

PERFORMANCE ANALYSIS OF REGIONAL FINANCIAL BUDGET PLANNING IN THE REGIONAL SECRETARIAT OF NORTH MINAHASA DISTRICT

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Abstract

This study aims to analyze the performance of the regional financial budget planning process and identify influencing factors within the North Minahasa Regency Regional Secretariat. Using a descriptive qualitative approach, this study involved five key informants who were structural and functional officials in the Regional Secretariat and the Regional Development Planning Agency (Bappeda). Data were collected through semi-structured interviews, field observations, and document studies. Data analysis adopted the interactive model of Miles and Huberman, which includes data reduction, data presentation, and conclusion drawing. Data validity was tested through source and document triangulation, as well as member checking. The results showed that the preparation of the Regional Work Plan (RKPD) and Regional Budget (RAPBD) documents administratively met the Ministry of Home Affairs deadline, but the substantive quality remained weak. Planning tended to be incremental and reactive, characterized by disparities in infrastructure allocation between regions, inaccurate PAD projections, and low realization of direct spending. The main inhibiting factors included suboptimal human resource capacity in preparing evidence-based justifications, short-term political dynamics, high fiscal dependency, reactive institutional coordination, and limited utilization of the Regional Budget Information System (SIPD) for administrative purposes. It was concluded that poor budget planning performance is a manifestation of the gap between procedural compliance and institutional analytical capacity. Strategic recommendations include strengthening the spatial equity-based allocation formula, optimizing the analytical features of the SIPD, improving the accuracy of fiscal forecasting, and transforming the work culture toward public value-based planning.

Keywords: *budget planning performance, regional finance, institutional capacity, Regional Secretariat.*

INTRODUCTION

Regulatory requirements for the integration of planning and budgeting are mandated by Law Number 17 of 2003, Law Number 1 of 2004, Government Regulation Number 12 of 2019, and Minister of Home Affairs Regulation Number 77 of 2020, which emphasize the principle of *money follows function*. The planning cycle, which begins with the Regional Medium-Term Development Plan (RPJMD), is elaborated in the Regional Work Plan (RKPD), and is ratified as the Regional Budget (APBD), ideally should be participatory, transparent, and oriented toward creating public *value*. However, the gap between administrative compliance and institutional analytical capacity remains a major challenge in regional financial governance. Many regions successfully compile documents on time, but the substantive quality is weak because planning tends to be incremental, reactive to short-term political pressure, and lacks data-based evaluation from the previous year (Prastowo, 2021; Suryani & Kusumawardani, 2020). This gap phenomenon is empirically reflected in the dynamics of budget planning in North Minahasa Regency. Based on a review of the Budget Realization Report (LRA) and the Regional Government Financial Report (LKPD) for the 2021–2023 period, there is a consistent pattern between procedural compliance and a weakening of planning substance. Official data shows that approximately 18% of the direct spending ceiling has not been optimally realized, particularly for infrastructure activities that should be a regional development priority (LRA APBD North Minahasa Regency, 2021–2023). This underachievement indicates weaknesses in needs estimation, scheduling, and technical readiness of supporting documents from the upstream planning stage. This

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finding is reinforced by the audit report of the Republic of Indonesia's Supreme Audit Agency (BPK) North Sulawesi Representative Office (2024), which noted discrepancies between the RKPD and RAPBD documents and minimal technical justification for the budget. It explicitly recommends strengthening internal coordination and improving the quality of budget planning to align it with accountability principles. A more fundamental problem lies in the disparity in budget allocation between regions, which ignores the principle of spatial equity. Of the ten existing sub-districts, the 2021–2023 Regional Work Plan (RKPD) and Regional Budget (RAPBD) documentation records an unequal distribution pattern: more than 60% of the infrastructure budget is concentrated in five central sub-districts, while five coastal sub-districts receive only less than 20% (North Minahasa Regency RKPD & APBD Document, 2021–2023). Yet, coastal areas such as East Likupang and West Likupang face a higher burden of basic services, limited accessibility, and infrastructure vulnerabilities that require greater fiscal intervention. This disparity is not solely due to limited funding, but rather reflects a decision-making mechanism that still relies on easily visible project preferences and the minimal use of spatial data or regional needs indices in the Musrenbang consolidation process (UGM Center for Decentralization Studies, 2021; UNDP, 2019).

On the fiscal side, the regional revenue structure, which is heavily dependent on central transfers, further narrows the room for strategic planning maneuver. Data from the 2023 Regional Budget (LKPD) confirms that approximately 86% of regional revenue comes from Revenue Sharing Funds (DAU) and General Allocation Funds (DAU), while the contribution of Regional Original Revenue (PAD) only reaches 7.3% (LKPD of North Minahasa Regency, 2023). This dependency is exacerbated by inaccurate revenue forecasts, which consistently overestimate PAD projections by 12–15% over the actual figures for the past three years (LRA APBD & RKPD of North Minahasa Regency, 2021–2023). Consequently, indirect spending ballooned at the beginning of the fiscal year, which then triggered sudden efficiencies or cuts to priority programs in the second semester. This situation not only disrupts regional cash liquidity but also reinforces passive and reactive planning patterns, rather than being responsive to the real needs of the community (Prasojo & Riyanto, 2020; World Bank, 2012).

The complexity of budget planning performance is also influenced by institutional capacity and the use of information technology. The Regional Secretariat, which structurally serves as the primary coordinator within the Regional Government Budget Team, often faces a multidimensional workload, resulting in incidental coordination with the Regional Development Planning Agency (Bappeda) and the Finance Agency, only intensifying near deadlines. Furthermore, the regional planning and budgeting information system (SIPD) has not been optimally utilized as a policy analysis instrument, but rather functions as a repository for administrative data input. Consequently, the SIPD's potential to detect document inconsistencies, conduct policy simulations, or map spatial needs in real time has not been realized. Public participation in the Musrenbang (Regional Development Planning Forum) remains mired in procedural formalities, with aspirations from marginalized communities often unverified and lost in the consolidation process, resulting in a decline in the Public Satisfaction Index, which was recorded at only 58% in 2023 (Minahasa Utara Regency Communication and Information Office, 2023; KemenPANRB, 2023).

Based on empirical descriptions and a literature review, there is a research gap that needs to be explicitly filled. Most previous studies on regional budget planning tend to focus on technical evaluations at the Regional Development Planning Agency (Bappeda) or the Finance Agency, using quantitative approaches to measure the influence of fiscal variables, or simply assessing administrative compliance without addressing the substantive dimensions of planning. Few studies comprehensively position the Regional Secretariat as a strategic coordinating actor, operationalize spatial equity as an indicator of infrastructure allocation performance, and analyze barriers to the integration of the Regional Budget Planning System (SIPD) as an evidence-based decision-support tool at the coastal district level. This study fills this gap by analyzing budget planning performance through the lens of cross-OPD coordination, equitable spatial distribution, and optimization of regional information systems, thus providing a more holistic and contextual perspective for regional public administration.

Based on the identification of these problems and gaps, this study aims to analyze the performance of regional financial budget planning within the North Minahasa Regency Regional Secretariat based on indicators of timeliness, quality of substance, and equity of allocation, and to identify institutional, fiscal, and technical factors that influence this performance. The results of this study are expected to provide measurable practical benefits for stakeholders: for the Regional Secretariat, as evaluation material to strengthen the TAPD coordination mechanism and the preparation of data-based budget justification; for Bappeda and the Finance Agency, to align the RKPD-RAPBD documents and improve the accuracy of fiscal forecasting; for the DPRD, as a substantive basis for its supervisory function and responsive budget

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deliberation; and for coastal communities, to encourage the creation of an allocation formula that considers the regional needs index and accessibility of basic services. Academically, this study contributes to the development of performance budgeting literature in the context of decentralization by emphasizing the institutional coordination dimension, and enriching the study of spatial equity in public administration through a qualitative approach that reveals bureaucratic and technical dynamics at the grassroots level.

METHOD

This study uses a qualitative approach with a descriptive research type. The qualitative approach was chosen because it aims to understand phenomena holistically about what is experienced by research subjects, such as behavior, perception, motivation, and actions, in a natural context through descriptions in the form of words and language (Moleong, 2017; Iskandar, 2009). The descriptive qualitative method allows researchers to analyze data and describe it as it is, so that an in-depth explanation of the performance of regional financial budget planning in the North Minahasa Regency Secretariat can be obtained. The research location was carried out within the North Minahasa Regency Government, with informants determined by *purposive sampling* including the Regional Secretary (SEKDA), Head of Planning and Finance (KAB-RENKEU), Planner (PERENCANA), Financial Administration Officer (PENATAUSAHA), and Head of General Sub-Division of BAPPEDA. Data collection techniques were carried out through semi-structured interviews, field observations, and document studies. Data analysis adopted the interactive model of Miles and Huberman (1994) which includes data reduction, data presentation, and conclusion drawing. The validity of the data was tested through triangulation of sources and documents, as well as *member checking*. This research focuses on two main indicators. First, the performance of the budget planning process, which includes three sub-indicators: (a) timeliness of document preparation and quality of substance; (b) proportionality and fairness of budget allocation between regions (especially between urban and coastal areas); and (c) institutional capacity and human resources within the Regional Secretariat. Second, factors influencing budget planning performance include internal factors (human resource capacity and bureaucratic work culture) and external factors (short-term political pressure, fiscal dependency, inaccurate PAD projections, and utilization of the Regional Planning and Budgeting Information System/SIPD). With this approach, the research is expected to provide a comprehensive picture of the quality of budget planning and the factors that hinder or support it in North Minahasa Regency.

DISCUSSION

3.1 Discussion Focus 1: Budget Planning Process Performance

The performance of the budget planning process is the main foundation in the regional financial management cycle. If planning is weak, then implementation, administration, and accountability will proceed in uncertainty. The concept of strategic management that includes the formulation, implementation, and evaluation of strategies is in line with the budget planning cycle that should start from strategic planning (RPJMD, RKPD), implementation (APBD), and performance evaluation. Weaknesses found in the study where planning is incremental and reactive without evaluation of the previous year's program indicate the suboptimal implementation of strategic management in the budget cycle (Bogar, 2025). Based on the results of in-depth interviews with five key informants in the North Minahasa Regency Regional Secretariat, there are three crucial dimensions that describe the performance of the planning process: timeliness versus quality of substance, fairness of allocation between regions, and institutional capacity and document integration. These three dimensions do not stand alone, but are interrelated and form a planning ecosystem that is still far from ideal.

a. Administrative Timeliness that Sacrifices the Quality of Document Substance

Field findings consistently show that planning documents such as the Regional Work Plan (RKPD) and Regional Budget (RAPBD) in North Minahasa Regency are always completed on time, meeting the Ministry of Home Affairs deadlines. However, this timeliness is illusory, achieved through *crisis management* or sudden consolidation at the end of the schedule. The Regional Secretary and the Head of the Planning and Finance Section of the Regional Secretariat explicitly stated that coordination with Regional Apparatus Organizations (OPD) often fails from the beginning of the year, resulting in sporadic and urgent new program proposals. As a result, the planning team is forced to work under extreme time pressure, adjusting indicators, cutting budget items, and manually reconciling them without any opportunity for in-depth evaluation of the previous year's program effectiveness. This phenomenon can be theoretically explained through the budget generation framework proposed by Schick (1996). Schick distinguishes three budgeting evolutions: *classical*

budgeting, which focuses on procedural compliance and input discipline; *performance budgeting*, which links budgets to measurable *outputs*; and *program budgeting*, which focuses on *outcomes* and social impacts. North Minahasa Regency has formally adopted the spirit of performance budgeting as mandated in Government Regulation Number 12 of 2019, Articles 73–78, and Minister of Home Affairs Regulation Number 77 of 2020, which requires each program to be equipped with *output*, *outcome*, and impact indicators. However, the reality on the ground shows that planning practices are still stuck in the first generation: budgets are prepared primarily to meet administrative obligations and deadlines, not to design policy interventions with measurable impacts. When documents are created in a rush, data-based justification (the *Why principle in the 5W+1H framework*) and *realistic scheduling* (the *When principle*) become the first victims. Performance indicators that should be SMART (*Specific, Measurable, Achievable, Relevant, Time-bound*) are often reduced to general statements that are easy to pass administrative verification, but difficult to measure their impact in the field.

The consequences of this hasty planning are clearly reflected in budget realization data. The approximately 18% difference between the budgeted and actual direct spending is not a random figure, but rather a symptom of inadequate planning from the outset. Physical activities that should be the focus of infrastructure development often go unfulfilled because the RAB, DED, or technical specifications are not ready when the budget is disbursed. Wildavsky (1986), in his theory of the budget as a *political document*, reminds us that resource allocation always reflects competing priorities. In the context of North Minahasa, these choices are often dominated by time pressures and short-term interests, resulting in the budget being approved on a calendar basis, not being operationally ready. This creates a planning paradox: the document is on time, but the program is not ready to go. As a result, budget absorption piles up at the end of the year, increasing the risk of BPK findings regarding spending ineffectiveness and ultimately reducing the public value that should accrue to the community.

b. Spatial Inequality and Fairness of Inter-Regional Budget Allocation

The second striking dimension of planning performance is the disparity in budget allocation between regions. Empirical data shows that over 60% of the infrastructure budget is concentrated in five central districts, such as Airmadidi, while five coastal districts, such as East Likupang and West Likupang, receive less than 20%. Informants from the Regional Development Planning Agency (Bappeda) and the Regional Secretariat's Planning Division confirmed that this pattern is not based on spatial needs mapping, poverty indices, or basic service burdens, but rather is influenced by local political considerations and project visibility. Physical programs in urban areas are more "visible" and often considered indicators of regional leaders' success, while urgent needs in coastal areas, such as road access, clean water, or disaster mitigation, are marginalized due to their long-term impacts and lack of political appeal.

This inequality contradicts the principle of distributive justice mandated in Law Number 23 of 2014 concerning Regional Government, particularly Article 18 paragraph (2), which emphasizes equitable development as one of the goals of regional autonomy. UNDP (2019) in its study of fiscal decentralization explicitly warns that spatially unfair budgets can actually widen disparities, trigger social dissatisfaction, and erode the legitimacy of regional governments. In the context of North Minahasa, the low Community Satisfaction Index (CSI) of 58% in 2023 is not merely a statistic, but a direct reflection of the sense of "neglect" felt by communities in marginalized areas. When public participation in the Musrenbang is merely a formality without a clear eligibility verification and feedback mechanism, community proposals are easily "lost" in the consolidation process at the district level. The Sam Ratulangi University Research Institute (2022) has identified this pattern as a symptom of *procedural participation*: the community simply attends, speaks, and fills out forms, but there is no guarantee that their aspirations are included in the final budget document.

Theoretically, this allocation inequality is also analyzed by Goinpeace H. Tumbel (2023), who asserts that "the success of a policy is not determined by the beauty of its formulation, but by the ability of the bureaucratic system to translate normative values into concrete actions on the ground." Budgets concentrated in certain regions may be efficient in terms of absorption, but fail to create public value because they ignore the most vulnerable groups in need. Minister of Home Affairs Regulation Number 12 of 2024 concerning Guidelines for the Preparation of Regional Work Plans (RKPD) actually provides more detailed technical guidance regarding priorities based on poverty data, accessibility, and regional disparities. However, without a *Geographic Information System* (GIS)-based needs mapping system and a transparent allocation formula, the principle of spatial justice remains mere rhetoric. Planners at the Regional Secretariat acknowledge that budget justifications from Regional Apparatus Organizations (OPD) rarely include regional impact analyses or needs maps, resulting in the program selection process relying more on lobbying and village technical

capacity in preparing documents. As a result, regions with strong planning capacity continue to dominate the budget, while marginalized areas are increasingly left behind. This is a classic example of how spatially inclusive planning perpetuates the very inequalities that regional fiscal policy should correct.

c. Institutional Capacity and Inter-OPD Coordination

The third dimension that determines planning performance is institutional capacity and the quality of coordination between the Regional Secretariat, the Regional Development Planning Agency (Bappeda), and the Finance Agency. According to informants, this inter-agency coordination remains reactive and intensive only when document preparation deadlines approach. The Regional Government Budget Team (TAPD) meetings, which should be held routinely every quarter, are often only held when the Regional Work Plan (RKPD) and Regional Budget (RAPBD) need to be synchronized. As a result, the three institutions operate in information silos: Bappeda focuses on strategic planning, the BPKAD on fiscal feasibility and cash projections, while the Regional Secretariat must bridge the gap between the two through administrative and political considerations. When there is a misalignment between OPD proposals, indicative budgets, and cash capacity, reconciliation is performed manually outside the system, taking time and increasing the risk of human error.

This situation contradicts the mandate of Law Number 23 of 2014, Article 214, which positions the Regional Secretary as the primary policy coordinator and liaison between regional government agencies (SKPD). From a good governance perspective, effective coordination requires *routine institutional dialogue mechanisms*, not *crisis-driven coordination*. The OECD (2015) emphasizes that the principles of consensus, efficiency, and accountability can only be achieved when government institutions work within an integrated network, not within separate sectoral silos. In North Minahasa, this fragmented coordination is exacerbated by the Regional Secretariat's workload, which is structurally disproportionate to its available resources. Kuncoro (2021), in his study of the Regional Secretary's workload, noted that the average Regional Secretary only allocates 20–30% of his time to planning and financial issues, with the remainder consumed by routine tasks, protocol, and handling daily incidents. When the strategic coordination function is reduced to daily administration, the planning process loses space for critical reflection, evaluation of the previous year's program, and the formulation of innovative policies.

Furthermore, the frequent inconsistencies between the Regional Work Plan (RKPD) and Regional Budget (RAPBD) documents found by the Supreme Audit Agency (BPK) (2024) are not merely technical but rather indicators of weak institutional integration. Home Affairs Ministerial Regulation No. 77 of 2020 explicitly requires the principle of "money follows function," where each budget allocation must be linked to a service function and clear performance indicators. However, when coordination is incidental, OPDs tend to submit proposals unrelated to the RPJMD, the BPKAD adjusts budget ceilings based on cash realization without considering program impacts, and the Regional Secretariat only makes administrative edits without substantive validation. This cycle creates a *planning-execution gap*: planning documents are neat on paper, but do not become operational guidelines ready for implementation. Without strengthening coordination capacity through a structured TAPD schedule, regular technical validation forums, and a *data lock-in mechanism* after the RKPD is completed, planning performance will continue to be trapped in a reactive pattern that sacrifices quality for administrative speed. This aligns with Kantohe's statement highlighting the need for improved coordination between units in activity preparation. In addition, related to administrative obstacles such as SPJ found in the study, this is also in line with Kantohe's findings regarding the need to reduce obstacles in submitting SPJ so as not to hinder the implementation of other activities. (Wowor, Senduw, Kantohe: 2023).

3.2 Factors Affecting Budget Planning Performance

a. Internal Factors: Human Resource Capacity and Procedural Bureaucratic Work Culture

The first internal factor most frequently mentioned by informants was the technical competency gap and disproportionate workload within the Regional Secretariat and Bappeda. The Regional Secretary and the Head of the Planning and Finance Division frankly admitted that while the number of human resources was sufficient quantitatively, qualitative gaps remained. Many planning staff came from general administration backgrounds, not development economics, public policy, or regional planning. Therefore, when asked to develop outcome-based budget justifications or spatial impact analyses, they tended to revert to old patterns: focusing on physical outputs that were easily measured and administratively accountable. This competency gap can be theoretically analyzed through the perspective of *human capital theory* in the public sector, which emphasizes that the quality of public policy is largely determined by the

analytical capacity, technical skills, and contextual understanding of the apparatus that drafts it. Hariyati (2020), in her research on human resource capacity in the development of regional budget performance indicators, found that only around 35% of regional planning officials had received advanced training on regional economics or policy analysis. The remainder relied on routine experience and the practice of *copying and pasting* activities from previous years. In North Minahasa, this pattern was clearly confirmed: budget planning was *incremental*, where activities were only adjusted nominally for inflation, without in-depth evaluation of their effectiveness, relevance, or long-term impact. When planners lack access to or the ability to process poverty data, the human development index, or regional needs maps, budget justifications remain *general* and not *evidence-based*. Further complicating matters, this competency gap is exacerbated by a bureaucratic work culture that is defensive and oriented toward risk avoidance. Financial Administration and Planning Officials at the Regional Secretariat explicitly stated that fear of BPK audit findings often stifles innovation in planning. Employees choose procedurally "safe" activities, even if their impact on public welfare is minimal, because the risk of administrative findings is considered more threatening than the risk of programs that have no impact. This phenomenon aligns with Denhardt and Denhardt's (2023) critique of the *New Public Service paradigm*, which emphasizes that public bureaucracy should focus on creating social value, not simply complying with regulations. When the work culture shifts from *value creation* to *risk avoidance*, budget planning loses its strategic essence and becomes a sterile administrative routine. Without ongoing training, structured technical assistance, and incentives for planners who successfully design innovative, data-driven programs, human resource capacity will remain a major obstacle to improving planning performance.

b. External Factors: Fiscal Dependence and Short-Term Political Pressure

The second external factor that fundamentally limits planning flexibility is the high fiscal dependence on central transfers and inaccurate projections of Regional Original Revenue (PAD). Data from the 2023 Regional Budget (LKPD) shows that approximately 86% of North Minahasa Regency's revenue comes from Revenue Sharing Funds (DBH) and General Allocation Funds (DAU), while PAD contributes only 7.3%. This significant dependence creates serious fiscal vulnerability, as regional budget policies become highly susceptible to fluctuations in national macroeconomic policies, changes in transfer schemes, or falling commodity prices. Further complicating the situation, over the past three years, the regional government has consistently overestimated PAD projections by 12–15% over actual realization. These forecasting inaccuracies are not simply technical errors, but rather a reflection of weak regional macroeconomic analysis capacity and minimal real-time fiscal data integration. The World Bank (2012), within the framework of fiscal decentralization, emphasizes that fiscal independence requires a balance between authority, responsibility, and fiscal capacity. When regions have significant budget allocation authority but weak revenue forecasting and local revenue collection capacity, planning becomes passive and reactive. Prasajo and Riyanto (2020), in their study on fiscal decentralization, show that districts/cities with high fiscal dependence tend to have lower planning quality, particularly in forecasting accuracy and spending consistency. In North Minahasa, inaccurate local revenue projections triggered an unhealthy cycle: in the first semester, indirect spending ballooned because the budget was deemed "sufficient," followed by sudden cuts or cuts to priority programs in the second semester when revenue realization fell short of targets. This cycle disrupts regional cash liquidity, forces delays in disbursement of activities, and ultimately exacerbates spatial inequality, as remote areas with the greatest need are often the victims of budget cuts.

In addition to fiscal pressures, local political factors also play a significant role in distorting the planning process. The Regional Secretary frankly admitted that decision-making mechanisms are still often influenced by short-term considerations and pressure from political stakeholders. Programs that are easily visible, quickly completed, and have high electoral value are often prioritized, while investments in institutional capacity, vocational education, or long-term disaster mitigation are marginalized. Guess GM and Savage J (2021) remind us that the budget is essentially a political document reflecting choices for allocating scarce resources. In the context of regions with short electoral cycles, the pressure to demonstrate "quick results" often overrides technocratic considerations. As a result, budget planning is no longer a strategic instrument for realizing the RPJMD vision but instead becomes a tool to fulfill short-term political expectations. Without strengthening fiscal independence through innovations in local revenue (PAD) extraction, strengthening regional economic analysis, and a commitment from leaders to protect the planning process from non-substantive political intervention, planning performance will continue to be trapped in a *political budget cycle* that compromises development sustainability. The study found that over 60% of the infrastructure budget is concentrated in central districts, while coastal areas receive less than 20%. Sendouw's quote emphasizes that digital innovation and

adapting public policy to technological developments can be instrumental in reducing inter-regional disparities. (Sendouw, 2025)

c. Utilization of Information Systems and Digital Transformation that is Not Substantive

The third factor affecting planning performance is the adoption of information technology, which has not been matched by analytical capacity and a digital work culture. The Regional Planning and Budgeting Information System (SIPD) developed by the Ministry of Home Affairs was actually designed to integrate strategic planning modules with operational budgeting in *real time*. However, according to informants, SIPD utilization in North Minahasa remains very limited to administrative functions: data input, reporting, and document storage. Analytical features such as policy simulations, spatial needs mapping, or early detection of document misalignments have not been optimally utilized. The Head of the Planning and Finance Section and the Regional Secretariat's Planner explicitly stated that the system often feels rigid, input data is inconsistent, and planning modules are not always automatically read in the budgeting module, requiring re-input and manual reconciliation outside the system.

This phenomenon can theoretically be explained through the concept of *isomorphic mimicry* proposed by Andrews, Pritchett, and Woolcock (2017). This concept describes the tendency of government organizations to imitate modern institutional forms or technologies to appear advanced in the eyes of the central government or to comply with regulations, without being balanced by real capacity improvements and changes in work culture. In North Minahasa, SIPD is presented as a sophisticated instrument, but is practiced with a traditional bureaucratic mentality: paperwork, manual verification, and a procedural culture. As a result, technology does not function as a substantive transformation tool, but rather simply becomes *digitalized paperwork*. The World Bank (2023) and the OECD (2023) consistently emphasize that the success of digital transformation in the public sector depends not only on technological infrastructure, but also on three supporting pillars: standardized data governance, analytically literate human resource capacity, and leadership that fosters a data-driven culture. When these three pillars are not yet mature, information systems will only produce *garbage in, garbage out*.

Furthermore, the lack of integration of spatial, fiscal, and program data in a single, easily accessible dashboard hinders responsive and inclusive planning. The Head of the General Sub-Division of the Regional Development Planning Agency (Bappeda) stated that when mapping the needs of coastal versus urban areas, they had to access three different systems: the SIPD (Source Information System) for budgeting, the BPS application for poverty data, and the PUPR (Ministry of Public Works and Housing) GIS for infrastructure. Without this integration, planners lack the holistic picture needed to make equitable and impactful allocation decisions. Minister of Home Affairs Regulation No. 77 of 2020 actually provides a strong regulatory foundation for optimizing SIPD as a coordination and synchronization tool. However, without a political commitment to standardize data formats, intensive training for operators, and the development of *user-friendly analytical modules*, digital planning will remain superficial. The required transformation goes beyond replacing paper with a screen, but rather shifts the mindset: from reactive and experience-based planning to proactive, measurable, and evidence-based planning.

CONCLUSION

Based on the discussion above, the following conclusions can be drawn:

1. The budget planning performance at the North Minahasa Regency Secretariat, including the preparation of the Regional Work Plan (RKPD) and Regional Budget (RAPBD) documents, has administratively met the Ministry of Home Affairs deadlines, but the substantive quality remains weak. Planning tends to be incremental and reactive, with significant disparities in allocations between regions—more than 60% of the infrastructure budget is concentrated in central districts, while coastal areas receive less than 20%. Document integration and coordination between regional government agencies (OPDs) are also suboptimal, resulting in ratified RAPBDs often not being ready for implementation in the field.
2. There are three dominant factors influencing planning performance: (1) the uneven capacity of planning human resources in preparing data-based justifications, (2) short-term political pressure and inaccurate PAD projections, and (3) the use of information systems (SIPD) that are still administrative in nature, not as a policy analysis tool. These three factors mutually reinforce and hinder the realization of responsive, fair, and sustainable budget planning.

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