

Policy Evaluation in Budget Determination at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency**Trisnanto^{1*}, Natalia Paranoan², Apriana Toding³**

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Keywords	Abstract
policy evaluation; budgeting; BPPKAD; Regional Financial Management	This study aims to analyze Policy Evaluation in Budget Determination at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency. This study uses a qualitative approach. The object of this research is at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency. Data sources are from primary data and secondary data. Data collection methods: observation, documentation interviews. The informants of this research are 5 employees at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency. Data analysis uses Qualitative descriptive analysis, ranging from Data Reduction, Data Presentation and Conclusion Drawn. This study concludes that: 1) The budget determination process at the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Intan Jaya Regency, takes place in several stages, starting from policy formulation to the formation of Regional Regulations (Perda) and Regent regulations. The involvement of various parties, including the Regional Revenue and Expenditure Budget (APBD) team and teams from outside the APBD. 2) The budget determination policy at BPPKAD Intan Jaya Regency shows a strong commitment to improve regional financial management through the implementation of performance-based budgeting, stakeholder participation, compliance with regulations, and transparency and continuous evaluation. 3) The implementation of the budget determination policy at BPPKAD Intan Jaya Regency faces significant challenges stemming from limited human resources in the financial sector and the dissatisfaction of some OPDs with the distribution of the budget ceiling. These challenges can hinder the effectiveness of budget management and its impact on regional development.

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Budget policy is an important instrument in public financial management, which functions to allocate financial resources in accordance with regional development priorities

(Prince, 2024). At the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Intan Jaya Regency, budget determination is very crucial considering the complexity of development needs, limited resources, and community demands for better public services.

Budget policy evaluation aims to assess the effectiveness, efficiency, and relevance of the policies that have been set (Sanggalangi et al., 2025). With proper evaluation, local governments can identify strengths and weaknesses in the planning and budgeting process, as well as ensure that the allocated budget can have a positive impact on the community (Efendi & Sholeh, 2023). However, the implementation of budget policy evaluation at BPPKAD Intan Jaya Regency faces various challenges that need to be identified and overcome. Government Regulation of the Republic of Indonesia Number 39 of 2006 concerning Procedures for Control and Evaluation of the Implementation of Development Plans in article 1 paragraph 3 explains that Evaluation is a series of activities that compare the realization of inputs, outputs, and outcomes to plans and standards. (Alhasni et al., 2024) that a policy is a direction of action proposed by a person, group, or government in a particular environment that provides obstacles and opportunities for the proposed policy to be used and overcome in order to achieve an objective where the policy usually includes principles and rules that are a reference in decision-making. (Situmorang & Cahyani, 2023) A budget is an activity plan that will be carried out by the management in a period that is quantitatively stated.

Suhardi & Afrizal, (2019) states that budget can be interpreted as a budget, which is a plan prepared by a business/service company in a systematic and detailed manner, which is expressed in quantitative form in the form of monetary units/units, or it can also be in the form of applicable goods/services units, in a certain period

This research set the research object at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency, with a focus on research on Policies in Budget Determination. The results of the researcher's observation identified the phenomenon that occurred in the object of this study as follows: Many regions, including Intan Jaya Regency, experience limitations in human and financial resources to carry out a comprehensive evaluation of budget policies. This can affect the quality of data-driven evaluations and decision-making. The budgeting process often involves a variety of parties, including the community, government agencies, and other stakeholders (Shobri, 2024). This phenomenon shows the importance of stakeholder involvement in policy evaluation, but often community participation is not optimal (Anugerah et al., 2024). Publication and transparency of budget information are the main concerns in regional financial management. However, there are still challenges in ensuring that budget information submitted to the public is easy to understand and widely accessible (Ramadhani et al., 2025). Changes in social, economic, and environmental conditions can affect development priorities that must be accommodated in budget policies (Bakry, 2010). The evaluation carried out should be able to identify these changes and recommend necessary adjustments. Budget policy evaluation also needs to consider the impact of the policy on the community (Sos, 2020). This phenomenon includes measuring the effectiveness of programs financed by the local budget and how they meet the needs of the community (Gaddafi & Mutiarin, 2017).

This study has its own uniqueness compared to previous research, especially in the approach used and the more specific scope of analysis. While most previous research has

focused only on the performance of sharia stock indices in general, this study specifically explores the factors influencing the movement of the Jakarta Islamic Index (JII) taking into account macroeconomic variables and market sentiment. In addition, this study uses a more comprehensive analysis method with a more in-depth quantitative approach, so that the results obtained can provide more accurate and applicable insights for investors and stakeholders in the Islamic capital market. Thus, this research not only makes a theoretical contribution to the development of the literature on the Islamic capital market, but also offers practical implications that can be used in more appropriate investment decision-making within the framework of Islamic economics.

The above background and phenomenon provide a strong basis for research on policy evaluation in budget determination at BPPKAD Intan Jaya Regency. By understanding the challenges and phenomena that exist, this research is expected to provide useful insights to improve the quality and effectiveness of the budgeting process, as well as support accountability and transparency in public financial management in the region (Lathifah et al., 2024). This study aims to analyze Policy Evaluation in Budget Determination at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency.

RESEARCH METHODS

This study uses a qualitative approach. The object of this research is at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency. Data sources are from primary data and secondary data. Data collection methods: observation, documentation interviews. The informants of this research are 5 employees at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency. Data analysis uses Qualitative descriptive analysis, ranging from Data Reduction, Data Presentation and Conclusion Drawn.

RESULTS AND DISCUSSION

The results of observations conducted by researchers in Intan Jaya Regency reveal various phenomena that affect the budget policy evaluation process. Some of the important issues identified in this observation reflect the structural and process challenges faced by the Regional Revenue, Financial and Asset Management Agency (BPPKAD) and other stakeholders in carrying out budget policy evaluations. One of the main findings is the limitations of human and financial resources experienced by regions, including Intan Jaya Regency. These limitations have a direct impact on the ability to carry out comprehensive evaluations of budget policies. Without adequate resources, the evaluation process becomes suboptimal, reducing the quality and accuracy of the data used for decision-making. This condition shows the need to increase human resource capacity and allocate more adequate budget to support evaluation activities (Firmansyah, n.d.). The observation also highlighted the budgeting process involving various parties, including the community and other stakeholders. Stakeholder involvement is essential to ensure that the budget policies set can reflect the needs and aspirations of the community. However, community participation in this process is often not optimal. This can be due to a lack of public awareness of the importance of their involvement in decision-making or it may also be due to a lack of adequate access to information. Therefore, efforts are needed to increase public participation in the budget setting

and evaluation process (Lubis, 2009). Transparency and publication of budget information are important concerns in regional financial management. While there have been efforts to convey budget information to the public, the challenge of ensuring that it is easily understood and widely accessible still exists (Rafael et al., 2024). Effective communication about the budget is needed so that the public can understand how the budget is used and its impact on regional development. Improving people's financial literacy can also be a strategic step to encourage more active participation. Changes in social, economic, and environmental conditions are factors that can affect development priorities that must be accommodated in budget policies. Budget policy evaluations need to be able to identify these changes and provide recommendations for necessary adjustments. This includes an analysis of how budget policies can be responsive to evolving dynamics in society. Adaptive and progressive evaluation will help in ensuring that the policies set remain relevant and beneficial to society. The last phenomenon identified is the need for an evaluation that considers the impact of budget policies on society. Measuring the effectiveness of programs financed by the regional budget is crucial to understand the extent to which the programs meet the needs of the community. Impact-focused evaluations can be helpful in identifying programs that are working as well as those that need to be improved or stopped. Thus, the results of the evaluation can be used as a basis for policy improvement and the development of more effective programs in the future.

The results of the observation show that although there is awareness of the importance of budget policy evaluation, there are still many challenges that must be overcome to increase effectiveness and accountability in regional financial management in Intan Jaya Regency. Increasing human resource capacity, optimizing public participation, information transparency, and responsiveness to change need to be the main focus in efforts to improve budget policies in the future. With these measures, it is hoped that the evaluation process can make a significant contribution to sustainable development and meet the needs of the community.

Furthermore, in obtaining answers to the problems in this study, the researcher proceeded to the interview stage. In this study, interviews were conducted with 5 employees who knew about Policies in Budget Determination at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency.

Budget Determination Process at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency

The budget determination process at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency is a structured and systematic system, which begins with the collection of proposals from various fields in the organization. Each field has the responsibility to provide relevant information related to their budget needs, which is further integrated into the preparation of the Regional Revenue and Expenditure Budget (APBD). This process reflects the importance of collaboration between different units within the organization to ensure that all regional needs are accommodated.

One of the main policies implemented in budgeting is performance-based budget policy. This policy aims to ensure that each allocation of funds can be accounted for in accordance with the expected results and performance. By implementing this system, it is hoped that the allocated budget can be used effectively and efficiently, thereby contributing to

the achievement of regional development goals. This performance-based approach also provides clarity on how public funds are used, and provides accountability to the community.

The budget determination process takes place in several stages, starting from policy formulation to the formation of Regional Regulations (Perda) and Regent regulations. Each of these stages is important to ensure that the budget prepared truly reflects the needs and priorities of regional development. The involvement of various parties, including the Regional Revenue and Expenditure Budget (APBD) team and teams from outside the APBD, allows for comprehensive input, which can improve the quality of budget preparation.

The policies implemented in determining the budget follow the technical instructions (juknis) and applicable laws and regulations. Alignment between policies and targets is important to ensure that the budget set can be on target and provide maximum benefits to the community. Nonetheless, challenges remain, especially related to budgeting schedules that do not always match the original plan. This uncertainty can affect regional financial management and cause delays in the implementation of planned programs.

One of the important issues that arises is the transparency of the budgeting process. Although BPPKAD strives to maintain transparency, the data used in budgeting is often confidential and important. This can raise questions among the public about the extent to which this process is truly open. Therefore, there needs to be further efforts to increase public understanding of the budgeting process and the importance of their participation.

The impact of budget determination policies is generally very positive, both for regional financial managers and community welfare. However, the diverse character of the community and the lack of understanding of this policy can result in suboptimal implementation. Therefore, it is important to socialize and educate the community so that they better understand the budgeting process and their role in supporting regional development.

Budget determination is also implemented, measured, and evaluated based on the results of the implementation of the current budget. This evaluation process is important to assess the effectiveness and efficiency of the use of the budget in achieving the goals that have been set. The budget-setting process at BPPKAD Intan Jaya Regency reflects continuous efforts to improve the quality of regional financial management, while still considering the challenges and needs of the existing community.

With a systematic and collaborative approach, as well as the implementation of performance-based policies, it is hoped that the budget prepared can be more responsive and make a significant contribution to sustainable development in Intan Jaya Regency. Success in this process will depend heavily on the commitment of all parties involved to work together and ensure that every step in budgeting can be properly implemented.

Policies in Budget Determination Have Been Implemented at the Regional Revenue, Financial and Asset Management Agency of Intan Jaya Regency

Policies in determining the budget at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency have been implemented with a comprehensive and systematic approach. This policy aims to increase transparency, accountability, and effectiveness of regional financial management, as well as ensure that the budget set can support development priorities that have been set by local governments.

1. Performance-Based Budget Policy

One of the main policies implemented in determining the budget at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency is a performance-based budget policy. This policy is a strategic approach that requires that any allocation of funds be based on the expected outcomes and performance of the program or activity financed. By implementing this policy, BPPKAD strives to ensure that every allocated budget is not only used efficiently, but also has a real positive impact on the community.

With a performance-based budget policy, every planned program must have clear and measurable performance indicators. This allows the budget management to periodically monitor and evaluate the implementation of the program. In this way, BPPKAD can assess how effective the use of the budget is in achieving the goals that have been set. If any program does not achieve the expected results, corrective measures can be taken immediately to improve future performance.

The implementation of this policy is expected to create a more efficient and effective use of the budget, where every fund spent can be accounted for. Thus, accountability in regional financial management will be increased, and people can have more confidence that public funds are being used in the right way and according to their needs. This performance-based budget policy also has the potential to strengthen public trust in the government, as it demonstrates a commitment to transparency and responsible management.

The performance-based budget policy at BPPKAD Intan Jaya Regency reflects efforts to improve the quality of regional financial management with a focus on results. This approach not only benefits the government in terms of budget management, but also contributes to the well-being of the community through more effective and impactful programs.

2. Participatory Process in Budget Preparation

One of the important policies implemented by the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency is the involvement of various parties in the budgeting process. This policy includes the active participation of all Regional Apparatus Organizations (OPDs) as well as relevant stakeholders, who play a role in the collection of budget proposals. By involving various parties, BPPKAD strives to create a more inclusive and democratic decision-making process.

This participatory approach allows each field to propose specific and relevant needs, so that the budget prepared can be more responsive to the real needs on the ground. The involvement of various parties not only enriches the budgeting process with diverse perspectives and information, but also ensures that all voices and interests are represented. This is important to create policies that are more equitable and in accordance with regional development priorities. In addition to improving the quality of budget preparation, this involvement policy also contributes to strengthening the community's sense of belonging to the policies taken. When the community and stakeholders feel involved in the process, they tend to be more supportive and committed to the implementation of the resulting programs. This sense of belonging is essential to create effective collaboration between the

government and the community, which in turn can improve accountability and transparency in budget management.

The policy of involvement of various parties in the budget preparation process at BPPKAD Intan Jaya Regency reflects the commitment to prioritizing the principles of good governance. By creating space for community and stakeholder participation, it is hoped that the results of budget preparation can be more optimal and provide greater benefits for the development and welfare of the community in Intan Jaya Regency.

3. Compliance with Regulations and Regulations

The policy in determining the budget at the Regional Revenue, Financial Management and Asset Agency (BPPKAD) of Intan Jaya Regency emphasizes the importance of compliance with applicable laws and regulations and technical instructions (juknis). In each step of the budgeting process, BPPKAD follows the provisions that have been set to ensure that all activities carried out are in accordance with applicable laws.

Compliance with these regulations is a very important foundation in regional financial management. By following existing guidelines, BPPKAD can maintain integrity and legitimacy in every transaction and decision taken. This transparent and accountable process not only increases public trust in the government, but also helps prevent abuse of authority and corrupt practices.

In its implementation, this policy covers various aspects, ranging from planning, budgeting, implementation, to budget evaluation. BPPKAD is committed to ensuring that every step is carried out responsibly and in accordance with the principles of good governance. Thus, regional financial management can be carried out efficiently, effectively, and oriented towards maximum results for the development and welfare of the people of Intan Jaya Regency. This policy reflects BPPKAD's efforts to create a strong and sustainable budget management system, while maintaining compliance with applicable regulations as one of the main pillars in improving the quality of regional financial management.

4. Transparency and Accountability

Transparency is one of the most important principles in the budget determination policy at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency. BPPKAD is committed to ensuring that information regarding the budget is accessible to the public, with the aim of creating an accountable and open financial management environment.

Even though there is certain data that is confidential and sensitive, BPPKAD still strives to convey relevant and useful information to the public. This includes details about budget allocations, program priorities, and the use of funds that have been allocated. By conducting transparent communication, it is hoped that the public can understand how the regional budget is prepared and used.

This transparency policy not only aims to increase public trust in the government, but also to encourage active public participation in monitoring the use of the budget. By providing clear access to information, the public is expected to participate in the monitoring process and provide constructive input on the policies taken.

Transparency in budgeting at BPPKAD Intan Jaya Regency reflects the commitment to prioritizing the principles of good governance. By creating accountability and openness, BPPKAD hopes to build better relationships between the government and the community, as well as increase the effectiveness of regional financial management for the common good.

5. Policy Evaluation and Adjustment

The implementation of the budget determination policy at the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Intan Jaya Regency does not stop after the budget is prepared and determined. As part of its commitment to improve the accountability and efficiency of regional financial management, BPPKAD periodically evaluates the implementation of the budget that has been running.

This evaluation process has a clear objective, which is to assess the effectiveness and efficiency of the use of the budget. By conducting an in-depth analysis of the budget realization compared to the initial plan, BPPKAD can identify areas that need to be improved or optimized. This evaluation also allows budget managers to understand whether the programs that have been financed have a positive impact and are in accordance with the goals that have been set.

If in the evaluation process it is found that there is a discrepancy between the plan and the realization, BPPKAD has the flexibility to make policy adjustments. These adjustments can include shifting budget allocations, changes in implementation strategies, or developing new programs that are more relevant to community needs. Thus, evaluation not only becomes a tool to assess performance, but also serves as a mechanism for continuous improvement in budget management.

The implementation of budget evaluation at BPPKAD Intan Jaya Regency shows proactive efforts to ensure that every allocated fund can be used optimally and provide maximum benefits to the community. With this approach, BPPKAD is committed to creating regional financial management that is more transparent, accountable, and responsive to the needs of the community.

6. Challenges in Policy Implementation

Policies in determining the budget at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency have been implemented well, a number of challenges are still faced that can affect the effectiveness of the implementation of the policy. One of the main challenges is the uncertainty in scheduling the budget process. This uncertainty often occurs due to a variety of factors, including policy changes, political dynamics, and uncertain economic situations. This can interfere with the implementation of planned programs, thereby reducing the expected positive impact of the allocated budget.

In addition, the lack of public understanding of the budget-setting process is also a significant obstacle. Many people do not fully understand how the budgeting process works, what are the considerations in setting the budget, and how they can participate in the process. This lack of understanding can result in a lack of public participation in the supervision and evaluation of budget use, which in turn reduces accountability and transparency in regional financial management.

To overcome this challenge, it is very important to educate and socialize the community. This effort can be carried out through various media, such as seminars, workshops, and information campaigns that explain the budgeting process, the importance of community participation, and the impact of budget policies on daily life. By increasing public awareness and understanding, it is hoped that greater support for budget policies will be created, as well as increased active participation in the supervision of budget use. Despite the challenges in the implementation of the budget determination policy at BPPKAD Intan Jaya Regency, efforts to increase public understanding and participation are a crucial step in achieving policy goals that are more effective and beneficial to the community.

The policies in budget determination that have been implemented at BPPKAD Intan Jaya Regency reflect serious efforts to improve the quality of regional financial management. By implementing performance-based budget policies, stakeholder participation, regulatory compliance, transparency, and continuous evaluation, it is hoped that the budget set can make a significant contribution to the development and welfare of the community in Intan Jaya Regency. While challenges remain, commitment and cooperation between the government and the community are essential to achieve success in the implementation of this policy.

Challenges Faced in the Implementation of Budget Determination Policies at the Regional Revenue, Financial Management and Assets Agency of Intan Jaya Regency

The implementation of the budget determination policy at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency faces a number of challenges that can hinder the effectiveness and efficiency of budget management. The two main challenges identified are the limited human resources (HR) in the financial sector and the dissatisfaction of some Regional Apparatus Organizations (OPDs) with the distribution of the budget ceiling.

1. Limited Human Resources in the Financial Sector

One of the significant challenges in the implementation of the budget determination policy is the limitation of competent human resources in the financial sector. Many employees in BPPKAD and other OPDs do not have adequate skills and knowledge to analyze and manage budgets effectively. This limitation can cause difficulties in preparing the right budget, as well as in monitoring and evaluating budget implementation. This condition is further exacerbated by the lack of training and professional development for employees in the financial sector. Without increasing the capacity of human resources, the quality of regional financial management can be threatened, which in turn can affect the realization of planned development programs. Therefore, there needs to be a real effort from local governments to improve human resource skills through relevant training and education.

2. Dissatisfaction of some OPDs with the distribution of ceilings

Another challenge faced is dissatisfaction from several OPDs regarding the distribution of the budget ceiling. The distribution of ceilings that are unbalanced or not in accordance with the needs of each OPD can cause tension and conflict between agencies. This dissatisfaction often arises because OPDs feel that the budget allocation given is insufficient to carry out the programs that have been planned, or not in accordance with the

priorities of regional needs. This dissatisfaction can disrupt cooperation between OPDs and hinder the budget implementation process. If OPDs are dissatisfied with the budget allocation, they may be less committed to implementing the program that has been set, which can reduce the effectiveness of the overall budget policy. Therefore, it is important for BPPKAD to conduct good and open communication with all OPDs in the budget-setting process, so that all parties can understand the basis and considerations behind the distribution of the budget ceiling.

The challenges faced in the implementation of the budget determination policy at BPPKAD Intan Jaya Regency, such as limited human resources in the financial sector and OPD's dissatisfaction with the distribution of ceilings, require serious attention. To overcome this challenge, efforts are needed to increase human resource capacity through adequate training, as well as effective communication and collaboration between BPPKAD and OPD. With these steps, it is hoped that the implementation of the budget determination policy can run better and provide optimal results for regional development and community welfare.

CONCLUSION

Based on the results and discussion, it was concluded that this study shows that the budgeting process at the Regional Revenue, Financial Management and Assets Agency (BPPKAD) of Intan Jaya Regency involves various parties, including the Regional Revenue and Expenditure Budget (APBD) team and teams from outside the APBD, which allows for comprehensive input to improve the quality of budget preparation. Performance-based budget policies, stakeholder participation, regulatory compliance, and transparency and continuous evaluation are the main cornerstones in improving regional financial management. Despite facing challenges such as limited human resources in the financial sector and the dissatisfaction of some Regional Apparatus Organizations (OPDs) with the distribution of the budget ceiling, this policy remains committed to having a positive impact on development and community welfare. Cooperation between the government and the community is expected to be the key to success in overcoming existing challenges and ensuring the effectiveness of budget management. Thus, despite several obstacles, the implementation of the budget determination policy at BPPKAD Intan Jaya Regency shows great potential in achieving regional development goals.

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