

Relationship between Planning and Budgeting Activities With the Performance of Agencies in the West Jakarta City Administration Parks Department

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ABSTRACT : The problem formulation in the research is the relationship between planning and budgeting activities partially and simultaneously with the performance of agencies in the West Jakarta Administrative City Parks Department. This research aims to find out and analyze the relationship between activity planning and budgeting partially and simultaneously with the performance of agencies in the West Jakarta Administrative City Parks Department. The research method used in this research is a descriptive research method with the approach used in this research being quantitative. The number of sample members 100% representing the population is the same as the population itself, so the sample of employees of the West Jakarta Administrative City Parks Department is 28 people. Based on the results of the research that has been carried out, it was found that a) The results of the research analysis illustrate that there is a very significant relationship between planning and agency performance, this proves that there is a strong and significant relationship between planning and agency performance within the City Administration Parks Department. West Jakarta. b) Results of research analysis of budgeting variables with agency performance show that there is a meaningful relationship, this proves that there is a strong and significant relationship between budgeting and agency performance within the West Jakarta Administrative City Parks Sub-Department. c) Meanwhile, the results of the joint analysis between planning and budgeting and the performance of agencies within the West Jakarta Administrative City Parks Sub-Department show that there is a very meaningful relationship, namely a strong and significant relationship.

KEYWORDS: *Planning, Budgeting, Performance Institution*

I. INTRODUCTION

West Jakarta as a municipality located at the western tip of the city of Jakarta has an area of 126.15 km² (12,615 Ha) or 19.07% of the area of DKI Jakarta (661.62 km² or 66,162 Ha) which is 16 meters above sea level, consisting of 8 (eight) sub-districts and 56 (fifty-six) sub-districts.

The development of the West Jakarta region is the result of the integration of various sectors. One of the sectors is the development of green open spaces. The green open space development program is an environmentally sound development to make Jakarta more beautiful, sustainable, and humane.

Green Open Spaces *consist* of Protected Green Open Spaces (RTHL) and Built Green Open Spaces (RTHB). Protected Green Open Space (RTHL) is more open/public in use, dominated by plants that grow naturally or cultivated plants. Meanwhile, the use of Built Green Open Space (RTHB) is more open/public, with the ground surface dominated by artificial pavement and a small number of plants. Built Green Open Area/Space is an effort to create a balance between built space and green open space which functions as the lungs of the city, water absorption, prevention of air pollution, and protection of flora and fauna.

This greening development continues to this day and has been increased to reach all levels of society, such as parks for "kupas kumis" settlements (dense slums and poor slums). The existence of these parks will help the growth and social development of children and teenagers in the environment to be much better than when they did not have a place to interact.

In carrying out its main duties and functions, the West Jakarta City Administration Parks Department has formulated a vision which is the goal of future work and also the dream of the citizens of West Jakarta, as follows, namely "Realizing the Arrangement of Green Open Space and the Beauty of West Jakarta City".

The role of human resources is getting bigger, along with the development of the organization, which is why it demands its role in selecting employees selectively, in addition to increasing work efficiency and effectiveness as well as improving the performance of its employees. In connection with this, employees are also required to adapt to various aspects of life, starting from the way they think, act, and evaluate all the actions they have taken. Thus, employees are required to have good performance in carrying out their duties under the responsibilities given to them. Performance is an important aspect of an organization. Achieving optimal goals is the result of good team or individual performance.

Things that are thought to influence agency performance include (a) activity planning, (b) activity budgeting, (c) education, (d) training, and (e) coaching. In this case, planning and budgeting activities support the completion of tasks in the office. Apart from the elements of activity planning and budgeting, education and training as well as coaching are also the main supports for the smooth running of tasks in the office.

Likewise, what causes a person to want to plan activities following the planned targets, the answer is the strength of encouragement from within and from outside the person to do the best possible to realize a high activity planning goal by an employee who is expected to shape himself into a figure. a person who has a focused mindset, attitude, and insight so that the employee will work well and support the tasks that must be completed to achieve the stated vision and mission of the organization. Activity planning plays an important role in the performance of an agency.

Furthermore, activity planning without being supported by activity budgeting will not be able to run well. Because, just by planning activities without the support of good activity budgeting, coordination, and discipline in carrying out office tasks, the work cannot be completed on time. So even though there is performance of agencies in the West Jakarta Administrative City Parks Sub-Department, there are still several problems that need support, such as: (a) activity planning is not yet optimal. Efforts are made to support this by providing education, training and coaching for employees so that they have the knowledge, skills and abilities that can help solve all work problems in the organization; (b) efforts to support the lack of optimal activity budgeting are provided by providing the maximum activity budget to absorb the activities that have been planned, so that activities can be carried out in accordance with the planning; Based on the two related variables above, there are still obstacles to achieving sub-optimal agency performance in the West Jakarta Administrative City Parks Sub-Department, including: a decrease in the quantity and quality of public open space in the form of green open space and non-green open space which has resulted in declining quality of the urban environment such as frequent flooding in urban areas, high air pollution and increasing social insecurity (crime and brawls between residents); decreased community productivity due to stress which has an impact on the development of the city area; there are many conversions of parks and green belts whose uses have changed to become gas stations, food stalls, street vendor stalls, car washes, sales places and so on; Apart from that, open green land such as green traffic lanes, riverbanks, lakes or beaches, railway linebanks, empty land and so on become easy targets for immigrants to use as illegal residential areas so that the land that was originally intended for as a means of securing or protecting various physical infrastructure of the city covered by illegal settlements.

This results in a decrease in positive factors supporting the environment, comfort, and coolness of the city as well as disrupting the health of residents which has an impact on the performance and quality of life of city residents; The decline in public discipline regarding the existence of parks/green lanes is very low, illegal occupation is mushrooming everywhere and is difficult to overcome, and many city parks are being damaged. Apart from that, cannibalism of garden facilities continues to increase, and theft of ornaments and garden/greenway facilities such as fences, pots, garden lights, and garden watering equipment also often occurs. These things hamper the efforts of the West Jakarta City Administration Parks Department to make the West Jakarta area a beautiful and comfortable city; dense residential areas result in a scarcity of places to socialize; land acquisition for public facilities is hampered by the community's reluctance to be released based on the Tax Object Sales Value (NJOP) standards; without realizing it, on the other hand, in reality, the need for space for people to move around is felt to be getting higher, the limited and scarce space for people to move around for interactions and activities has given rise to various psychological deviation impacts on society, the sense of kinship and cooperation has turned into violence and egoism due to the lack of parks as a means to communicate with each other. interacting and a place for children to play, so that it will indirectly form a tough character in these children.

II. LITERATURE REVIEW

Planning

Planning is the foundation of management. No leader can carry out management successfully for some time unless he has done something to a certain extent just planning. According to Terry and Rue in GA Ticoalu (2005), planning is the process of deciding what goals will be pursued over some time to come and what will be done so that these goals can be achieved.

Samsudin (2006), stated that planning is a process for determining plans or activity programs. A plan is always related to objectives. Planning helps us to know what to do. Planning cannot be made in a hurry but requires sufficient time.

From the various basic reasons for preparing plans, planning according to Wahjosumidjo (2000) has meanings, including:

- a. Planning in the broadest sense is nothing other than a process of systematically preparing the activities that will be carried out to achieve a certain goal.
- b. Planning is the process of determining goals, determining activities, and determining the apparatus implementing activities to achieve goals.
- c. Planning is an effort organized based on calculations to advance certain developments.

K. Suhendra (2008), stated that planning is logical and rational thinking based on data or information or estimates as the basis for organizational, management, and individual activities or activities to achieve goals.

Budgeting

Budgeting is planning finance for the period the front is on generally covers a period time one year and is stated in unit monetary. Budget This is a planning period translating the organization _ various programs to plan finance more years concrete. A proposed budget on generally reviewed or reviewed by more officials tall for can formal budget, according to Mahsun (2009), suggests that a Budget is a tool economy most important thing is you have a government for direct development social and economy ensure continuity and increase quality life society. so budget is tool main policy of fiscal government.

Still same opinion _ budget country made as tool policy fiscal government that is used for stabilize economy And push growth economy. Hilton and Gordon (2000), stated that a Budget is a tool of important communication _ in the organization. Budget gives One possible method _ to help the manager communicate to subordinates about the rule organization, the role of the subordinate in reaching objectives, and conditions Where rewards can be obtained from subordinates, the preparation process budget can influence the estimation of subordinate to variable in the expectation model.

Whereas Soewartojo (2000), stated that Budget in essence is a work program operational in a way stated quantitative _ in something unit value will be held in something period time certain with mention source income And its use.

Agency Performance

In Presidential Instruction Number 7 of 1999 concerning Accountability for the Performance of Government Agencies where Central and Regional Civil Servants work performance based on performance, their work activities are based on performance, namely their work activities at the beginning of the year are to carry out and end with the obligation to report them or what is known as the Work Plan (Renja) and strategic plans (Renstra) which contain work and cost reports as well as government agency performance accountability reports (LAKIP). This system can be a direct reward for those who have high work performance and can provide stimulation to those who have low performance. So the definition of performance is the results achieved by someone according to certain measures, within a certain period for the work in question.

The term Performance comes from Job Performance (performance achieved by a person). The definition of performance is the quality and quantity of work results achieved by an employee in carrying out his duties following the responsibilities given to him.

In the book Association of Civil Servant Legislation Regulations (2004), it is stated that a civil servant is every citizen of the Republic of Indonesia who has fulfilled the specified requirements, is appointed by an authorized official, and is entrusted with duties in a state position, or is entrusted with other state duties, and paid based on applicable laws and regulations. Bernardin and Russell, quoted by Gomes (2003), define performance as "The record of outcomes produced on a specified period.

III. RESEARCH METHOD

Design Research

Using a survey research method with a quantitative approach, which is correlational, to see how much the independent variable has a relationship with the dependent variable, namely leadership behavior and work culture variables with employee work performance. The research was conducted on a group of individuals, namely employees at the West Jakarta City Administration Parks Department. Through this method, you can examine specific aspects of a social situation in depth, namely aspects of the relationship between leadership behavior and work culture and employee work performance.

The research was conducted with a group of individuals, these were employees at the West Jakarta City Administration Parks Department. This research method was chosen mainly because of the limited time, costs, and energy that researchers have. With this problem, researchers hope to be able to examine specific aspects of a social situation in depth, in this case, aspects of the influence of leadership style and employee empowerment on employee performance. The disadvantage of this research method is that because it studies specific aspects, the possibility of achieving generalizations is very limited.

Population and Sample

In general, the population is meant as a generalized area consisting of objects/subjects that have certain qualities and characteristics, Sugiyono (2009). The population in this study were employees at the West Jakarta City Administration Parks Department which has a total of 28 employees.

In this research (Sugiyono, 2009), the sampling technique used is the census technique or saturated sampling, which is a sample research technique in which all members of the population are used as samples, this is often done when the population is relatively small, another term for saturated sample or census is all members of the population are sampled. From Sugiyono's (2009) opinion, the number of samples in the research was 28 people.

Data Processing Techniques

In processing data to provide an explanation or description of the problem being discussed, the data that has been collected from respondents in the form of questionnaire answers will be processed through several stages of data processing, namely: Editing, Scoring, and Data Tabulation

Analysis Method

Sugiyono (2009), testing the validity of data in the United States, often only emphasizes validity and reliability tests. In quantitative analysis, the main criteria for data results are valid, reliable, and objective. Validity is the degree of accuracy between data that occurs on an object and data that can be reported. Thus, valid data is data that does not differ between the reported data and the data that occurs on the object. The data analysis technique used in this research is statistical inference analysis.

Results Study and Discussion

1. The Relationship between Planning Activity in Enhancement Agency Performance on West Jakarta Administrative City Parks Sub-Department

Planning is a series of actions that will be carried out in the future to achieve the desired goals. Every organization needs to carry out planning in every organizational activity, including production planning, new employee recruitment planning, new product sales programs, and budget planning. Planning *is* a basic process for organizations to choose goals and determine how to achieve them. Therefore, companies must determine the goals and objectives to be achieved before carrying out the planning process.

Planning is necessary and occurs in various forms of organization because planning is a basic management process in taking decisions and actions. Planning is needed in any type of activity, be it organizational activities, companies, or activities in society, and planning is present in every management function because these functions can only implement decisions that have been determined in planning.

The West Jakarta Administrative City Parks Sub-Department in carrying out its main tasks is funded from the Regional Development Expenditure Budget, which is contained in the planning and budget preparation process for the Parks Service and coordinated by the Finance Subdivision. The preparation process begins with planning activities referring to the Propeda and Strategic Plan, then translated into an annual operational plan in the form of preparing proposals/activity proposals.

2. The Relationship between Activity Budgeting and Agency Performance in the West Jakarta Administrative City Parks Sub-Department

Budgeting (PBK) is an approach to the budgeting system that pays attention to the relationship between funding and expected performance, as well as paying attention to efficiency in achieving that performance. What is meant by performance is work performance in the form of output from an activity or the results of a program with measurable quantity and quality.

The conceptual basis underlying the implementation of PBK includes (a) Performance-oriented budget allocation (output and outcome-oriented); (b) Program/Activity budget allocation is based on the tasks and functions of the Work Unit which are attached to the organizational structure (Money follows function); (c) There is flexibility in budget management while maintaining the principle of accountability (let the manager manage).

The conceptual basis mentioned above in the context of implementing PBK aims to:

- a. Shows the linkages between funding and the performance to be achieved (direct linkages between performance and budget);
- b. Increasing efficiency and transparency in budgeting (operational efficiency);
- c. Increase flexibility and accountability of units in carrying out tasks and managing budgets (more flexibility and accountability).

To implement the PBK can operationalized then PBK uses instrument as following :

- a. Performance indicators are instruments used to measure performance;
- b. Cost standards are cost units determined in the form of input cost standards and output cost standards as a reference for calculating budget requirements;

- c. Performance Evaluation is an assessment of the achievement of Performance Targets, consistency of planning and implementation, as well as realization of budget absorption.

Based on the conceptual basis, the objectives of implementing PBK, and the instruments used by PBK, it can be concluded that operationally the main principle of implementing PBK is that there is a clear link between the policies contained in national planning documents and the budget allocation managed by K/L according to their duties (which is reflected in the K/L organizational structure). These planning documents include the Government Work Plan (RKP) and Renja-K/L. Meanwhile, budget allocations managed by K/L are reflected in the RKA-K/L and DIPA documents, which are also annual planning and budgeting documents and are closely related.

The government determines development priorities and activities to be implemented in the RKP document. The expected results are national outcomes *as* mandated by the Constitution. Furthermore, based on the tasks carried out and referring to the RKP in question, K/L prepares:

- a. Programs, Program Key Performance Indicators (IKU), and results in Echelon I Units following their duties and functions;
- b. Activities, Activity performance indicators (IKK), and output in spending units at the Satker or Echelon II level in the Echelon I Unit environment according to the Program for which they are responsible.

State Ministries/Institutions formulate programs and activities referring to the Joint Circular between the Minister of State for National Development Planning/Head of the National Development Planning Agency (Bappenas) and the Minister of Finance dated 19 June 2009 No.0142/MPN/06/2009 and No. SE-1848/MK/2009 concerning Guidelines for Planning and Development Reform. The resulting program and activity formulations consistently reflect the tasks of certain Ministries/Agencies or assignments within the framework of National Development Priorities. The results of the restructuring have been implemented in the RKP, Renja K/L, RKA-K/L, and DIPA documents in 2011. Things that have been implemented in 2011 (implementation of PBK, KPJM, and the New Format of RKA-K/L full) are the basis for implementing PBK in 2012 and subsequent years. However, there are several adjustments/changes made to develop the implementation of PBK.

Formulation Results on programs and Output on activity in the implementation of PBK are important besides formulation indicator program/ activity performance. Formulation indicator performance This describes signs of success of programs/ activities that have been carried out along with expected output/results. _ Indicator performance This is what will be used as a tool measuring whether the end of the program/ activity was successful or no. Indicator performance used _ Good on program level or activity in the implementation of PBK is possibly seen from the side :

- a. Enter. Input indicators are intended To report the amount of source power used _ in operating something activity or program;
- b. Output. Intended output indicators for report units of goods/services produced something activity or programs.
- c. Results. Outcome indicators are intended To report results (including quality service) of a program or activities.

Based on several matters mentioned above, is necessary to understand fundamentals in preparation for budget about channel thoughts :

- a. Linkages between activities and overarching programs;
- b. The relationship between activity output and the way it is achieved through components. The relationship between components is a stage in the context of achieving output so that there are no activity stages (components) in the context of achieving output that are not relevant.

Budgeting for activities at the West Jakarta Administrative City Parks Sub-Department needs to be supervised by the agencies related to the activity program that will be implemented to minimize deviations that may occur.

In general, so far, based on observations in the field, work program budgeting activities at the West Jakarta Administrative City Parks Sub-Department have been going quite well. This can be proven from the answers of several employees interviewed.

3. Relationship between Activity Planning and Activity Budgeting together with Agency Performance in the West Jakarta Administrative City Parks Sub-Department

Performance planning is the process of preparing performance plans as an elaboration of the targets and programs set out in strategic plans, which are implemented by government agencies through various annual activities. In the performance plan, an annual performance achievement plan is determined for all existing performance indicators at the target and activity level. The preparation of the performance plan is carried out in line with the preparation agenda and budget policy and is a commitment for the agency to achieve it in a certain year.

The performance plan component of the performance plan document contains information about: targets to be achieved in the year concerned; target performance indicators and planned achievements. Apart from that, information is also included which, among other things, explains the relationship between activities, targets, policies, and programs, as well as links with activities carried out by other agencies/sectors.

The performance plan components include:

1. Target. The targets referred to in this performance plan are the targets contained in the strategic plan document. Next, it is identified which targets will be realized in the year concerned along with indicators and plans for the level of achievement (targets).
2. Programs. The programs determined are programs that are within the scope of certain policies as outlined in the strategy outlined in the strategic plan document. Next, it is necessary to identify and determine the programs that will be implemented in the year concerned, as a way to achieve the targets that have been set.
3. Activity. Activities are concrete actions within a certain period carried out by government agencies by establishing policies and programs by utilizing existing resources to achieve certain targets and objectives. In this activity component, it is necessary to determine activity performance indicators and achievement plans.
4. Activity Performance Indicators. Performance indicators are quantitative and qualitative measures that describe the level of achievement of a predetermined activity. The activity performance indicators to be determined are categorized into groups:
 - a. Input is everything that is needed for the implementation of activities and programs to run or to produce output, for example, human resources, funds, materials, time, technology, and so on.
 - b. Output is anything in the form of products/services (physical and/or non-physical) as a direct result of implementing an activity and program based on the input used.
 - c. Results are everything that reflects the functioning of activity output in the medium term. Outcomes are a measure of how far each product/service can meet the expectations of society.
 - d. Benefits are the usefulness of an output that is felt directly by the community and can be in the form of the availability of facilities that can be accessed by the public.
 - e. Impact is a measure of the level of social, economic, environmental, or other public interest influence that is initiated by performance achievements in each indicator in an activity.

These indicators can directly or indirectly indicate the extent of success in achieving targets. In this connection, determining activity performance indicators is a process of identification, development, selection, and consultation regarding performance indicators or performance measures or measures of success of agency activities and programs.

Determination of activity performance indicators must be based on realistic estimates taking into account the goals and objectives set as well as supporting data that must be organized.

To develop oneself, education and training are needed so that humans as workers become professionals in their field of work. Education and training are important because it is realized that personal self-development is an individual re-process. Education and training must be results-oriented, in other words, the training follows the expectations that create the workforce needed, to ensure each training program a training program needs that meets the needs of the workforce. To develop criteria for training results and to achieve better ones, evaluation is needed to that whether the training program is effective or not. Education and training are part of the development of the workforce in addition to other efforts. Education and training is a learning process to improve the ability of human resources to carry out their duties. Meanwhile, what is meant by duties is indicating a person's position, responsibilities, authority, and rights within the organization.

Planning and budgeting are two things that are closely related. For planning and budgeting to be realistic and on target, it needs to be supported by Government Regulations which explain the concepts and provisions in more detail regarding the planning and budget framework. What has happened so far shows that planners tend to ignore documents in planning and budgeting and there is no connection between documents.

The next problem is that there is still a strong sense of "sectoral ego" among government officials in carrying out development activities. Each department and agency tends to say that its duties and functions are the most important in development activities. These problems make coordination in the preparation of development plans and implementation difficult. The next consequence is that the implementation of the development process is less than optimal and the intended targets may not even be achieved at all.

Planning can be said to be an effort by public institutions to create the direction of development policies that must be carried out in a region, either country or region, based on the strengths and weaknesses of that region. Meanwhile, a budget is a statement regarding the estimated performance to be achieved during a certain period expressed in financial terms, while budgeting is a process or method for preparing a budget.

Planning and budgeting are integrated processes, therefore the output of planning is budgeting. The formulation of programs in planning ultimately has implications for the size of the budget requirements that must be provided, so that successful use of the budget begins with planning.

Good work planning and budgeting activities that are right on target can influence the performance of the agency itself. In this case, the West Jakarta City Administration Parks Department seems to have done quite well in carrying out these two activities. This assumption is based on answers from several employees who are researchers interviewed at the West Jakarta City Administration Parks Department.

IV. DISCUSSION

Based on the research results, shows that there is a relationship between activity planning and activity budgeting with the performance of agencies in the West Jakarta Administrative City Parks Sub-dept. both individually and simultaneously.

In terms of planning, the work activities of the West Jakarta City Administration Parks Department in carrying out its main tasks are funded by the Regional Development Expenditure Budget, which is contained in the planning and budget preparation process for the Parks Service and coordinated by the Finance Subdivision. The preparation process begins with planning activities referring to the Propeda and Strategic Plan, then translated into an annual operational plan in the form of preparing proposals/activity proposals. This means that the West Jakarta City Administration Parks Department has carried out work program planning activities quite well because it has followed existing procedures within the organization.

Meanwhile, budgeting for employee activities is quite planned and can be carried out to achieve development goals. Furthermore, it means that appropriate planning by the conditions in a region is an absolute requirement for carrying out development efforts, namely planning that contains efforts to achieve strong economic development that can be reflected in the occurrence of positive economic growth, there are efforts to increase per capita income, contains efforts carry out economic structures, to increase employment opportunities and equitable development.

Budgeting for activities at the West Jakarta Administrative City Parks Sub-Department needs to be supervised by the agencies related to the activity program that will be implemented to minimize deviations that may occur. In general, so far, based on observations in the field, work program budgeting activities at the West Jakarta Administrative City Parks Sub-Department have been going quite well. This can be proven from the answers of several employees interviewed.

Based on the above, namely activity planning and activity budgeting with agency performance, it shows that the magnitude of the variable relationship can be explained qualitatively as follows:

- a. Activity planning and agency performance need to be analyzed because activity planning is an activity related to setting goals, and policies, creating programs and procedures, as well as strategies carried out to achieve predetermined goals.
- b. Activity budgeting and agency performance need to be analyzed because activity budgeting is a process to provide information about the extent to which a particular activity has been achieved, how that achievement differs from a certain standard to find out whether there is a difference between the two, and how the benefits of what has been done compare. with the hopes you want to achieve.
- c. Activity planning and activity budgeting together with agency performance need to be analyzed because agency performance is the result of quality work achieved by an employee in carrying out his duties following the responsibilities given to him.

Identifying activity planning and activity budgeting will have an impact on agency performance. Based on the thoughts above, the researcher states that activity planning and activity budgeting can improve the performance of agencies in the West Jakarta Administrative City Parks Sub-Department.

V. CONCLUSION

Based on the results research , which has been done For test the hypothesis And answer the formulation problem posed, then _ conclusion is as following :

In terms of planning, the work activities of the West Jakarta City Administration Parks Department in carrying out its main tasks are funded by the Regional Development Expenditure Budget, which is contained in the planning and budget preparation process for the Parks Service and coordinated by the Finance Subdivision. The preparation process begins with planning activities referring to the Propeda and Strategic Plan, then translated into an annual operational plan in the form of preparing proposals/activity proposals. This means that the West Jakarta City Administration Parks Department has carried out work program planning activities quite well because it has followed existing procedures within the organization.

Budgeting for activities at the West Jakarta Administrative City Parks Sub-Department needs to be supervised by the agencies related to the activity program that will be implemented to minimize deviations that may occur. In general, so far, based on observations in the field, work program budgeting activities at the West Jakarta Administrative City Parks Sub-Department have been going quite well. This can be proven from the answers of several employees interviewed.

Identifying activity planning and activity budgeting will have an impact on agency performance. Based on the thoughts above, the researcher states that activity planning and activity budgeting can improve the performance of agencies in the West Jakarta Administrative City Parks Sub-Department.

Suggestion

Based on the results study And discussion in the conclusion above , suggestions that can be followed up, ie as follows:

To carry out good activity planning, it is recommended that in starting each work activity program careful research and surveys be carried out as well as preparing several alternatives (choices) regarding targets and methods that will be implemented in the future to achieve the desired goals as well as monitoring and assessing them. on the results of its implementation so that it is carried out systematically and continuously.

To carry out correct activity budgeting, it is recommended that it is necessary to improve and tabulate planning of fund allocation for basic/operational activities of the organization through control and coordination as well as communication as well as performance assessment, and motivation in supporting and priority activities in the context of implementing the functions, programs, and activities of the work unit concerned.

Agency performance needs to be improved by implementing a comprehensive integrated management process involving efficiency, effectiveness, and productivity factors, where the results of the work can be assessed by how much benefit is obtained.

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