



Impact Analysis for Optimal Performance of the Planning Sub-Section in Influencing Budget Implementation at the PKPCK Office (Perumahan Kawasan Pemukiman Cipta Karya) Lampung Province

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ABSTRACT

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In reach indicator performance good area , compare straight with level implementation budget device area so that what is the target could achieved by maximum . With understand contents details budget, regulations , resources power people , and procurement services and providers goods government until implementation shopping , get Becomes base for knowing the obstacles that cause happening implementation budget and how solution for resolve constraint that .Observation results , simultaneous show composing budget , distribution budget , regulations , competence , and procurement goods or service have influence positive at a time significant on implementation budget spending at the PKPCK office in the province of Lampung. Phenomenon no maximum level absorption The budget that occurred at the Lampung Provincial PKPCK Service was based on from Report data presentation absorption budget yearly , realization absorption the ceiling at the PKPCK Service in 2019 is IDR 30,695,472,802 from set ceiling _ amounting to IDR 40,492,787,000 or only reached 75.80%.

1. Introduction

Enforcement autonomy area caused to the switch all reinstatement of authority taken care of government center now Becomes authority government area . This thing conducted because government area by administration and program needs (Despa , 2020) as well as most understanding activity appropriate treatment _ needs in the area . So that Autonomy area result in have power in Thing setting and management government with provision no violate regulations that have been set on it .

Implementation autonomy this demand area capable To do management finance in the area in thing . Management finance apparatus government have very important role for realize system integrated finance _ with planning , implementation as well as control and application to in form system integrated (Name, 2019) in composing budget income shopping area

along running time implementation autonomous this have clumsiness in Thing absorption of regional funds . This thing seen from power absorb the finances of each district / city in Indonesia which always piled up in the quarter to IV between month October SD December . ideal implementation of the

program of activities that have been set have portion absorption per quarter , with distribution the first quarter (January-March) 25%, the second quarter (April-June) by 50%, the third quarter (July - September) 75% and the last fourth quarter (October-December) 100%. When occur Failure in fulfillment of implementation targets activity have bad impact _ to the output as well as benefit from side expenditure area . inefficiency as well as effectiveness allocation budget will occur because no implementation sources of funds are distributed and utilized at the right moment and time planned . Phenomenon no absorbed budget by appropriate time happened at the Residential Area Housing Service Create Prov . Lampung thing this base with delivery report results realization budget where in 2019 the realization shopping amounting to Rp 30,695,472,802,802 from set ceiling _ amounting to Rp 40,492,787,000 or only reached 75.80%. The data explain that realization of budget of the Lampung Province PKPCK office is less than optimal , this caused no in accordance based on goals and expectations . Optimization absorption ceiling budget felt need held for give power bring it up for well-being people so that role government must always have destination in reach

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level implementation by economical as well as efficient (value for money). Implementation budget could said good if allow achievement appropriate budget _ with those who have set in GDP.

1.1. Purpose and Purpose

Knowing how management Planning and absorption budget at the Residential Area Housing Service Create Creation Lampung Province .

2. Overview

2.1 Overview _ Regional Device



Figure 1. PKPCK Prov. Lampung

Residential Area Housing Service Create Creation Lampung Province is a executor affairs government chaired area _ Head of Department is responsible answer to the governor through Regional Secretary and has position below _ Governor . based on with Regulation Governor Number 56 of 2019 concerning position as well as arrangement Organization , Task Functions and Procedures Lampung Province Regional Apparatus , this Service have duties and roles management for part affairs Government in the Province Lampung especially in the field housing area people as well as area settlements , Jobs General as well as Spatial Planning (PUPR) along with land based on the principle autonomy the area which is authority Government Province dialnjykan with Duty deconcentration and assistance . And other tasks are customized with enforcement the policy that determines carried out by the governor with based on regulation applicable legislation . _

In plan implementation development based on with Tupoksi (Task tree as well as Function in support realization 4th Mission “ Develop infrastructure in skeleton enhancement efficiency production and connectivity between regions” The PKPCK Office of Lampung Province has The targets of the RPJMD include :

1. Increase Community access to housing and areas decent housing . _ Healthy . Convenient and Affordable with Support by full in Thing Infrastructure and Facilities as well as Utilities General (PSU)
2. The creation of appropriate spatial and regional layouts with direction National and Provincial Spatial Documents as well as County /City

2.2 Contribution To Achievement Vision Mission

Destination as well as target is form from results formulation achievement of regional strategies that show performance government in Thing development which is optimal (Zulmiftahul , 2020) as form base design performance

development area integrally and thoroughly . Formulas long-term development goals Medium Region implemented with base achievement review on vision as well as the mission of the Lampung Province RPJMD 2020-2024, as well as a review of the formulation a number of issue strategic . In achievement vision as well as the mission of the PKPCK Service has destination namely : Lampung Berjaya Infrastructure (realizing enhancement quantity as well as quality infrastructure , facilities , and utility area basis). and suggestions namely : increase Community access to housing , areas clean , decent , comfortable and healthy settlements _ as well as affordable with Support means infrastructure , as well as Utilities General .

2.3 Data Collection

In doing study for data presentation compiled with collect data sourced from the Department of Housing for Settlements and Human Settlements Karya (PKPCK) Lampung Province .

3 . Results and discussion

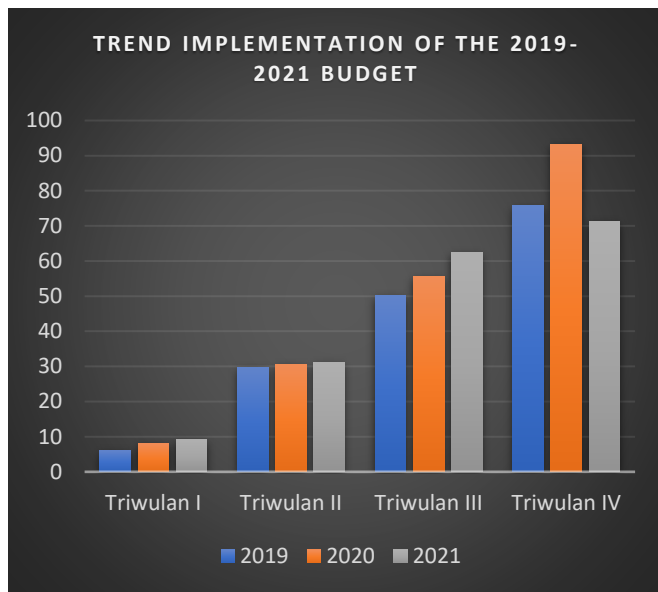
3.1 trend implementation office budget

On TA. 2019 PKPCK Prov. Lampung has Budget Income Regional Shopping with value of Rp. 40,492,7877,000.00. Of the total budget the then allocated to in customized programs and activities portion of the programs that become featured in the PKPCK Service Strategic Plan.. Then in the year the 2020 budget of the PKPCK service has a APBD with a total value of Rp. 106.491,570,000.00 and in 2021 it is Rp . 124,670,266,796.30.

Based on Minister of Finance Regulation (PMK) No: 258 in 2015 stated in skeleton doing budget at the Ministry or Institution can be declared ok , if Ministries / Institutions at least absorb budget 95% of the total ceiling of the budget set . Realization overview absorption PKPCK Provincial Office budget . Lampung can seen in table under this :

Table 1. Budget Implementation

| N o | Year Implementati on | Quart er I | Quarte r II | Quarte r III | Quarter IV |
|---|----------------------------|------------------|----------------|-----------------|---------------|
| 1. | 2019 | 6.19% | 29.82 % | 50.20 % | 75.80% |
| 2. | 2020 | 8.12% | 30.59 % | 55.72 % | 93.30% |
| 3. | 2021 | 9.10% | 31.12 % | 62.56 % | 97,40% * |
| * implementation ceiling the fourth quarter of 2021 in November | | | | | |



Could seen in chart on trend implementation quarterly ceiling at the Housing Office , Settlement Area Create Creation have trend increase / improve compared with two year previously with notes in the fourth quarter of 2021 yet done until month December .

Lateness implementation existing budget _ influenced several determining factors . Some of the determining factors that can depicted as following :

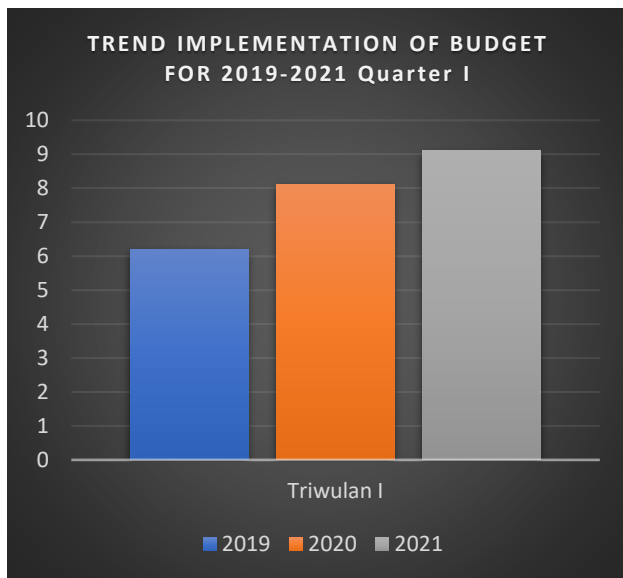
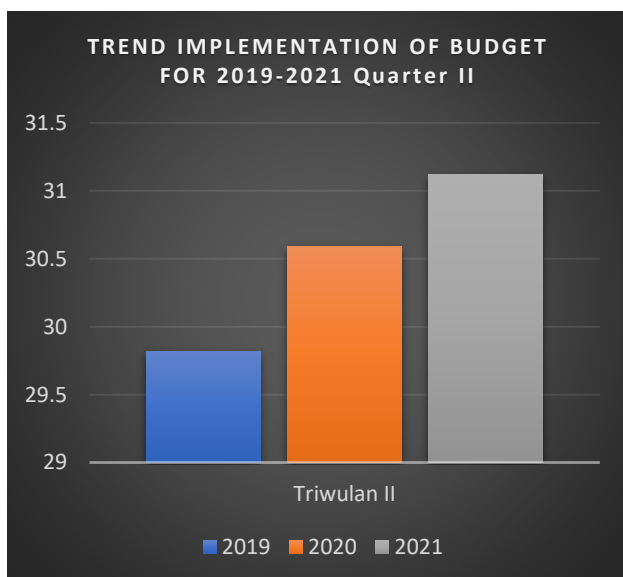
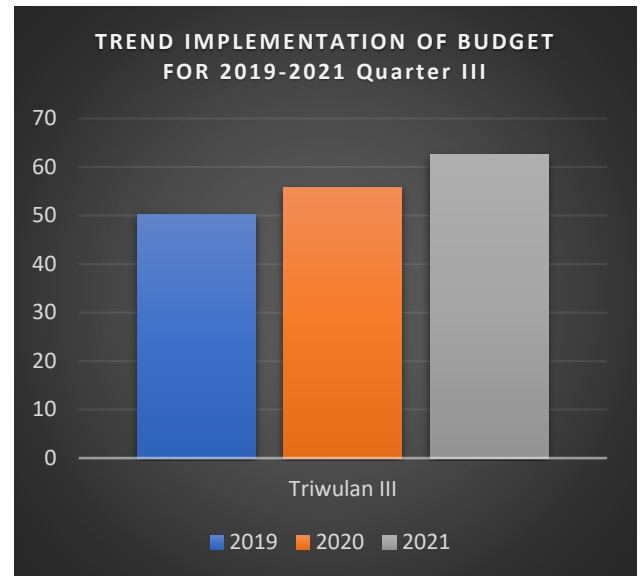
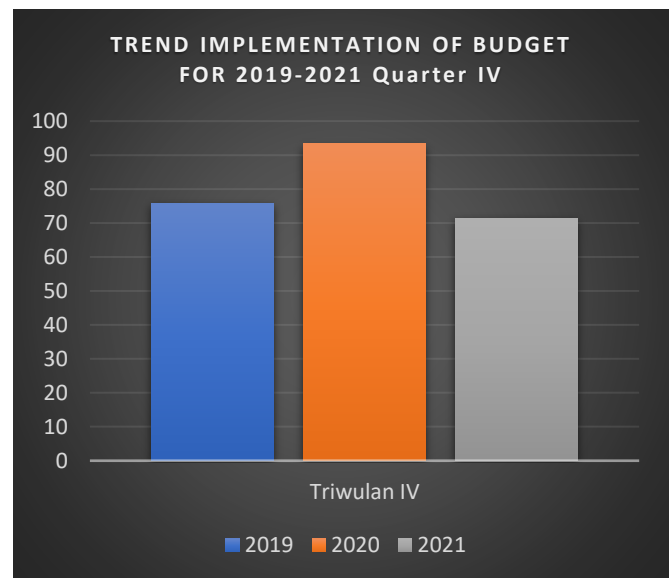
- a. Not Optimal Planning from side budget
Compilation plan budget must refer to the policy general budget (KUA) as base calculation of planning targets and achievement targets area as form the formulation of the program that will poured in form of work agenda area with see issue developing strategic _ among society . Start with calculation plan budget cash absorption (RAK) in 1 year period , when happening lateness in implementation something budget is mirror planning that doesn't conducted with careful so that control implementation no directed that can cause fail destination from policy a program. A number of things that affect planning including changes _ policy by the DPRD or even Regional Head and Head Unit work Regional Apparatus in the planning process experience change policy , thing this often happening in the area .
- b. Limited Discussion Time planning Budget
Discussion Process budget is merging two element Government consisting of from Regional Heads and Members of the Regional Representative Council. Second element this have very strong influence in Thing pull interesting policy , where The Regional Head has a strategic program and the DPRD also has a tree thoughts that must approved . here endorsement budget often experience obstacle , when limitations existing budget _ cause often too late endorsement budget because sorting scale development program priorities that will held with Fulfill interest in two element government . So that often on the moon December endorsement budget should be already done still in the process of discussion , p this cause in the beginning year in year following (T+1) movement absorption not yet could implemented .
- c. Implementation Process Provider Goods and Services online

Often implementation Provider goods and services still carried out in walk so that profession physique can hampered when the provider process goods and services occur failed bidding. Plus the auction process or tender is done via service unit procurement (ULP). This thing is a limiting factor success absorption budget where committee or group ULP doesn't work Spry in Thing determination of unit standards price that has different understanding in each agency government added again with juklak and technical guidelines that often changed so that need long time and without realized pass quarterly first not yet again scheduling physical auction /tender or the necessary supervision time equalization of the auction process where there is difference time auction physical and procurement service consultant supervision everything conducted online with _ limited time . _

- d. Worries from office Activity Technical Executor
Competence and understanding regulation about guidelines procurement goods and services is determinant taking policy from side accountability defrosting finance . still available regulation new not yet controlled by officials executor like office Maker The commitment that makes often late preparation process contract work so that peoses implementation of the procurement process until with implementation budget often experience delays which _ direct influence absorption budget . Existence worry power user budget in Thing determinant the winner of the tender can also be obstacle from side implementation , so that the tender process or auction conducted back by Official Maker Commitment with permanent take into account principle propriety from offers submitted by providers _ goods and services .

3.2 Measurement , Impact of Planning Sub-Section Participation in Maximizing Implementation

Measurement subsection performance _ planning related with implementation budget quarterly at the PKPCK Service can explained in chart following :

Graph 3. 1 Budget Execution Quarter I**Graph 3. 2 Budget Execution Quarter III****Graph 3. 3 Budget Execution Quarter III****Graph 3. 4 Implementation Budget Quarter IV**

From Graph 3.1 above described enhancement percentage implementation increasing budget _ getting better each year , p this no free from sub- section alertness planning in arrange plan work budget (RKA), coordinating in composing plan cash budget (RAK) so that future fields _ will carry out work programs service no experience problem in arrange plan operational activities (ROK) and can carry out a tender or auction in accordance timetable then follow monitoring activities to be carried out in accordance specified time _ so that could To do withdrawal of funds for payment profession appropriate time .

Notes for fourth quarter implementation budget in 2021 yet _ done due to implementation data accepted budget _ are November data . Seen in graph 3.4, although in 2021 not yet done year budget , however implementation budget already almost match achievements implementation budget year 2019, so hope at the end month December implementation budget could reach 95% so that implementation The PKPCK Department's budget can be said good .

3.3 Barriers and Solutions

Frequent obstacles _ encountered in the preparation process budget and activities as following :

- 1) In composing document planning budget , Lampung Province has use Application web -based , however The Ministry of Home Affairs also makes similar and obligatory apps _ all OPD for To do input repeat so that considered not enough efficient from aspect time ;
- 2) at the time arrange plan OPD cash budget , Management Agency Regional finances and assets tend to be for pile up budget in the fourth quarter , while from corner look planning implementation budget ideally must customized with plan operational activities (ROK) that have been organized by the fields that will be will carry out work programs ;
- 3) There is pull stretch interest in discussion of the OPD work program so that time in composing budget often no appropriate time .

Solution problems that can conducted among others

- 1) In Thing composing based budget _ Application , should be Government Lampung Province through the Management Agency Regional Finance and Assets) and the Ministry domestically can _ determine one _ application to be used in composing budget with notes future application _ will used integrated with other apps like application procurement , application reporting and application other so that time used _ in composing budget free application could shortened and can continue at the planning another budget ;
- 2) Can understood BPKAD tend for pile up the budget in the fourth quarter has reason alone , however more it 's good to get adapt with Plan operational activities (ROK) that have been compiled by the fields in the OPD so that in the process of disbursing OPD funds no need adapt more ROK that has been arranged ;
- 3) For minimize pull stretch interest , there good if the parties in question could align proposals with the RPJM (Plan Development Period Intermediate) and RKP (Plan Work government) as well as Renja / Plan Work compiled by the Lampung Province PKPCK Office .

4. Conclusion

If drawn conclusion good bad implementation The PKPCK Department's budget is role as well as whole party related in OPD, however with role as well as subsections optimal planning , can increase implementation more budget _ good as can _ our see in the graphics that have been served , part the number of OPD in Lampung Province is less by include Subsection _ planning in the process of implementation budget so that often found mismatch Among plan absorption budget and implementation job . Impact from Thing the often happening revision plan implementation budget or often called plan cash budget .

based on from existing conclusions , researchers _ convey a number of things that can made as a suggestion as well input and become an alternative in effort enhancement implementation Activities at the PKPCK Office of Lampung Province include :

- 1) Not Optimal Planning from side budget

Need it enhancement competence and ability of planners in Thing arrange included planning _ with Plan budget Gauze and Plan Operational activity , so that Among planning beginning and realization profession physique could walk in accordance plan . Existence accumulation absorption budget at the end quarterly related to quality , quality from the work carried out , because as if pursue the realization target absorption budget

- 2) . Limited Discussion Time planning Budget

Need it time and space special Among executive and legislature in Thing determination policy planning budget , thing this done in _ before (T-!) and not only conducted when discussion planning development will but effective dialogue conducted when after board members do recess activities as base tree board thoughts with To do a number of sorting from side planning strengthened strategy _ with direction strategic planning development in years forward by the Executive . This thing feel really effective if planning technical done in _ previously so that when discussion at Musrenbang Event only strengthening return from side priority budget , remember availability budget in a area .

3. Implementation Process Provider Goods and Services online

This thing could Becomes obstacle plan activity although all activity has Fulfill element operational planning activities and planning cash budget .. For resolve obstacle this required enhancement ASN competence in manage unit standards price and terms special in Fulfill provider standard requirement goods and services online . felt need arrange group work between ULP and units work that discusses special by periodically about the conditions that must be prepared by unit work device area so that when charging on line is good provider nor executor activity only complete part document needed for execution of tenders or provision goods or service . It is very effective carried out by planners in the units work by periodically communicate about planning the technical will done in _ forward .

4. Worries from office Activity Technical Executor

The need understanding together about regulation legislation that must agreed by the unit head work (Agency/Department/Bureau) and ASN leaders in Thing this Regional Secretary prepares instruction implementation technical activity budget , so executor activity could guide instruction agreed technical _ leader . So that worry about violation or error absorption budget could minimized . There are several step in arrange budget , head of work unit could To do communication and coordination by special together BPKP and BPK so that by certainty law implementation activity could walk with orderly and have a clear legal umbrella .

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