






# Analysis of the Arrangement Mechanism of RKA-SKPD in Sampang Regency Focus on SKPD in Jrengik District

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## ABSTRACT

The study aims to analyze the mechanism for compiling the RKA-SKPD in Sampang Regency, focusing on the SKPD in Jrengik District. This research method uses descriptive qualitative with data collection through observation, interviews, and documentation. The results of this study indicate that the mechanism for preparing the RKA-SKPD starts from several stages, such as starting from the Musrenbancom to be included in the Renja-SKPD. Next is the preparation of the RKPD (Local Government Work Plan) which refers to the Renja-SKPD, the preparation of the KUA-PPAS (General Budget Policy and Temporary Budget Ceiling Priorities), the preparation of the RKA-SKPD (Work Plan and Budget of the Regional Government Work Unit), the preparation of the APBD Plan and discussion of the RAPBD, finally the ratification and determination of the Sampang Regency APBD (Regional Revenue and Expenditure Budget).

**Keywords:** Planning, Budget, RKA-SKPD

## INTRODUCTION

Every organization, including the central and regional governments, in carrying out their duties, is required to have a plan prepared and used as a guideline when carrying out their duties. Therefore, the government formulates various policies that are regulated in the form of a budget (Hakim & Hamzah, 2022). In the budget, it will be seen how big the function of the government is in carrying out various government affairs for which it is responsible and what factors can influence it (Manoppo & Walandouw, 2019). The budgeting process using a performance approach is regulated in the Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, explaining the guidelines for the formation of the Regional Revenue and Expenditure Draft

Budget (RAPBD), the formation of the RAPBD is carried out by the Regional Government Budget Team (TAPD) together with the same regional organizational unit (work unit). (Setiawan & Setyorini, 2018). The work unit budget draft is listed in an Activity Plan and Regional Work Unit Budget document (RKA-SKPD) which contains a performance budget (Jihan, 2021).

Public sector organizations certainly want to provide maximum service to the community, but this desire is often constrained by limited resources. This is where the important function and role of the budget (Nordiawan, 2006). Public sector budgeting with the process of determining the total allocation of funds for each activity program in monetary units. The budgeting process for public sector organizations begins with the preparation of strategies and strategic planning that have been completed. The budgeting stage is very important because budgets that are ineffective and not performance-oriented can thwart the plans that have been prepared (Mardiasmo, 2009). The role of the budget in planning is achieved by stating in monetary terms the amount of input needed to carry out the planned activities within the budget period. Meanwhile, the role of the budget in controlling can be achieved by preparing the budget in a way that can show the inputs and resources that have been allocated to individuals or departments so as to enable them to carry out the tasks assigned to them (Djasuli, 2013; Manoppo & Walandouw, 2019).

Budgeting is a continuous activity from planning, preparation, implementation, reporting and inspection. This process is known as the budget cycle (Yasa & Dewi, 2014). This cycle does not run in a relay, but experiences a simultaneous process. The preparation of the budget submitted by each Regional Work Unit (SKPD) in the SKPD Work Plan and Budget (RKA) format must really be able to provide clear information about goals, objectives, and be prepared based on work performance (Nordiawan, 2006). In previous research that has been done, the mechanism for preparing the RKA-SKPD must use the principle that the participation of various parties can provide opinions regarding the preparation of the RKA-SKPD (Manoppo & Walandouw, 2019). Other research has also found that the preparation of RKA-SKPD has a positive impact on the survival of an SKPD organization (Pasi et al., 2018). In addition, other studies have found that the mechanism for preparing the RKA-SKPD is carried out in an orderly manner by carrying out according to the rules that have been set, and the accountable principle in which the mechanism for preparing the RKA-SKPD is carried out with transparency and accountability (Karim et al., 2021; Hakim & Hamzah, 2022).

The object of this research will be carried out at the Jrengik District SKPD. From the initial monitoring of the researchers, the SKPD in Jrengik District, Sampang Regency has implemented the participation of each work unit in preparing the budget for each SKPD, which includes the Work Plan and Budget of Regional Work Units (RKA-SKPD) (Salwah, 2019). The RKA-SKPD has made performance indicators that will be achieved for each program and activity that will be carried out in accordance with the reference for Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. So that the preparation of the RKA-SKPD in Jrengik District, Sampang Regency means that the need for performance-based budgeting and accountability has been fulfilled. Then through the implementation of the performance-based budget, the

Jrengik District SKPD is required to set performance standards for each activity budget so that it is clear what actions will be taken, how much money is needed, and in the form of results obtained effectively and efficiently (Trisilia, 2016).

With the aim of preparing the Work Plan and Budget of the Regional Work Unit (RKA-SKPD) in the Jrengik District SKPD is to provide direction intensity in an effective, participatory and sustainable manner in administering government, and the Jrengik District SKPD can provide and guarantee accessibility and quality of basic community services (Wonce, 2019). This planning and budgeting are included in activities to realize the aspirations of the Jrengik District SKPD, especially the people of Jrengik District, Sampang Regency.

From the various previous studies that have been described above, this study will conduct similar research, namely related to the mechanism for compiling the RKA-SKPD focusing on the SKPD in Jrengik District. The purpose of this study was to analyze the mechanism for compiling the RKA-SKPD in Sampang Regency, focusing on the SKPD in Jrengik District. This study will use a qualitative descriptive approach Sugiyono, (2015) in which the researcher will make observations on the research object, namely the Jrengik District SKPD and conduct interviews with the informants that the researcher has selected and the researcher will also conduct documentation related to matters related to the mechanism for preparing the RKA SKPD.

## **LITERATURE REVIEW**

### **Definition of Planning**

According to Law Number 25 of 2004 concerning the National Development Planning System that planning is a process for determining appropriate future actions, through a sequence of choices, taking into account available resources, the process of making decisions from a number of options to achieve a desired goal, as well as all forms of concepts and documentation that describe how goals will be achieved and how resources will be allocated, scheduling of the process of achieving goals, to all matters related to achieving goals.

Based on the opinion above, Tjokroamidjojo (1992) also defines planning as a way to achieve goals as well as possible (maximum output) with existing resources to be more efficient and effective. Furthermore, it is said that planning is the determination of goals to be achieved or to be carried out, how, when and by whom. Planning is also important to increase work productivity in SKPD. A program discussed through system planning one of the goals is to finish the priority program. There are many program activities proposed, but with the limited allocation of funds, both from the center and the regions it is certainly not possible to fulfill them at the same time or simultaneously. Therefore, the planning system must prioritize priority programs and be adjusted to the ability of existing budget allocations (Nordiawan, 2006).

## **Definition of Budget**

Budget is a statement regarding the estimated performance to be achieved during a certain period of time which is stated in size financial, whereas budgeting is the process or method of preparing a budget. For public sector organizations such as the government, the budget is not just an annual plan but also a form of accountability for the management of public funds assigned to it (Mardiasmo, 2009).

Another definition also states that the budget is a process carried out by public sector organizations to allocate the resources they have into unlimited needs (the process of allocating resources to unlimited demands) (Mulyadi, 2001). This definition reveals the strategic role of the budget in managing the wealth of a public sector organization. Public sector organizations certainly want to provide maximum service to the community, but this desire is often constrained by limited resources. This is where the important function and role of the budget. In public sector organizations, budgeting is a political process. If in the private sector the budget is part of a company secret which is closed to the public, on the other hand in the public sector the budget must be informed to the public to be criticized, discussed and given input. The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money (Bastian, 2006).

## **METHODOLOGY**

This research uses a qualitative descriptive method (Sugiyono, 2015). A qualitative descriptive approach is used by researchers to find out or describe a reality from the events studied (Yin, 2012). Using a qualitative descriptive approach will make it easier for researchers to obtain objective data in order to know and understand the mechanism for preparing the RKA-SKPD in Sampang Regency for the 2021 fiscal year focusing on the SKPD in Jrengik District. The purpose of this research using a qualitative descriptive approach is to understand a reality related to the mechanism for preparing the RKA-SKPD focusing on the SKPD in Jrengik District.

Data collection in this study was carried out by means of observation, interviews, and documentation (Moleong, 2014). The first step the researcher made was observing the research object, namely the Jrengik District SKPD as the SKPD that would compile the RKA-SKPD. In the second step, the researcher conducted interviews with the research informants selected in this study, for example the interview was with the head of the sub-district and the head of the financial division of the Jrengik District SKPD, where the researcher asked for information and opinions regarding the mechanism for preparing the RKA-SKPD. The third step is documentation, where in this step the researcher asks for important data and documents if the data is appropriate and related to the theme in this study, for example the data is the Renja SKPD and RKA-SKPD documents for Jrengik District. Furthermore, the data obtained by researchers, both data from observations, interviews, and documentation, will be analyzed in detail and clearly according to the needs of this study (Yin, 2012).

## **RESULTS AND DISCUSSION**

The wise saying says that a dream is half of a plan, and a good plan is half of action, and acting is half of achieving goals or ideals. From this piece of wisdom, it is implied that planning is a bridge to the realization of an ideal, including the aspirations of public sector organizations, namely the SKPD, Jrengik District, Sampang Regency.

### **Musrenbang Jrengik District**

Considering the increasingly complex tasks of a Camat, it is necessary to create a pattern of careful, directed and comprehensive planning, implementation, evaluation and reporting. development planning, community socio-cultural development and economic development at the sub-district level which in implementation is carried out through the Musrenbang mechanism both at the village/kelurahan, sub-district and district levels.

The Jrengik District Musrenbang was held to synchronize the results of participatory planning from the village level in the Jrengik District area, with the development plans from the SKPD in the Jrengik District area so that it becomes an integrated proposal to be discussed in the Sampang District Musrenbang. In implementing the Musrenbang, the Jrengik District (Musrenbangcam) has objectives, among others. First, discussing and agreeing on the results of the Musrenbang from the village level which will become development priorities in the Jrengik District area. Second, to discuss and determine development priority activities at the sub-district level that have not been included in the priority village development activities. Third, classify the priority activities for the development of Jrengik Subdistrict according to the SKPD functions at the district level. Regarding this matter, Mr. Luki as Head of Jrengik sub-district will explain:

*"Musrenbangcam is a forum for development planning carried out by the regional government participating with the people in Jrengik District, and the implementation of the Musrenbangcam in the 2021 budget year has been carried out well and one of the programs that has been carried out is activities regarding the repair of road shafts and the construction of jrengik junior high school 1 roof".*

The relationship between the sub-district Musrenbang and the Work Plan and Budget of the Regional Work Unit (RKA-SKPD) will be explained below by Ms. Wiwik as the Head of Finance:

*"From the explanation above, the relationship between the Musrenbang and the RKA-SKPD is that the Musrenbang in Jrengik District, Sampang Regency is included in the Regional Development Work Plan such as the development of villages, for example repairing road shafts, repairing schools and others, while in the preparation of the RKA-SKPD itself its activities only concern internal SKPD, such as spending on goods and services, capital spending and personnel spending. The point is very clear that the Musrenbang of the Jrengik Subdistrict has nothing to do with the preparation of the RKA-SKPD, it's just that the funds for the implementation of the Jrengik Subdistrict Musrenbang are in the RKA-SKPD activities that were proposed during the Renja-SKPD".*

### **Renja-SKPD and RKA-SKPD Jrengik District**

Implementation of Renja-SKPD in Jrengik District for a period of one year. The Renja-SKPD which was prepared with reference to the Strategic Plan for Jrengik District, Sampang

Regency and the indicative ceiling will then become the guideline for preparing the RKA-SKPD for Jrengik District, Sampang Regency. This RKA-SKPD is the estuary of the SKPD planning and budgeting documents for Jrengik District, Sampang Regency for the 2021 fiscal year. Furthermore, this RKA-SKPD will become the basis for establishing the Budget Implementation Document, namely the DPA-SKPD for Jrengik District, Sampang Regency for the 2023 fiscal year. This was explained by Wiwik's mother:

*"The preparation of the RKA-SKPD for Sampang Regency for the 2021 fiscal year (focusing on Jrengik Subdistrict) definitely started with the Work Plan of the Regional Work Units (Renja-SKPD). The Head of Sub-Finance or the treasurer of the SKPD in Jrengik District handles the implementation of the Renja-SKPD and proposes programs and activities in collaboration with the Secretary, Head of sub-head and other heads to plan the preparation of the RKA-SKPD, after the preparation of the RKA-SKPD for the 2021 fiscal year has been completed, then the Head of SKPD or The Jrengik Sub-District Head corrected the results of the RKA-SKPD that had been prepared, whether the preparation was in accordance with what was required by the Jrengik Sub-District SKPD, after being corrected the prepared RKA-SKPD was in accordance with what was required the Jrengik Sub-District SKPD was ratified and approved by the Jrengik Sub-District Head, when the proposal was ratified be the RKA-SKPD of Jrengik District, Sampang Regency for the 2021 fiscal year for programs and activities for the next 1 (one) year".*

### **Local Government Work Plan (RKPD) of Sampang Regency**

The starting material for starting to prepare the RAPBD every year is the Minister of Home Affairs Regulation concerning guidelines for preparing the APBD which is issued annually, in accordance with the provisions in Government Regulation Number 12 of 2019 concerning Regional Financial Management, in addition to the guidelines for preparing the APBD stipulated by the Minister of Home Affairs, in Each region, both the province and regency and city, including Sampang Regency, has established a number of planning and budgeting documents that have been prepared by themselves, which are also guidelines for preparing the Activity Plan and Budget for Regional Work Units (RKA-SKPD) or guidelines for preparing the APBD.

The intended planning documents include the Regional Long Term Development Plan (RPJPD) for a period of 20 (twenty) years, the Regional Medium Term Development Plan (RPJMD) for a period of 5 (five) years, as well as the Short Term Development Plan or annual plan known as Regional Government Work Plan (RKPD) for a period of 1 (one) year. In addition, each Regional Work Unit (SKPD) or regional institution also has a planning document known as the Strategic Plan (Renstra) for the medium term of 5 (five years) as an elaboration of the RPJMD, and the Work Plan (Renja) of the Regional Work Units (Renja). SKPD) as an annual plan.

As an elaboration or detail of the RPJMD in the form of an annual plan or short-term plan, the Sampang District Government has subsequently established a Regional Government Work Plan (RKPD) for a period of 1 (one) year which is drawn up at the end of May 2020. Local Government Work Plan Document (RKPD) is a guideline for the Regional

Government to carry out the preparation of the APBD every fiscal year. This was explained by Mr. Yoyok:

*"In May 2020 the Regional Government Activity Plan (RKPD) for Sampang Regency was prepared with reference to the Renja-SKPD, to become a guideline for preparing KUA and PPAS and as a step for preparing the Sampang Regency APBD for the 2021 fiscal year".*

### **Preparation and discussion of KUA and PPAS in Sampang Regency**

As a first step in preparing the Sampang Regency RAPBD, in early June 2020 the Sampang Regency Regional Government Budget Team (TAPD) prepared a planning document called the Draft General Budget Policy (KUA) and the draft Priorities and Temporary Budget Ceilings (PPAS). To compile the General Budget Policy (KUA) and Provisional Budget Priorities and Ceilings (PPAS), the Regional Head issues a circular letter which will be submitted to the Heads of SKPDs throughout Sampang Regency, especially circular letters for SKPD Jrengik District, Sampang Regency.

The said regional head circular letter was prepared by the Regional Government Budget Team (TAPD) in collaboration with the Sampang Regency Regional Financial Management Agency, the contents of which included a request to the SKPD Head to prepare and submit the RKA-SKPD which will be used as material for preparing the General Budget Policy (KUA) and Priorities and Temporary Budget Ceiling (PPAS). After the draft KUA and PPAS have been prepared by TAPD according to the form and material that has been determined, this Team through its chairman, namely the Regional Secretary submits the two documents to the Regional Head who then, through the administrative mechanism that has been determined in June 2020, the Regional Head submits to the Council Regional People's Representative Representative (DPRD) Sampang Regency in the framework of the discussion. The discussion on the draft KUA and PPAS was carried out by the Regional Government Budget Team (TAPD) together with the Sampang Regency DPRD Budget Committee which was held in mid-July 2020.

To discuss this document, the first thing to discuss is the Draft General Budget Policy (KUA). After the KUA was discussed, the Regional Government Budget Team (TAPD) together with the DPRD Budget Committee discussed the Priority and Temporary Budget Ceiling (PPAS) draft, because PPAS was prepared based on KUA. If the discussion of the two planning documents has been completed (KUA and PPAS) in the sense that it has been agreed between the TAPD and the DPRD Budget Committee, then the results of the agreement are poured into a text called a Memorandum of Understanding which is signed by the Regional Head and the DPRD leadership. The leadership of the DPRD referred to is the Chair of the DPRD together with the Deputy Chairmen of the Sampang Regency DPRD. This was explained by Mr. Yoyok:

*"After referring to the RKPD of Sampang Regency, TAPD collaborated with the Regional Financial Management Board of Sampang Regency to compile KUA and PPAS up to joint discussions with the DPRD of Sampang Regency, in that discussion, namely to formulate budget options for each SKPD in Sampang Regency for the 2021 fiscal year, especially budget for SKPD Jrengik District, Sampang Regency".*

## **Preparation of RKA-SKPD, Jrengik District, Sampang Regency**

The Head of the SKPD or Sub-District Head of Jrengik as a budget user official/user of goods has the task of compiling the RKA-SKPD of Jrengik Subdistrict, Sampang Regency for the 2021 fiscal year and implementing the SKPD budget of Jrengik Subdistrict which he leads based on the power delegated by the Regional Head and is responsible for carrying out his duties to the Regional Head through Regional Secretary of Sampang Regency.

After the memorandum of agreement was signed, the Regional Government Budget Team (TAPD) for Sampang Regency prepared a circular letter for the Regional Head regarding guidelines for the preparation of RKA-SKPD throughout Sampang Regency, especially a circular letter for the Regional Head for SKPD for Jrengik District, Sampang Regency for the 2021 fiscal year by attaching KUA and PPAS which has been agreed upon by the Regional Head together with the leadership of the Sampang Regency DPRD. The circular letter was submitted to the SKPD of Jrengik District, Sampang Regency as a guideline for preparing the RKA-SKPD for the 2021 fiscal year.

The circular letter received by the Head of the Jrengik SKPD or Camat along with the KUA and PPAS attached to the circular letter, is used as the basis for preparing the RKA-SKPD for Jrengik District, Sampang Regency for the 2021 fiscal year. August-September 2020. In preparing and perfecting the intended RKA-SKPD, each Secretary, Head of Sub-Head, and Head of Section in the Jrengik District SKPD adjust their programs and activities as well as their respective budgets according to their respective fields of duties and functions. Refinements or adjustments made are not only regarding programs and activities and the size of the budget plans that have been determined, but also those related to technical aspects such as document forms and forms and types of attachments in accordance with applicable regulations.

If the programs and activities as well as the budget plans have been adjusted to the materials of the Regional Head's circular letter regarding the guidelines for the preparation of the Sampang Regency RKA-SKPD for the 2021 fiscal year as explained above, including the technical aspects that need to be perfected, then each Head of Sub-District Head, Head of Section and Secretary of the SKPD Jrengik conveyed the complete preparation of each RKA-SKPD to the Head of Jrengik District. After receiving the RKA-SKPD from each Head of Sub-Head, Section Head and SKPD Secretary for Jrengik District, the Jrengik Sub-District Head corrected the RKA-SKPD for the 2021 fiscal year and signed it if it was in accordance with the material for the Regional Head's circular letter.

After being signed by the Jrengik Sub-District Head, the document has officially become the RKA-SKPD of Jrengik District, Sampang Regency for the 2021 fiscal year. This is because the RKA-SKPD that has been prepared has been adjusted to the circular letter from the Regional Head concerning guidelines for the preparation of the RKA-SKPD as well as KUA and PPAS which have been agreed upon. The RKA-SKPD was then submitted by the Jrengik District Head to the Sampang Regency Regional Financial Management Agency. This was explained by Mr. Wawan as District Secretary:

*"The preparation of the RKA-SKPD refers to the Renja-SKPD of Jrengik District, Sampang Regency and is adjusted to the Renja-SKPD Performance Indicators. After referring*



*to the Renja-SKPD, the RKA-SKPD that has been prepared, discussed, and agreed upon with the Jrengik sub-district and TAPD are used as the basis for preparing the Raperda APBD. This Raperda was prepared by the regional financial management official who was then submitted to the Sampang Regency regional financial management agency, and TAPD compiled a Raperda on the 2021 APBD and its attachments, the results of which were then sent to the Sampang Regency DPRD to be scheduled for discussion together”.*

*“The mechanism for compiling the RKA-SKPD of Jrengik Sub-District has used standard costs, in standard costs, that is, for the implementation of the activities and programs that have been determined, their fairness must be assessed, by determining a reasonable standard fee in the sense that it is in accordance with the proper pricing. This can be used as a benchmark to assess the fairness of budget costs such as personnel expenditures, goods and services expenditures and capital expenditures”.*

### **Compilation of the Sampang Regency Regional Budget Plan**

After the RKA-SKPD for the 2021 fiscal year has been received by the Head of the Sampang Regency Regional Financial Management Agency, it will then be submitted to the Sampang Regency Regional Government Budget Team (TAPD) for evaluation, research or discussion. In discussing the RKA-SKPD by TAPD, it was carried out together with the Head of SKPD and related staff. Discussions were carried out and agreed upon in early September 2020. If in the discussion or research of the RKA-SKPD there is a discrepancy with the applicable provisions, including the form of the RKA-SKPD document, then the SKPD Head and his staff will make improvements and then be examined again by the TAPD of Sampang Regency for approval.

After the RKA-SKPD for the 2021 fiscal year has been discussed and approved at the Regional Government Budget Team (TAPD) level, last September the RKA-SKPD was submitted by TAPD to the Sampang Regency Regional Financial Management Agency to be used as material in preparing the draft Regional Regulation on The Sampang Regency Regional Revenue and Expenditure Budget (RAPBD), as well as preparing the draft of the Sampang Regency Head Regulation concerning the Elaboration of the Sampang Regency Regional Revenue and Expenditure Budget (APBD).

To prepare the draft APBD or also known as the draft Regional Regulation on APBD, the RKA-SKPD that has been approved or legalized is contained in the attached format of the draft Regional Regulation on APBD according to the form stipulated in the applicable laws and regulations. The form of the draft Regional Regulation regarding APBD and its attachments is listed in the Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. This was explained by Mr. Yuki:

*“The preparation of the Raperda APBD 2021 for Sampang Regency will be carried out in the II & III weeks of September 2020, where TAPD will do the preparation”.*

### **Discussion of the RAPBD of Sampang Regency**

After the draft APBD has been accepted by the Sampang Regency DPRD on the first week of October 2020, according to the discussion schedule set by the Sampang Regency DPRD on the third week of October to the fourth week of November, the first step to be taken

in accordance with the DPRD's rules of conduct is to hold a joint DPRD Plenary Meeting The Regional Head of Sampang Regency, in the Plenary Meeting the Regional Head and DPRD will discuss matters in the RAPBD of Sampang Regency.

Next, the DPRD discusses the Activity Plan and Budget for Regional Work Units (RKA-SKPD) listed in the RAPBD through working meetings with DPRD Commissions with the Regional Government. To facilitate and expedite the intended discussion, the DPRD presents or includes the Head of the SKPD and related staff.

In discussing the RAPBD, it is reviewed based on planning documents or other applicable provisions, both in the form of KUA and PPAS, guidelines for preparing the APBD, Regional Government Work Plans (RKPD), as well as Government Regulation Number 12 of 2019 concerning Regional Financial Management and its implementing regulations, including regional financial capacity.

If during the discussion it turns out that there are program plans, activities and budgets that are not in accordance with the guidelines referred to, then the draft is corrected or perfected by the SKPD concerned, which is then discussed again between the DPRD and SKPD after it has been refined. After the discussion in the DPRD was completed and an agreement was reached between the Regional Head and the DPRD, the agreement was poured into a joint decision signed by the Regional Head and the DPRD leadership, namely the DPRD Chairperson together with all the Deputy Chairpersons of the Sampang Regency DPRD.

### **Ratification and Determination of the Regional Budget of Sampang Regency**

Based on the joint decision between the Regional Head, TAP and DPRD of Sampang Regency, the Regional Financial Management Agency together with TAPD refined the draft Regional Regulation on APBD in accordance with the results of the discussion, as well as perfected the draft Regional Head Regulation concerning the Elaboration of APBD which had been previously prepared for further processing in determination framework. After the draft Regional Regulation on APBD has been perfected, in early December 2020 all of these documents along with other attachments including Financial Notes are submitted to the Governor of East Java, which is then scheduled to be discussed together with the Provincial Government attended by elements of the Regional Government Budget Team (TAPD), Management Agency Regional Finance and the DPRD Budget Committee.

In evaluation meetings conducted or attended jointly between elements from the region (East Java Province) in discussing the RAPBD with reference to applicable laws and regulations, including guidelines for preparing the APBD that have been stipulated, as well as their suitability with other regional planning documents such as the RKPD, KUA and etc. At this stage, SKPD elements are no longer involved, except for the Regional Financial Management Board of Sampang Regency.

The draft Regional Regulation on APBD and the draft Regional Head Regulation concerning the Elaboration of APBD which has been evaluated which will be approved by the Governor of East Java. The results of the evaluation of the draft Regional Regulation regarding the APBD, and the draft regarding the Elaboration of the APBD are set forth in the

Governor's Decree for the 2021 Fiscal Year to be ratified and enacted at the end of December 2020.

Based on the decision of the Governor of East Java regarding the results of the evaluation of the draft Regional Regulation regarding the Regional Budget for Sampang Regency as described above, the draft Regional Regulation concerning the APBD, and the draft Regional Head Regulation regarding the Elaboration of the APBD. With the stipulation of such a budget document, it means that the entire process of budget planning or preparation of the APBD is considered to have been completed, and is entering the implementation stage for the 2021 fiscal year. This was explained by Mr. Yuki as the DPRD of Sampang Regency:

*"In the preparation, evaluation up to ratification of the Sampang Regency APBD for the 2021 fiscal year, which was discussed by the TAPD, the Sampang Regency DPRD and the Governor of East Java, and ratified or determined by the Governor per Regional Head in East Java and ratification of the Work Unit Budget Implementation Document Region (DPA-SKPD) at the end of December 2020 for the 2021 implementation phase".*

## **CONCLUSION AND RECOMMENDATION**

The mechanism for preparing the RKA-SKPD for Sampang Regency focuses on the SKPD for Jrengik Sub-District, in general the stages of the activities carried out are according to the schedule according to the applicable laws and regulations. Based on the mechanism for preparing the RKA-SKPD in Sampang Regency, the focus on the SKPD in the Jrengik Sub-district started from several stages, including: First, the Jrengik Sub-district SKPD carried out the Musrenbangcam to be included in the Renja-SKPD in one year. Second, the preparation of the RKPDP by the Sampang Regency Government with reference to the Renja-SKPD in Sampang Regency. Third, preparation of KUA and PPAS up to joint discussion with the Regency DPRD. Fourth, the preparation of the RKA-SKPD for Sampang Regency which refers to the Renja-SKPD for Sampang Regency and is adjusted to the Renja-SKPD Performance Indicators with the joint agreement of the Jrengik Subdistrict Head and the TAPD is used as the basis for preparing the Raperda APBD. Fifth, the drafting of the Raperda APBD for Sampang Regency was carried out by TAPD. Sixth, evaluation up to the ratification of the Sampang Regency APBD which is discussed by the Regent, TAPD, and Sampang Regency DPRD. This research only focused on one SKPD and also the lack of informants in the research. So it is a recommendation for future researchers to conduct research related to the mechanism for preparing the RKA-SKPD by comparing two or more SKPD.

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