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Implementation of the District Regional Revenue and Expenditure Budget Management Policy Parigi Moutong

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Abstract

This study aims to find out the Implementation of Regional Revenue and Expenditure Budget Management in Parigi Moutong Regency This type of research is qualitative. The research informants consisted of the Head of BPKAD Parigi Moutong, the Chairman of the Parigi Moutong DPRD, the Regional Secretary of Parigi Moutong, the Deputy Chairman of the Parigi Moutong DPRD, the Deputy Regent of Parigi Mouton, Yang I determined *purposively*. Data collection using observation, interviews and documentation, while data analysis used data reduction, data discipline and drawing conclusions. The results of the study show that the Implementation of Regional Revenue and Expenditure Budget Management in Parigi Moutong Regency has not run optimally even though communication is clear and consistent, resources that have the ability and are supported by the budget, the attitude of the implementer who has the awareness to carry out the policy well and there is a response towards policy acceptance, but there are obstacles in the bureaucratic structure, where the bureaucratic structure is running optimally because it is still happening delays in carrying out the Regional Revenue and Expenditure Budget programs that are not in accordance with the existing SOPs. Delays in the Regional Revenue and Expenditure Budget are also still occurring as in previous years.

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1. Introduction

The phenomenon that has occurred in the Indonesian government which is currently and now marked by many changes in the bureaucratic environment of the central government and local governments, all of this has changed the system of state life which is met with the government's demands to create good governance that is free from all acts of corruption, collusion and nepotism as well as the creation of a more balanced government system. developed among the executive, judicial and legislative Starting from the development results that will be achieved while still paying attention to the limited facilities of existing resources, in order to meet development goals, both nationally and regionally, it is necessary to direct and utilize existing resources effectively and successfully with strict supervision and control, both carried out by the upper and regional levels and ranks in accordance with the provisions of the applicable laws. The policy taken by the government to develop and improve regional capabilities in the field of regional finance, because the regional financial aspect is something important, because to carry out regional government and development requires funds or costs that are large enough so that the regions are given the right to regulate and manage their own households in the sense of digging and managing regional fixed income to finance local government expenditures The enactment of Government Regulation Number 12 of 2019, concerning Regional Financial Management. bringing fundamental changes in governance and financial relations as well as bringing important changes in regional budget management. With the existence of this regulation, it is realized that basically regional autonomy is aimed at providing flexibility to local governments to carry out service functions to the community in order to improve welfare.

The existence of changes in laws and several regulations is expected so that the ongoing dimension of government reform is not only a change in the format of the institution, but also includes the renewal of the tools used to support the running of public government institutions in an economic, efficient, effective, transparent and accountable manner so that it can really be achieved.

The essence of this spirit of autonomy must be reflected in regional financial management. The logical consequence of the implementation of regional autonomy is that it causes changes in regional financial management. These changes include the need for budgeting reform or budget reform. The main aspect of budgeting reform is the change from traditional budget to performance budget. Traditional budgets are dominated by budget management that is incrementalism and line-items. The incrementalism approach is budget planning that is based on changes in one or more variables that are general, such as the inflation rate and the number of population, while the line-item approach is budget planning that is based on pre-existing budget posts, so that it does not allow local governments to eliminate one or more existing expenditure posts, even though the existence of these expenditures is actually not needed by the work unit concerned. The traditional budget approach shows weak planning in budget allocation, which causes inefficient government performance, so that there are work units that are overfinancing and there are also work units that underfinance. Work units with excess financing result in low efficiency, while work units with insufficient financing result in low effectiveness to achieve goals, which in the long run can reduce the quality of public services provided to the community. One of the perspectives of desired changes in regional financial management and regional budgets is that regional financial management must be based on public interests, so that the implementation of the budget with the traditional budget approach is considered irrelevant.

Prior to the enactment of the Law on Autonomy, the structure of the Regional Revenue and Expenditure Budget consisted of Regional Revenue and Regional Expenditure. Regional Expenditure consisted of two components, namely Routine Expenditure and Development Expenditure. As a region in developing countries, the role of local governments in spurring the implementation of development is still relatively large, so the allocation of Development Expenditure should be greater than Routine Expenditure.

The Regional Revenue and Expenditure Budget is an annual financial policy of local governments that is prepared based on the provisions of the applicable laws, as well as various other considerations with the intention of making the preparation, monitoring, control and evaluation of the Regional Revenue and Expenditure Budget easy to do. On the other hand, the Regional Revenue and Expenditure Budget can also be a means for certain parties to see or know the capabilities of the region both in terms of revenue and expenditure.

The APBD in its development has become a multi-functional policy instrument used as a tool to achieve state goals. This can be seen mainly from the composition and size of the budget which directly reflects the direction and purpose of services to the community. Therefore, in order for the APBD function to run optimally, the budget system and recording of revenues and expenditures must be carried out carefully and systematically or in accordance with the principles of budget management. To produce this, of course, it requires good

management that is transparent and accountable, while management certainly requires competent employees in their fields. This means that the implementation of the preparation of the APBD requires resources to support the implementation of policies.

Regional Revenue and Expenditure Budget Management is oriented to performance/achievement-based budgeting, which is a budgeting approach that prioritizes expenditures/results from activities/programs that will or have been achieved in connection with the use of the budget with measurable quantity and quality. The APBD has a very important role in regional development planning. Delays in determining the APBD will have a direct impact on the implementation of development in the regions.

Since the enactment of Parigi Moutong Regency Regional Regulation Number 1 of 2022 concerning Regional Financial Management. The determination of the Parigi Moutong Regency APBD sometimes experiences delays. As a result of the delay in determining the APBD, the implementation of development programs and activities became ineffective and inefficient.

This delay can result in a delay in the submission of APBD data. The sanction for the delay is in the form of a delay in the distribution of balance funds, and the delay can eliminate the opportunity for the regions to obtain regional incentive funds as mentioned in Government Regulation (PP) Number 56 of 2005.

The delay in determining the APBD can also be caused by several factors, namely the lack of harmonious relations between the Executive and the Legislature, which is considered to be a delay in the discussion of regional financial management, where there is still a tug-of-war between interests, which is not in accordance with the initial commitment.

The APBD as a public sector budget should be a priority for regional governments. Delays in determining the APBD if it continues to occur and the Regional Government and DPRD do not make efforts to overcome it will affect the delay in the implementation of programs and activities listed in the APBD. The implementation of the program became hasty and seemed to be modest because the implementation time became narrower. This can certainly affect the effectiveness and efficiency of the program itself. Losses will naturally be borne by the people, not by the political elite in the local government, because the course of regional development aims to improve the welfare of the people.

This situation shows that the implementation in the management of the APBD in Parigi Moutong Regency has experienced several obstacles. This can be caused by the implementation process there are still aspects that have not run optimally, such as resource problems, SOPs that have been violated which resulted in the determination of the APBD being delayed. Based on the descriptions presented, the researcher is interested in raising the title "Implementation of the Regency Regional Revenue and Expenditure Budget Management Policy Parigi Moutong". Based on the formulation of the problem, the purpose of the research was determined to find out the Implementation of the Regional Revenue and Expenditure Budget Management Policy of Parigi Moutong Regency.

Literature Review

Okta Sari Heppy Putri. (2016) Implementation of the Policy of Diversion of Regional Revenue and Expenditure Budget

to the 2020 Development Target in Sijunjung Regency, West Sumatra Province.

This study aims to determine the influence of the establishment of the APBD transition policy during the Covid-19 pandemic and the influence of the implementation of the policy on the development target of Sijunjung Regency in 2020. In this study, the author uses qualitative descriptive research with an inductive approach. The approach is a method that describes the problem based on facts in the field and then researched, so as to obtain an overview which leads to the implementation of the APBD transition policy towards development in 2020 in Sijunjung Regency, West Sumatra Province.

In data collection, the researcher used interview, observation and documentation techniques. The researcher conducted in-depth interviews with informants who played an active role in the implementation of the APBD transition policy in Sijunjung Regency consisting of the Head of BKAD Sijunjung Regency, Secretary of BKAD, Head of Planning Division, Head of BKAD Budget Administration, BKAD Budget Administration Sub-Division, BKAD Budget Control Sub-Division, Budget Planning Sub-Division. The analysis in this study uses the Implementation Theory according to Grindle which divides policy implementation into two variables, namely Policy Content and Policy Context. The author concludes that the implementation of the regional revenue and expenditure budget transition policy for the 2020 fiscal year in Sijunjung Regency has gone quite well, this is evidenced by the provision of rewards in the form of DIT funds from the central government for Sijunjung Regency. The impact of the implementation of the policy on development in Sijunjung Regency is that development is not running optimally as previously planned, this occurred because the existing funds were refocused and reallocated to accelerate the handling of the Covid-19 pandemic in Sijunjung Regency. Furthermore, development in Sijunjung Regency will continue to be carried out in accordance with the funds owned by Sijunjung Regency.

1. Policy Implementation

One of the important stages in the public policy cycle is policy implementation. Implementation is often thought of as merely the implementation of what has been decided by the legislature or decision-makers, as if this stage is less influential. However, in reality, the implementation stage is so important because a policy will mean nothing if it cannot be implemented properly and correctly. In other words, implementation is the stage where a policy is implemented optimally and can achieve the goals of the policy itself.

Policy implementation is in principle a way for a policy to achieve its goals. Policy implementation refers to the activity of implementing policies in the realm of reality, both carried out by government people and parties that have been determined in the policy. Etymologically, the meaning of implementation according to Webster in Tachjan, (2006:23) is "Implementation which is a translation of the word *"implementation"*, comes from the verb *"to implement"*. The word *"to implement"* comes from the Latin *"implementum"* from the origin of the words *"impere"* and *"plere"*. The word *"implere"* means *"to fill up"*, *"to fill in"*, which means to fill fully, complete, while *"plere"* means *"to fill"*, that is, to fill. Furthermore, the word *"to implement"* is meant as "(1) to carry into effect:

to fulfill; accomplish. (2) to provide with the means for

carrying out into effect or fulfilling: to give practical effect to. (3) to provide or equip with implements" "First, to implement is intended" to bring to an outcome (result); complete and complete". Second, to implement means "to provide means (tools) to carry out something, provide practical results for something". Third, to implement is intended to provide or equip with tools"

So etymologically the implementation can be intended as an activity related to the completion of a job by using means (tools) to carry out something and obtain results. A result obtained generally has an impact or consequences including laws and regulations, government regulations, judicial decisions and policies.

The policy implementation stage will not begin before the goals and objectives are set in advance which is carried out by the policy formulation. Thus, the policy implementation stage occurs only after the law is established and funds are provided to finance the implementation of the policy. Policy implementation is a practical stage and is different from policy formulation as a theoretical stage. The implementation of the policy according to Indiahono (2009:143) is:

"An important stage in policy. This stage determines whether the policies taken by the government are really applicable in the field and succeed in producing output and outcome as planned. An output is a policy output that is expected to appear as a direct output of a policy. The output can usually be seen in a short time after the implementation of the policy, the outcome is the impact of the policy, which is expected to arise after the issuance of the policy output. Outcomes are usually measured after the output is issued or a long time after policy implementation".

The definition above explains that policy implementation is an important stage in formulating policy decisions that are ultimately in the form of policy decisions that can cause influence (cause/effect), from the government really applied in the field to produce outputs and outcomes, where output is the cause of the policy while outcomes are the impact of the policy.

2. Policy implementation model

An implementation study is an analysis that emphasizes the process of changing or elaborating an idea (public policy) into a real action in achieving the goals that have been set. In analyzing how the policy implementation process takes place, it can be seen from the implementation model used by the author:

The fourth model is the model developed by George Edwards III (1980). According to the framework of George Edwards III (1980:10-11) in Tachjan (2006:56), the success of public policy implementation is influenced by the following factors:

- **Communication (Communication)**

Implementation will be effective if the measures and objectives of the policy are understood by the individuals responsible for achieving the policy objectives. The clarity of the policy size and objectives thus needs to be communicated appropriately with the implementers. Consistency or uniformity of the basic measure and objectives needs to be communicated so that the implementer knows exactly the size and purpose of the policy. Communication in an organization is a very complex and complicated process. One can hold it only for a certain purpose, or disseminate it. In addition, different sources of information will also give birth to different interpretations. For implementation to be

effective, whoever is responsible for implementing a decision must know if they can do it. Actually, the implementation of the policy must be accepted by all personnel and must clearly and accurately understand the purpose and purpose of the policy. If policy-making actors have seen the lack of clarity in the specifics of the policy, they do not understand what exactly it will be directed. Policy implementers are confused about what they will do so that if they are forced, they will not get optimal results. Insufficient communication to implementers seriously affects policy implementation.

▪ **Resources**

It is not a problem how clear and consistent the implementation of the program is and how accurate the communication is sent. If the personnel responsible for implementing the program lack resources in carrying out their duties. The components of these resources include the number of staff, the expertise of the implementers, relevant and sufficient information to implement policies and the fulfillment of relevant resources in the implementation of the program, the existence of authority to ensure that the program can be directed to the expected direction, and the existence of supporting facilities that can be used to carry out program activities such as funds and infrastructure. Inadequate human resources (number and ability) result in the inability to implement the program perfectly because they cannot supervise properly. If the number of policy implementation staff is limited, what must be done is to improve the skills/abilities of the implementers to carry out the program. For this reason, it is necessary to have good human resource management in order to improve program performance.

Information is an important resource for policy implementation. There are two forms of information, namely information on how to complete policies/programs and for implementers must know what actions must be taken and information about data that supports compliance with government regulations and laws. The reality in the field is that the central level does not know the needs needed by the implementers in the field. Lack of information/knowledge on how to implement policies has direct consequences such as irresponsible implementers, or implementers not present at work, causing inefficiencies. Policy implementation requires the compliance of organizations and individuals with existing government regulations. Other resources that are also important are the authority to determine how the program is carried out, the authority to spend/manage finances, both the provision of money, the procurement of staff, and the procurement of supervisors. The facilities needed to implement policies/programs must be fulfilled such as offices, equipment, and sufficient funds. Without this facility, it is impossible for the program to run.

▪ **Provisions (Disposisi)**

One of the factors that affects the effectiveness of policy implementation is the attitude of the implementer. If the implementers agree with the content parts of the policy then they will implement it happily but if their views differ from the policy makers then the implementation process will experience many problems.

There are three forms of implementer attitudes/responses to policies, namely the awareness of the implementer, the instructions/directions of the implementer to respond to the program towards acceptance or rejection, and the intensity of the response. Implementers may understand the aims and

objectives of the program but often fail to implement the program appropriately because they reject the objectives contained in it so that they secretly divert and avoid the implementation of the program. In addition, the support of the implementing officials is needed in achieving the program's goals. Support from the leadership greatly affects the implementation of the program to achieve the goals effectively and efficiently. The form of this leadership support is to place policies as a program priority, placement of implementers with people who support the program, paying attention to the balance of regions, religions, ethnicities, genders and other demographic characteristics. In addition, the provision of sufficient funds to provide incentives for program implementers so that they support and work in total in implementing policies/programs.

▪ **Bureaucratic structure (struktur birokrasi)**

Discussing the implementing body of a policy, cannot be separated from the bureaucratic structure. The bureaucratic structure is the characteristics, norms, and patterns of relationships that occur repeatedly in executive bodies that have a relationship with what they have in carrying out the policy. A policy often involves several institutions or organizations in the implementation process, so effective coordination between related institutions is needed to support the success of implementation.

Research Methods

This study uses a descriptive qualitative approach to analyze the implementation of the Regional Revenue and Expenditure Budget (APBD) management policy in Parigi Moutong Regency. The location of the research was focused on related government agencies, with the main informants totaling 6 people who were selected purposively, including the Regional Government Budget Team (TAPD), Regional Secretary, Bappeda, and DPRD. Data were collected through participatory observations, structured interviews, and documentation studies, with the researcher as the primary instrument. Primary data comes from in-depth interviews with informants, while secondary data is obtained from APBD documents, work guidelines, and related literature. Data analysis follows the Nasution (1996) model through three stages: (1) data reduction by sorting and focusing relevant information; (2) the presentation of data in the form of narratives and tables to facilitate interpretation; and (3) drawing conclusions and verification by identifying patterns, themes, and relationships between data to answer the research formulation. This process is carried out iteratively during data collection to ensure the validity of the findings.

Results and discussion

Implementation of revenue budget management policy and district expenditure paris moutong

In the public policy cycle, policy implementation is a very important stage. Implementation is often thought of as merely the implementation of what has been decided by the legislature or decision-makers, as if this stage is less influential. However, in reality, the implementation stage is so important because a policy will mean nothing if it cannot be implemented properly and correctly. In other words, implementation is the stage where a policy is implemented optimally and can achieve the goals of the policy itself. Implementation is an activity or effort carried out by policy implementers in the hope of obtaining a result that is in

accordance with the goals or objectives of a policy itself. The main essence of policy implementation according to Mazmanian and Sabatier in Widodo (2010:87) is to understand what should happen after a program is declared effective or formulated. This understanding includes efforts to administer them and have a real impact on society or events.

In relation to this research, where this study focuses on policy implementation. The policy in question is in the management policy of the Regional Revenue and Expenditure Budget (APBD). The APBD is an annual financial policy of local governments that is prepared based on the provisions of the applicable laws, as well as various other considerations with the intention of making the preparation, monitoring, control and evaluation of the Regional Revenue and Expenditure Budget easy to do. On the other hand, the Regional Revenue and Expenditure Budget can also be a means for certain parties to see or know the capabilities of the region both in terms of revenue and expenditure.

Regional Revenue and Expenditure Budget Management remains oriented towards performance/achievement-based budgeting, which is a budgeting approach that prioritizes the outputs/results of activities/programs that will be or have been achieved in connection with the use of the budget with measurable quantity and quality. The APBD is prepared as a guideline for the revenue and expenditure of state administration in the regions in the context of implementing regional autonomy and to increase the prosperity of the community.

The implementation of regional autonomy is a process that requires the involvement of all elements and levels of society, as well as providing power for local governments in managing regional finances so that the role of the government is as a catalyst and facilitator because it is the government that knows better the development goals and objectives to be achieved. As a catalyst and facilitator, of course, various supporting facilities and facilities are needed in the context of sustainable development.

However, a budget is not a compass because no one knows for sure what the future holds, and then it is necessary to look for other information that illustrates the reality of resource allocation. For this reason, the analysis of allocations and development strategies is not only based on the budget, but also pays attention to how the realization of the budget is realized. To find out the process of implementing the Regional Revenue and Expenditure Budget Management of Parigi Moutong Regency, this study is seen from several aspects that affect the implementation of a policy, including communication, resources, disposition, and bureaucratic structure.

▪ **Communication**

Communication as the process of conveying information from communicators to the community. Meanwhile, policy communication according to Widodo (2011:97) is a process of delivering policy information from policy makers to policy implementers. Then he added that information needs to be conveyed to policy actors so that policy actors can understand what is the content, objectives, direction, target group of policies, so that policy actors can prepare anything related to policy implementation, so that the policy implementation process can run effectively and in accordance with the policy objectives themselves.

Communication in policy implementation includes several

important dimensions, namely information transformation (transmission), information clarity (clarity) and information consistency (consistency). The transformation dimension requires that information is not only conveyed to policy implementers but also to target groups and related parties. The clarity dimension requires clear and easy-to-understand information, in addition to avoiding misinterpretation from policy implementers, target groups and related parties in policy implementation, while the consistency dimension requires that the information conveyed must be consistent so as not to cause confusion among policy implementers, target groups and related parties.

The communication factor in the implementation of the APBD Management policy in Parigi Moutong Regency because this policy involves various parties, so that communication becomes important, especially the issue of clarity and consistency of communication or socialization carried out, especially communication/socialization at the beginning of the implementation of the policy, because according to the data obtained that the communication/socialization of the APBD Management policy. This means, if the communication carried out is not clear and inconsistent, it will give rise to multiple interpretations in the APBD Management process, so it is expected that the communication carried out must be clear and consistent. The results of the interviews presented show that in the implementation of communication/socialization of the APBD Management policy in Parigi Moutong Regency.

The communication factor is considered important, because in the process of activities involving human elements and resource elements, they will always deal with the problem of how the relationship is carried out. Human resources are important actors in the implementation of a policy and are human potentials that are inherent in a person including physical and non-physical in the form of an employee's abilities that are accumulated both from the background of experience, expertise, skills and personal relationships. Looking at the description of the discussion carried out, it was concluded that the implementation of the APBD Management policy in Parigi Moutong Regency has been carried out in a structured, clear and consistent manner.

Based on the results of the discussion of communication aspects in the implementation of the APBD Management policy in Parigi Moutong Regency, it was concluded that the implementation of the policy has gone well because the implementer communicates through coordination with various related parties, where the communication is carried out in a structured, clear and consistent manner according to policy standards and objectives.

▪ **Resources**

Resources have an important role in policy implementation. Edward III in Widodo (2011:98) stated that no matter how clear and consistent the provisions and rules and how accurate the delivery of these provisions or rules is, if the policy implementers responsible for implementing the policy lack the resources to implement the policy effectively, the implementation of the policy will not be effective.

Resources here relate to all resources that can be used to support the successful implementation of policies. These resources include the ability of human resources to communicate policies, and budget resources as well as facilities and infrastructure.

The results of the interviews presented indirectly illustrate

that the implementation of the APBD Management policy in Parigi Moutong Regency has been supported by the budget, but it is not enough to support the implementation of the policy properly. In policy implementation, the budget is related to the adequacy of funds for a program or policy to ensure the implementation of the policy, because without adequate budget support, the policy will not run effectively in achieving the desired goals and objectives.

In addition to the availability of budget, facilities or facilities and infrastructure are one of the influential factors in policy implementation. The procurement of appropriate facilities will support the successful implementation of a program or policy. The components of these resources include the ability of the number of staff/expertise of the implementers, and infrastructure facilities to implement policies and fulfill related resources in the implementation of the program as expected, as well as the existence of supporting facilities that can be used to carry out program activities such as funds and infrastructure.

Looking at the results of the description presented, it is concluded that the implementation of the APBD Management policy in Parigi Moutong Regency has been supported by human resources, and budget resources, as well as adequate facilities and infrastructure, so that it can support the implementation of the implemented policy to the maximum.

Based on the results of the discussion related to resources in the implementation of the APBD Management policy in Parigi Moutong Regency, it was concluded that the implementation has been supported by human resources who have the ability to communicate policies, as well as supported by the existence of human resources as well as facilities and infrastructure which of course are very influential in the success of the implemented policies.

▪ **Disposition**

Behavioral tendencies or characteristics of policy implementers play an important role in realizing policy implementation in accordance with goals or targets. Important characteristics that must be possessed by policy implementers are honesty and high commitment. Honesty directs implementers to stay within the program vision that has been outlined, while high commitment from policy implementers will make them always enthusiastic in carrying out their duties, authorities, functions, and responsibilities in accordance with the regulations that have been set.

The attitude of policy implementers will be very influential in policy implementation. If the implementer has a good attitude, he will be able to carry out the policy well as desired by the policymaker, on the other hand, if the attitude is not supportive, the implementation will not be carried out properly.

Based on the results of the research through interviews, it is concluded that the implementation of the APBD Management policy in Parigi Moutong Regency in terms of Disposition or implementing attitude has been shown by the existence of an implementing attitude that supports the existence of policies towards revenue.

Based on the results of the overall discussion related to the disposition or attitude of the implementer, it was concluded that the implementation of the APBD Management policy in Parigi Moutong Regency has been running optimally, which is shown by the implementation attitude that implements the policy with full awareness and responsibility, as well as the

implementation attitude that supports the policy towards acceptance.

▪ **Bureaucratic Structure**

Organizational structure has a significant influence on policy implementation. This aspect of the organizational structure covers two things, namely the mechanism and the bureaucratic structure itself. The first aspect is the mechanism, in the implementation of policies, standard operating procedures (SOPs) have usually been made. SOPs are a guideline for every implementer in acting so that in the implementation of policies does not deviate from the goals and objectives of the policy. The second aspect is the bureaucratic structure, a bureaucratic structure that is too long and fragmented will tend to weaken supervision and cause complicated and complex bureaucratic procedures which will further cause organizational activities to become inflexible.

The results of the research through interviews presented illustrate that the implementation of the APBD Management policy in Parigi Moutong Regency has been carried out in accordance with the SOP or its implementation guidelines such as the Permendagri, but in its implementation there are still obstacles that result in the implementation not being in accordance with the rules, such as the problem of delays in the APBD. Delays in the APBD can cause delays in the implementation of local government programs, which generally most of the program's funding comes from the APBD. Programs that are implemented late can affect public services to the community. The APBD that is late in the management process can also affect the regional economy. This happens because when the APBD does not run properly, then when the APBD has not been ratified, the flow of funds from the government sector will be hampered and it will affect the flow of money or transactions in the regions and in the end the regional economy will also feel the impact with economic sluggishness.

The budget management process in the regions often has to be faced with problems when the planning and budgeting process (management and determination of the APBD) does not run properly and properly. Broadly speaking, APBD planning and management activities involve 3 (three) parties, namely the Regional Apparatus Work Unit (SKPD), the Regional Government Budget Team (TAPD), and the Budget Agency (Banggar). SKPD and TAPD come from the executive while Banggar is part of the legislature (DPRD). Parties who play a role and are directly involved in the preparation of the APBD can affect the Management of the APBD, including in relation to the occurrence of delays in the Management of the APBD. Various forms of behavior and activities as well as the ability of the APBD Management that are not in accordance with and synergize can cause delays in APBD Management.

The delay in the APBD has causes and consequences that have an impact on the delay in the development process in the regions. Problems arise when the delay in the management of the APBD causes development programs that should be able to benefit the community to be delayed. As a result of these delays, the implementation of development programs and activities becomes ineffective and efficient.

Delays in the APBD can result in delays in the implementation of local government programs and activities where most of the program funding comes from the APBD. Programs that are implemented late can affect services to the community. In addition, the delay in determining the APBD

can also indirectly affect the regional economy.

This can also be seen from several interviews with the Chairman of the Parigi Moutong DPRD, Sayutin Budiyanto S.Sos, as well as an interview with the Deputy Chairman of the Parigi Moutong DPRD, Drs. Alfres Mas Boy Tonggiroh. M.S, stated the same thing, that the APBD Management policy was implemented according to the guidelines and was structured even though in its implementation there were several processes that were not in accordance with the SOP. In terms of SOPs, policies have been implemented optimally, such as by using the specified SOPs/Juklak/Juknis, but the existence of this does not guarantee that the Management of the APBD does not experience obstacles, because in the Management of the APBD in Parigi Moutong Regency there are often problems with management delays, the delays are caused by various factors, such as:

- Commitment and Importance Factors of the Executive
- Coordination and Communication Factors between the Executive and Legislature
- Factors of Competence and Legislative Commitment
- SKPD Coordination and Competency Factors
- Factors of Laws and Regulations.

In addition, the researcher sees that the delay in APBD Management is also caused by a lack of commitment in complying with the APBD preparation schedule, prioritizing interests in budget allocation. In addition, the central government also contributed to the delay in determining the APBD of Parigi Moutong Regency, namely the issuance of guidelines for the preparation of the APBD every year with various provisions that change in it as well as the delay in issuing regulations on the use of central funds that are specific grants. For these various problems. Therefore, it is necessary to increase the competence and capacity of the parties involved in the management of the APBD, foster a harmonious relationship between the executive and the legislature, there are strict sanctions if the APBD is determined late, consistency of rules in the management of the APBD, regulations related to funds from the superior government are issued on time, and transparency in the process of managing the APBD.

The APBD as a public sector budget should be a priority for regional governments. Delays in the implementation of programs, if they continue to occur and the Regional Government and DPRD do not make efforts to overcome them, will affect the delay in the implementation of programs and activities listed in the APBD. The implementation of the program became hasty and seemed to be modest because the implementation time became narrower. This can certainly affect the effectiveness and efficiency of the program itself. Losses will naturally be borne by the people, not by the political elite in the local government, because the course of regional development aims to improve the welfare of the people.

Seeing this, it is necessary to identify what problems or factors are the cause of the delay in the implementation of the program. Including the phenomenon of delay in determining the Parigi Moutong Regency APBD. It is hoped that with the results of the identification, the right solution can be taken so that in the future it will not be repeated.

Based on these results, it was concluded that the implementation of the APBD policy in Parigi Moutong Regency has been carried out with SOPs but there are still obstacles such as delays in the implementation of the program

which can certainly harm the community in general.

Based on the overall results of the implementation of the APBD Management policy in Parigi Moutong Regency as seen from the bureaucratic structure, it is concluded that it is quite maximum. This means that even though the implementer has a good understanding of his field of duty, there are still obstacles such as delays in the implementation of the program.

Conclusion

Based on the results of the discussion carried out, it is concluded that the implementation of the regional revenue and expenditure budget management policy in Parigi Moutong Regency has not been optimal, even though communication is clear and consistent, resources that have the ability and are supported by the budget, the attitude of the implementer who has the awareness to carry out the policy well and there is a response towards policy acceptance, However, there are obstacles in the bureaucratic structure, where the bureaucratic structure has not run optimally because there are still delays in the management of the regional revenue and expenditure budget, even though it has been implemented based on implementation guidelines such as regional regulations, but delays in the regional revenue and expenditure budget also still occur as in previous years.

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