

Consistency of Planning, Budgeting and Achievement of Pro Poor Budget Targets in Jembrana Regency

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Abstract: *Pro-Poor Budgeting is one of the steps of intensive government that is carried out in order to countermeasure poverty. To achieve the pro-poor budgeting target, consistency between document planning and budgeting is necessary. However, facts on the ground show that guarding consistency is not an easy thing so inconsistency is often found and still becomes an inhibitor in the achievement vision and mission development area. Research This aims to know how far the consistency and achievement between document budget RPJMD, RKPD, RENSTRA, and RENJA is in the Regency Jembrana 2021. Methods used in the study are descriptive qualitative and quantitative. Research results prove that in a way overall level of consistency between fifth related fields with pro-poor budgeting being in the category of Good However level of consistency is highest achieved by the field of education. While that, level average program and budget achievements have been enough good. Condition the prove that still there is inconsistency a number of indicators of programs and activities that have been arranged in document planning. Therefore the government needs to make an effort to frame lower poverty continuously.*

Keywords : *Consistency , Budgeting , Planning , Pro poor budgeting*

JEL : H72, O21

1. INTRODUCTION

Poverty is a problem Because it relates to a number of matters namely problems social, political, economic as well as cultural so that needs Handling Seriously from all parties, especially from the government center and also government area. Issue poverty of course not easy to describe and is often found in temperate countries developing (NSB) because imbalance between the growth economy and with growth population. Various steps have been carried out by the government to reduce the number of poverty, but facts on the ground show that the number of poverty from year to year tends to increase along with uncertain dynamics economy as well as an increase amount population. Therefore, poverty Still still an issue, and it is necessary to get attention from the government to continue to strive and innovate for look for road go out and evaluate every effort that has been made previously so that poverty can be lowered in a way sustainable. The increasing poverty rate increase requires the government to take sides to pro - policy for poor people (pro-poor budget). Partiality This can mirrored through designed programs in policy planning and budgeting. A budget that is in favor of poor people (pro-poor budget) can translated as a practice of deliberate planning and budgeting intended to make policies, programs, and activities whose impact can increase welfare or fulfill the need for a rights-based society (Rinusu, 2006). Thus, the impact of the pro-poor budget can reduce the number of poverty in a way significant and sustainable.

In Indonesia, poverty alleviation is one of the main programs of national development. Poverty alleviation has been initiated in the SDGs program which has a target of "ending poverty in all its forms everywhere" by 2030. To realize this achievement, a commitment is needed from programs and activities that support the achievement of poverty alleviation in the regions so that in addition to support for the transfer of allocation funds from the central government, local governments as the authority holders need to coordinate in the planning, implementation, and monitoring of the budget and activities carried out in order to meet the needs of poverty alleviation in the regions. Since the implementation of regional autonomy in 2001, all matters concerning regional interests including poverty alleviation have become the responsibility of local governments to proactively pursue policies related to the welfare of their regions. Thus, the authority given by the central government requires local governments to implement transparent and accountable "good

governance" so that their performance can be assessed by the local community. As one of the regencies in Bali Province with a poverty rate above the average poverty rate of Bali Province, Jembrana Regency is the only regency in Indonesia that applies one data from the village based on the village SDGs as the main foundation in implementing development. This is one form of creating transparency and accountability of data in the implementation of good governance. Through village data based on SDGs, Jembrana already has a data-based planning process, in other words, the development carried out is designed according to the priority of solving problems so that it is easier to achieve the regional vision and mission. Thus, it is only natural that the achievement of the planned development in Jembrana Regency should be higher when compared to other regions, especially in the field of poverty which is the main focus. However, the data states that the poverty rate in Jembrana Regency in the last three years has still increased whereas in 2020 the poverty percentage was 4.51% increasing in 2022 to 5.30% or an increase of 0.79%. This poverty rate is still above the average poverty percentage in Bali Province, which was 3.78% in 2020 and increased to 4.57% in 2022 (Badan Pusat Statistik Jembrana, 2023).

Table 1. Poverty Level in Jembrana Regency and Bali Province

Description	Year		
	2020	2021	2022
Percentage of Poor Population In Jembrana Regency	4.51	5.06	5.30
Percentage of Poor Population in Bali Province	3.78	4.53	4.57

Source: Central Statistics Agency Bali Province

The table 1. above shows that the issue of poverty has not been resolved because the poverty rate continues to increase. This is certainly a polemic that the government has not succeeded in reducing the poverty rate, especially considering that the province of Bali is one of the areas that is very dependent on the tourism sector so the covid pandemic that occurred in 2019 greatly affected the economic conditions of the local community. Therefore, the government needs to plan programs that boost the revival of the economic sector in areas affected by COVID, especially in Jembrana Regency.

To achieve the poverty alleviation target, consistency is needed in planning and budgeting programs and activities by referring to the principles of good governance. Planning plays an essential role in achieving development goals. The planning must be consistent with its implementation so that it has an impact on the effectiveness and efficiency of the budget in achieving the vision, mission, and main objectives that have been planned in the planning document. The importance of budget and planning consistency has been mandated in Law Number 25 of 2004 concerning the National Development Planning System, article 2 paragraph 4 letter c which states that "ensuring the linkage and consistency between planning, budgeting, implementation, and supervision". However, the facts on the ground show that maintaining consistency between planning and budgeting documents is not an easy thing because sometimes inconsistencies are found because there are often changes in activities due to differences in perception, less than optimal implementation of mechanisms and procedures in making planning and budget documents, and the separation during the planning and budget preparation process causes differences between program plans and budget allocations so that it has an impact on implementation that is not by the initial plan. Inconsistencies between these documents ultimately affect the percentage of realization of successful target achievement or performance. Inconsistency between planning and budgeting causes low budget absorption which can hamper regional development (Mohamad Khusaini, 2014). Thus, consistency between planning and budgeting is important to analyze because it can reflect the extent to which the local government's performance in achieving the goals that have been set so that the government can evaluate and improve the steps that have been taken. Referring to these problems, this study aims to: 1) analyze the consistency between planning and budgeting of the pro-poor budget program in Jembrana Regency, 2) analyze the level of achievement of the pro-poor budget program performance targets in Jembrana Regency, 3) analyze the implications of the consistency of pro-poor budget planning and budgeting on the achievement of pro-poor budget program performance targets in Jembrana Regency. With limited data in the field, this study uses source data from several planning documents related to the pro-poor budget in the Jembrana Regency in 2021.

2. LITERATURE REVIEW

Based on the theory of planning, planning can be interpreted as an idea or notion that explains efforts to achieve one or several predetermined goals. Conyer and Hill stated that planning is a continuous process and

involves decision-making or selection among various resource-use options to achieve certain goals in the future (R Tarigan, 2012). Planning activities actually also contain elements of creativity and courage in providing assessments of the current and future situations at the same time. Planning activities are essentially also an effort to determine choices from the many available alternatives, because they are related to decision making. Based on the Republic of Indonesia Law Number 25 of 2004 concerning the National Development Planning System (SPPN), the objectives of planning are as follows:

1. Improve coordination between development actors.
2. Ensuring integration, synchronization, and synergy between regions, space, time, government functions, and between the center and regions.
3. Ensuring there is a linkage and consistency between planning, budgeting, implementation and supervision.
4. Optimizing participation public.
5. Ensure use source Power in a way efficient, effective, fair and sustainable.

Planning involves the preparation of a work plan to achieve the goals and objectives of the organization. Based on Law No. 32 of 2004 concerning Regional Government, the planning and budgeting process is regulated in such a way that regional development planning documents include long-term, medium-term, and annual plans. The long-term plan is outlined in the RPJPD, which includes a 20-year plan with a vision, mission, and direction of regional development that is in line with the national RPJP. The RPJMD presents medium-term planning for a period of 5 years and contains the vision, mission, and programs of the regional head, referring to the RPJPD and RPJMN, and includes regional financial policies, development strategies, general policies, and SKPD programs. SKPD involves the Renstra, Renja, RKA, and RAPBD. The Renstra, which is valid for 5 years, follows the RPJMD and includes the vision, mission, goals, strategies, policies, programs, and development activities. Renja, for a period of 1 year, refers to the Renstra and RKP and includes development policies, programs, and activities. RKA contains SKPD programs and activities along with the required budget, while RAPBD is prepared based on SKPD RKA and must be approved. The annual planning document, namely RKPD, contains a draft of the regional economic framework, development priorities, work plans, and funding, which refer to RKP and are details of RPJMD.

Budget is a financial planning process that includes income and financing, as well as the allocation of funds for various activities by the functions and objectives to be achieved (Mohamad Khusaini, 2014). A budget is a plan of activities to be carried out by management in a certain period and is expressed quantitatively (Sasongko dan Parulian, 2015). A budget is a written plan regarding the activities of an organization expressed in the form of money, or in units of goods or services (M. Nafarin, 2013). The budgeting process includes preparation, data and information collection, division of tasks, implementation of plans, and the monitoring and evaluation stages. The budget cannot be separated from planning because it is the end result of the planning process. Budget constraints require careful planning to ensure that the selection of programs and activities is carried out effectively and efficiently. Performance-Based Budgeting Theory links budget allocation to expected results or performance. Performance-based budgeting requires the government to establish clear and measurable performance indicators, enabling the evaluation of budget utilization based on the achievement of predetermined objectives. This approach promotes accountability and transparency in public financial management (Ramlah, 2022).

Pro-poor budgeting is a policy designed to support poor groups with strategies and policies aimed at overcoming poverty. This concept is considered an important element in planning that focuses on poor groups within the framework of pro-poor policy (M.L. Jingan, 1999). In addition, pro-poor budgeting reflects principles of good governance, because good governance is a prerequisite for pro-poor budgeting to be effective in reducing poverty.

Several previous studies have been conducted to analyze the consistency of planning and budgeting. The studies include: (Kharisma et al., 2021) researching the analysis of consistency of planning and budgeting in Purbalingga Regency. The results of the study indicate that although several programs are not aligned between the DPA document and the RPJMD in the PUPR office, the consistency between infrastructure planning and budgeting is at a very consistent level. In line with (K. Idris, 2018; Kharisma et al., 2021) conducted research on the consistency of planning and budgeting in the Depok city government. The results of the study indicate that the consistency between the planning and budgeting documents of Depok City in 2017 showed a low consistency value and needed improvement. However, when viewed from the policy side, the preparation of planning and budgeting has been guided by the established policies so that it is considered consistent. Another study was also conducted (Sugiarto & Mutiarin, 2017) regarding the consistency of regional development planning with the 2013-2015 regional budget in Gunung Kidul Regency. The results of the study indicate that the average consistency between the RKPD, KUA, and APBD documents

is at 80%. There are several factors that influence this consistency, including a good understanding between SKPD, BAPPEDA, DPPKAD, TAPD, and DPRD in understanding the program activities in SKPD, the results of the RAPBD evaluation by the governor, and the accommodation of the main ideas of the DPRD into the SKPD program by development priorities. Furthermore, (Osrinda et al., 2016) researched the consistency of planning and budgeting and its implications for the achievement of performance targets at BAPPEDA Merangin Regency. The results of the study showed that the consistency between the PPAS, RENJA, RKA, and DPA documents was on average above 80% so it can be said to be consistent. Some inconsistent data occurred for several reasons, including government strategy policies, political interests, regional financial capabilities, lack of quality human resources, unaccommodation of proposed activities, regional leaders who paid less attention to the planning and budgeting process, and low commitment to maintaining the consistency of planning and budgeting. Then, (Ferdinandus Diri Burin, 2015) researched the analysis of the consistency of regional planning and budgeting in Lembata Regency in 2012-2015. The results of the study show that among the RPJMD-RKPD, RKPD-PPAS, and PPAS-APBD documents, the RPJMD-RKPD document is the one that is proven to have the lowest level of inconsistency. Meanwhile, infrastructure development is a program with the lowest level of consistency.

3. RESEARCH METHODS

This study adopts qualitative and quantitative descriptive methods. Qualitative descriptive research aims to describe and explain phenomena, both natural and human-engineered, with a focus on the characteristics, quality, and relationships between activities (Nana Syaodih, 2011) The qualitative approach is applied by observing secondary data from various relevant sources related to the planning and budgeting process. Meanwhile, the quantitative approach is used to measure the consistency between planning and budgeting documents, as well as to identify the main causes of inconsistency and appropriate policies to overcome them. Consistency assessment is carried out by calculating the percentage of alignment between programs and activities in different documents. The level of consistency is based on the percentage (Osrinda et al., 2016)

Very bad	: 0.00 – 19.9
Bad	: 20.0 – 39.9
Average	: 40.0 – 59.9
Good	: 60.0 – 79.9
Very good	: 80.0 – 100.0

4. RESULTS AND DISCUSSION

4.1 Consistency of *Pro Poor Budgeting Planning and Budgeting* in Jembrana Regency

Based on the report of the Jembrana Regional Poverty Alleviation Coordination Team (TKPKD), There are several indicators used to describe the development conditions of poverty alleviation achievement in Jembrana, including:

- a. Field poverty and employment
- b. Field health
- c. Field education
- d. Field Infrastructure base
- e. Field resilience food

Thus in a study of this, the fifth field will analyze how much big level of consistency between document planning and budgeting as well as his achievements. This is done Because consistency is the element the main thing that greatly influences the achievement of development targets, in matter This is the alleviation of poverty. The documents analyzed in the study include RPJMD, RKPD, RENSTRA, and RENJA as well as report responsibility answer yearly.

4.2 Consistency RPJMD Document with RKPD

Analysis level consistency between RPJMD and RKPD in the Regency Jembrana The year 2021 is shown in Table 2 below :

Table 2. Consistency of RPJMD Documents with RKPD

Document	Field	Number of Programs	Ceiling Indicative
RPJMD	Poverty and Employment	7	4,297,381,778
	Health	19	71,619,900,000
	Education	6	82,066,938,696
	Basic Infrastructure	16	143,012,056,000
	Food security	5	71,619,900,000
RKPD	Poverty and Employment	25	28,343,617,847
	Health	18	239,812,761,122
	Education	9	260,070,091,687
	Basic Infrastructure	15	179,722,660,875
	Food security	4	4,833,918,700

Source : RPJMD and RKPD of the Regency Jembrana Year 2021

Based on Table 2, it can be seen that there are planned program inconsistencies between RPJMD documents and RKPD documents where in the field of poverty and employment, the magnitude consistency that is only 28% or in category bad, meaning that There are 18 programs or 72% of the programs in the RKPD but No is in the RPJMD plan, then in the field of health, magnitude consistent namely 94.74%, or in very good category It means There is 1 program in the RPJMD but No is in the RKPD, then in the field education, the magnitude consistency that is by 66.67% or in a category well, that means There are 3 programs in the RKPD but No is in the RPJMD, then in the field infrastructure base, size consistency that is by 93.75% or in the very good category, meaning There is 1 program in the RPJMD but No is in the RKPD, and in the field of food, the size consistency namely 80%, or in very good category It means There is 1 program in the RPJMD but No is in the RKPD. If concluded from the data, then it is said that between RPJMD and RKPD documents are still there are further inconsistencies in planning programs influential to the amount budget or ceiling indicative of the RPJMD which even Far different from the ceiling indicative in the RKPD. Thus, planning and budgeting have an inseparable relationship.

4.3 Consistency of RENSTRA and RENJA Documents

Analysis of the level of consistency between RENSTRA and RENJA in Jembrana Regency in 2021 is shown in Table 3 below:

Table 3. Consistency of RENSTRA Documents with RENJA

Field	PLAN		PLAN	
	Number of Programs	Amount Activity	Number of Programs	Amount Activity
Poverty and Employment	5	24	5	23
Health	4	7	5	14
Education	10	310	9	251
Basic Infrastructure	16	70	9	15
Food security	5	17	4	7

Source : RENSTRA OPD and RENJA OPD Regency Jembrana Year 2021

Based on Table 3, it can be seen that there are a number of inconsistencies of programs and activities between document RENSTRA and RENJA planning where in the field of poverty and employment there is 1 activity that is not consistent so the magnitude consistency his activities which is 95.83% while consistency the program that is by 100% so that both of them can be categorized as very good. Then in the field of health, there are 1 program and 7 activities that are not consistent so the level of program consistency is 80% or in the very good category, and the level of consistency activity is 50% or in the average category. Next in the field of education, there is 1 program and 59 activities that are not consistent so the level of program consistency is 90% and the level of consistency activity is 80.96% so both of them can categorized as very good. Then in the field of infrastructure basic, there are 7 programs and 55 activities that are not consistent so level program consistency is 56% or in the average category, and level consistency activity is 21.42% or in category bad. In the field of resilience food, there is 1 program and 10 activities that are not consistent so the level of program consistency is 80% or in the very good category, and the level of consistency activity is 41.17% or in the average category.

4.4 Pro Poor Budgeting Performance Achievements in the District Jembrana

Analysis performance or achievement of the mitigation program poverty (*pro poor budgeting*) is shown in the following table 4 :

Table 4. *Pro-poor budgeting* performance achievements in the district Jembarana

Field	Indicator	Target	Achievements	% Realization Budget
Poverty and Employment	Poverty rate	2737	5.06	91.88
	Unemployment rate open	0.09	4.11	39.83
Health	Life Expectancy	71.83	72.50	92.95
	Mortality rate baby	15/100,000 KH	7.81/1000 KH	
	Infant Mortality Rate	15/1000 KH	9/1000 KH	
	Mortality rate Mother	100/100,000 KH	118.26/100,000 KH	
	Ratio doctor	1/1000	106/1000	
	Coverage health center	100	10.00	
	Education	Early Childhood Education APK	64.12	68.81
Literacy Rate (AMH)		93.2	96.48	
SD APK		99.49	102.27	
Junior High School APK		109.5	106.20	
APM SD		95.7	97.73	
APM Junior High School		96.5	93.80	
Infrastructure base	Household clean water users	100	93.07	92.91
	Household sanitized	100	98.72	
	Proportion long network road in condition Good	99	75.30	
	ratio network irrigation in condition Good	17700	5.62	
Food security	Improvement productivity agriculture	67,424	50.70	98.28
	Expected food pattern score (PPH)	97	91.50	

Source: LPPD Jembrana Regency 2023 (processed)

Table 4 shows several indicators that are used as benchmarks for the success of programs and budgets in poverty alleviation (*pro-poor budgeting*). Based on Table 4, poverty and labor are the areas with the lowest achievements when compared to other areas, while the highest are education and health. This condition is evidenced by the poverty rate and open unemployment rate in Jembrana Regency, where the poverty rate in 2021 was 5.06%. This figure has increased by 0.55% from 2020, which was originally 4.51%. Likewise, the open unemployment rate where the target is 0.09% but the achievement is 4.11%. This is due to the effects of the COVID-19 pandemic that occurred in 2020 so many workers in the MSME sector were laid off. Meanwhile, in the fields of education and health, there are several indicators that have succeeded in exceeding the target. In line with the level of achievement, the lowest budget realization also occurred in the labor sector at 39.83% and the highest was in the food security sector at 98.28%. Thus, based on LPPD data, it can be concluded that the target of achieving *pro-poor budgeting* has not been fully achieved, but the level of consistency is generally in the very good category because it is above 80%.

Based on data from Tables 2 and 3, the consistency between planning and budgeting documents is still far from expectations because there are still several programs/activities that are not synchronized and their achievements have not fully met the targets that have been set. In other words, there is still inconsistency between planning and budgeting documents, especially between the RENSTRA and RENJA documents. Meanwhile, the fields with the highest level of consistency and achievement are education and health, although

there are still several indicators that have not reached the target, in general, the education and health indicators are able to exceed the previously planned targets. Thus, it can be said that there is still inconsistency in terms of planning and budgeting between one document and another.

The findings of this study align with those presented by Osrinda (2016) and Kharisma (2021), who highlighted the importance of consistency between planning and budgeting documents in supporting the achievement of organizational goals. In the context of an organization, planning documents serve as a strategic roadmap directing activities towards established objectives, while budgeting acts as a resource allocation instrument to realize those plans. Osrinda (2016) and Kharisma (2021) demonstrated that a high level of consistency between these two documents, in terms of goals, performance indicators, and priorities, creates strong alignment in program implementation. High consistency between planning and budgeting documents not only ensures optimal resource allocation but also reduces the risk of deviations in implementation. When each planning element is accurately translated into budgeting documents, organizations can minimize waste, optimize budget utilization, and enhance accountability. Furthermore, this supports the organization in addressing operational challenges with a solid foundation, enabling more measurable and accountable target achievement. This study also underscores that consistency between planning and budgeting has a direct impact on the effectiveness and efficiency of organizational performance. As highlighted by Osrinda (2016) and Kharisma (2021), such consistency strengthens cross-unit coordination, enhances clarity in program implementation, and promotes the achievement of key performance indicators that have been designed. Consequently, organizations are not only better prepared to navigate internal and external dynamics but can also ensure that every program or policy implemented significantly contributes to the strategic objectives set. Overall, this research reinforces the argument that a close and consistent relationship between planning and budgeting documents serves as a crucial foundation for an organization's success in achieving its vision.

According to the report of the Jembrana Regency poverty alleviation team, there are several reasons that cause inconsistencies between documents, namely: 1) the large number of programs and activities that cause overlapping due to the lack of ability to determine the mapping of programs and activities as planning materials, 2) differences in data and perceptions among stakeholders, especially in defining the poor as the target of programs and activities, 3) differences in orientation in poverty alleviation programs, 4) differences in stakeholder and SKPD representation which result in inaccurate information, and 5) lack of coordination between regional devices which causes disharmony in SKPD programs or activities. Although in general the pro-poor budgeting target in several areas can be achieved, the number of poor people will remain so that poverty alleviation programs and activities must continue until the poverty rate can continue to decline. Therefore, the government and related stakeholders must continue to strive to improve their ability and commitment in planning so that the efficiency and effectiveness of poverty alleviation programs and budgets can be achieved in all areas.

5. CONCLUSION AND SUGGESTIONS

CONCLUSION

Research on the level of consistency of planning and budgeting is used to assess the extent to which budget planning documents are in accordance with budget realization to ensure that funds are used in accordance with the plans that have been prepared. Given that the problem of poverty in Indonesia continues to increase in several regions, especially in Jembrana Regency, this study was conducted to test the extent to which there is conformity between planning and realization of programs that favor the poor. Based on the results of the analysis of *pro-poor budgeting planning and budgeting*, the level of consistency between the RPJMD and RKPD documents in the fields of health, infrastructure, food security and education is on average in good condition, but the level of consistency in the fields of poverty and employment is in the bad category. Then the level of program consistency between the RENSTRA and RENJA documents is on average in good condition while the consistency of activities is on average less good, only the fields of education and poverty and employment are in very good condition. Furthermore, the achievement of the *pro-poor budgeting program* has not reached the target on average even though there are several indicators that are able to exceed the target, namely in the field of education, while the budget realization is on average in very good condition except for the open unemployment rate indicator which is in the bad category. Overall, the document with the highest level of consistency is between the RPJMD and RKPD while the lowest level of consistency is the level of activity consistency between the RENSTRA and RENJA documents while the highest level of achievement is in the field of education and the lowest is in the field of poverty and employment. There is a mismatch or inconsistency between planning and budgeting documents that can affect the effectiveness of the program.

SUGGESTIONS

The inconsistency of programs and activities and the failure to achieve the *pro-poor budgeting target* in Jembrana Regency in 2021 means that the government needs to increase several efforts, including:

1. Develop comprehensive plans and strategies for poverty alleviation programs by involving various stakeholders.
2. Optimizing coordination between various ministries, institutions, and local governments to ensure programs run effectively.
3. Encourage active participation of poor communities in program planning and implementation to ensure that programs meet their needs.
4. Provide clear access to information regarding budget allocation and use of program funds.
5. Assess program effectiveness periodically and make adjustments as necessary to improve results.
6. Establish and enforce regulations that support program success and protect the rights of the poor.

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