

THE INFLUENCE OF PLANNING AND BUDGETING POLICY TOWARD PERFORMANCE ACCOUNTABILITY OF CITENGAH VILLAGE GOVERNMENT, SOUTH SUMEDANG DISTRICT, SUMEDANG REGENCY

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Abstract

The Law of the Republic of Indonesia Number 6 of 2014 enabling village governments to manage their resources independently through planning and budgeting policies. However, the implementation of this policy often faces challenges in performance accountability. The Village Government Agency Performance Accountability System (SAKIP Desa) implemented by the Citengah Village Government, South Sumedang District, Sumedang Regency present innovative solution in improving performance accountability of village governments. This study aims to analyze how planning and budgeting policies affect the performance accountability of the Citengah Village Government within the SAKIP Desa framework. The research method used is qualitative approach with data collection techniques carried out through Desk Study on planning and budgeting documents and performance reports of Citengah Village with in-depth interviews and field observations. Data analysis conducted by analyzing the SAKIP Desa achievements of Citengah Village in 2024 and analyzing the influence of planning and budgeting policies toward performance accountability. The results of the study show that Citengah Village has achieved SAKIP Desa score of 80.63 (grade B), which indicates good performance of management system but still requires improvement in several components, such as the implementation of performance measurement, utilization of information and performance evaluation and performance reporting. Planning and budgeting policies based on a logical framework and measurable performance levels, implementation accompanied by action plans and periodic evaluations have proven to have a positive effect on the performance accountability. Based on these findings, this study recommends that the Citengah Village Government improve the unoptimal component in the SAKIP Desa, formulate a more ideal performance tree by strengthening the logical framework of planning and budgeting.

Keywords: Planning and Budgeting, Performance Accountability, SAKIP Desa

A. INTRODUCTION

In the era of decentralization and regional autonomy, villages play an important role as the spearhead in efforts to improve community welfare. Law of the Republic of Indonesia Number 6 of 2014 Concerning Villages enabling village governments to manage their resources independently through planning and budgeting policies. Villages are given the authority to formulate development planning documents, such as the Village Medium-Term Development Plan and the Village Short-Term Development Plan as well as managing finances through the Village Revenue and Expenditure Budget. This policy is expected to

ensure sustainable, participatory village development which in line with community needs (Nurman et al., 2020).

However, the implementation of the policy has faced various challenges. One issue that is often highlighted is how village governments are accountable for their performance, both administratively and substantively (Humaedi et al., 2025). Performance accountability is not only an indicator of the success of village development, but also reflects the level of public trust in the village government. Yusnida & Pangestika (2024) states that accountability and transparency have a positive and significant influence on the performance of village fund management, which means that the more accountable and transparent the management of village funds, the better the performance of the village government. This finding is supported by Irawati, et al (2024) which emphasizes that the integration of accountability and transparency in government policies can restore public trust and improve the effectiveness and efficiency of public services. Therefore, accountable and transparent government policies such as village development planning and budgeting policies are fundamental to realize the village government performance accountability (Bakhtiar, 2021).

In order to improve government performance accountability, the central government has developed Government Agency Performance Accountability System (SAKIP) which regulated through Presidential Regulation of the Republic of Indonesia Number 29 of 2014 Concerning the Performance Accountability System for Government Agencies. SAKIP is an integrated system used to plan, measure, monitor, and evaluate the performance of government agencies. This system aims to ensure that every program or activity carried out by the government produces a real and measurable impact on the community. With a performance-based approach, SAKIP emphasizes the importance of effectiveness and efficiency in the use of resources and a strong link between planning, budgeting, and implementation of activities. This encourages all government entities from the national level to the village level to implement SAKIP to ensure accountable performance management. Agasya & Jatnika (2022) explains that the implementation of SAKIP needs to be carried out up to the village government level because it can encourage the realization of performance accountability that is carried out systematically starting from the formulation of strategic planning, the stratification of the relationship between program activities, program realization, and explanation of the effectiveness of budget use with the performance achieved. So that the village government is able to arrange planning, budgeting, performance reporting and financial accountability in parallel and in full that are correlated to support the implementation of good governance at the village level (Basri et al., 2021).

The Village Government Agency Performance Accountability System (SAKIP Desa) is an innovation initiated by the Sumedang Regency Government with the aim of improving performance accountability through the integration of planning, budgeting and performance reporting systems, as well as financial accountability in village governments (Muthar et al., 2023). SAKIP Desa, which is based on Sumedang Regent Regulation Number 153 of 2019 concerning the Village Government Performance Accountability System, has been implemented in 270 villages throughout Sumedang Regency, supported by the use of simple digital applications that assist village officials in compiling planning documents such as RPJMDes and RKPDes, as well as transparent reporting of APBDDes realization. Sudrajat et al. (2022) stated that the implementation of SAKIP Village has pushed village budget management to be performance-based and results-oriented and resulting in reducing poverty rates, reducing stunting rates, improving the quality of public services. This finding supported by Anggraeni, et al (2024) which states that SAKIP Desa can improve performance accountability and public services sustainably and can help village governments achieve

performance targets. Therefore, SAKIP Desa is not only a tool for evaluating performance accountability, but also a guide for the government to improve governance, increase transparency, and strengthen public trust.

Citengah Village, South Sumedang District, Sumedang Regency as one of the villages that has implemented SAKIP Village is one of the villages that already has a performance management system. With the implementation of SAKIP Village, a performance-based planning and budgeting policy will be needed to answer all problems that arise in the community while ensuring performance accountability in village development (Nadjib & Bafadlal, 2021). Therefore, poor planning and budgeting policies will result in poor performance accountability of the village government (Pangayow & Patma, 2021). Based on these, this study will focus on examining how the planning and budgeting policies can affect the performance accountability of the village government so that it can be recommendation for improving the performance accountability of Citengah Village (Herlina & Herianto, 2021).

B. LITERATURE REVIEW

Village Planning and Budgeting Policies

Planning and budgeting are main components in the governance process. Law of the Republic of Indonesia Number 25 of 2004 Concerning the National Development Planning System explains that the essence of development planning is an activity in determining the direction of policy that correspond with community needs with various methods and systematic activity flows by considering the resources owned. In the context of village government, planning includes the formulation of planning documents such as the Village Medium-Term Development Plan and the Village Short-Term Development Plan, which are the basis for implementing village development. Daulay et al. (2024) states that the village government needs to develop planning that correspond with the real needs of the community, and regulate it rationally and measurably. With rational planning, the aspirations of the community and development needs can be accommodated.

Budgeting is the allocation of financial resources to support the implementation of a predetermined plan. In Law Number 6 of 2014 concerning Villages, budgeting is manifested in the form of the Village Revenue and Expenditure Budget, which is the main instrument in implementing village development progra. Wisadnya (2020) stated that budgeting is the ability to explore financial sources or income, manage their own finances, in other words, independence in managing the village budget and income and expenditure. The preparation of the Village Budget must be carried out in a transparent, accountable, participatory manner, and based on the priority of community needs. Budgeting policies need to use a performance-based budgeting approach., Romenda & Ningsih (2020) explains that performance-based budgeting is a budget that connects each funding with the output and results to be achieved which includes efficiency, effectivity, and economy as instruments to achieve program goals and objectives, thus requiring each budget to be based on clear outputs and outcomes. This concept is in line with the principles of effectiveness and efficiency as stipulated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP).

Village Government Performance Accountability

Public accountability is a principle that can guarantee that all activities carried out by the government can be accounted for openly to all levels of society. Hendrawati & Pramudianti (2020) added that accountability is every process and stage of development activities can be properly accounted for, both to the village government and to the community. Accountability

can be created if the planned program is in accordance with the needs of the village community. So in general, accountability is a form of government responsibility in managing development resources from the planning, budgeting, implementation, and reporting stages to the public.

Within the framework of the Government Agency Performance Accountability System (SAKIP), performance accountability is measured based on the relationship between planning, budgeting, implementation, and results. The performance of the village government is considered accountable if it is able to show real results that can be felt by the community, by minimizing waste and misuse of resources. Lestari & Salomo (2022) stated that in the last 10 years, research on performance management in government conducted in Indonesia has developed very rapidly, and the obstacles generally faced in the implementation of SAKIP lie in the quality of human resources and organizations to ensure that performance management runs smoothly.

C. RESEARCH METHODOLOGY

The methodology used in this study is a qualitative method using Desk Study for data collection (Taherdoost, 2021). This method collects secondary data, analyzes data and interprets data according to the research topic. The use of secondary data in Desk Study is relevant to current conditions where digitalization and technological advances cannot be avoided, so that using Desk Study provides convenience to researchers, in a flexible approach and utilization. In addition to primary data which were collected from competent sources, secondary data is also collected, such as open data, laws and regulations from government agencies, and articles from scientific publications (Wirtz et al., 2022).

First, the analysis conducted is to analyze the achievement of the Citengah SAKIP Desa in 2024 by describing the values from all components of the SAKIP Desa including components of performance planning, performance measurement, performance reporting, performance evaluation and achievement of organizational performance targets along with a description of the analysis of their achievement. Second, analysis of the influence of planning and budgeting policies toward performance accountability of Citengah Village by describing how the policy can affect performance accountability in SAKIP Desa framework.

D. RESULT AND DISCUSSION

Citengah SAKIP Desa Achievement 2024

The Sumedang Regency Government has established a policy to improve the accountability of the Village Government's performance through the implementation of the Village Government Performance Accountability System (SAKIP Desa). Then, to measure the performance of the Village Government in implementing development and as an empowerment efforts aimed to improving the welfare of the village community, it is necessary to do it through an accountable, integrated and systematic system realized with the SAKIP Desa measurement policy which is manifested in Sumedang Regent Regulation Number 112 of 2020 Concerning Procedures for Preparing Performance and Evaluation Reports on the Implementation of the Village Government Performance Accountability System which renewed by Sumedang Regent Regulation Number 86 of 2021 Concerning Amendments to Regent Regulation Number 112 of 2020 Concerning Procedures for Preparing Performance Reports and Evaluation of the Implementation of the Village Government Performance Accountability System includes 5 main components, which are Performance Planning, Performance Measurement, Performance Reporting, Internal Evaluation and Achievement of Organizational Targets/Performance

The Citengah Village Government in the 2024 Village SAKIP measurement achieved a score of 80.63 or a B predicate, which means that the Citengah Village Government has a system that can be used for performance management and its accountability is decent but needs a little improvement. The complete assessment of the Citengah Village SAKIP along with the achievements of each component is presented as follows:

Table 1. Citengah SAKIP Desa 2024 Assesment Result

Component/Subcomponent	Maximal Value	Citengah Village Value	Achievement
A. Performance Planning	30	30	100%
I. Strategic Planning	10	10	100%
a. Mid-Term Planning Compliance	2,5	2,5	100%
b. Mid-Term Planning Quality	4	4	100%
c. Mid-Term Planning Implementation	3,5	3,5	100%
II. Annual Planning Performance	20	20	100%
a. Annual Planning Compliance	5	5	100%
b. Annual Planning Quality	8	8	100%
c. Annual Planning Implementation	7	7	100%
B. Performance Measurement	20	18,25	91%
I. Performance Measurement Compliance	5	5	100%
II. Performance Measurement Quality	8	8	100%
III. Performance Measurement Implementation	7	5,25	75%
C. Performance Reporting	10	9,13	91%
I. Performance Reporting Compliance	2,5	2,5	100%
II. Performance Reporting Presentation	4	4	100%
III. Performance Information Utilization	3,5	2,63	75%
D. Performance Evaluation	10	8,25	83%
I. Performance Evaluation Compliance	2,5	2,5	100%
II. Performance Evaluation Quality	4	4	100%
III. Performance Evaluation Utilization	3,5	1,75	50%
E. Achievement of Organizational Target	30	15	50%
I. Reported Performance	30	15	50%
Total A+B+C+D+E (SAKIP Desa Score)	100	80,63	80,63%

Source: CitengahVillage Government, 2024

Based on the assesment, only Performance Planning component achieved the maximum value. This condition illustrates that the village development planning document in the medium term or annual term has become a guideline in the implementation of village development, and the development plan has been described into operational targets and indicators that can be measured as a benchmark for village development performance.

In other Village SAKIP components, Citengah Village has not yet achieved the maximum score. In the Performance Measurement Component, the achievement of the Performance Measurement Implementation Subcomponent only reached 75%, this indicates that the implementation of performance measurement carried out by monitoring the achievement of output targets and budgets for each village apparatus has not been fully implemented. Next is the achievement of the Performance Reporting Component in the Performance Information Utilization Subcomponent only reached 75%, which means that the

information that has been collected has not been fully utilized or improved the implementation of Village programs and activities. Then the achievement of the Performance Evaluation Component for the Performance Evaluation Utilization Subcomponent only reached 50%, this condition indicates that the evaluation of the achievement of performance targets from the Village Head has not been fully followed up as material for improving performance in the coming period. Finally, the achievement of the Target Achievement/Organizational Performance Component in the Reported Performance Subcomponent which only reached 50%, this illustrates that there are still performance achievement targets that have not been achieved and some performance achievements cannot be verified for the accuracy of their supporting data.

Based on the assesment, accountability improvements are still needed in subcomponents that not achieve the maximum score. Accountability improvements need to be carried out from the initial steps of development, which is planning policies that supported by adequate budgeting to ensure development performance is achieved and support the accountability of the Citengah Village Government.

Planning and Budgeting Policies Influence toward Citengah Village Government Performance Accountability

Effective planning and budgeting policies have a direct impact on village government performance accountability. Transparency in formulating Village Medium-Term Development Plan, Village Short-Term Development Plan, and Village Revenue and Expenditure Budget enabling the community to understand village development priorities and monitor their implementation. On the other hand, the implementation of SAKIP at the village level encourages village governments to adopt performance-based management principles, which focus on outcomes and impacts.

The medium-term development planning policy of Citengah Village which elaborated in the Citengah Village Medium-Term Development Plan has explained the vision, mission, objectives, targets and target indicators along with the annual target achievements which are interrelated. The target performance indicators and targets are result-oriented and measurable which have been cascaded through a logical framework method that produces the Citengah Village Performance Tree. The Performance Tree which contains performance cascading starting from the ultimate outcome as the goal of village development, intermediate outcome as the target of village development, immediate outcome as the target of the village development program, to output as the output of the implementation of village activities has been mapped based on the relationship of the logical framework and cascaded with the apparatus structure of the Citengah Village. In the SAKIP Desa framework, the utilization of a performance tree is a required items as evidence for measuring performance accountability.

The Performance Tree based on the annual planning of the Citengah Village Annual-Term Development Plan is also compiled and added with annual performance target achievement indicators for each village apparatus which are then included in the Performance Agreement document of the Village Head and Village Apparatus of Citengah. So that with the the Performance Agreement document, the division of responsibilities for implementing village development will be clearly visible, the performance of which has been previously cascaded. So that the process of implementing and supervising village development will be easy to evaluate systematically and will increase the accountability of the performance of the Village Government,

Regarding the budgeting policy, the utilization of the Citengah Village Government performance tree can help the village government in determining village budget priorities based on the logical framework that has been built. So that the critical success factor can be

mapped to support the development goals of Citengah Village. Therefore, the limited budget can be allocated to activity programs that logically contribute to development targets and provide real impacts for the community. Regarding the performance accountability, budget policy that allocated in planning priorities in the Village Budget will mitigate the use of budgets which are wasteful or do not provide benefits to the community.

Furthermore, in order to improve performance accountability, each Citengah Village Apparatus prepares an Action Plan for implementing activities with a quarterly evaluation period or every three months, the Village Government conducts an internal evaluation of the performance. The results of the internal evaluation are used as a basis for improving the implementation of activities to ensure that the output runs according to the previously determined plan. At the end of each year, an annual performance evaluation is conducted to see the suitability of the target achievements in the Performance Agreement and to analyze the leveraging and inhibiting factors as follow-up material in the following period.

E. CONCLUSION

The results of the analysis show that Citengah Village already has a system that can be used for performance management with a decent level of performance accountability but require a little improvement in the Subcomponents of Performance Measurement Implementation, Information Utilization and Performance Evaluation, and Performance Reporting in the SAKIP Desa framework. The planning and budgeting policy has a direct influence on the performance accountability of the Citengah Village Government through planning and budgeting based on a logical framework, and measurable performance gradation, as well as development implementation accompanied by action plans and periodic evaluations which are required evidences of the Citengah SAKIP Desa assessment components.

Based on the conclusions obtained, the recommendation that can be given are the Citengah Village Government needs to conduct an evaluation to improve SAKIP Desa Subcomponents that have not yet achieved the optimal values and formulate a more ideal Citengah Village performance tree by strengthening the logical framework for planning and budgeting.

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