



Planning and Preparation of The Operational Budget of The Investment Service Department

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Abstract: The aim of this study is to describe procedure of planning and preparation operational budget on investment department in Serang City. The method used in this research is a qualitative descriptive research method. The techniques used in data collection where the data sources obtained are primary and secondary data. Serang City Investment and One-Stop Integrated Services Service As an institution or agency engaged in licensing and services, it really needs budget planning procedures, with budget planning procedures it can help minimize the occurrence of a budget preparation at the One-Stop Investment and Services Office of Serang City From the results of the discussion, the Regional Apparatus Organizational Budget Planning Procedure Case Study at the Serang City Investment and One-Stop Service Office is in accordance with established procedures so that it runs well and according to procedures.



Introduction

An agency (especially a government agency) whether large or small, must compile a budget as a basis for planning and for controlling each of its activities. The budget is the company's financial planning which is used as the basis for controlling (supervision), the company's finances for the coming period. The budget is a short-term plan that is prepared based on the long-term activity plan that has been determined in the program preparation process. Where the budget is prepared by management for a period of one year, which will later bring the company to certain desired conditions with specified resources according to Helianto (2011).

Planning is a very important function in management. Terry (1977; 173) explains that planning is vital in management. Without the activities defined by planning, it is impossible to organize, run and control an enterprise. Planning is a continuous and cyclical decision-making process, through a series of systematically related stages, with the aim of achieving better and more rational decisions. Several concepts and definitions of planning were put forward by experts, including Conyer who gave an understanding of planning as follows: "*the activity of planning as a continuous, cyclical process of decision-making, which should involve working through a series of linked stages in a systematic and orderly fashion in order to achieve better, and especially more rational decisions*" (Conyers and hills, 1990; 57) which means planning activities as a continuous cycle process of decision making, which must involve working through a series of related stages in a systematic and orderly manner to achieve better, and especially more rational decisions.

According to Yesi (2010), to achieve optimal budget planning results, companies need a report that is able to provide information on events that are arranged systematically in a certain period which contains data, both quantitative and qualitative data. So that with this data, it is able to help and optimize the functions of monitoring, control and evaluation of budgeting that have been planned together and of course with the hope of achieving appropriate and targeted goals by an organization, company and certain agencies. Corporate budgeting is a process of planning and controlling various operating activities of a company that are carried out or carried out in an activity and unit of money, which has the objective of projecting the company's operations in projected financial statements. In the context of the budget includes plans about how much it will cost for the plan to be made and how to get money to fund the plan. According to Basri (2013), the budget preparation stage is a very important stage because the budget is ineffective and ineffective performance-oriented can actually fail programs that have been prepared previously. Often found in practice, budget preparation seems to be a separate part from the formulation and planning of strategies so that the successful implementation of the budget is not in line with the success of programs and goals in an organization. Budgeting like this cannot produce an effective budget as a management tool to bridge the achievement of organizational goals.

The regional budget is a financial plan that forms the basis for the implementation of public services. In Indonesia, regional budget documents are called regional income and expenditure budgets (APBD), both for provinces and districts and cities. The process of

preparing the budget in Law No. 32 of 2004 involves two parties, namely the executive and the judiciary. The executive as regional operational executor is obliged to make a draft/draft of APBD which can only be implemented if it has been approved by DPRD in the budget ratification process (Ekawarna, Sam, Rahayu, 2009).

The scope of the APBD becomes important in the local government environment. This is related to the impact of the APBD on government performance, in relation to the government's function in providing services to the community. Budget performance is a budgeting technique based on consideration of work load *and* unit cost of each structured activity. The performance of the local government budget is always associated with how the local government work unit can achieve its work objectives with the available budget allocation.

Implementation of Law no. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. The enactment of these two laws provides greater opportunities for regions to optimize their existing potential, both in terms of human resources, funds and other resources which are regional assets (Ronald, Sarmiyatiningsih, 2010). The implementation of broader government functions by the local government is supported by adequate sources of financing. It is based on that the sources of revenue from one region to another are very diverse. There are several regions with the resources they have capable of implementing regional autonomy, but it is also possible that some regions will face difficulties in carrying out decentralization tasks, given the limited resources they have.

The implementation of broader government functions by the regional government needs to be supported by adequate sources of financing. It is based on that the sources of revenue from one region to another are very diverse. In accordance with Law no. 33 of 2004 article 10 states that the sources of financing for regional development (capital investment), among others, come from the Balancing Fund which consists of Profit Sharing Funds, General Allocation Funds (DAU) and Special Allocation Funds (DAK). Apart from balancing funds originating from the central government, regions can also finance the implementation of their regional development through Regional Original Revenue (PAD) in the form of Regional Taxes, Regional Retribution, BUMD and other valid Regional Original Revenues. PAD is actually the main barometer of the successful implementation of regional autonomy and it is hoped that with this regional autonomy, regional independence can be realized through a strong PAD structure (Hidayat, Pratomo, and Harjito, 2007). The existence of greater authority provides opportunities for regions to explore various regional potentials and optimize the various resources they have and in turn can encourage the achievement of better financial capabilities (Setiaji and Adi Priyo, 2007).

The Investment and One-Stop Services Service (DPMPTSP) was formed based on Serang City Regional Regulation Number 7 of 2016 concerning the formation and composition of Serang City Regional Apparatuses as amended by Serang City Regional Regulation Number 9 of 2020 concerning Amendments to Serang City Regional Regulation Number 7 2016 concerning the Formation and Composition of Serang City Regional Apparatuses. DPMPTSP is

a supporting element for the Mayor's duties led by a Head as stipulated in the Mayor of Serang Regulation Number 17 of 2021 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Serang City Investment and One-Stop Services Office.

DPMTSP has the task of assisting the Mayor in carrying out government affairs in the field of investment and the implementation of one-door integrated services which are the authority of the Region and the co-administration tasks assigned to the Region in accordance with the Mayor's vision, mission and program as outlined in the Regional Medium-term development plan in order to create a business climate conducive environment, increasing investment realization and building ease of doing business. DPMTSP carries out the administrative duties of licensing and non-licensing services which are the authority of the Serang City Government. At this time the Serang City DPMTSP has served 152 types of Licensing and Non Licensing.

Definition of Budget

According to Basri (2013) stating the budget is financial planning for the future which generally covers a period of one year and is expressed in monetary units. This budget is an organizational short-term plan that translates various programs into a more concrete annual financial plan. Budget proposals are generally reviewed or reviewed in advance by higher officials so that they can be used as formal budgets. The budget is the most important economic tool owned by the government to direct social and economic development, ensure sustainability, and improve people's quality of life. The budget is the main tool of government fiscal policy.

Budget Benefits

According to Herlianto (2011) the budget has several benefits, including the following:

- a. The budget is the result of the planning process, meaning that the budget represents a negotiated agreement among the dominant participants in an organization regarding the objectives of future activities.
- b. The budget is a description of the priority allocation of resources owned because it can act as a blueprint for company activities.
- c. Budget as a control tool that leads management to determine the strong and weak parts of the organization, this will direct management to determine corrective actions to be taken.

Budget Function

The role of the budget as a management tool has been running since the beginning of the company carrying out its activities, namely when activities are actually planned and planning has been expressed in terms of money and units issued. Knowing how important the budget is, it is necessary to know what the actual function of the budget is. The function of the budget according to Herlianto (2011) is as follows:

- a. **Planning Function** The planning function includes the act of selecting and relating facts and using assumptions about the future in terms of formulating proposed activities and deemed necessary to achieve the desired results.
- b. **The budget oversight function** is one way to conduct supervision within the company. Supervision is the efforts taken so that plans that have been prepared previously can be achieved. Thus supervision is evaluating work performance and corrective action if necessary. The aspect of supervision is by comparing performance with the budgeted one. The purpose of supervision is not to find fault but to prevent and correct errors.
- c. **Coordination Function** The coordination function requires the alignment of the work actions of each individual or part of the company to achieve goals. Thus it can be said that to create coordination, good planning is needed, which can show the alignment of plans between one part and another. The budget that functions as a plan must be able to adjust the plans made for various parts of the company, so that one activity plan will be in harmony with the others.
- d. **Budget as work guideline** Budget is a work plan that is arranged systematically and expressed in monetary units. Budgeting is based on past experience and future estimates, so this can be a work guideline for every part of the company to carry out its activities. The most important purpose of the budget is for external control, namely to limit the overall resources available to an agency and to prevent expenditures for things or activities that are not justified by law.

Budget Classification

According to Umar (2016), budget classification is a grouping or division of the budget in order to provide a more detailed picture, then the budget classification is divided into several sections, including:

1. **By object**, the budget is arranged based on the type of income and spending. Revenue consists of domestic revenues which consist of tax revenues. Other income is grant income and so on, while expenditures are classified into personnel expenditures, goods expenditures, maintenance expenditures and so on.
2. **Based on Organizational Budget** it is classified to look at the size of each unit's budget, its achievement, efficiency, and effectiveness, as well as to see the allocation of the budget to national development goals.
3. **Based on the function**, the budget is prepared based on the function of state spending, such as in the education sector, social sector, and so on.
4. **By Nature/Character** 18 The budget is prepared based on the nature/character of income and expenditure, such as routine income and

expenditure (*current*), as well as development income and expenditure (*Capital Expenditures*).

5. Based on Savings, the budget is prepared based on the economic scale, which is in accordance with the level of needs and national policies.

Definition of Planning

Planning is a very important function in management. Terry (1977; 173) explains that planning is vital in management. Without the activities defined by planning, it is impossible to organize, run and control an enterprise. Planning is a continuous and cyclical decision-making process, through a series of systematically related stages, with the aim of achieving better and more rational decisions. Several concepts and definitions of planning were put forward by experts, including Conyer who gave an understanding of planning as follows: "*the activity of planning as a continuous, cyclical process of decision-making, which should involve working through a series of linked stages in a systematic and orderly fashion in order to achieve better, and especially more rational decisions*" (Conyers and Hills, 1990; 57) which means planning activities as a continuous cycle process of decision making, which must involve working through a series of related stages in a systematic and orderly manner to achieve better, and especially more rational decisions.

Budget Planning Process

The budget planning process is a process that is continuously repeated by the government and public sector organizations (Halim, 2017). In the planning process there are ever-increasing needs of the government and society. This need is expressed in the form of spending which is government spending to finance its various affairs. In addition, the spending process cannot be separated from the budget planning process. The process of preparing the budget has an influence on the quality of spending. Self-expenditure according to shopping groups in Permendagri No. 13 of 2006 consists of indirect spending and direct spending.

Regional Finance

In a narrow sense, regional finance is limited to matters related to the APBD. Therefore regional finance is synonymous with the APBD. According to Mamesah in Halim (2004: 18), Regional Finance can be interpreted as "all the rights and obligations of the government that can be valued in money, as well as everything in the form of money or goods that can be used as a higher regional wealth as well as other parties according to applicable laws and regulations".

Based on Government Regulation Number 58 of 2005, "Regional Finance is all regional rights and obligations in the context of administering Regional Government which can be valued in money including all forms of wealth related to these rights and obligations". These regional rights and obligations need to be managed in a regional financial management system. Regional financial management is a subsystem of the state financial management system and is a key element in the administration of regional government.

Regional Revenue and Expenditure Budget (APBD)

In Permendagri Number 27 of 2013, "APBD is the basis for regional financial management in a period of 1 (one) fiscal year from 1 January to 31 December". Meanwhile, according to Bastian (2006: 189), "APBD is the embodiment of the regional government's work plan in the form of a unit of money for a period of one year annually and is oriented towards public welfare goals".

Meanwhile, according to Mardiasmo (2005; 61), "The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed from public money. Public sector budgeting is related to the process of determining the amount of fund allocation for each program and activity in monetary currency". In the Regional Government, regional financial management is also regulated by dividing it into general management and special management. Thus, the Regional Government has a regional revenue and expenditure budget (APBD).

In the pre-reform era, the shape and composition of the APBD underwent two changes. The composition of the APBD initially consisted of a regular budget and a development budget. The routine budget is further divided into routine income and routine expenditure, and the development budget is further divided into development revenue and expenditure. This arrangement then underwent changes with the issuance of several regulations in 1984-1988. With this regulation, the composition and form of the APBD are no longer divided into the routine budget and the development budget, but are divided into income and expenditure. Furthermore, the income is further divided into regional income, development revenue, and cash affairs and calculations (UKP).

Expenditure is also further broken down into routine expenditure and development expenditure. Routine spending is classified into 10 sections and development spending is classified into 21 sectors (including subsidies to subordinate areas, loan repayments, and UKP). The second change in the pre-reform era occurred in 1988, namely in the share of revenue from the regions. The changes that occurred were in classification. If last year's original regional income, tax/non-tax sharing, and donations and assistance, then in the new form the form of tax/non-tax proceeds and donations and assistance becomes one part. This section is called income derived from government gifts and/or higher institutions.

The characteristics of the APBD in the pre-reform era are as follows:

1. The APBD is prepared by the DPRD together with the regional head (Article 30 of Law Number 5 of 1975)
2. The approach used in preparing the budget is the line item approach or the traditional approach. In this approach, the budget is prepared based on revenue and type of expenditure. So, each line in the APBD shows each type of receipt and expenditure. The use of this approach aims to exercise control over expenditure. This approach is the most traditional (oldest) approach among the various budgeting approaches. Any more advanced approach for example as follows.

a. Budgeting Program

The budget is prepared based on the work or tasks to be carried out. This approach prioritizes effectiveness.

- b. *Performance Budgeting* . The emphasis of this approach is on measuring work results (performance) so that the output can be compared with the expenditure of funds that have been made. This approach pays attention to efficiency.
 - c. *Planning, Programming, and budgeting system* (PPBS) Is a variation of *Performance Budgeting* , which combines
3. Elements namely planning of results, programming of physical activities and budgeting (allocation of funds) as follows:
 - a. *Zero Base Budgeting* Also a variation of Performance Budgeting which focuses on budget efficiency.
 4. The APBD cycle consists of planning, implementing, monitoring and checking, as well as compiling and determining calculations.
 5. In terms of supervision and inspection as well as the preparation and calculation stages of the APBD, the control and inspection/audit of the APBD is of a financial nature.
 6. Supervision of regional expenditures is carried out based on adherence to three main elements, namely obedience, thrift and efficiency, and program results
 7. The regional financial accounting system uses a camera system (budget bookkeeping).

Budget elements

The elements of APBD according to Halim (2004: 15-16) are as follows:

1. An activity plan for a region, along with a detailed description.
2. There is a source of revenue which is the minimum target for cover the costs associated with these activities, and existence costs which constitute the maximum limit of expenses that will be implemented.
3. Types of activities and projects listed in numbers .
4. The budget period is usually 1 (one) year.

APBD Drafting

Compilation of APBD Draft The process of planning and preparing APBD, referring to Government Regulation Number 58 of 2005 concerning Regional Financial Management, is in outline as follows: (1) preparation of regional government work plans; (2) drafting general policy on budget; (3) setting priorities and temporary budget ceilings; (4) preparation of SKPD work plans and budgets; (5) preparation of draft regional budget regulations; and (6) APBD determination. In the figure, the stages of drafting the APBD are shown as follows:

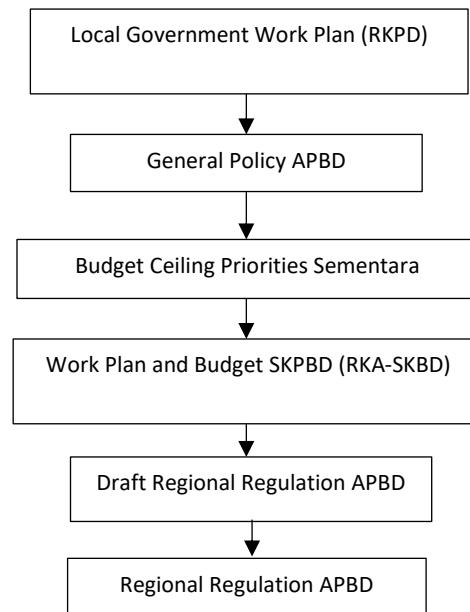


Figure 1. the stages of drafting the APBD

1. Local Government Work Plan

The preparation of the APBD is based on predetermined plans regarding the programs and activities to be carried out. When viewed from a time perspective, planning at the local government level is divided into three categories, namely: Regional Long Term Plans (RPJPD) are regional government plans for a period of 20 years; The Regional Medium Term Plan (RPJMD) is a local government plan for a 5 year period; and the Regional Government Work Plan (RKPD) is the regional annual plan. Meanwhile, planning at the SKPD level consists of: SKPD Strategic Plan (Renstra) which is a plan for a period of 5 years; and SKPD Work Plan (Renja) is SKPD's annual work plan.

2. APBD General Policy and Provisional Budget Priorities and Ceilings (PPAS) A bridge between the process of policy formulation and budgeting is important and fundamental so that policies become reality and not just hopes. For this purpose at least two clear rules must be established:

- a. The implications of policy changes (proposed policies) on resources must be identified, even in a rough estimate, before policies are enacted. An entity proposing a new policy must be able to quantify its effect on public spending, both on its own spending and on other government departments.
- b. All proposals must be discussed/consulted and coordinated with related parties: Head of TAPD, Head of Bappeda and Head of SKPD.

In the process of preparing the budget, the regional government budget team (TAPD) must cooperate well with the regional work unit (SKPD) to ensure that the budget is prepared within the established policy corridors (KUA and PPAS); and ensuring that all *stakeholders* are involved in the budgeting process in accordance with applicable regulations.

3. Preparation of SKPD Work Plans and Budgets (RKA-SKPD)

According to Article 89 paragraph (3) Permendagri Number 13 of 2006, after the Memorandum of Understanding mentioned above, the Budget Team (TAPD) prepares a regional head circular letter concerning Guidelines for Preparing RKA-SKPD which must be issued no later than the beginning of August of the current budget year.

4. Preparation of Raperda APBD

The RKA-SKPD that has been prepared, discussed, and mutually agreed upon between the Head of the SKPD and the Regional Government Budget Team (TAPD) is used as the basis for preparing the Raperda APBD. This Raperda is prepared by regional financial management officials who will then be submitted to the regional head.

Research Method

Research design

The object of research in this Final Project is the Capital Investment Service and one-stop guided services located at JL.Mayor Syafe'i No. 3 Serang City, Banten Serang City Banten Banten 42191. One-stop integrated services and investment services are agencies engaged in services and permits, this research can be categorized as data collection research, because it collects existing data and then compares based on the theoretical basis that has been obtained.

In this study, the authors focused on budget planning procedures for regional apparatus organization case studies on the investment service and one-stop integrated services. This research was carried out through the results of an internship from 01 September 2022 to 30 November 2022.

Final Project Writing Method

In writing this final assignment, researchers conducted research using a qualitative descriptive approach. Descriptive is a method that aims to give an overview of the object under study using data that has been collected without conducting in-depth analysis and making conclusions that can apply in general. In this method, the contents of the research can be in the form of words, pictures or recorded information containing facts found in the field.

Furthermore, the qualitative research method is a research method that obtains data from various sources, using a triangulation data collection technique or various data collection (Sugiyono, 2017). With this method, qualitative data is obtained from interviews by collecting data according to category.

Data Type

Data is something that is obtained through the collection of facts that are real or in accordance with the field. The existence of a data serves as evidence to solve a problem in conducting research. On the other hand, data is also needed as a complement to research information. Therefore, the presence of data can facilitate research in describing the object

being studied specifically. The form of the data itself can be in the form of notes, pictures, numbers, letters, recordings, or symbols that represent an object that is used as research. Types of data in a study are usually divided into 2, namely types of primary data and secondary data (Sugiyono, 2015). In this final project research, researchers used primary and secondary data types.

The types of primary and secondary data in this study are as follows:

a. Primary data

Primary data is data that can provide data to researchers (Sugiyono, 2015). In this section, primary data is obtained directly by the way the researcher interacts with the source which is used as the object of research. Researchers obtained primary data by conducting direct interviews with several bank employees, both structured and unstructured.

b. Secondary Data

Secondary data is data that researchers do not attempt to collect themselves (Sugiyono, 2015). The secondary data used in this research is sourced from electronic books, documents, articles, journals, notes, and literature both in the form of theory and data related to problems in research.

Data source

This study uses several data sources to solve problems that have been compiled by researchers. According to Arikunto (2010), the data source is the research subject from which the data is obtained. In writing this final assignment, researchers used data sources that come directly from the field, namely companies that practice

a. Hands-on research

Direct research is the researcher collecting, processing and presenting without intermediaries or directly for 12 weeks at the investment service and integrated one-stop service in the city of Serang. The researcher conducted a direct observation to obtain related data used for the preparation of the final project.

b. Library Studies

Literature study is a technique in collecting data from various references that are relevant and in accordance with the object raised by the researcher. In addition, according to (Syafitri & Nuryono, 2020) states that library research is a series related to a method, namely the method of collecting library data by reading and taking notes in processing material used as research. This literature study is also a technique in collecting data as a reference for processing words with references from books, literature, writings and reports regarding the research being carried out.

Method of collecting data

Writing this final task using a method in collecting data. The data collection method must be adapted to the research procedures, so that the researcher will obtain the data needed in accordance with the facts in the field. Data collection techniques are techniques commonly used by researchers to assist their activities in collecting research object data so

that these activities can be structured. systematically. The methods used in collecting the data are:

a. Interview

According to Sugiyono (2017), an interview is a meeting that occurs between two or more people to share information so as to produce answers to a topic raised. In addition, Sugiyono (2017) also stated that there are three types of interviews in a study including structured interviews, semi-structured interviews, and unstructured interviews.

In this study, researchers used structured and unstructured interview techniques to obtain information about the object that the researcher raised. Researchers have conducted interview techniques through face-to-face and direct communication with official employees who have the job task of taking care of the budget department. This is because researchers conduct research directly regarding implementation so that the interviewees must know about this information. In this interview, the researcher digs up information by conducting question and answer questions with sources related to the object being studied.

Structured interview is a procedure that has been arranged systematically to obtain information about the object under study. While unstructured interviews are interviews that are not prepared in advance regarding the questions. In a structured interview, the researcher asked about the main points being researched at the investment service and integrated one-stop service in the city of Serang.

b. Documentation

Documentation according to Sugiyono (2017), states that documentation or document is a record of events that have occurred in the past or events whose time has passed. Documentation is carried out systematically starting from collection to management related to the data obtained so as to produce a document. In this documentation method the results can be in the form of writing, drawing, or the work of a monumental person with a note that the event has passed. As for how to collect data using this method, namely researchers record the results of interviews and take pictures using mobile media to collect information and documentary evidence from informants.

Result and Discussion

Budget Planning Procedures in Dpmtsp City of Serang

Based on the results of interviews with the author at the One-stop Investment and Integrated Services Service in the City of Serang which were conducted on March 25, 2023 with the head of the program, evaluation and reporting sub-division, the author can argue that the budget planning procedure is carried out in stages as follows:

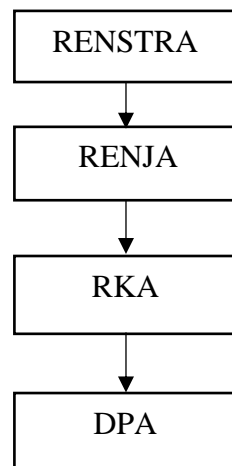


Figure 2. Budget Planning Procedure at the Investment and Integrated One-Stop Service Agency of Serang City
Source: DPMPTSP Kota Serang(2023)

A. strategic plan

From the preparation of the strategic plan (strategic plan) for the annual timeframe to the mandate of the 32nd 2004 Constitution, article 151 paragraph 1, namely having to develop a strategic plan (renstra) with guidelines on regional medium-term development plans that are indicative.

In general, the RENSTRA-P of the Serang City Investment and One-Stop Services Service (DPMPTSP) is one of the basic tools for measuring the performance of services provided to the community which is evaluated through the Government Agency Performance Accountability Report (LKjIP) every year. However, of course the benefits of the RENSTRA-P are largely determined by all DPMPTSP apparatus in organizing, implementing, controlling and evaluating the achievements of programs and activities according to their main tasks and functions.

The Strategic Plan (RENSTRA) is a 5 (five) yearly planning document that contains vision, mission, goals, objectives, strategies, policies, programs and activities prepared according to their duties and functions and guided by the RPJMD which is indicative in nature, is an official document that becomes the guidelines in the implementation of main tasks and functions for a period of 5 (five) years as well as a reference and guideline in the preparation of the Annual Work Plan (Renja). The Strategic Plan is prepared through the following process:

- a. Evaluate the results of the previous period's Strategic Plan implementation.
- b. Formulate the vision and mission of the elaboration of the vision, mission and programs of the elected Regent.
- c. Conduct strategic studies to determine strategies in formulating goals and policies in achieving the vision and mission, according to their duties and functions by considering the external and internal environment.
- d. Develop programs as the elaboration of policies in the target group in the form of programs according to authority, Cross and regional programs as the implementation of their duties and functions.

- e. Prepare an activity plan which is an elaboration of regional authorities and programs accompanied by indications of indicative funding.
- f. Determine the location of the activity plan by taking into account the spatial layout.

B. Renja

The preparation of the SKPD Work Plan (Renja-SKPD) is the implementation of Law Number 17 of 2003 concerning State Finance, Law Number 25 of 2004 concerning the National Development Planning System and Law Number 32 of 2004 which was later revised by Law Number 12 of 2008 concerning Regional Government, as well as Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. In the technical framework for preparation, the Renja SKPD refers to the provisions of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 68 of 2017 concerning Stages, Procedures for Preparation, Control and Evaluation of the Implementation of Regional Development Plans. The preparation of the Work Plan (RENJA) for the Investment Service and One Stop Integrated Services for the city of Searng, is intended to be a reference in carrying out the duties of the Investment Service and One Stop Integrated Services.

Basically, SKPD Work Plans contain SKPD General Policies, and Development Programs/activities within the SKPD environment, both implemented by SKPD and by encouraging community participation. The Renja-SKPD is an elaboration of the Renstra-SKPD prepared by each SKPD with reference to the initial RKPDP draft prepared by Bappeda. The Renja-SKPD is prepared based on an evaluation of the achievements of the previous year's program/activity implementation. The SKPD performance plan contains future analysis and decision making to determine the desired level of performance in the future. In principle, performance planning is the determination of the level of achievement of performance expressed by performance measures or performance indicators in order to achieve the goals or targets that have been set. Planning is a key component to make local government more effective and efficient. Meanwhile, performance planning helps the government to achieve the goals identified in the strategic plan, including making performance targets using performance measures. The Work Plan of the Investment Service and One Stop Integrated Service is in line with Law 25/2004, so the preparation of Work Plan SKPD needs to fulfill the following principles:

1. Technocratic (Strategic),

in accordance with its function as translating, operationalizing the RKPDP into SKPD programs and activities so as to contribute to the achievement of the overall goals and achievements of the RKPDP program and the medium-term strategic goals listed in the SKPD Renstra.

- 2. Democratic and Participatory, the preparation of SKPD Work Plans needs to be carried out in a transparent, accountable manner, and involve the community (and all stakeholders) in planning decision-making at all stages of planning.
- 3. Political, that the preparation of the SKPD Renja involves a process of consultation with political forces, especially the Head of the Elected Region with the DPRD.

4. Bottom-up Planning, that it is necessary to prepare SKPD Work Plans to pay attention to the aspirations and needs of the community.
5. Top Down Planning, that the process of preparing SKPD Work Plans needs synergy with the strategic plans above them, namely the RKP and RPJMD.

The main output from the SKPD Renja preparation process is the status, position, position and performance of the SKPD in implementation. The main output of the SKPD Renja preparation process is the status, position, position and performance of the SKPD in carrying out various functions, mandatory affairs and regional government choices as well as formulation of internal conditions (weaknesses and strengths) and external conditions (challenges and opportunities) in 1-5 years forward. The SKPD Work Plan document contains a list of programs/activities and SKPD indicative ceilings and funding sources which are compiled in accordance with Permendagri 13/2006 concerning Guidelines for Regional Financial Management.

The Work Plan of the Serang City Investment and One Stop Services Service for 2023 is a program and activity plan that will be carried out by the Serang City Investment and One Stop Services Service according to the duties, principals and functions of the Agency in 2023. Work Plan of the Investment Service and One-Stop Services for the City of Serang in 2023 will be used as input in the preparation of the Serang City RKP prepared by the Serang City Bappeda, and will then become the basis for preparing the RKA and DPA.

1. Evaluation of the Implementation of the Serang City DPMPTSP Work Plan in 2021 and the Achievements of the Serang City DPMPTSP Strategic Plan

The formation of Serang City DPMPTSP as a regional work unit based on Serang City Regional Regulation No. 25 of 2017 concerning position, organizational structure, duties and functions and work procedures of DPMPTSP. From the management side of regional levies, revenue levies in 2021 will be Rp. 5,229,132,695 From the set revenue target of IDR 15,000,000,000/13.04%.

From the point of view of implementing programs and activities in 2021, the City of Serang DPPTSP will implement 6 programs consisting of 50 activities and sub-activities with a total budget of Rp. 3,688,200,180/94.46%: Realization above 90% in 26 activities and realization below 90% in 4 activities.

C. RKA

the process of making RKA at the investment service and one-stop integrated service in the city of Serang is as follows:

1. Make a work plan for preparing a budget work plan (RKA)
2. Delivering blank papers and information to each sub-division regarding the preparation of the RKA
3. Deliver blanks from each subdivision and submit them to the head of the subdivision program
4. Carry out internal meetings to calculate detailed budget usage for each subdivision activity including routine costs

5. Draft RKA and its cash flow from submitted to the head to be assessed and corrected
6. Assessing and correcting the RKA draft, if approved, it will be submitted to the program sub-head to be finalized. If it is not approved, it will be corrected again according to the results of the assessment and correction.
7. Finalizing the RKA draft, controlling and submitting it to be documented and distributed to each subdivision along with the TAPD review schedule
8. Distributing RKA documents and Tapd scrutiny schedule
9. Documenting RKA documents

Based on interviews Verification of the RKA-SKPD proposal was carried out at the end of October. Verification is carried out by the TAPD technical team which is divided into three TAPD groups for about two weeks. TAPD has the task of evaluating every proposed RKA-SKPD in the Regional Government of Serang City. Verification must have been completed for two weeks or still in October so that the submission of the Draft APBD to the DPRD can be carried out according to the specified schedule, which is around November.

RKA-SKPD verification is carried out successively according to the schedule made by DP2KAD and taking place at the DP2KAD office of Serang Regency. The verification schedule is usually sent to each work unit a few days before the implementation of the verification. Verification that is carried out for a work unit is usually not sufficient to be completed only once. This is because sometimes the proposals submitted by the work unit still have errors that must be corrected or revised, so the work unit must correct them and submit them on another occasion. However, after the first verification, further verification (or rather called consultation) can be directly carried out personally to members of the TAPD technical team in their office. The ability and readiness of work units in making or compiling RKA-SKPD will also greatly affect the frequency of consultations.

D. DPA

After the APBD is determined, the APBD elaboration is still carried out, namely preparation of Regional Work Unit Budget Implementation Documents (DPA-SKPD) by work units based on the RKA-SKPD previously made. With the late determination of the APBD, it will have an impact on work units in carrying out their activities. The activities that experience the most impact are mainly for procurement of goods and services that require a bidding process, where the tender process usually takes longer than the process of procuring goods or services through direct appointment or election.

The process of making a DPA at the investment service and integrated one-stop service in the city of Serang is as follows:

1. Provide tasks and directions related to the preparation of DPA OPD
2. Follow up on the duties and directions of the leadership by assigning the Head of the Planning Subdivision to compile the DPA
3. Submitting a DPA request letter and task disposition to the Head of the Planning Sub-Section
4. Assign a Planning Analyst to coordinate the preparation of the DPA to the Head of Division and collect the necessary data

Obstacles to the Budget Planning Process in the City of Serang Dpmtsp

The obstacle to the Budget Planning Process at DPMTSP is the need for program ceilings and activities required by regional apparatus (DPMTSP) due to integration into MPP or integration of public services. Provided by ministries, regional, provincial and city government agencies, state-owned enterprises, regional-owned enterprises as well as the private sector in an integrated manner in one place as an effort to increase speed, convenience, reach, comfort and security of community services.

Inauguration of MPP for Serang City and 26 MPP for all industries by the Menpan Rp. So that the dpmtsp needs a budget ceiling to fulfill facilities and infrastructure so that in 2023 it is not in accordance with the existing ceiling in the set directorate. (Restra, Renja, and DPA ceiling budget changes).

Budget Documents at the Investment and One-Stop Services Office of Serang City

The documents required in the budget at the Investment Service and One Stop Integrated Services are as follows:

a. Restra Document (Strategic Plan)

The preparation of the strategic plan document for the investment service and one-door integrated service for the city of Serang is a planning document for a period of 5 (five) years intended to describe the vision, mission synergistically, and sustainably according to changes in the regional medium-term development plan for the formulation of the PD and KLAS (Environmental Assessment) programs Strategic Life).

b. Renja document (work plan)

The work plan for the Investment Service and One-Stop Integrated Services is an official regional planning document that is required for the direction of the investment service activity program and one-door integrated services in particular and regional annual development and of course followed in general, as an important official planning document. it is fitting for the local government, DPRD to pay important attention to the quality of the process for preparing the work plan dpmtsp document and of course followed by regular monitoring, evaluation and review of its implementation.

c. DPA Document (Budget Execution Document)

According to the Permendagri, the definition of Budget Execution Document (DPA) is as follows:

The budget implementation document is an agreement to ratify the implementation document for the work unit budget for the regional government of the city of Serang as the implementation of the regional budget for the fiscal year.

Conclusion

Based on the results of research conducted at the Office of Investment and Integrated One-Stop Services in the City of Serang, the authors draw the following conclusions:

A budget is a detailed plan for the future that is stated quantitatively and more specifically, paying attention to how resources are obtained and used in a certain period by identifying the goals and actions needed to achieve them.

Budget planning procedures at the Investment and One-Stop Services Office of the City of Serang are in accordance with the procedures, the Investment and One-Stop Services Office of the City of Serang has problems in preparing budget planning.

Suggestion

Based on the results of the discussion that has been described, the authors provide suggestions, namely:

1. For Companies

To the One Stop Investment and Services Service, maintain or improve the budget planning stages at the Serang City One Stop Investment and Integrated Services Service which are in accordance with established procedures so that the budget planning process can be satisfactory and run well.

2. For Further Researchers

Further researchers can develop this research by examining other budget planning procedures at the Investment and One-Stop Services Office. Future researchers can also increase the size of the population and sample so that more comprehensive data can be obtained. Besides that, you should use other methods, so you can get unusual information.

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