



## Analysis of Synchronization of Planning, Budgeting and Accountability Documents Case Study on SKPA of MSME (Micro, Small, and Medium Enterprises Aceh)

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### ABSTRACT

This study aims to analyze the synchronization of planning, budgeting, and accountability documents in the context of the Aceh Cooperatives and Small Medium Enterprises (SMEs) Office (SKPA). Employing a qualitative approach, this research utilizes a case study methodology, gathering data through interviews, observations, and document analysis. Key informants include the Head of SKPA, the Financial Subdivision Head, the Treasurer, operational staff, and representatives from cooperative associations. Data analysis involves thematic analysis, coding, and triangulation to enhance reliability and validity. The research findings reveal that the strategic planning documents (Renstra), annual work plans (Renja), and accountability reports (LAKIP) exhibit substantial disconnection, resulting in misallocated resources and ineffective implementation. It is identified that political dominance through budget aspirations (POKIR), fragmented inter-unit coordination, dysfunctions in the regional planning information system (SIPD), and passive leadership significantly contribute to this issue. Consequently, the lack of integration among these documents has negatively impacted the competitiveness of small enterprises in Aceh, evidenced by a decline in cooperative trust and high dissolution rates. In conclusion, without cohesive synchronization of planning, budgeting, and reporting, institutional frameworks are unable to produce the desired socio-economic impacts. This study emphasizes the necessity for structured integration and proactive leadership to enhance the effectiveness of policies aimed at empowering cooperatives and SMEs

## **INTRODUCTION**

Bureaucratic reform in Indonesia emphasizes improving government accountability and performance through the Government Agency Performance Accountability System (SAKIP) [Hendra & Fahlevi, 2024]. Accountability and transparency are key principles of good governance, reflected in various regulations such as Law Number 28 of 1999 and Presidential Regulation Number 29 of 2014. (Edowai et al., 2021); Silaban et al., 2024). Good financial management, according to standards, will produce reliable and relevant financial reports, supporting organizational goals effectively and efficiently. (Wantah et al., 2020).

Integration of regional planning and budgeting systems is crucial, but synchronizing the substance of development planning documents with programs within the regional budget (APBD) remains a key concern. Regional government agencies (SKPD) often develop strategic plans and annual work plans merely as a formality, with inadequate targets and indicators. Work plan development is also stuck in outdated patterns, with programs that don't align with community needs and overlap between SKPDs. (Fadillah et al., 2020).

The 2021 Aceh Cooperative and MSME SKPA Performance Report shows that despite achieving the KPI, many community issues remain unresolved. Expenditure management at the Aceh Cooperative and MSME SKPA has encountered issues, including suboptimal understanding of document discussions and unbudgeted urgent activities. The efficiency and effectiveness of SKPD spending are suboptimal, and information disclosure to the public is limited (Ayudia & Abdullah, 2023).

The discrepancy between the Strategic Plan (Renstra), Work Plan (Renja), and the Work Plan and Work Plan (LAKIP) in the Cooperative and Small and Medium Enterprises (SKPA) is evident in inconsistent performance indicators and differences between planned and reported programs. For example, in 2021, no budget realization for the MSME recovery program was found in the accountability documents. This inconsistency impacts the effectiveness of cooperative and MSME empowerment programs, complicating public oversight and accountability.

## **LITERATURE REVIEW**

### **Agency Theory**

Agency theory explains the relationship between principals (those with authority) and agents (those receiving authority) in resource management. In the Aceh Cooperative and MSMEs Agency (SKPA), the community is the principal, and the local government (SKPA) is the agent responsible for managing the public budget and implementing MSME empowerment programs. SKPA's obligation is to submit transparent and accountable performance reports and provide effective services to the community. Public trust depends on the synchronization and consistency of planning documents (Renstra), budgeting documents (Renja), and accountability documents (LAKIP). Misalignment can undermine public trust, while effective financial reporting and program implementation will enhance it. Self-interested agents can influence the information in resource use accountability reports. (Lesmono & Siregar, 2021).

### **Synchronization Theory**

Synchronization theory explains the process of adjusting and harmonizing policy documents to prevent overlap and ensure complementary relationships. In the context of regional finance, documents such as the General Budget Policy (KUA), Temporary Budget Priorities and Ceilings (PPAS), and the Regional Revenue and Expenditure Budget (APBD) must be well integrated. Government Regulation Number 58 of 2005 regulates the importance of alignment between budget documents, emphasizing synchronization between the Draft APBD and the KUA and PPAS (Halim & Abdullah, 2006).

Synchronizing planning and budgeting is key to producing programs that are relevant and responsive to strategic regional issues. This includes agreement between the executive and legislative branches prior to drafting the regional budget (APBD), so that documents such as the RPJMN (National Medium-Term Development Plan), RPJMD (Regional Medium-Term Development Plan), and RKPD (Regional Work Plan) can support each other. A lack of synchronization between the RAPBD and the KUA-PPAS (Regional Working Plan) can reduce the accountability of regional government performance, potentially hindering the achievement of established development targets (PP No. 17 of 2017).

### **Regional Revenue and Expenditure Budget (APBD) Preparation Process**

The APBD preparation process is regulated by Minister of Home Affairs Regulation No. 21 of 2011, which defines the APBD as an annual financial plan jointly approved by the regional government and the Regional People's Representative Council (DPRD). APBD preparation involves various parties to create a unified, systematic planning system. Beginning with the issuance of a Regional Regulation on the Draft Regional Budget (RAPBD), this document contains the revenue, expenditure, and financing budget, which is evaluated by the Province or the Ministry of Home Affairs. After revision, the RAPBD is approved by the DPRD, making it the APBD that can be used for regional operational and development needs.

### **General Budget Policy (KUA) Preparation Process**

The General Budget Policy (KUA) is a document that outlines policies on revenue, expenditure, and financing for one fiscal year, in accordance with Minister of Home Affairs Regulation No. 21 of 2011. The KUA is prepared by the regional head with the assistance of the Regional Government Budget Team (TAPD), which refers to the Regional Government Work Plan (RKPD). The draft KUA is submitted to the Regional People's Representative Council (DPRD) for discussion in the preliminary discussions of the Draft Regional Budget (RAPBD). After discussion, the KUA is approved and serves as the basis for subsequent budget preparation.

### **Process for Preparing Priorities and Temporary Budget Ceilings (PPAS)**

The Temporary Budget Ceilings and Priorities (PPAS) are documents that include priority programs and maximum budget limits for each Regional Government Work Unit (SKPD), as stipulated in Minister of Home Affairs Regulation No. 21 of 2011. The PPAS preparation process begins by determining the priority scale of mandatory and optional functions, followed by the preparation of budget ceilings for each program. The draft PPAS, which has been discussed and then approved no later than the end of July each year, serves as a

reference in preparing the Work Plan (RKA) for the SKPD before being approved by the DPRA.

### **Budgeting Politics**

Budgeting politics relates to the decision-making process and resource allocation within the context of government. The budget is a crucial instrument for achieving collective goals through public power and policy. The public sector budgeting process is influenced by interactions between the executive and legislative branches, who reach agreements based on the KUA (Regional Budget Implementation Regulation) and PPAS (Regional Budget Implementation Regulation). The legislative branch plays a role in representing public aspirations, so budgeting is not merely technical but also political, involving negotiation and lobbying to reach budget agreements that align with the public interest.

### **Planning**

Planning is the process of formulating steps to achieve specific goals, which is at the heart of effective financial management. The budget preparation process begins with gathering public aspirations through the Musrenbang (Regional Development Planning Forum), where public participation is crucial to ensuring results align with needs. The RKA-SKPD (Regional Work Plan and Regional Work Plan) is then prepared and assessed by the executive budget team before being submitted to the legislature. During this stage, the executive and legislative branches negotiate to formulate a budget agreement that will serve as the basis for monitoring and evaluating government performance.

### **Accountability**

Government financial accountability is a crucial aspect of state financial management that must be conducted transparently and accountably. The key document in this accountability is the Regional Budget (APBD), which serves as a guideline for the implementation of government programs and activities. Furthermore, the Regional Government Financial Report (LKPD) provides an overview of budget realization. The Regional Work Plan (RKA-SKPD) also plays a role in financial accountability, ensuring budget use aligns with development priorities. The SAKIP (Regional Budget and Work Plan) and LAKIP (Regional Accountability Report) documents support accountability by measuring and evaluating performance, thereby creating transparency that increases public trust in government resource management.

### **Conceptual Thinking**

This research utilizes relevant concepts and theories to understand the synchronization of planning, budgeting, and accountability documents. The synchronization concept emphasizes the importance of aligning documents such as the Strategic Plan, Work Plan, and Budget to ensure they are not contradictory and can be implemented efficiently. Planning and budgeting theory explains how the government formulates plans and allocates resources, involving the public and stakeholders in the process. Meanwhile, accountability theory emphasizes transparency and accountability in public financial management through accountability documents such as the Financial Report and Performance Report. A management information system model is used to analyze the management of information related to these documents. Finally, the theory of

local government performance will analyze factors that influence performance, such as human resources and organizational structure, to provide insight into the challenges and opportunities in document management at the Aceh Small and Medium Enterprises Cooperative SKPA.

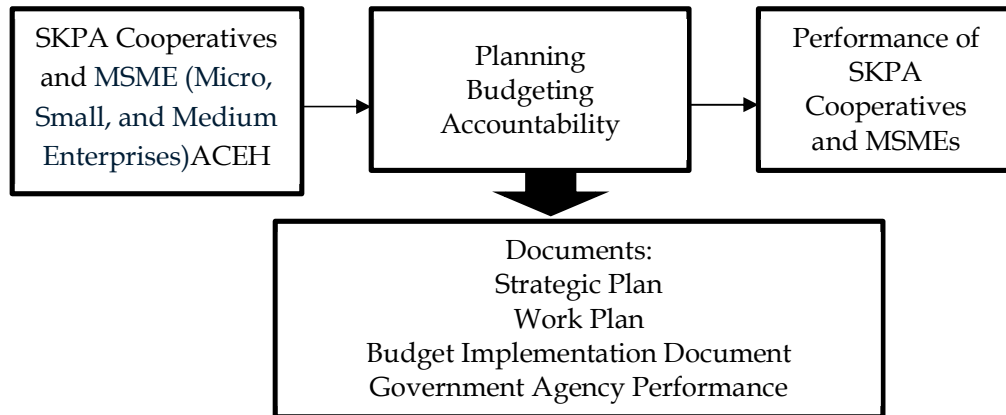


Figure 1. Concept of Thinking

## METHODOLOGY

This research used a qualitative approach with a case study method, focusing on the Aceh Cooperative and Small and Medium Enterprises (SKPA). Data were collected through interviews with officials and employees, direct observation, and analysis of documents such as Strategic Plans, Work Plans, and Performance Accountability Reports. Key informants included the Head of SKPA, the Head of Finance, the Treasurer, operational staff, and representatives of Cooperative and MSME associations, who provided diverse perspectives on document synchronization practices. Data analysis was conducted systematically through transcription, coding, thematic analysis, and triangulation to enhance validity. The research findings are expected to provide insight into challenges in document management and formulate recommendations to improve the effectiveness of SKPA in planning, budgeting, and accountability.

## RESULT

### Suitability of Planning Documents

The 2023-2026 Strategic Plan (Renstra) of the Aceh Cooperatives and MSMEs Office aims to increase the contribution of the cooperative and MSME sector in Aceh, with a focus on empowering MSMEs impacted by the COVID-19 pandemic. This Renstra allocates funds for training programs and access to capital, and emphasizes collaboration with stakeholders. Table 1 shows the total budget allocation of IDR 598.33 billion for seven strategic programs during this period, with the MSME Empowerment program as the primary focus.

Table 1. Program Activity and Funding Plan for the Aceh MSME.

No	Nama Program	2023	2024	2025	2026
1	Government Affairs Support Program	23.493.249.357	25.842.574.293	28.426.831.722	31.269.514.894
2	Business License Service Program	2.145.987.712	2.360.586.483	2.596.645.132	2.856.309.645
3	Cooperative Supervision and Inspection Program	1.851.953.702	2.037.149.072	2.240.863.979	2.464.950.377
4	Cooperative Education and Training Program	3.407.327.128	3.748.059.841	4.122.865.825	4.535.152.407
5	Cooperative Empowerment and Protection Program	5.099.417.542	5.609.359.296	6.170.295.226	6.787.324.748
6	MSME Empowerment Program	71.478.944.929	78.626.839.422	86.489.523.364	95.138.475.700
7	MSME Development Program	21.445.660.588	23.590.226.647	25.949.249.311	28.544.174.243
<b>TOTAL</b>		<b>128.922.540.958</b>	<b>141.814.795.054</b>	<b>155.996.274.559</b>	<b>171.595.902.015</b>

Source: MSME Aceh, 2025

### Factors Causing Asynchrony

The asynchrony between planning, budgeting, and accountability documents at the Aceh Cooperatives and MSMEs SKPA is caused by five main factors. First, political intervention through the Aspiration Fund (POKIR) diverts funds from priority programs. Second, uncertainty in the budgeting and policy system; and third, fragmented internal coordination hinders consensus. Fourth, inaccurate data quality causes reports to not reflect reality; and fifth, weak transformational leadership in resolving structural issues.

Table 2. Matrix of Main Causal Factors

Factor	Impact on Document	Interview Source
POKIR Intervention	Reallocation of priority program budget	Finance Subdivision: "The trust fund..."
Chaotic SIPD System	Uncertainty in allocation & implementation	Finance Subdivision: "The input process is unpredictable..."
Internal Fragmentation	RENJA not derivative from RENSTRA	Head of SKPA: "Communication between teams..."
Inaccurate Data	LKPJ does not reflect the reality of outcomes	Treasurer: "Discrepancy in field data..."
Passive Leadership	Failure to address root problems	Head of SKPA: "Identifying problems is difficult..."

Source: Processed Data, 2025

### Impact of Asynchrony

Asynchronous documentation negatively impacts the effectiveness of cooperative and MSME empowerment programs, with budget realization not meeting strategic targets. For example, the Cooperative Protection Program only received an allocation of IDR 775 million, far below the IDR 5.61 billion required, resulting in a low number of protected cooperatives. Furthermore, accountability reports do not reflect strategic achievements, creating the illusion of accountability. Table 3 shows a significant erosion of strategic outcomes,

including a decline in the ratio of healthy cooperatives and a high rate of cooperative dissolution.

Table 3. Erosion of Strategic Outcomes

Sector	Performance Indicator	Strategic Plan Target	Actual Achievement	Difference	Implication
Cooperatives	Healthy cooperative ratio	70% (projection)	58% (2024)	-12%	Decline in the quality of cooperative institutions
Cooperatives	Cooperatives dissolved	<50 units	120 units	+140%	Failure of certification & mentoring mechanisms
MSMEs	MSMEs increase in business volume	78.63%	33.2%	-45.43%	Minimal impact of programs on productivity
MSMEs	MSMEs going bankrupt	-	340 units	-	Policy response failure to real needs

Source: Processed Data, 2025

The results of this study indicate that the lack of synchronization between planning, budgeting, and accountability documents in the Aceh Cooperative and MSME SKPA is not only a technical problem, but reflects a deeper and more structural governance dysfunction.

## DISCUSSION

### Alignment between strategic planning documents (Renstra), annual work plans (Renja), and performance accountability reports (LAKIP) at the Aceh Cooperatives and MSMEs SKPA

Alignment between the Renstra, Renja, and LAKIP is crucial for the effectiveness of policies in the cooperative and MSME sector. However, in the Aceh SKPA, this relationship is broken. The 2024 Renstra allocated IDR 141.81 billion for seven priority programs, but the Renja allocated only 50.7% of that amount. This is evident in the Cooperative Protection program, which received only 13.8% of its Renstra requirement. This mismatch reflects a disconnect between macro vision and annual implementation.

The 2024 LAKIP shows budget realization of 97.4%, but program effectiveness is not reflected. For example, the Cooperative Education program achieved 145% of its budget allocation, but only 5% of cooperative managers were certified, despite the target of 12%. The reclassification of expenditure accounts masks failures to achieve these goals with administrative technicalities, thus obscuring transparency and undermining the principle of public accountability. Bureaucratic ritualism renders documents merely instruments of bureaucratic legitimacy, not strategic roadmaps (Rasyid, 2017).

### **Factors Causing Disparities Between Planning, Budgeting, and Accountability Documents within the Aceh Cooperative and MSME SKPA**

Four main factors contribute to this disparity: political intervention, fragmented internal coordination, an unstable budgeting system, and weak strategic leadership. Political intervention through the POKIR (Planning for the Aspiration Fund) aspiration fund (POKIR) is a dominant factor, with POKIR allocation reaching 39.5% of the total 2024 budget, resulting in a deficit of 86% for core programs such as Cooperative Protection. Planning policies are undermined by electoral logic, rather than based on real needs. POKIR funds are a primary disruptor of the integrity of the planning and budgeting cycle. (Komala & Ihyani, 2025).

In addition to external factors, internal issues also exacerbate the lack of synchronization. The heads of the Regional Work Units (SKPA) acknowledged that communication between teams was weak, resulting in the Work Plan (Renja) not being derived from the Strategic Plan (Renstra). SKPDs experienced a silo mentality, with work units operating separately without policy synergy. The SIPD system, which should have been the backbone of budget integration, instead became a source of technical dysfunction, with an uncertain input process. SKPA leadership was deemed incapable of catalyzing systemic change, resulting in POKIR interventions not being firmly rejected, the chaotic SIPD system not being fixed, and evaluation mechanisms not being implemented seriously.

### **The Impact of Misalignment Between Planning, Budgeting, and Accountability Documents on the Effectiveness of Cooperative and MSME Empowerment Programs in Aceh**

The inefficiency of the empowerment program has a direct impact on the declining competitiveness of MSMEs in Aceh, with the MSME competitiveness score stagnating at 3.2 on a scale of 5. Seventy-two percent of MSMEs feel that assistance does not match their actual needs. A fragmented planning structure causes the program to lose direction and fail to address needs on the ground. Political intervention through the POKIR (Regional Budgeting and Accountability Report) is a major disruptive factor, distorting bureaucratic rationality and marginalizing strategic programs. Small business groups such as cooperatives and MSMEs are most impacted by this planning disorientation. Operational recommendations include breaking the chain of POKIR interventions, implementing a real-time reporting system based on an integrated digital platform, and mandating outcome audits by external institutions. Synchronizing planning and budgeting can be a solution to restore oversight and accountability functions. (Fadillah et al., 2020).

## **CONCLUSION**

This study concludes that the Strategic Plan (Renstra), Work Plan (Renja), and Work Plan (LAKIP) documents in the Aceh Cooperative and MSME SKPA (Regional Cooperative and MSME Agency) exhibit allocation inequalities and implementation disorientation. Although supposedly interconnected, strategic planning is not consistently translated into annual work plans, while accountability reporting focuses more on administrative achievements than on the quality of outcomes. This results in the coordinating function of planning

documents being replaced by procedural formalities that do not support policy effectiveness. The four main causes of this lack of synchronization are political domination through aspiration funds (POKIR), fragmented cross-unit coordination, dysfunctional SIPD systems, and passive leadership. POKIR has diverted funds from core programs to aspirational projects, disrupting budget rationality and reducing planning integrity. As a result, the competitiveness of small businesses in Aceh has declined, as reflected in low MSME competitive scores, high rates of cooperative dissolution, and declining public trust in government programs.

### RECOMMENDATION

1. Regional regulations are needed that prohibit the reallocation of core program budgets through political aspiration mechanisms such as POKIR, to ensure that budgets are allocated according to actual needs.
2. Establish an integration mechanism between units in the preparation of operational documents to avoid silo mentality, so that cross-sectoral programs can receive adequate allocations.
3. Implement an improved SIPD system with real-time features that enable the integration of strategic documents and prevent asynchronous processes.
4. Ensure proactive leadership in directing outcome-based and accountability-based policies, and reject detrimental political intervention.
5. Implement a mandatory outcome audit mechanism to ensure that empowerment programs truly have a positive impact on MSMEs and cooperatives.

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