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Conformity of Planning and Budgeting Documents for Regional Government Budgets (APBD) at the Regional Research and Development Planning Agency of Kotamobagu City

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Abstract. The main objectives of this study are to determine, analyze and describe the suitability of planning and budgeting documents for the Regional Government Budget (APBD) at the Regional Research and Development Planning Agency of Kotamobagu City and to determine, analyze and describe the determinants of the suitability of planning and budgeting documents for the APBD at the Regional Research and Development Planning Agency of Kotamobagu City. The approach used in this research is a qualitative approach with a research focus on the suitability of APBD planning and budgeting documents at the Regional Research and Development Planning Agency of Kotamobagu City and the determinants of the suitability of APBD planning and budgeting documents at the Regional Research and Development Planning Agency of Kotamobagu City. The results showed that the harmonization of planning documents from the regional and central levels was carried out with adjustments through consistency of the main objectives of regional planning with national main objectives, consistency of policy directions and regional development strategies that support national priorities, conformity of targets with national priority targets, and adjustments to allocated funding. Factors that hinder the suitability of APBD planning and budgeting documents are central government policies that have a very significant effect on the suitability of planning and budgeting documents and DPRD intervention. Thus, a commitment is needed between the local government and the legislature to maintain the suitability of planning and budgeting.

Keywords. Planning Document, Budgeting Document, Regional Government Budget (APBD), Regional Research and Development Planning Agency, Regional Development

A. Introduction

Changes in the system of government and management of regional development in the era of regional autonomy and decentralization have led to fundamental changes in regional development planning (Guntoro, 2021) [1]. This change was marked by the enactment of Law No. 23/2014 on Regional Government. The implementation of this law is intended as a delegation of greater authority to local governments to regulate their own governance systems and households. This has greatly influenced the implementation of regional development in

Indonesia, which continues to be adjusted to the situation and conditions of each region (Nuradhawati, 2019) [2].

In order to organize local government, the government has established a systematic, directed and integrated development planning. The definition of planning according to Law Number 25 of 2004 concerning the National Development Planning System is a process to determine the right future actions, through a sequence of choices, by taking into account available resources. Planning is also the initial basis for starting an activity to be carried out. In line with regional development, the local government prepares planning and budgeting documents which are an inseparable unity because development plans cannot be carried out without a budget or source of financing (Aminda, 2024) [3].

The implementation of the era of regional autonomy directs the substance and essence of the development planning system to ensure the implementation of equitable development between the center and the regions that is more effective and effective (Masengi et al., 2023) [4]. Consistency between planning and budgeting is important to note because it is an indicator in assessing local government performance so that all local government programs and activities can run well, in order to achieve predetermined goals. In practice, the regional planning and budgeting processes are two processes that are mutually sustainable but are carried out separately (Suriadi et al., 2023) [5].

This has led to many potential inconsistencies between the plans prepared and the allocation of expenditure in the budget. This condition causes bias in the allocation of expenditure for various types of activities. Another problem also occurs in the target of limited regional revenue sources, which limits the financing of the implementation of an activity.

The importance of development planning, being the main part as a necessity for preparing various draft policies, programs and activities that are consistent and sustainable with each other towards the intentions of the vision and mission of regional development that has been determined (Soares et al., 2025) [6].

Development planning in the form of programs, policies and activities will be a useless document if it is not accompanied by adequate budget provision. Budgeting is a very important part of realizing various forms of development plans and targets that have been outlined in the form of previous planning documents (Tarore et al., 2023) [7]. However, in other aspects, the limited amount of budget becomes a benchmark again in determining the direction of development that is expected to run effectively and efficiently or in other words so that development targets can still be achieved in limited budgeting conditions. Thus, the relationship between the planning and budgeting functions is very important and cannot be separated.

In the implementation of regional financial development, the Ministry of Home Affairs is the coordinator of development and monitoring of regional government implementation, in accordance with Government Regulation No. 12/2017 (Saksono, 2021) [8]. In addition, in order to improve the efficiency and effectiveness of the implementation of guidance and supervision of local government administration, the central government emphasizes the importance of data synchronization in the system, along with the increasingly dynamic application of information systems by local governments realizing the need for government accountability. And we demand transparency as a form of Open Government Indonesia (OGI) Sudianing & Seputra, 2019) [9].

In the process of synchronizing and harmonizing central development and regional development, the Ministry of Home Affairs has developed a measurement model for the governance of regional financial planning and management with tools and systems for implementing the regional financial management index stipulated in the Minister of Home

Affairs Regulation No. 19/2020 (Khoirunnisa & Siswantoro, 2023) [10]. This regulation is a technical guideline for central and local governments to measure the performance of regional financial management.

Based on preliminary observations obtained by researchers, that Kotamobagu City has obtained an unqualified opinion value (WTP) on the Local Government Financial Report since 2012, but the results of the measurement of the Regional Financial Management Index (IPKD) in the dimension of conformity of planning and budgeting documents have never achieved maximum scores since the Minister of Home Affairs Regulation No. 19 of 2020 concerning Measurement of the Regional Financial Management Index was issued. This dimension measures the suitability of the program nomenclature of the Regional Medium-Term Development Plan (RPJMD) and the Regional Development Work Plan (RKPD), the nomenclature of the RKPD program and the General Budget Policy and Temporary Budget Ceiling Priorities (KUA PPAS), the nomenclature of the RKPD Program and the Regional Budget (APBD). As well as measuring the suitability of the RKPD program ceiling and KUA PPAS and the suitability of the KUA PPAS program ceiling and the APBD.

The value of each indicator of the suitability of planning and budgeting documents is still below the maximum value of 1, both the suitability of program nomenclature and program ceiling nomenclature. The report on the results of the IPKD measurement since the 2020 fiscal year in detail can be seen in Table 1 below.

Table 1. IPKD Measurement Results Report

No.	Indicator	2020	2021	2022	Max. Value
1	Conformity of RPJMD and RKPD program nomenclature	0,89	0,98	0,98	1
2	Appropriateness of RKPD and KUA-PPAS program nomenclature	0,51	0,86	0,98	1
3	Appropriateness of nomenclature KUA-PPAS and APBD programs	1	0,79	0,55	1
4	Conformity of program ceiling RKPD and KUA-PPAS	0	0	0,35	1
5	Conformity of program ceiling KUA-PPAS and APBD	1	0	0,07	1

Source: *The Ministry of Home Affairs IPKD-BSKDN Measurement Results* (<https://ipkd-bskdn.kemendagri.co.id/>)

Based on the data presented, researchers are interested in examining the suitability of APBD planning and budgeting documents at the Regional Research and Development Planning Agency of Kotamobagu City. The main objectives of this study are to determine, analyze and describe the suitability of APBD planning and budgeting documents at the Regional Research and Development Planning Agency of Kotamobagu City and to determine, analyze and describe the determinants of the suitability of APBD planning and budgeting documents at the Regional Research and Development Planning Agency of Kotamobagu City.

B. Method

This research uses a qualitative approach, which is an approach carried out without using statistical formulas or symbols, to describe the pattern of relationships between documents and to identify the gap. This research is to find policy strategies to implement consistency between planning and budget documents. The type of research is a case study using data from the 2023 Regional Financial Management Index measurement. A qualitative approach was taken through in-depth interviews with informants related to planning and budgeting (Kaluge et al., 2015) [11].

The focus of this research is the suitability of APBD planning and budgeting documents at the Kotamobagu City Regional Research and Development Planning Agency with indicators: 1) Harmonization of the City Medium-Term Development Plan (RPJMD), Provincial Medium-Term Development Plan (RPJMD) and National Medium-Term Development Plan (RPJMN); 2) Conformity of RPJMD and RKPD; 3) Conformity of RKPD and Work Plan; 4) Conformity of RKPD and KUA-PPAS; and 5) Conformity of KUA-PPAS and APBD.

Data collection techniques are through interviews, observation and documentation studies. Meanwhile, the data analysis technique uses the Miles, Huberman and Saldana (2014) model in Mamonto et al. (2023): Data Collection, Data Condensation, Data Display, and Conclusion Drawing/Verifying [12]. For data validity factors, researchers refer to the four criteria expressed by Lincoln and Gubs in Moleong (2013), namely credibility, transferability, dependability, and confirmability [13].

C. Result and discussion

1. Conformity of APBD Planning and Budgeting Documents at the Regional Research and Development Planning Agency of Kotamobagu City

An integrated national planning system from the regions to the center has a regulatory basis based on Law Number 25 of 2004 concerning the National Development Planning System. One of the important reasons for the need for a national development planning system is to ensure that development is effective, efficient and targeted. The objectives of the national planning system are: (1) support coordination between development actors, (2) ensure the creation of integration, synchronization, and synergy both between regions at space, between time, and government functions both central and regional governments, (3) ensure linkages and consistency between planning, budgeting implementation and supervision, (4) optimize community participation and (5) ensure the achievement of effective, efficient use of resources in an equitable and sustainable manner (Halim, 2014) [14].

Law No. 25 of 2004 on the National Development Planning System in Hariyadi (2021) regulates the stages of long-term (20 years), medium-term (5 years) and short-term (1 year) development planning both carried out by the central government (including Ministries / Institutions) and by local governments (including regional work units) [15].

In the process of planning to budgeting the APBD begins with a synchronization process of programs starting from the Long-Term Development Plan, Medium-Term Development Plan and Short-Term Development Plan.

In the research on the Suitability of APBD Planning and Budgeting Documents at the Regional Research and Development Planning Agency of Kotamobagu City using qualitative research methods. By using data collection techniques such as interviews and documentation, to provide opportunities for informants to provide the widest possible information about problems related to research.

Harmonization of City RPJMD, Provincial RPJMD and RPJMN

The results of interviews conducted by researchers related to the indicators of harmonization of RPJMN, Provincial RPJMD and City RPJMD are to find out the stages of integrated national planning from the regions to the center based on Law No. 25 of 2004 concerning the National Development Planning System.

Table 2. Findings on Indicators of Harmonization of City RPJMD, Provincial RPJMD and RPJMN

Indicator	Findings
Harmonization of City RPJMD, Provincial RPJMD and RPJMN	Harmonization is carried out for the alignment and synergy of development programs from the regional level to the central level according to their authority. The RPJMN serves as a reference and development policy direction for provinces and districts/cities to establish priority programs and set budget allocations in the RPJMD.

Source: Data processed by researchers (2024)

In Law Number 25 of 2004 concerning the National Development Planning System, the Regional Development Plan is linked and integrated with national and provincial development planning. With this linkage, it is expected that synchronization between central and regional planning documents will be created (Setianingsih, 2015) [16].

The results of interviews with Planner informants, informants of the Head of R&D and Head of Planning obtained similar answers that harmonization is carried out for the alignment and synergy of development programs from the regional level to the center according to their authority. This is in accordance with the purpose of harmonizing the RPJMD and RPJMN, namely to maintain consistency and synergy of development goals and policy directions contained in the RPJMN into priorities in the relevant RPJMD. Harmonization is also intended to improve coordination and understanding in order to achieve national development goals.

In accordance with Law No. 25 of 2024, the scope of harmonization of RPJMD and RPJMN includes RPJMD goals and objectives in line with the main objectives of national development, regional development strategies in line with regional development themes and regional development policy directions in line with regional development goals in RPJMN.

According to Saksono (2013) development plan alignment can be understood as the extent to which the development plan of the lower unit/level of government is an integral part (one unit) of and is prepared in reference to the development plan of the higher unit/level of government, in the Indonesian context, namely the alignment of provincial and district/city development plans with the national development plan [17]. Thus, the level of contribution of provincial and district/municipal governments to the central government can be identified in order to ensure national development goals.

Conformity of Regional Medium-Term Development Plan (RPJMD) and Regional Government Work Plan (RKPD) of Kotamobagu City

Table 3. Findings on the Conformity of RPJMD and RKPD Indicator

Indicator	Findings
Conformity of RPJMD and RKPD	<p>RPJMD is a 5-year development guideline that is elaborated in the annual RKPD plan.</p> <p>The cause of the discrepancy between RPJMD and RKPD is due to changes in central government policies and is not in line with the established RPJMD.</p> <p>The local government is committed to maintaining the compatibility of the RPJMD and RKPD, among others, through the Regional Development Information System, which can prevent new programs from appearing outside the programs set out in the RPJMD.</p>

Source: Data processed by researchers (2024)

In the national development planning system, it is stated that the RPJMD is an elaboration plan of the vision, mission, and program of the regional head which contains goals, objectives, strategies, policy directions, regional development and regional finance, as well as Regional Apparatus and cross-Regional Apparatus programs accompanied by an indicative funding framework for a period of 5 (five) years which is prepared by referring to the RPJPD and RPJMN. Meanwhile, the RKPD is an annual plan which is an elaboration of the RPJMD which contains a draft regional economic framework, regional development priorities, as well as work and funding plans for a period of 1 (one) year which is prepared by referring to the annual National RKP and national strategic programs set by the Central Government.

According to the results of interviews with research informants, the discrepancy between the RPJMD and RKPD is because the RPJMD is still an assumption plan, the elaboration of the RPJMD into the RKPD adjusts to regional conditions in the year of preparation of the RKPD and is adjusted to the regional financial capacity to fund the RKPD priority program.

RPJMD has strategic and political value. The RPJMD is a medium for implementing the promises of the elected regional head that were made during the campaign, and is a guideline for development for 5 years and the annual RKPD plan. The preparation of the RPJMD refers to the RPJPD as a guideline in the formulation of the vision, mission and programs of prospective regional heads. The RKPD, which is an elaboration of the RPJMD, is also an instrument for evaluating the implementation of regional government, and serves as a guideline for regional heads to prepare KUA-PPAS.

According to the Minister of Home Affairs Regulation No. 86 of 2017 in Efendi dan Natsir (2023), RPJMD contains goals, objectives, strategies, policy directions, regional development and regional finance, as well as Regional Apparatus and cross-Regional Apparatus programs accompanied by an indicative funding framework for a period of 5 (five) years. The RKPD contains the draft Regional economic framework, Regional development priorities, as well as work and funding plans for a period of 1 (one) year [18]. So if there is a change in the regional economic framework in the year of the RKPD, it causes a mismatch between the RPJMD and RKPD.

According to Koli et al. (2024), several factors can lead to differences between the RKPD and RPJMD, including shifting priorities, development priorities may change from year to year. This can affect the achievement of RPJMD compared to RKPD. Shifting needs and conditions in the field can also affect budget allocations and program implementation [19].

Conformity of Local Government Work Plan (RKPD) and Work Plan (RENJA) of Kotamobagu City

Table 4. Findings on Indicators of Conformity of RKPD and Work Plan (RENJA)

Indicator	Findings
Conformity of RKPD and Work Plan (RENJA)	The RKPD document is a collection of RENJA SKPD that contains programs that will be implemented by SKPD. The RENJA details activities, budget allocations and performance indicators based on the programs in the RKPD.

Source: Data processed by researchers (2024)

According to Government Regulation No. 86 of 2017, regional development planning is carried out on regional plan documents and regional apparatus plan documents, namely RPJPD, RPJMD, RKPD. Regional apparatus plan documents, namely RENSTRA SKPD and RENJA SKPD.

The results of interviews with research informants stated that the RKPD document is a collection of RENJA SKPD which contains programs to be implemented by SKPD. The RENJA details activities, budget allocations and performance indicators based on the programs contained in the RKPD.

The Regional Work Unit Work Plan (RENJA) is one of the official regional planning documents required to direct the programs and activities of SKPD services in particular and annual regional development in general. Renja SKPD is planning at the lowest and smallest organizational unit in local government that provides the main and basic input for planning at higher levels such as RKPD, Renstra SKPD, RPJMD and even RPJPD. Renja SKPD is directly related to services to the community, which is the main objective of local government administration. The quality of the preparation of Renja SKPD will thus determine the quality of SKPD services provided to its users.

In Government Regulation no 86 of 2017 article 133 states that the Draft Renja of the Regency / City Regional Apparatus is submitted to the Regency / City BAPPEDA to be verified and used as material for improving the initial draft of the RKPD into a draft RKPD. This is in accordance with the informants' statements that the RKPD is a collection of regional device work plans.

Dadang (2017) states that the RENJA SKPD emphasizes the importance of SKPD mastering and being competent in preparing SKPD programs and activities because the RENJA SKPD is the main basis for preparing annual plans and budgets. The quality of the preparation of the RENJA SKPD will greatly determine the quality of the regional plan above it, namely the RKPD [20].

Conformity of Local Government Work Plan (RKPD) and General Budget Policy and Temporary Budget Ceiling Priority (KUA-PPAS) of Kotamobagu City

Table 5. Findings on RKPD and KUU-PPAS Conformity Indicators

Indicator	Findings
Conformity of RKPD and KUU-PPAS	The RKPD is prepared based on the indicative ceiling and KUA-PPAS after it is determined using the definitive ceiling, this is what causes the discrepancy between the RKPD and KUA-PPAS program ceilings.
	Due to regional budget constraints, not all priority programs in the RKPD document can get budget allocations.
	Local governments should maintain commitment to planning, only allocating budgets for programs that support regional development priorities according to the RKPD.

Source: Data processed by researchers (2024)

In measuring the suitability of the suitability of local government work plans and general budget policies and budget ceiling priorities is an integrated process, because the output of planning is budgeting. Synchronization of regional development planning and budgeting is carried out to improve the integration of planning and budgeting, which is more qualified and effective in order to achieve regional development goals in accordance with the vision and mission of the regional head as outlined in the regional government work plan development plan.

According to the results of interviews with informants, the same answer was obtained that the compatibility of the RKPD and KUA-PPAS had not been fully achieved due to differences in the funding framework. The RKPD program ceiling still uses the projected ceiling of regional revenue (indicative) when it is submitted to the DPRD for the initial discussion of the KUA PPAS draft. After the KUA-PPAS is agreed between the local government and the DPRD, at that time the definitive ceiling from the central government is revealed in the form of a Ministry of Finance Regulation. This condition is in accordance with government regulation no 86 of 2017 in article 103 which states that the determination of the RKPD is no later than June of the year in question, and the definitive ceiling is lowered by the central government in September.

Furthermore, research informants stated that the process of discussing the RKPD to be determined as a general budget policy and priority budget ceiling through a political process, namely discussions with the DPRD, at this stage inconsistencies often occur. The role of the legislature is very large in influencing the number of priority programs and the budget that will fund these priority programs.

According to Government Regulation No. 17/2017, the synchronization of development planning and budgeting is carried out to improve the integration of higher quality and effective planning and budgeting to achieve national development goals based on the vision and mission of the regional head as outlined in the Short-Term Development Plan which contains a draft regional economic framework, regional development priorities, work plans, and

funding, both those implemented directly by the government and those taken by encouraging community participation.

The results of this study are also in line with the results of Katho's research (2017) which shows that the commitment of stakeholders and policy makers is instrumental in maintaining consistency between planning and budgeting. Therefore, it is very necessary to have commitment in the planning and budgeting process. However, what happens is that there is often budget policy making related to programs and activities during budget discussions, causing the policy not to be in accordance with the procedure, namely without going through a planning process [21].

Conformity of General Budget Policy and Temporary Budget Ceiling Priority (KUA-PPAS) and Regional Budget (APBD) of Kotamobagu City

Tabel 6. Findings on the Conformity Indicator of KUU-PPAS and APBD

Indicator	Findings
Conformity of KUU-PPAS and APBD	Central Government policies greatly affect the nomenclature of the KUA-PPAS and APBD program ceilings.
	The legislative role is very large in the discussion of KUA-PPAS and APBD stipulation and can influence changes in activities and budget ceilings.
	Planning and budgeting direction that is not committed to the theme year and priority programs, what has been planned should be the program that is intervened with the budget.

Source: Data processed by researchers (2024)

The suitability of the KUA-PPAS and APBD documents refers to Law No. 17 of 2019 concerning State Finance, in which the regulation states that the APBD is the annual financial plan of the local government approved by the Regional People's Representative Council. It is stated that the APBD is a form of regional financial management stipulated through Regional Regulations which are prepared in accordance with the needs of government administration and regional revenue capabilities. The stages of APBD preparation begin with the submission of the APBD general policy by the local government which has been harmonized with the Regional Government Work Plan, as the basis for preparing the APBD draft to the DPRD.

The results of interviews with research informants from the Head of the Budget Division, Head of BPKD, Regional Secretary and Members of Banggar DPRD obtained the same answer, namely that central government policies greatly affect the suitability of KUA-PPAS and APBD. This is because in the APBD posture consisting of revenue, expenditure and financing, the Kotamobagu City area is still very dependent on central government transfer revenues.

According to Law No. 1 of 2022 on Financial Relations between the Center and Regions, the central government transfer funds consist of the Balance Fund, which is derived in the form of the General Allocation Fund and the Special Allocation Fund, then the Regional Incentive Fund and the Village Fund. Article 106 states that the central government sets transfer policies to the regions by referring to the national medium-term development plan and related

laws and regulations, in line with the government's work plan and as outlined in the financial memorandum and draft APBN. Details of the allocation of regional transfer funds are determined through regulations of the minister of finance to be implemented by the regions.

Devita et al. (2022) explained that the phenomenon found in the district / city budget structure in Indonesia is that on the revenue side there is a fairly high dependence on the role of the central government. This is indicated by the large proportion of funding sources from the central government (allocation funds) to total regional revenue. The magnitude of this proportion indicates that regional economic development is strongly influenced by the position of the central government budget. The influence of the central government on the regions runs through the mechanism of financial balance between the central and local governments, namely through balancing funds in the form of central government transfers to the regions [22].

This is also in line with the results of research from Katho (2017) about the analysis of consistency between planning documents and regional revenue and expenditure budgets (a study of the Belu district government which shows that central government policies related to regional transfers participate so that inconsistencies between planning documents and budgeting occur [21]. For regions that have very small Government Local Revenue (PAD), government transfers are a source of revenue that greatly affects the development process in the region. It is not uncommon for local governments to receive information on the definitive ceiling of transfers to regions after the planning process has been completed. In addition, specifically for Special Flow Fund (DAK), the menu varies each year.

2. Determinants of Conformity of APBD Planning and Budgeting Documents at the Regional Research and Development Planning Agency of Kotamobagu City

From the results of research and discussion in relation to the determinants of the suitability of APBD planning and budgeting documents at the Regional Research and Development Agency of Kotamobagu City, it is seen and focused on aspects that hinder the suitability of APBD planning and budgeting documents at the Regional Research and Development Agency of Kotamobagu City which are described and analyzed by referring to the determinants of the suitability of APBD planning and budgeting documents which are seen as the most dominant from the Minister of Home Affairs Regulation No. 19 of 2020 on the measurement dimension of the suitability of planning and budgeting documents with the following aspects: a. harmonization of RPJMD, Provincial RPJMD and RPJMN; b. suitability of RPJMD and RKPD; c. suitability of RKPD and RENJA; d. suitability of RKPD and KUA PPAS; and e. suitability of KUA-PPAS and APBD and of these five indicators have an important role in seeing what obstacles occur in the suitability of APBD planning and budgeting documents at the Kotamobagu City Regional Research and Development Planning Agency.

From the results of the analysis of all research sub-focuses based on the results of interviews with informants, the same answer was obtained that the detrimental factors in the suitability of planning and budgeting documents were central government policies and local government commitment to implement regional budgets based on agreed plans.

The national development planning system has set development planning objectives, namely to support coordination between development actors, ensure the creation of integration, synchronization and synergy between regions, between spaces, between times, between government functions and between the center and the regions, the national development planning system also prioritizes the consistency of budgeting planning by conducting supervision This causes the evaluation of regional planning and budgeting is to evaluate the

implementation of national and provincial priority programs implemented in the regions. The central government allocates budgets through the mechanism of general allocation funds and special allocation funds for the implementation of national priority programs.

This is in accordance with the results of research from Katho (2017) which states that central government policies related to transfers to the regions participate so that inconsistencies between planning and budgeting documents occur. For regions that have very small PAD, government transfers are a source of revenue that greatly affects the development process in the region. It is not uncommon for local governments to receive information on the definitive ceiling of transfers to regions after the planning process has been completed. In addition, specifically for DAK, the menu varies each year [21].

Another factor that hinders the suitability of the Kotamobagu City APBD planning and budgeting documents is commitment. Commitment starts from the planning process to budgeting, this is evidenced by the results of interviews with key informants of the Kotamobagu City regional secretary and members of the Kotamobagu City DPRDanggar who gave the same answer, namely if the local government focuses on priority programs that have been determined in the planning document, and only gives budget priority to these regional priority programs, then the suitability of planning and budgeting is always maintained.

This is also in line with research from Katho (2017) which states that the commitment of stakeholders and policy makers is instrumental in maintaining consistency between planning and budgeting. Therefore, it is very necessary to have commitment in the planning and budgeting process. However, what happens is that there is often budget policy making related to programs and activities during budget discussions, causing the policy not to be in accordance with procedures, namely without going through a planning process.

D. Conclusion

From the results of data analysis carried out based on information obtained through in-depth interviews with informants, researchers made several conclusions which were grouped into two groups based on the research focus and focus indicators as follows:

- 1) The results of the analysis of the research focus on the suitability of APBD planning and budgeting documents at the Kotamobagu City Regional Planning and Development Agency, the research conclusions for all indicators are as follows:
 - a. Harmonization of the City RPJMD, Provincial RPJMD and National RPJM shows that the harmonization of planning documents from the regional and central levels is carried out by adjusting the RPJMD to the National RPJM through the consistency of the RPJMD's main objectives with the national main objectives, the consistency of the direction of regional development policies and strategies that support national priorities, the suitability of RPJMD targets with national priority targets, and the matching of funding allocated.
 - b. The suitability of the RPJMD and RKPD shows that the RKPD document of Kotamobagu City has reflected the annual elaboration of the RPJMD document which is a five-year planning document. The cause of the discrepancy between the RPJMD and RKPD is the change in the regional economic framework in the year of the RKPD, because the RPJMD is prepared with an indicative funding framework for a period of five years.
 - c. The compatibility of the RKPD and Work Plans shows that the RKPD is a collection of Renja documents of all SKPDs and is the material for the initial draft of the RKPD.

- d. The compatibility of the RKPD and KUA-PPAS shows that it has not been fully achieved due to differences in the funding framework. The RKPD program ceiling uses the projected ceiling of regional income during the discussion process with the DPRD until the determination of the general budget policy and budget ceiling priorities.
 - e. Conformity between KUA PPAS and APBD shows a very low level of conformity in the nomenclature of program ceilings. This is due to central government policies and the political process of discussing the APBD between local governments and the DPRD which causes changes in the determination of priority programs and budget allocations.
- 2) The factor analysis of the determinants of the suitability of APBD planning and budgeting documents at the Kotamobagu City Regional Planning and Development Agency is as follows:
- a. Central government policies related to information on transfer funds from the central government to the regions that fell after the determination of the RKPD caused changes in the determination of the budget from the budget projections set in the indicative ceiling of the RKPD, as well as the Special Allocation Fund menu which almost always changes every year;
 - b. Lack of joint commitment from stakeholders and policy makers to maintain compatibility between planning documents and APBD budgeting;
 - c. DPRD intervention through budgetary rights during budget discussions, affecting the appropriateness of planning and budgeting.

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