

Evaluation of Deconcentration Funds in the Regional Development Planning Agency (Bappeda) Central Java Province

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ABSTRACT

Deconcentration funds are one form of the central government to hold an equitable government in each region using the State Revenue and Expenditure Budget (APBN). The implementation of this deconcentration fund is directly supervised by the governor as a representative of the central government which is included in vertical agencies. The research method used in this journal is the CSE-UCLA evaluation model with research approach used using a qualitative approach with documentation, interviews, and observation methods. Most of the data taken are from the results of documentation studies with data analysis techniques, namely data reduction, data presentation, and conclusion. In the use of deconcentration funds in the Central Java Province for the budget year 2021, which is Rp. 1,144,613,000, - (one billion one hundred forty-four million six hundred thirteen thousand rupiah) which among others is used for expenditure on operational goods, expenditure on non-operational goods, expenditure on supplies, service expenditure, and expenditure on domestic business trips. In its implementation, two obstacles occur. The first obstacle is the change in administrative requirements for disbursing deconcentration funds. The second obstacle occurred because of the COVID-19 pandemic, so there were several activities whose implementation was delayed until the situation could be said to be safe to carry out activities.

Keywords: APBN, CSE-UCLA, Deconcentration Fund



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INTRODUCTION

In allocating funds, the government still refers to the development plans that have been previously determined. This development plan is of course a sustainable perspective to maximize the value of benefits for stakeholders (Afandi et al., 2021b). The local perspective is also something that needs to be considered in managing sustainable development in an area (Afandi et al., 2021a). It seems that the benefits of managing government funds can be maximized properly and effectively by leaders in the public sector. Fund allocation is important for managing public organizations because this can support better risk management to ensure that organizational goals can be achieved

effectively. For example, in the village government, one of the risks that can arise is a financial risk (Taufik et al., 2022) and this is also the most anticipated for village governance (Pradesa et al., 2021). That is why financial management even at the village level is also regulated by government regulations (Saputro et al., 2021) so that it is expected to increase the empowerment of the surrounding community (Lukiana & Budiwati, 2011; Wijayanti & Taufik, 2022). More clearly conveyed by Taufik et al., (2022) that Financial risk in village governance consists of (1) the possibility of not utilizing the entire budget owned by the village, (2) the possibility of the budget that cannot be used properly due to limited capacity, and (3) the possibility of returning the budget because the work program cannot be implemented.

Public administration can be expressed as a liaison between the government and the community or the public. In the scope of public administration, it is also written that public administration has several scopes of activities carried out by the government such as public policy, public bureaucracy, public management, leadership, public services, state civil service administration, performance and ethics of public administration which are interrelated and related to each other. One form of public administration is the use of a budget which is a form of implementing the State Revenue and Expenditure Budget (APBN) as well as the Regional Revenue and Expenditure Budget (APBD) (Setiani & Madila, 2019). To implement the use of the budget at the provincial level, it has been prepared and regulated through the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 the year 2020 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets for the Budget Year 2021.

Several previous studies have shown an interesting empirical phenomenon about budgeting performance. For example, most of the regional income of Pulau Morotai Regency still prioritizes indirect (routine) expenditures as indicated by a presentation of 61.34 to 77.84 and indirect (Development) spending of 22.16 to 38.65% is also below 100 percent (Labi, 2019). In Cimahi City, West Java, budget planning, budget execution, regulation, human resources, and the procurement of goods and services simultaneously have a positive and significant effect of 28.3% on budget absorption (Rahmawati & Ishak, 2020). The main cause of the lack of budget absorption performance is the factor of budget planning activities (Rachman et al., 2020).

In preparing the budget, ministries/agencies must also look at the Performance Indicators for Budget Implementation or IKPA, which is an indicator that has been determined by the ministry of finance as BUN which aims as a form to assess the quality of performance in the implementation of the K/L budget in terms of alignment with a plan, effectiveness budget implementation, budget implementation efficiency, as well as compliance with regulations that include budget alignment, compliance, effectiveness, and efficiency. Alignment in the use of the budget will later be measured through the Regulation of the Ministry of Finance Director General of Treasury number 4/PB/2021 concerning Technical Guidelines for the assessment of Performance Indicators for the Implementation of State Ministries/Agencies' Expenditure Budgets with an achievement of 15% in the first quarter, 40% in the second quarter, 60% in the second quarter. in the third quarter, and 90% in the fourth quarter through the OM-SPAN (Online Monitoring of the State Budget Treasury System) application.

Within the scope of the Central Java Regional Directorate General of Taxes, judging from the results achieved in 2021, the realization of the budget at BAPPEDA of Central Java Province has been carried out well. The following is the realization of the quarterly expenditure at BAPPEDA Central Java Province.

Table 1. Realization of BAPPEDA Central Java Province Expenditure Budget in 2021

Ministry/ Institution	Quarter I	Quarter II	Quarter III	Quarter IV
Ministry of National Development Planning Agency of The Republic of Indonesia	-	488.030.450	160.570.000	168.147.542

Source: Data Processed, 2022

The distribution of the State Budget through BAPPENAS RI (National Development Planning Agency of the Republic of Indonesia) is a fund that will later be designated for the implementation of deconcentration in each province which is sent down to develop regencies/cities in their respective regions. In 2020 and 2021, it was noted that to support the implementation of Deconcentration Activities in the 2020 and 2021 budget years, the Ministry of National Development Planning/Bappenas at the beginning of the preparation of the budget plan received the same budget allocation of Rp. 31.115.821.000,- (thirty-one billion one hundred fifteen million eight hundred twenty-one rupiah) although in the implementation process there are many adjustments or cuts. Furthermore in this journal, we will find out the absorption of the deconcentration fund budget, obstacles to the implementation of the absorption of deconcentration funds, and the proposed evaluation strategy for the Bappeda of Central Java Province. This was done based on preliminary research that has been recorded in table 1 that in the first quarter there was no realization related to the absorption of deconcentration funds.

From the results of the initial analysis carried out for this study, the theory used is a theory developed by Alkin-Fernandes in the United States called the CSE-UCLA evaluation method. In this evaluation method, there are four stages, namely Need Assessment, Program Planning, Formative evaluation, and Summative program. According to Alkin, in this evaluation process, a more complete analysis of all components of the program will be carried out so that later the evaluation results can better see the overall problems that occur in a program.

METHODS

The research approach that will be used to complete this research is a qualitative approach showing research principles that seek to clarify the intervention regarding the natural environment, feelings, and views of respondents who interpret their signs. That is why this qualitative approach seeks to collect material that can be used in case studies, personal experiences, life stories, and so on. The information obtained in this consists of interviews with the head of the sub-division of programming and development and also tends to use more documentation studies from the results of studies from the Bappeda of Central Java and Bappenas of the Republic of Indonesia.

In verifying the validity of the data, this study uses credibility, transferability, dependability, and confirmability (Sugiyono, 2013). It is hoped that by doing some of these points the results of the analysis found can be considered valid. For the data analysis technique itself, this research was carried out in several stages, the first is data reduction to summarize, select, and focus on the data to be used. The second is the presentation of data by describing the results of data reduction that has been processed. The third is drawing conclusions which is the final stage if all the research has been carried out.

RESULTS AND DISCUSSION

This research was conducted in Central Java Province which consists of 29 regencies and 6 cities. Administratively, Central Java Province is headed by a Governor with the provincial capital being Semarang City. The area of the province is around 32.801/Km² or located in the middle of Java

Island. The Governor of Central Java Province serves as a government administrator in the Central Java Province whose task is not only to lead the implementation of development in the Central Java Province. But also overseeing the development that is taking place in Central Java Province with a development vision in 2018-2023 which is "Towards a Prosperous and Independent Central Java, Mboten Korupsi, Mboten Ngapusi". In particular, the research conducted at the Bappeda of Central Java Province will discuss the use of deconcentration funds that will be carried out throughout 2021. The Bappeda of Central Java Province has the main task of helping the Governor carry out the government in the fields of governance and socio-culture, economy, infrastructure and regional development, the field of program preparation, monitoring and evaluation of development, research and development, as well as the field of innovation and technology that has authority in its territory as well as other assistance tasks assigned to the regions and also the task of the Governor to become the representative of the central government in the field of regional development planning.

Implementation of Deconcentration

From the pre-research data obtained from the Director General of Treasury of Central Java Province, it turns out that the written budget for BAPPEDA of Central Java Province is Rp. 1,144,613,000, - (one billion one hundred forty-four million six hundred and thirteen thousand rupiahs) originating from the BAPPENAS Deconcentration Fund. which is intended for Bappeda Central Java and is not designated PEN. According to PP Number 7 the year 2008 Article 1, deconcentration funds themselves mean funds originating from the APBN, and its implementation is carried out by the Governor as a representative of the Government which includes revenue and expenditure activities in the context of realizing deconcentration, except for funds allocated to central vertical agencies in the regions. However, the Provinces of DKI Jakarta, West Java, and Papua did not implement Deconcentration funds. In the process of implementing the 2020 Deconcentration activities, the budget manager and activity implementing work units refer to Regulation/Minister of PPN/Head of Bappenas Number 8 in the year 2019 and Regulation of the Minister of PPN/Head of Bappenas Number 13 in the year 2020 with budget allocations in 2020 and 2021 as follows.

Table 2. Allocation of Deconcentration Funds for the Ministry of National Development Planning/Bappenas for 2020 and 2021

Number	Working Unit Code	Working Unit (Province)	Ceiling 2020	Ceiling 2021
1	030060	Central Java	1.144.613.000	1.144.613.000
2	040069	DI Yogyakarta	920.491.000	920.491.000
3	050060	East Java	471.645.000	471.645.000
4	060004	Aceh	522.645.000	522.645.000
5	070060	North Sumatera	1.006.891.000	1.006.891.000
6	080019	West Sumatera	958.891.000	958.891.000
7	090020	Riau	962.491.000	962.491.000
8	100086	Jambi	931.291.000	931.291.000
9	110060	South Sumatera	1.100.613.000	1.100.613.000
10	120022	Lampung	1.111.434.000	1.111.434.000
11	130019	West Kalimantan	949.291.000	949.291.000
12	140018	Central Kalimantan	672.483.000	672.483.000
13	150060	South Kalimantan	961.291.000	961.291.000
14	150019	East Kalimantan	1.006.291.000	1.006.291.000
15	170021	North Sulawesi	1.354.491.000	1.354.491.000
16	180060	Central Sulawesi	1.355.091.000	1.355.091.000
17	190060	South Sulawesi	504.045.000	504.045.000
18	200019	Southeast Sulawesi	1.027.891.000	1.027.891.000
19	210019	Maluku	1.427.101.000	1.427.101.000
20	220060	Bali	976.291.000	976.291.000
21	230020	West Nusa Tenggara	974.491.000	974.491.000

22	240026	East Nusa Tenggara	1.303.291.000	1.303.291.000
23	260070	Bengkulu	940.291.000	940.291.000
24	280016	North Maluku	1.167.091.000	1.167.091.000
25	290009	Banten	823.291.000	823.291.000
26	300092	Bangka Belitung	913.291.000	913.291.000
27	310060	Gorontalo	1.340.483.000	1.340.483.000
28	320099	Riau Islands	955.291.000	955.291.000
29	330096	West Papua	1.260.448.000	1.260.448.000
30	340030	West Sulawesi	1.066.291.000	1.066.291.000
31	359000	North Kalimantan	1.006.291.000	1.006.291.000
Total			31.115.821.000	31.115.821.000

Source: Study and Evaluation Document of Deconcentration Program 2020-2021

In the activities of implementing the deconcentration fund, there must be an evaluation carried out by Bappenas itself whose requirements have been prepared in the Regulations. Minister of State. National Development Planning./Head of the National Development Planning Agency (Minister of PPN./ Head of Bappenas) Number 14 the year 2020 concerning Organizational Structure. evaluation of the development and process of implementing programs/activities of the Ministry of National Development Planning/Bappenas. The results of the evaluation carried out will be in the form of a document and later it is hoped that it will become input for improving planning and implementing activities for the following year (Pamungkas, 2018).

To carry out this deconcentration activity, there is a policy basis has been prepared. Consists of aims, objectives, and goals.

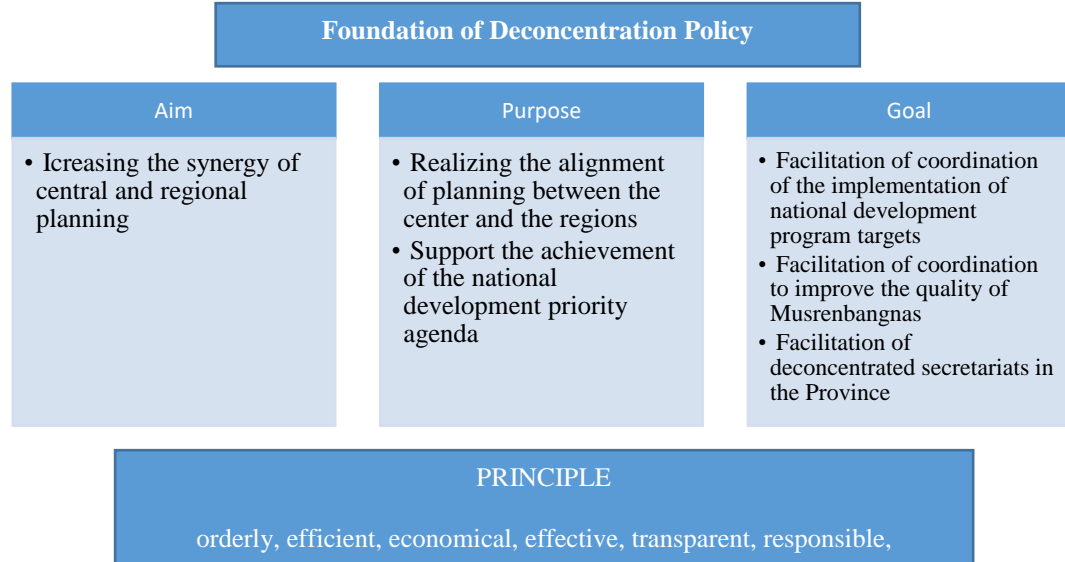


Figure 1. Policy Basis for Ministry of National Development Planning/Bappenas Deconcentration

Source: Study and Evaluation Document of Deconcentration Program 2020-2021

Bappeda Deconcentration Implementation Plan for Central Java Province

The plan for implementing development activities to support the alignment of agreements related to deconcentration in Central Java Province is divided into 2 focus activities, namely strengthening regional planning in priority national corridors and facilitating deconcentration secretariats in the Province. Activities carried out to strengthen regional planning are; 1) Coordination of macro

indicators and programs (indicators and targets) and Regional medium-term development plans. (RPJMD) with the National Medium-Term Development Plan (RPJMN) 2020-2024. The RKP with RKPD. 2) Synchronization of data lists and/or One Data Indonesia Action Plan. In this activity, sub-activities will be carried out as an effort to realize the synergy between the center and the regions as well as related stakeholders as development actors in the context of achieving national development targets. These sub-activities can take the form of workshops, Focus Group Discussions, and seminars/socialization. 3) Filling out the Application KRISNA-SELARAS, Application KRISNA DAK. As part of this activity, socialization and upgrading of the use of the KRISNA-SELARAS application and the KRISNA DAK application for the district/city level will be carried out to review the realization of data collection and implementation of development. The monitoring data can be used as material for control and material for development assessment. 4) Preparation/Evaluation of RKPD to support alignment with priorities, the preparation/Evaluation of RKPD in Regencies/Cities in Central Java Province will be carried out through District/City Regional Development Awards (PPD) Activities in Central Java Province. The Regency/City RKPD document and the process of preparing the planning document are aspects that will be assessed. The purpose of this activity is to improve the quality of the preparation of annual regional development planning documents, both in terms of substance and process (Iqbal et al., 2021). The technical implementation and assessment of this activity will follow the guidelines prepared by the Ministry of National Development Planning/Bappenas. 5) Evaluation of regional development planning in supporting the synergy and alignment of central and regional planning. To support compliance with priorities, the preparation/evaluation of the RKPD in the Regency/City in the Province of Central Java will be carried out through the Regional Development Award Activities (PPD) of the Regency/City in the Province of Central Java. The Regency/City RKPD document and the process of preparing the planning document are aspects that will be assessed. The purpose of this activity is to improve the quality of the preparation of annual regional development planning documents, both in terms of substance and process. The technical implementation and assessment of this activity will follow the guidelines prepared by the Ministry of National Development Planning/Bappenas. Meanwhile, for Deconcentration Secretariat Facilitation activities in the Province as secretariat support, administrative and financial processing of the overall use of deconcentration funds. The results of the processing will be realized in the form of final results, namely reporting both managerial and financial. Under the support activities of the secretariat, coordination meetings are also held for the preparation of managerial and financial reports. As a form of coordination with the Deconcentration Fund secretariat at the Ministry of National Development Planning/Bappenas, coordination activities can also be carried out under the Secretariat Support Activities.

CSE-UCLA Evaluation Method

The results of the analysis related to the evaluation of the deconcentration funds are outlined in an evaluation method CSE-UCLA or the Center for the Study of Evaluation-University of California in Los Angeles which was developed by Alkin-Fernandes in the United States by one of the leading universities. Unfortunately what is expected from this evaluation method, which is to be able to see the overall problem of a program, cannot be achieved because the documents related to monitoring implementation are not publicly provided by the Central Java Provincial Bappeda or Bappenas. So the evaluation stage of the CSE-UCLA as a whole was not fully fulfilled according to the target to be achieved. But assisted by several documentation studies or often called secondary data obtained from internet search results or the data provided is expected to meet the answers to the problem formulations described in the introduction.

Need Assessment

The Need Assessment is the first stage of the CSE-UCLA evaluation model where this stage looks at how the program plans that have been prepared by the Central Java Provincial Bappeda are by the objectives of Bappenas in carrying out the mission to use deconcentration funds. In carrying out this mission, Bappenas has three main goals that have been written for the next 5 years, namely realizing results-oriented development planning and accelerating Indonesia's progress, realizing inclusive and

sustainable development responsiveness and innovation, as well as realizing quality, accountable planning service governance, effective, and efficient. In the Semester II Managerial Report document concerning Deconcentration Funds of the Ministry of National Development Planning/Bappenas for Budget Year 2021 At the Central Java Provincial Bappeda, it is also stated that the scope of deconcentration fund activities to be carried out during 2021 are: 1) Facilitating coordination of Strengthening Regional Planning in National Priority Corridors with Sub Activities: a) Appreciation Activities Development. Regions (PPD) Kabupaten/City Year 2021; b) Regional Development Award Activities (PPD) Province Year 2021; c) Preparation of Learning Media (Lesson Learn PPD Kabupaten/City 2021); d) Evaluation of Implementation of PPD in 2021& Preparation of PPD in 2022. 2) Facilitation of Deconcentration Secretariat in Provinces.

Program Planning

Program planning or program planning in this evaluation stage aims to find out whether what has been planned is by the assessment or planning in achieving a goal that has been described in the previous point. The program that has been formed and written in the KAK is actually by the vision of Bappenas. It's just that some adjustments were made in the implementation of the activity program because of course the deconcentration funds must also be adjusted to the conditions of the Central Java Province which have been written in the RPJMD. The program that is formed is of course adapted from the implementation of the activities mentioned in the Need Assessment. In more detail, the implementation of activities can be seen together with performance indicators and targets in the form of tables contained in the second-semester managerial report on deconcentration funds of the Ministry of National Development Planning/Bappenas for the 2021 budget year at the Bappeda of Central Java Province.

Not only that but deconcentration is also intended for several things to support the realization of the Bappenas vision and is supported by the RPJMD which explains the condition of Central Java province to fulfill the urgency in it. This deconcentration fund is not only an extension of the central government to the governor but with this deconcentration fund, it is hoped that each region can achieve the priority targets of national development and become a bridge builder between regions to improve the quality of Musrenbangnas (National Development Planning Consultation).

From the results of the KAK documentation study on deconcentration fund activities that have been made by the Bappeda of Central Java Province, several implementation activities will be carried out by Bappeda of Central Java by using the deconcentration funds. This activity plan was formed so that the main targets in the implementation of deconcentration activities can be fully absorbed by the objectives that have been established. The planned activities to be carried out include (BAPPEDA Central Java, 2021): Strengthening regional planning in national priority corridors, with activities and facilitation of the Deconcentration Secretariat in the Provinces.

Formative Evaluation

The formative evaluation in this evaluation stage has been answered. The activities carried out have been 100% successful. It can be proven from the Semester II Managerial Report document concerning Deconcentration Funds Ministry PPN/Bappenas. Budget Year 2021 at Bappeda of Central Java Province in the following this table:

Table 3. Activity Goals, Indicators, and Performance Targets

Number	Performance Indicators	Goals	Performance Targets	Performance Achievement Quarter II
1	PPD activities at the provincial level for the 2021 year 1 activity package	Implemented PPD activities at the provincial level for the 2021 budget year	1 activity package	100%

		1 activity package		
2	PPD activities at the Regency/City level in Central Java Province for the 2021 budget year 1 activity package	Implemented PPD activities at the Regency/City level in Central Java Province for the 2021 budget year 1 activity package	1 activity package	100%
3	Preparation of learning media (lesson learn PPD Regency/City 2021) 100 books	A learning media document has been made (Regency/City PPD Lesson Learn 2021) 100 books	10 regencies/cities	100%
4	PPD Evaluation Activities 2021 and PPD Preparation for 2022	Implemented PPD Evaluation Activities 2021 and PPD Preparation for 2022	1 activity	100%

Source: Managerial Report Semester II FY. 2021 Deconcentration Fund Activities of the Ministry of National Development Planning/Bappenas Budget Year 2021

From the table above, it is implied that this activity facilitates secretarial deconcentration in the province through the activities described above. Data to support the activity monitoring process was not obtained either at the time of the interview or in the documentation study. However, the final result is written in the Second Semester Managerial Report on Funds. Deconcentration of the Ministry of National Development Planning/Bappenas Budget Year 2021 The Bappeda of Central Java Province states that all activities have been well achieved, even reaching a figure of 100% performance achievement (Salamah, 2018).

Summative Program

The summative program is the last stage of this evaluation. This stage measures the overall performance of the program that has been implemented, the results of which will be a reference or description for the program to be implemented in the future. In short, it is said that in the results of interviews and review of documentation, two main problems hinder the process of implementing this deconcentration fund. These constraints or obstacles are 1) Changed administrative requirements for budget disbursement at KPPN Semarang I which is directly related to the Ministry of Finance of the Republic of Indonesia so that the Bappeda of Central Java Province must adapt again on how to meet the new requirements so that deconcentration funds can be used optimally and on target. The change is a change in policy from the center regarding the SAKTI Piloting Satker (Ministry of PPN/Bappenas) in February 2021. Implementation of migration from the original using Offline Applications (RKAKL, SAS, SIMAK, and SAIBA Applications) to One Online Application, namely the new SAKTI Full Module can be completed in March 2021. As a follow-up, continuous coordination is carried out with KPPN Semarang Tengah I and also the Ministry of Finance. 2) The impact of Covid-19 is related to the budget refocusing policy so that efficiency in the implementation of activities is carried out (Sanjaya, 2020). In addition, in 2021 an emergency PPKM will also be implemented, including in the Central Java area, which causes delays in several activities so that activities are postponed until the situation improves and the PPKM level decreases by prioritizing Health protocols. But in the end, all planned activities can run according to the target even though it is out of the set time frame.

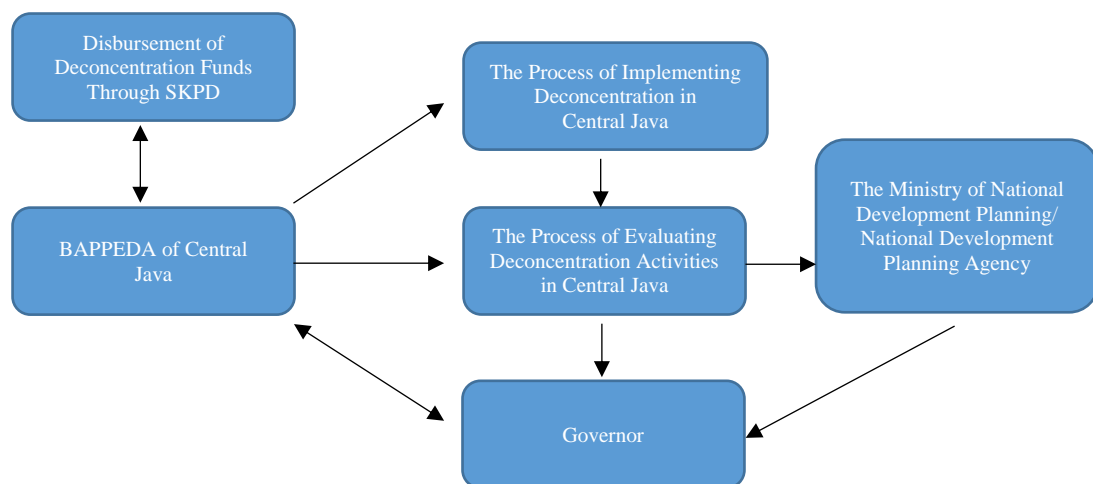
Obstacles to the Implementation of Deconcentration Funds

There are 2 main inhibiting factors in the implementation of deconcentration funds that occurred in BAPPEDA Central Java Province, namely administrative constraints and constraints caused by

conditions or circumstances when carrying out activities. Obstacles in administrative implementation are delays in the disbursement of deconcentration funds resulting from changes to documents or documents made by the Ministry of Finance and changes to the system from being offline to online. Meanwhile, the second obstacle relates to field conditions during the implementation of deconcentration activities because in 2021 the situation in Indonesia will enter the 2nd stage of the peak of Covid-19. So, due to these conditions, especially the implementation of the PPKM system which resulted in many delays in ongoing activities several activities involving many people had to be postponed. However, even so, some activities must continue to be carried out by taking into account some applicable government regulations and maintaining health protocols by government recommendations.

Recommendation Strategy for Deconcentration Fund Evaluation

At this time, evaluation activities related to deconcentration funds carried out by BAPPEDA of Central Java Province are directly carried out at BAPPENAS RI because BAPPEDA only receives direction as an extension to carry out deconcentration activities in their respective regions. However, there should be several things that should be done before the raw results are given to BAPPENAS RI, such as conducting an internal evaluation at BAPPEDA first with suggestions for flow such as:



Picture 2. Recommended Deconcentration Fund Evaluation Flow

Source: Developed in this study

It is recommended that the flow of deconcentration funds be evaluated internally at BAPPEDA before being directly submitted to BAPPENAS RI with the following stages of explanation: 1) Of course, the disbursement of the requested funds has been planned by BAPPEDA of Central Java Province as an initial step to determine the appropriate deconcentration activities. will be implemented. 2) BAPPEDA of Central Java Province processes the implementation of deconcentration after receiving the funds by coordinating directly with the governor while making an evaluation process for each activity. 3) After evaluating the activities carried out internally by BAPPEDA, then the results of the evaluation are submitted to BAPPENAS RI for a thorough audit of how to overcome obstacles that occur if BAPPEDA has not found a solution to the existing problems. 4) The evaluation results that have been carried out by BAPPENAS RI must of course be submitted again to the governor as the person in charge of deconcentration activities in each region. 5) Later the governor will coordinate directly on the results of the evaluation that has been carried out from both BAPPEDA and BAPPENAS RI as a directive or reference for making further deconcentration activities.

CONCLUSION

The most important thing that can be revealed in this research that has been carried out in Bappeda of Central Java Province and is directly related to Bappenas of the Republic of Indonesia regarding the implementation of decentralization funds in Central Java Province in 2021. The results of the study can be concluded:

1. Evaluation of the absorption of the APBN expenditure budget, especially related to the Bappeda Central Java decentralization funds, is carried out directly by the Bappenas of the Republic of Indonesia as a follow-up to the implementation of decentralization in each region, especially at the provincial level, which is supervised directly by the governor.
2. The inhibiting factor or obstacle faced by the Bappeda of Central Java Province to carry out this decentralization activity is the change in administrative requirements for disbursing decentralization funds. What is needed at the time of disbursement and decentralization is the DIPA that has been approved by the SKPD receiving the decentralization funds as the basis for issuing a payment order (SPM), after that the SPM by the SKPD as the KPA is based on the allocation of funds available in DIPA for decentralization activities, then the head of the SKPD that has received the fund's issues and submits the SPM to the state treasury service office as BUN, the last one is if it receives the SPM from the SKPD, the treasury service office will issue a warrant for disbursement of funds. This is a completely new document so the Bappeda of Central Java must rearrange the documents needed so that the decentralization funds can be issued. In addition, the COVID-19 situation has also affected the delay in the implementation process of this decentralization activity, such as the implementation of the PPKM system set by the central government in each region.
3. Various solutions carried out by the Bappeda of Central Java related to existing problems have certainly been implemented, such as adapting to changes in the required documents so that decentralization activities can still be carried out according to the plans that have been made. In addition, the Bappeda of Central Java also continues to strive to reduce the number of Covid-19 but still in tandem with the implementation of decentralization activities which must still be carried out. In addition to this, the Bappeda of Central Java can also add several additional plans in the future to be able to improve the implementation of decentralization in the next budget year.
4. It can be seen from the implementation of the Ministry of National Development Planning/BAPPENAS 2021 decentralization that there are two focus areas of activity, namely facilitation of strengthening regional planning in national priority corridors and facilitation of decentralization secretariats in the provinces. The two focuses were carried out by BAPPEDA of Central Java with several activities such as PPD activities at the Provincial and City/Regency levels in Central Java which began at the evaluation stage. In addition, activities for decentralization of secretarial facilities in the province are expected to increase the understanding of provincial and city/district government officials to achieve the targets of the development plans established.

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