Analysis of the Efficiency of Budget Planning at the Bandung City Fire and Disaster Management Service

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Abstract

The process that becomes an impediment in budget absorption is due to inadequate budget planning at the Bandung City Fire and Disaster Management Office, budget absorption varies and is still weak in carrying out efficiency. The goal of this study is to assess the Bandung City Fire and Disaster Management Departement efficiency in carrying out budget planning utilizing the dimensions of budget policy formulation and budget operational planning, and it can also be utilized as evaluation material in budget planning efficiency. The method used in this research is a qualitative approach and the type of research is descriptive. Primary and secondary data sources were used in gathering data utilizing a purposive sample strategy using information based on people who contribute information based on experience and expertise. The Miles and Hubberman approach was utilized in data analysis, comprising the steps of data reduction, data display, and generating conclusions. According to the findings of this study, the Bandung City Fire and Disaster Management Office's budget planning efficiency could not be optimized.

Keywords: *Local Government*, *Budget*, *Efficiency*, *Planning*.

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A. INTRODUCTION

The budget is the main thing in public organizations as a vital thing for the government. The function of the budget as an instrument of control and planning. As a control instrument because there is an expenditure budget and an income budget that must be accountable to the public. While the budget is a planning instrument because the budget is used to plan activities or programs by public organizations as well as detailed breakdown of costs. Budgets can provide clear information regarding goals, objectives, results and benefits derived from an activity. Public organizations are a large group of people that accommodate all levels of society within the scope of the state and have legitimate authority in the fields of politics, administration within the government and are obliged to protect their citizens and also serve the community what is needed (Hidayat, 2018).

According to Mahmudi (2016), organizations in the public sector have the character of being organizations in the public sector engaged in the provision of public goods and services, namely the provision of public goods and also services to the public. In public organizations, public administration is necessary because there is a science of administration which is a system of knowledge where humans can understand relationships, predict effects and influence outcomes in situations where people regularly work together for specific goals (Sellang, 2016).

Government accounting is a specialized field of accounting used by government agencies. This field is useful as a tool for the government to maintain regular records of receipts and disbursements of funds. According to Bastian (2010), Public Sector Accounting is a technical mechanism and accounting analysis that is applied to two management of public funds in various state high institutions and departments under them.

Government accounting must be applied so that the management of public funds can be carried out and implemented and can be applied properly to the community. One local government agency that uses accounting to make decisions on managing public funds is the Bandung City Fire and Disaster Management Agency (DKPB). Community funds received from the Bandung City Regional Revenue and Expenditure Budget (APBD) are managed and used to fulfill the requirements of carrying out their main duties in the field of direct service to the community. Based on accounting principles, so that the implementation can run smoothly and can be accounted for, namely by making a budget plan.

Budget planning must at least meet the requirements as one of the important areas in the implementation of government management in each Regional Work Unit (SKPD). However, sometimes planning always makes a difference when entering the next current year, either in any form, such as there are several activity plans that forget to make estimates so that the SKPD finally makes a plan change. This condition causes that within one year the SKPD budget often experiences a lack of funds to continue their operations until the year ends. It has been a long time since the efficiency of local government was felt to be too weak because the SKPD had not carried out its role efficiently. Weak planning of budget expenditures affects the level of efficiency in each SKPD or regional government unit. Planning is a basic series that is intended to determine goals and scope of achievement, the planning process must pay attention to normative procedures but must be efficient and effective (Sakti, 2014).

In line with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 12 of 2019 concerning Guidelines for Regional Financial Management, a rule which explains that the design of the regional income and expenditure budget is carried out by the executive budget team or regional secretary along with the SKPD. SKPD Work Plan and Budget planning and budgeting document that contains income plans, expenditure plans that contain SKPD programs & activities. Regarding planning efficiency stated by (William, 2011), namely: "The planning and program assessment will result in coordination and greater efficiency in the allocation or resources". From the definition above, it can be understood that efficiency in the allocation of resources will have a high level of efficiency in planning and evaluating programs or taking into account speculation on programs to be implemented and coordination will run smoothly. So the planning must be in accordance with the budget or budget ceiling with the realization of the budget.

In government budgeting there is a path for determining the amount of funds in each activity and program to be carried out. Budget management must be carried out optimally so that it is efficient, because this relates to the realization and targets that have been planned, the expenditure budget can be one of the benchmarks for the performance and ability of a public organization to finance the implementation of government activities and also services to the public. If the finances of public organizations are not efficient, then it could also be a factor, namely planning on the budget. Therefore the budget can be a comparison between what is contained in the budget and its realization, so that you can find out the success of public organizations in terms of implementing the budget.

With this comparison, we can find out the causes of irregularities to find out the weaknesses and strengths that exist in public organizations. Regulation of the Minister of Home Affairs No.13 of 2006 concerning Regional Management Guidelines states that efficiency is the relationship between input and output, in terms of the use of goods or services and is used by government officials to achieve goals and certain benefits can be achieved.

As cited by Nurkholis & Khusaini in Rubesnstein (2002), the public sector budget has a major role, namely:

1. Planning Tool
   Planning tool because it is used to achieve organizational goals. The budget is intended for planning movements carried out by SKPD, planning programs and alternative financing, planning the allocation of funds to various programs or activities.
2. Control Tool
   The budget makes the link between control and planning processes. Why is it called a control tool because the budget provides detailed planning of government revenues and expenditures to prevent wasted learning that can be carried out accountable to the public. This is as stated in paragraph 3 of Article 3 of Law no. 1 of 2004 concerning the State Treasury where each official is prohibited from issuing a budget but there is no available budget. For state officials who commit irregularities and misuse of the state budget will be subject to legal sanctions, administrative sanctions, and demands for compensation. This is as regulated in Articles 34 and 35 of Law Number 17 of 2003 Concerning State Finances.
3. Fiscal Policy Tools
   Dipergunakan menstabilkan ekonomi dan mendukung pertumbuhan ekonomi. Melalui anggaran publik bisa mengetahui arah kebijakan fiskal pemerintahan, kemudian bisa memprediksi dan estimasi ekonomi.
4. Politic Tool
   As a form of commitment between the executive and legislative agreements and also accept the aspirations of the public for the use of public budgets. Planning a public budget requires skills in politics, building coalitions, and negotiating skills.

5. Coordination and Communication Tools
   In budget planning, SKPD will always be involved. Coordinating tool between departments within the government. To detect inconsistencies. And the budget must be communicated to all parts of the organization to be implemented.
6. Performance Assessment Tool
   The budget is an effective method for monitoring and assessing performance, which can be an evaluation based on the achievement of budget goals and efficiency in implementing the budget. Variance analysis is carried out to see how efficiently the budget is achieved by evaluating the difference between the budget and the realization.
7. Motivation Tool
   The budget is used as a tool to motivate section heads and other employees to work economically, effectively and efficiently in achieving planned organizational targets & goals. Goals in budgeting should not be too high (difficult to fulfill) and also not too low can be easy to fulfill.

In the Regional Regulation of the City of Bandung Number 07 of 2015 Amendment to the Regional Regulation of the City of Bandung Number 07 of 2006 concerning Principles of Regional Financial Management there are points regarding efficiency in budget management and it is also explained that efficiency is achieving maximum output with certain inputs or using the lowest input to achieve a certain output. And also in the regional planning function it serves as a guideline for management in planning activities for the year in question, in planning it pays attention to the relationship between funding and the expected outputs and results of activities and programs, including efficiency in achieving these outputs and results.

Decentralization in the government sector is realized in the SKPD, the Regional Financial Management Work Unit (SKPKD) and the Regional Secretary. The preparation of the Regional Work Unit Budget Implementation Document (DPA-SKPD) is the first step in realizing the APBD. DPA-SKPD is a document as a basic reference for implementing the budget by the SKPD head as the one who uses the budget. In its design, DPA includes targets to be achieved, programs & budget activities that have been provided to achieve existing targets. Then the regional finance management official verifies. The results of the verification of the regional financial management official's approval of the DPA-SKPD with the approval of the Regional Secretary. In the DPA that has been given from the SKPD in the RKA format, the SKPD must provide clear information regarding the target between the amount of the budget and the utility or results obtained by the community from a program, as well as the objectives to be achieved.

Regional budget management must reflect the efficiency and effectiveness of community-oriented public services. Efficiency is concerned with the utilization of resources while effectiveness considers performance. The budget can make to further improve administrative efficiency. There are outputs and outcomes that are

expected to create efficient and effective implementation (Nurkholis & Khusaini, 2019). Accounting in the public sector is a service activity that requires recording, classification, and reporting of events or interactions of economic transactions, which will generate financial data that will be required by special party to make decisions, implemented in managing public funds in public agencies (Sujarweni, 2015).

Based on Government Regulation Number 71 of 2010, the Budget Realization Report (LRA) includes income, spending and surplus or deficit items. As cited by Nurkholis & Khusaini (2019) in Furqan (2012), LRA provides information that forms the basis for predicting the receipt of economic resources. Through this information users of government financial reports can evaluate and assess whether they are in accordance with the budget and laws and regulations.

Financial performance is reflected in one of them the budget realization report that needs to be analyzed so that it can make a shadow or picture of financial performance by SKPD, regional expenditure analysis is needed for the needs of evaluating government budgets that have been used economically, effectively and efficiently. Meanwhile the information used to measure performance is through financial information, in assessing financial performance analyzing the variance of spending or spending with budgeted realization (Sujarweni, 2015). There are types of public sector organizations as for the Bandung City Fire and Disaster Management Service data related to realization reports budget for 2019-2021.

Table 1. Budget Realization Report

Year	Budget	Realization	Percentage %
2019	69.364.559.797,67	63.128.819.881	91,01%
2020	26.802.875.783,80	23.864.020.158	89,04%
2021	46.492.264.708	44.484.648.032	95,68%

Source: Bandung City Fire and Disaster Management Service 2019-2021 (2022)

Based on the budget realization data above, budget realization at DKPB Bandung City for 2019-2020 has not reached the target in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 258/PMK.02/2015 article 3 paragraph (2) the percentage of realization and absorption is at least that is by 95%, if the amount of the percentage is below 95% then sanctions will be imposed, by cutting the budget in the following year. DKPB City of Bandung in 2019 the actual absorption percentage occurred at 91.01% of the budget target of IDR 69,364,559,797.67. Then in 2020 budget realization has decreased again with a percentage of 89.04% of the budget target of IDR 26,802,875,783.80. Then in 2021 budget absorption has increased significantly with an absorption percentage of 95.68%. If you look at it from 2019 to 2021, the realization of the budget at DKPB in Bandung City has fluctuated in terms of achieving the set percentage, where the amount of budget realization or budget absorption is still below 95%.

Based on observations that have been made at the Bandung City Fire and Disaster Management Service LRA 2019-2021 according to (Halim, 2016) the process

that hampers budget absorption is due to poor budget planning. Therefore, it is necessary that according to the explanation regarding the problems above, it can be studied with the theory of budget planning from (Mahsun, 2019). There are two aspects consisting of:

1. Budget Policy Formulation
   The formulation of budget policies is the preparation of general APBD directions and policies as the basis for operational planning. There are indicators consisting of government policies, basic assumptions, aspirations of community networks, past performance, and estimates of regional financial capacity.
2. Budget Operational Planning
   Operational planning is basically an overview of the goals and targets set in strategic planning. Operations planning is generally in the form of a program of activities to be carried out along with performance targets to be achieved consisting of preparation of activity plans and resource locations.

In the previous research on the title "Dynamics of Budget Planning in the South Buru Regional Budget (APBD)" was carried out by (Wance, 2019) that the problems carried out by this research were due to the budget plan as a tool for predicting development planning for the next period and also to find out dynamics of South Buru APBD formulation. As a result, the budget planning carried out by the district government as the executive and the Regional People's Legislative Council as the legislature is more dominant when discussing the draft budget in each commission in the field of several Regional Work Units (SKPD), so the DPRD's position is more dominant in budget discussions. The DPRD is more likely to negotiate with the SKPD regarding the programs that will be implemented in each SKPD, negotiating the public budget.

The research conducted (Nandang et al., 2021) entitled "Budget Planning and Development of Library Collections in Junior High Schools", on this problem that library facilities and infrastructure must be adequate so that a budget plan is needed to complete all facilities and infrastructure, from the research results the budget planning regarding facilities and infrastructure in the library in junior high schools is well implemented so that all facilities are adequate, the library can be run properly efficiently and effectively too, in planning the budget for facilities and infrastructure in the library in this school the source of funds comes from the APBD, Budget State Expenditure Income, donations from non-binding foundations and also the source of BOS funds allocated for libraries. In Law no. 43 of 2007 concerning libraries requires the provincial government & district or city governments to provide a budget of 5% for library management, so that everything that has been planned is in accordance with the realization, namely completing all library facilities and infrastructure.

The previous research above explained, that the research taken at this time is the researcher taking how the efficiency of budget planning is. Then novelty or things that make the writer different from previous research, namely the author

does with theory from (Mahsun, 2017) regarding two aspects of budget planning. This study aims to analyze the Bandung City Fire and Disaster Management Service in carrying out efficient budget planning by using the dimensions of budget policy formulation and budget operational planning.

B. METHOD

Assessing the efficiency of budget planning, the author uses a qualitative research approach because it systematically analyzes factual data. It is stated by Lanka et al., (2021) that a qualitative approach includes inductive, subjective and interpretive to collect and analyze data, placing qualitative data collection locations in natural settings where research phenomena occur. Emphasizing the social and human dimensions of research, placing their focus on the way individuals perceive, experience and understand the world. Then, researchers also conduct research with descriptive research types that aim to make it easier to explain and also understand the conditions and studies being studied. Stated by (Anggara, 2015) descriptive research which explains something that is the aim of the research which is expressed in depth from various aspects.

To support the analysis of this study, the researcher used a purposive sampling technique in selecting sources with qualities that were owned by sources who were not randomly selected. As stated by Etika (2016), that researchers who choose who are used as people are willing to share information based on experience and knowledge. Then, the researcher will conduct interviews with informants or informants who are employees of the Bandung City Fire and Disaster Management Service, namely the Head of Service Execution, Head of Program Sub-Division and Head of Finance Sub-Division.

Researchers have conducted a documentation study regarding the data, collecting data in the form of Budget Realization Reports (LRA). In the data analysis technique the researchers used were Milles & Hubberman in the book (Sugiyono, 2018) with the stages of data reduction, data presentation and drawing conclusions.

C. RESULT AND DISCUSSION

Based on Mohamad Mahsun's theory regarding budget planning, there are two dimensions regarding budget planning which include budget policy formulation and budget operational planning.

1. Budget Policy Formulation

Budget policy formulation is the activity of preparing general directions and policies as part of operational planning. In the preparation of budget planning, basically it must be based on certain goals and policies that describe the components and levels of service to be achieved in one year of the budget period.

There is an explanation of the Law of the Republic of Indonesia Number 17 of 2003 which must be considered in budget allocation consisting of very basic needs in the government administration management system, namely the operational costs of work units in each ministry or institution, then the need to fulfill the duties and

functions of work units and also the need to meet supports the achievement of priority activities or programs. The Bandung City DKPB is required to be committed and moral in designing each program in order to achieve the desired goals.

Researchers in interviews regarding the dimensions of budget policy formulation used five indicators consisting of government policies, basic assumptions, screening of people's aspirations, past performance and estimation of financial capacity.

a. Government Policy

Based on the results of interviews related to the first indicator regarding government policy to the Acting Head of DKPB City of Bandung that when budget planning is related to policies, always coordinate the vision and mission of regional heads with service heads and service heads so that they remain appropriate based on the results of interviews also stated Very pay attention to the effectiveness and efficiency of interest orientation the community and also considering changes to budget allocation policies, such as those caused by the Covid-19 Pandemic which is a strategic environmental issue, in determining its policies also cross-regional business practice procedures must be considered so that the budget is effective and efficient and also the Head of DKPB Bandung City Plt that in This SKPD always happens every year, there must be a change in policy every year.

This condition develops as a result of regional income variations, which affect performance achievement and require adjustments to performance-related methods. although these changes are usually insignificant due to the very short timeframe for budget execution. This has quite an impact on budget effectiveness as well. One of them is by implementing budget efficiency while still paying attention to the principle of effectiveness. After that the researcher conducted the same interview with the Head of Sub. Program Section and Head of Sub. The Finance Department, DKPB City of Bandung makes considerations when preparing budget policies as conveyed by the informant that the consideration is to determine the goals to be achieved, then examine past experiences, besides looking at prospects for future developments, and preparing plans general information about what to do. In addition, in formulating policies, establishing Key Performance Indicators (IKU) in the Strategic Plan (Renstra) or Work Plan (Renja) documents, because KPI is a measure of the success and achievements of an organization. This was implemented at DKPB City of Bandung through a lengthy drafting process from the initial plan to the final draft of the planning document so that stakeholders could understand the contents and benefits of these indicators.

In making SKPD budget policies, assessing and processing data and verifying the performance achievements contained in reporting documents such as Government Agency Performance Accountability Reports (LAKIP) and Statements of Accountability Reports (LKPJ) which are used as the baseline in preparing budget policies for the next period, almost every year it is certain that there will be a change in policy because regional income sourced from the General Allocation Fund (DAU) and Regional Original Revenue (PAD) is fluctuating, this affects budget efficiency.

For during the Covid-19 pandemic, this is a change in budget allocation policy (Refocusing) which has an impact on performance achievements and requires changing strategies to achieve it, and also considering and aligning the vision and mission of regional heads or heads of services, DKPB City of Bandung considers that the budget is efficient and effectively pay attention to business processes during cross-regional forums that are oriented to the interests of the community in accordance with the mandate of the Minister of Home Affairs Regulation Number 86 of 2017.

b. Basic Assumptions

Based on the results of interviews regarding the second indicator, namely basic assumptions, this must be needed to analyze a problem and it is this assumption that supports the framework (Mayasari et al., 2022; Prasetyo et al., n.d.). With the source, the Head of the Acting Service, SKPD always considers the year in which the budget strategy will be implemented while determining the direction. For example, consider this year's statistical data on the rate of economic growth to estimate the probability of inflation in the next year. budget planning in determining policies always aims for efficiency, and budgeting places important projects first, besides that, budgeting includes efficiency, always involving conditions and assumptions from the current year. As the Covid-19 outbreak has just ended, the focus now is on the economic recovery stage. The budget lineup will be affected by the recovery from the pandemic.

Researchers conducted interviews with the Head of Sub. Program Section and Head of Sub. The Finance Department, in preparing budget policy directions, always looks at conditions in the year to be carried out, such as looking at current year statistical data on economic growth figures, anticipating the possibility of inflation in the coming year, and efficiency is always the goal in budget policy and program budgeting. priority ones, such as the Covid-19 pandemic that just ended and the current priority is the economic recovery stage. This will have an impact on the composition of the budget for other affairs including the fire sub-affairs and disaster sub-affairs so that the priority scale becomes a reference in setting budget policies.

c. Community Aspirations

The results of interviews related to the third indicator are the aspirations of community networks, this illustrates the need for strong stakeholders who can support budgeting and have a say in decision-making by the government (Polzer et al., 2021). With the resource person, the Head of DKPB Plt Bandung City that making budget policies that take into account the ambitions of stakeholders is very important because it will help prevent policy making mistakes and provide accurate information about the situation where the community is now, absorb aspirations using participatory methods, all stakeholders involved with development included in the planning process. Their participation aims to inspire instilling a sense of purpose and a sense of togetherness during Development Planning Meetings (Musrenbang) and recess.

Researchers also conducted interviews with the Head of Sub. Program Section and Head of Sub. In the Finance Department, the SKPD formulates DKPB budget policies for the city of Bandung, always involving the aspirations of stakeholders because this will reduce mistakes in making policies and will also provide actual information regarding current conditions for community needs. As mandated by Law 25 of 2004 concerning the National Development Planning System that includes five approaches in the entire planning chain, namely political, technocratic, participatory, top-down and bottom-up. SKPD carries out planning using a participatory approach carried out with all interested parties (stakeholders) in development, this is to get aspirations and create a sense of belonging, and also this process through the Development Planning Deliberation Forum (Musrenbang) in addition to recess by communicating between the legislature and constituents.

d. Past Performance

With regard to the fourth indicator, past performance, based on the results of interviews with the same informant, the Acting Head of Service that as an SKPD can determine the extent to which organizational goals and objectives have been achieved through measuring performance and setting performance targets, performance in the previous year's budget planning process is highly considered. for the next year. Adjustments can be made to performance indicators and performance goals if there are obstacles to achieving them. the previous year's period is a time series related to planning and budgeting for the following year.

Researchers also conducted interviews with the same questions to the Head of Sub. Program Section and Head of Sub. The Finance Department explains that performance in preparing budget planning policies always takes into account the previous year's budget for the coming year, because through performance measurement and setting performance targets it can be seen to what extent the goals and objectives of the organization can be achieved, if there are obstacles in achievement adjustments can be made. regarding performance indicators and performance targets. In addition to carrying out the mandate of Presidential Regulation (Perpres) 59 of 2017 concerning the Implementation of the Achievement of Sustainable Development Goals with global targets in 2030, building the resilience of the poor and those in vulnerable conditions and reducing vulnerability to extreme climate events and economic, social, environmental shocks, and disaster. The performance of DKPB Kota Bandung from the previous year's period is an inseparable time series or will continue to be related to the planning and budgeting process for the following year because it is accumulative.

e. Regional Financial Capacity Estimation

The researcher also interviewed the fifth indicator, namely the estimation of the regional financial capacity to the same source, the Head of the Acting Service as the head of the SKPD regarding the estimation of the regional financial capacity that apart from unexpected changes in financial capacity and the capacity provided also clearly affects the implementation of the activities carried out, therefore we also focusing and reallocating the budget in accordance with the directions and policies

of regional heads and also carrying out supporting efficiencies. Then also conduct interviews with the Head of Sub. Program Section and Head of Sub. The Finance Department, for the first time facing the Covid-19 pandemic disaster in preparing public policy formulations, has experienced changes in the provision of the budget provided, unexpected changes in budget capacity have occurred up to 5 times which have affected the implementation of activities to be carried out, so that DKPB City Disaster Bandung is refocusing and relocating the budget according to the direction and policy of the regional head, there are things to be tricked into doing efficiency, namely on supporting budgets such as official travel budgets, rehabilitation and maintenance of buildings, restrictions on spending on official clothing, and restrictions on spending on food and drink for guests.

The researcher analyzed that the preparation of budget policy formulations for officers in charge of their fields carried out all considerations in budget policies that would be used in SKPD by paying attention to budget efficiency and without forgetting its effectiveness, but sometimes there were those that influenced budget efficiency due to policy changes every year and also the timing of budget implementation. very short and also added that there is a condition of the Covid-19 pandemic making changes to the budget in the context of dealing with the pandemic. In addition, they also make considerations in the preparation regarding the formulation of budget policies that are continuously carried out so that all considerations made to anticipate future inflation, in their preparation still involve stakeholders to obtain aspirations for development and a sense of ownership and then turn into actual information to achieve target community needs. . In formulating budget policies, always look at the previous period as a consideration so that SKPD goals and objectives are achieved. In estimating the financial capacity of the Bandung City DKPB area related to the pandemic that is being faced, unexpected budgeting occurs so that the SKPD makes policy changes regarding budgeting by refocusing and relocating. This action, according to researchers, is something that must be done and it is good for SKPD to do when there are unexpected events like that, but the Bandung City DKPB makes programs or activities that will be carried out seem to be disrupted because of the unexpected budget changes, with policy changes. be influential on the efficiency of the budget at SKPD.

2. Budget Operational Planning

Operational planning is the preparation of activity plans and resource allocation. Strategic policies and objectives made from strategic plans are translated into measurable goals and objectives that will be achieved during the current period through operational planning (Kee, 2003). Operational planning is important, because through this process, it deals with policy, organizational and implementation issues to achieve the goals set. Researchers interviewed regarding the operational planning dimensions of the budget consisting of two indicators, namely the preparation of activity plans and resource allocation.

a. Activity Plan

Based on the results of interviews with sources at the Acting Head of Service, Head of Sub. Program Section and Head of Sub. Department of Finance, Bandung City Fire and Disaster Management Office, with the first indicator, namely activity plans, the number of programs has been calculated with the existing budget where the number of program outputs is three and consists of 10 activities and 35 sub-activities. because Existing activities are considered when making a budget. Then, Head of Sub. Program Section and Head of Sub. The SKPD Finance Section carries out budget planning according to the number of programs, activities and sub-activities that have been determined in the Local Government Information System (SIPD) of the Ministry of Home Affairs (Kemendagri), namely that there are three programs including the disaster management program consisting of three activities and 4 sub-activities , then there are programs for prevention, prevention of fire rescue and non-fire rescue consisting of one activity and 13 sub-activities, then the last program, namely the district/city regional government affairs support program consisting of six activities and also 18 sub-activities. So overall there are three programs, 10 activities and 35 sub-activities. The entire program, activities and sub-activities have been determined with the budget that will be provided.

b. Resource Allocation

The researcher then interviewed the same informant regarding the second indicator, namely resource allocation, the results of the Acting Head of Service that the Bandung City DKPB still faces constraints in using fire equipment that supports the task because the budget must be divided by paying salaries to 242 Freelance Daily Officers (PHL) to meet the basic minimum service standards for fire affairs capacity as one of the service quality requirements, so the allocation of resources influences budget planning in the agency. In addition, the competency of employees in budget planning is still not optimal. Researchers also conducted interviews with the Head of Sub. Program Section and Head of Sub. The Finance Department with results in allocating resources and people or equipment maintenance can influence DKPB budget planning for the City of Bandung, besides that the SKPD still has limitations in the use of work tools that support basic tasks and functions. From 2017 to 2019, the Human Resources (HR) in this SKPD experienced a marked lack of meeting the Minimum Service Standards according to Minister of Home Affairs Regulation 114 of 2018 Concerning Technical Standards for Basic Services in Minimum Service Standards for the Regency/City Regional Fire Sub-Agency. In fulfilling this, the apparatus capacity must have sufficient quality and quantity, so that DKPB Kota Bandung conducted two recruitments. So even the allocation of the budget to resources is not carried out efficiently because the salary costs absorbed are quite large, and there is still a lack of human resources because the competence of employees is not yet optimal in budget preparation and planning.

Researchers see DKPB Bandung City in planning activities adjusted to budget planning so that the budget with programs and activities is in accordance with the planned budget. The researcher also analyzed that with regard to the allocation of

resources in SKPD, there are obstacles in carrying out efficient budget planning, the influencing factor is human resources and tools in carrying out activities, where work tools that support SKPD still have limitations in carrying out their main tasks and functions. , the researcher found that there were employees who bought their own equipment through informal interviews, besides that the HR at the SKPD was lacking in meeting minimum service standards so that recruiting did not achieve efficiency because the salary consumed the budget was quite large, and also the competence of employees was not optimal in the preparation and planning of the budget so that it will be quite difficult to carry out budget planning.

D. CONCLUSION

Based on the results of the research above on the results and discussion, there is a conclusion that the Fire and Disaster Management Office of the City of Bandung in carrying out efficient budget planning cannot be carried out optimally. Judging from the changing policy formulation of the budget policy due to the many budget changes that occurred plus due to the Covid-19 pandemic, unexpected changes to the budget, besides that, from the operational budget, the Bandung City Fire and Disaster Management Service had to recruit employees so that it consumed a large budget. quite large, and also the quality of employee competence in budget planning is not optimal.

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