and access all relevant information regarding financial management, including budget planning and accountability, through information disclosure.

Accessible in http://bapperida.sulbarprov.go.id/, this information is based on interviews with people who work at the West Sulawesi Provincial Bappeda and is related to budget planning. However, budget information is not published in detail, but is published in the form of Renja (Work Plan) and Strategic Plan (Strategic Plan). The budget plans listed in the Renja and Strategic Plan are also accessible to the general public.



Source : *http://bapperida.sulbarprov.go.id/*

Fig. 1. Website Display of Bappeda West Sulawesi Province

Figure 1 shows that the West Sulawesi Provincial Bappeda website makes its budget planning publications, including planning documents, accessible to everyone through the product menu. You can find RPJMD documents, RKPD documents, work plans, government agency performance reports, and strategic plans among the planning documents available in the product menu. The website displays news about operations carried out by the West Sulawesi Provincial Bappeda in addition to information about planning documents.

Based on the researcher's observations, the disclosure of public information in Bappeda of West Sulawesi Province has been in accordance with the theory as stated in [9] This includes providing information regarding budget planning, which includes a clear presentation of the budgeted activities or programs on the website, although not very detailed. Visit http://bapperida.sulbarprov.go.id/ to access West Sulawesi Provincial Bappeda officials. The basic idea behind the issuance of the budget plan in the West Sulawesi Provincial Bappeda is to adhere to Law Number 14 of 2008 which states that information disclosure is crucial considering the increasing importance of accountability for state administration due to the opening of state administration for general examination.

2. Accountability for Budget Implementation

The purpose of holding the government accountable for its financial affairs with legal entities or individuals is the purpose of accountability for budget implementation. In addition, holding the community accountable is a great approach to stop the theft or waste of money and commodities and to ensure that every penny comes from the right place.

Bappeda, a province in West Sulawesi, is responsible for implementing its budget and submitting periodic financial reports based on the findings of interviews. The purpose of this financial statement is to detail the financial situation of the reporting entity and all transactions that occurred during the reporting period. After that, the inspectorate will examine the financial statements to ensure that the data it contains is appropriate.

The West Sulawesi Provincial Bappeda is responsible for the performance report and accompanying financial statements, which serve as an accountability mechanism for budget implementation. PPTK for each sector in the West Sulawesi Provincial Bappeda provides a budget accountability report every three months based on the findings of the interview, in accordance with the performance agreement. Another accountability is the reporting of monev findings (monitoring and evaluation) every quarter, which is then outlined in the performance accountability report (LAKIP) for one year as performance accountability.

The performance agreement details the program and budget, and includes output targets, unit indicators, and specific PPTK targets based on the researcher's observations. Programs and activities that receive funding from the APBD are expected to be in accordance with the budget plan outlined in the performance agreement. To account for budget expectations to be in accordance with the targets, indicators, and programs to be achieved, this performance agreement is needed.

After reviewing the annual financial report and the performance report of the West Sulawesi Provincial Bappeda, it is clear that the budget accountability system has been running as it should. This is also in accordance with what Rahajeng (2016) expressed. The purpose of the APBD is to provide transparent details regarding the objectives, results, and benefits of a program or activity that has been allocated a budget.

Accountability for budget implementation aims to ensure that the government can hold its finances accountable to institutions or people who have legitimate interests. In addition, accountability is an effective way to prevent misappropriation or waste of wealth in the form of money and goods and ensure that all income is legitimate, used properly, and has a clear source.

Berdasarkan hasil wawancara, Bappeda Provinsi Sulawesi Barat sendiri mempertanggungjawabkan pelaksanaan anggarannya dalam bentuk laporan keuangan setiap periode. Laporan keuangan ini disusun untuk memberikan informasi yang terjadi mengenai posisi keuangan dan seluruh transaksi yang digunakan oleh entitas pelapor dalam satu periode pelaporan. Laporan keuangan tersebut nantinya akan direview oleh inspektorat untuk mengetahui kesesuaian informasi yang ditampilkan dalam laporan keuangan.

In addition to the form of accountability for the implementation of the budget in the form of financial statements, the West Sulawesi Provincial Bappeda is also responsible for its performance reports. Based on the results of the interview, the PPTK of each sector in the West Sulawesi Provincial Bappeda every quarter of a year submits budget accountability in accordance with the performance agreement that has been made. In addition, there is another form of accountability in the form of accountability for monitoring and evaluation reports every quarter whose final results are outlined in the performance accountability report (LAKIP) for a period of one year as performance accountability. .

Based on the researcher's observations, the performance agreement contains output targets, unit indicators and targets that are the responsibility of PPTK, accompanied by an explanation of the program and budget. Performance agreements are a form of accountability for the budget plan that has been planned to be further realized with programs and activities whose budget is sourced from the APBD. So that with this performance agreement, the planned budget can be accounted for in accordance with the targets, indicators and programs to be achieved.

It can be concluded that the budget accountability at the West Sulawesi Provincial Bappeda has been accounted for in its implementation both in the form of annual financial reports and performance reports. This is also in accordance with Rahajeng (2016) that the APBD is required to be able to display clear information or explanations regarding the goals, results, objectives and benefits that can be taken from a budgeted activity or program.

4.3 Budget Discipline

All programs and activities must be carried out in accordance with the budgeted plan; otherwise, it will not be implemented. As part of the process of state administration, budget discipline is needed to prevent budget waste, quality budget use, and budget overrun. The maximum amount of expenditure allowed is an indicator of the dimension of budget discipline.

The following is the maximum limit of budgeted expenditure based on the findings of interviews on budget discipline in the West Sulawesi Provincial Bappeda in using the budget, both indirectly and in terms of spending. The maximum spending limit allowed at the West Sulawesi Provincial Bappeda has been revised in accordance with the SSH, HSPK, and ASB budget categories that have been determined. In order to stay within the allocated budget, the necessary expenditure is broken down again based on the highest unit price. In planning, the cost of input components is calculated using the Standard Unit Price of an item, whose value is determined at a specific moment.

Based on the researcher's observations, the budget proposed by Bappeda for West Sulawesi Province is adequate and in accordance with the budget allocation (as seen in table 2). The implementation of programs and activities depends on the set budget, but the utilization of the budget is still far from expectations. Meanwhile, the realization of spending in 2023 will reach 99.59%, and in 2022 it will only be 97.87%. The occurrence of these obstacles causes budget absorption to be less than ideal.

It can be said that West Sulawesi Province has implemented a fiscal discipline component that shows the maximum limit of spending. Budget discipline can be evaluated by looking at budgeted expenditures, which are the largest expenditure limits [9] Bappeda has followed this idea to a higher level.

4.4 Budget Fairness

If the budget is handled fairly and without bias, so that all levels of society can benefit from the services it provides, then the budget can be said to be fair. To maximize the use of allocated funds, budget fairness is essential to increase public involvement in the democratic process and progress. The distribution of spending serves as a metric of fiscal fairness.

The findings of the interviews show that the West Sulawesi Provincial Bappeda will receive funding based on a professional approach that does not discriminate or differentiate between basic service organizations and non-support groups. Beyond that, the budget is always carefully planned and distributed fairly and balanced by the West Sulawesi Provincial Bappeda. In order for the budget to be truly adjusted to the needs that must be met, coordination meetings are always held and chaired directly by the Head of the West Sulawesi Provincial Bappeda.

Table 3. Recapitulation of Direct Expenditure Programs in the 2022 Budget

Program	Budget/Amount
Provincial Regional Government Affairs Support Program	8.128.593.093
Planning, Control and Evaluation Program Regional Development	1.665.972.721
Planning Coordination and Synchronization Program Regional Development	2.378.476.459

Source : Regional Government Work Plan (RKPD) 2022 (processed by researchers)

Table 3 shows the programs and activities included in the indicative budget plan of the West Sulawesi Provincial Bappeda if it is associated with the RKPD (Regional Government Work Plan) document.

All data and information regarding the resources needed and the results listed in the RKPD document are guidelines or references for the achievement of the budget plan, as indicated by the indicative budget listed in Table 3. To avoid any form of bias or discrimination, the allocation of funds in the program is adjusted to the priority programs of the relevant regional apparatus.

Given the careful planning in the allocation of funds, it can be said that the West Sulawesi Provincial Bappeda does not discriminate or differentiate in any form. This is in line with the hypothesis put forward by Rahajeng (2016) which states that when the budget is distributed evenly, there is no room for prejudice so that the allocated funds can provide the desired results. The second definition of proportionality is the fair allocation of funds between the party that actually owns the funds and the party whose needs must be met. To ensure that everyone can get their fair share of the benefits of the budget, the budget has been divided proportionally so as not to put undue pressure on the fund.

4.5 Efficiency and Effectiveness

Efficiency and effectiveness must be the basis for budgeting in budget planning. When looking at the output compared to the input, the efficiency becomes apparent. The success of a program or activity depends on its ability to deliver the desired results. Therefore, to make an efficient and successful budget, it is necessary to know in advance the goals and benefits that will be obtained from the program or activity. Performance and achievement of goals are metrics that fall under the efficiency and effectiveness dimensions.

The budget of the West Sulawesi Provincial Bappeda is based on the vision of performance goals that must be realized, as revealed in the interview. In addition, the West Sulawesi Provincial Bappeda does not set its own vision and mission; Instead, it adopts provincial government policies, which are filtered into strategic goals. Therefore, this province uses the vision and mission of the provincial government as a guide in setting goals and making plans. financial plan.

The West Sulawesi Provincial Bappeda has set goals based on KPIs other than those related to the vision and mission of the provincial government. A key component of these indicators is ensuring that the annual goals are aligned with the five-year goals outlined in the RPJMD report. To measure how well the institution is performing in achieving its long-term goals and objectives, it uses key performance indicators.

Table 4. Achievement of Main Performance Indicators of Bappeda West Sulawesi Province

No	Key Performance Indicators	Target	Achievement % 2022	Achievement % 2023
1	SAKIP City Performance Planning Component Value	65 Poin	N/A	63.42 poin
2	SAKIP Values of Performance Measurement Components	73,81%	N/A	73,17%
3	Percentage of Consistency of Regional Apparatus Programs between RKPD	100%	100%	100%

	and APBD			
4	The Value of Bureaucratic Reform within Bappeda	30	31,35	32,19
5	SAKIP value within the scope of OPD	75	77,25 (BB)	78,50 (BB)
6	Level of ASN Management Governance within Bappeda	100%	100%	100%
7	Nilai Raport SPBE Lingkup Bappeda	65%	82%	84%
8	Level of Budget Performance Achievement within Bappeda	100%	97,87%	99,59%

Source : LAKIP Bappeda West Sulawesi Province (processed by researchers)

Regarding the achievement of key performance indicators in the West Sulawesi Provincial Bappeda, the researcher found that the average reached 100%, which means that it was achieved. Indicators such as in table 4 are above 100%, meaning they exceed the target, and some are below 100%, meaning they are not achieved. The challenges faced have an impact on these achievements. Despite some setbacks, government agencies in the West Sulawesi Provincial Bappeda have generally succeeded in their efforts. Measuring various performance indicators allows them to achieve their goals. To find out how well you're performing in achieving your goals, use KPIs.

The budget planning process in Bappeda West Sulawesi Province faces challenges related to human resources in addition to having to be based on the vision and goals of the provincial government and have Key Performance Indicators. Interview data shows that the West Sulawesi Provincial Bappeda still has a shortage of human resources (HR) in terms of budget planning. In particular, the fields in Bappeda handle various HR responsibilities, including planning. Bappeda's own financial plan. The ability of a public organization to carry out its mission is highly dependent on the caliber and number of its human resources [22] The same thing happened in Bappeda of West Sulawesi Province, inadequate handling of these challenges can result in suboptimal budget planning due to the lack of available human resources.

Overall, the West Sulawesi Provincial Bappeda has done its job well in integrating efficiency and effectiveness with performance indicators. This is because the provincial budget is prepared by considering the vision and mission of the provincial government, and the targets are planned based on key performance indicators (KPIs). Main Show. This is in accordance with the opinion expressed by Rahajeng (2016) that a performance-based budget is a budget that is results-oriented or performance-oriented. A budgeting system that is associated with an organization's vision, mission, and strategic plan is performance budgeting that aims to produce outputs. However, there are challenges related to resources, especially the lack of human resources for budget planning in Bappeda, West Sulawesi Province.

4.6 Obey the Basics

Administrative evidence that can be accounted for is very important for the implementation of regional financial management. In addition, in budgeting planning, the APBD needs to be changed to follow the concept of following laws and regulations, which is where regional financial management must be focused. Laws and regulations regulate the indication of compliance with principles.

Interview data shows that the West Sulawesi Provincial Bappeda is legally bound by budget planning. Referring to Government Regulation Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, the legal rules used in budget planning in the West Sulawesi Provincial Bappeda are as follows. In addition, based on the results of the interview, the amount of budget that needs to be absorbed is more determined by output and outcome than by certain policies. The RKA (Budget Activity Plan) and DPA (Budget Implementation Document) signed by the head of the regional apparatus and the regional financial and asset management agency are administrative evidence of the responsibility for preparing the budget of the West Sulawesi Provincial Bappeda. Each regional apparatus has all the necessary administrative layers for financial management.

Based on the researcher's findings, the West Sulawesi Provincial Bappeda has followed the principles of budgeting. This is supported by the existence of a DPA or Budget Implementation List that guarantees the implementation of scheduled activities. This document summarizes the OPD regional funding budget, OPD revenue and expenditure budget, and a list of budget implementations. The use of money and the implementation of activities from the scheduled budget are both supported by the DPA.

After reviewing the research, it is clear that the budget plan is in accordance with related regulations, such as Government Regulation Number 12 of 2019 concerning regional financial management and Minister of Home Affairs Regulation Number 77 of 2020 concerning technical guidelines for regional financial management. In addition, the existence of a DPA (Budget Implementation Document) is also proof of accountability. Laws and regulations should be guidelines for regional financial management [9]

5 CONCLUSION

The research and discussion in this study resulted in the conclusion that the budget planning of the West Sulawesi Provincial Bappeda for 2022–2023 according to the principles of the APBD was successful. In the preparation of the RKA, for example, we encountered several challenges, such as the lack of data and information and the lack of coordination between work units in the preparation of programs and activities, both of which were beyond our control and made it something that we could not control. difficulty in planning a budget.

Researchers at Bappeda West Sulawesi Province provided a number of suggestions to overcome these problems. First, the province needs to be more careful in its budgeting. Second, if the budget is not used, it is necessary to make adjustments immediately. Finally, there must be a policy regarding the percentage of budget absorption that is proportional to output and outcomes. Finally, if this is not possible, then the task can be reallocated. Finally, there is a need for technical guidance, training, and regular evaluation for employees to improve their competence in budget planning. Finally, the human resources owned by the province must be sufficient. The purpose of this research is to contribute to the existing collection of information and pave the way for future research to further address this topic.

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