

ABSTRACT

Title : Analysis of the Implementation of Planning and Budgeting Policies in Achieving Performance Targets of Regional Work Units (SKPD) in Cirebon Regency

Based on evaluations and findings from oversight institutions such as the Supreme Audit Agency (BPK) and the Regional Inspectorate, the implementation of planning and budgeting in Cirebon Regency continues to face various challenges. These include a lack of synchronization between strategic plans and budget allocations, weak integration of performance-based planning with budgeting, and limited human resource capacity in preparing measurable and realistic plans. Consequently, the achievement of SKPD performance targets—both in terms of program realization and public service quality—remains suboptimal.

The research problems are formulated as follows: (1) How is the implementation of planning and budgeting policies in SKPDs of Cirebon Regency supporting the achievement of performance targets? (2) What factors support and hinder the implementation of planning and budgeting policies in SKPDs of Cirebon Regency? (3) What is the relationship between planning, budgeting, and the achievement of performance targets within SKPDs in Cirebon Regency? (4) What strategies can be proposed to enhance the effectiveness of performance-based planning and budgeting policy implementation? This study aims to analyze the implementation of planning and budgeting policies in efforts to achieve the performance targets of Regional Work Units (SKPD) in Cirebon Regency.

A descriptive qualitative method was employed, involving seven informants from relevant SKPDs, including the Assistant for Government and People's Welfare of the Regional Secretariat, the Secretary of the Regional Asset and Revenue Agency, the Head of the Regional Asset and Revenue Agency, the Head of the Budget Division at the Regional Asset and Revenue Agency, the Head of the Regional Development Planning, Research, and Development Agency, the Secretary of the Regional Development Planning, Research, and Development Agency, and the Head of the Planning, Control, and Evaluation Division of Regional Development at the Regional Development Planning, Research, and Development Agency.

The results indicate that the implementation of planning and budgeting policies in Cirebon Regency generally adheres to national and regional regulations. Planning documents (RPJMD, Renstra, RKPD) have been linked to budgeting documents (KUA-PPAS, RKA, DPA). However, challenges persist in implementation, particularly concerning document synchronization, human resource quality, and budget constraints. Overall, the policy implementation has adequately supported the achievement of performance targets, with a 92.79% attainment rate in 2024, categorized as very high.

Keywords : Implementation of Planning and Budgeting Policies, Performance of Regional Work Units.